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Budget *of the* U.S. Government

Appendix

Office of Management and Budget
Fiscal Year 2027



Budget *of the* U.S. Government

Appendix

Office of Management and Budget
Fiscal Year 2027

President's Budget: Volumes and Documents

***Budget of the United States Government*, Fiscal Year 2027**

Contains information on the President's priorities and summary tables.

***Analytical Perspectives*, Budget of the United States Government, Fiscal Year 2027**

Contains analyses that are designed to highlight specific subject areas or provide other significant presentation of budget data that place the budget in perspective. This volume includes economic and accounting analyses; information on Federal receipts and collections; analyses of Federal spending; information on Federal borrowing and debt; baseline or current services estimates; and other technical presentations. This volume also contains links at *https://www.whitehouse.gov/omb/information-resources/budget/analytical-perspectives/* to supplemental materials that include detailed tables showing the budget by agency and account, and by function, subfunction, and program, as well as other supplementary tables.

***Appendix, Budget of the United States Government*, Fiscal Year 2027**

Presents detailed information on individual programs and appropriation accounts that constitute the budget. It includes for each Government department and agency the text of proposed appropriations language, budget schedules for each account, explanations of the work to be performed and the funds needed, and proposed general provisions applicable to the appropriations of entire agencies or groups of agencies.

GENERAL NOTES

1. All years referenced for budget data are fiscal years unless otherwise noted. All years referenced for economic data are calendar years unless otherwise noted.
2. At the time the Budget was prepared, the 2026 appropriations bill for the Department of Homeland Security was not enacted, and funding provided by the last continuing resolution it had been operating under (Continuing Appropriations Act, 2026, division A of Public Law 119-37, as amended by division H of Public Law 119-75) had lapsed. References to 2026 spending in the text and tables for programs and activities normally provided for in the full-year appropriations bill reflect the annualized level provided by the last continuing resolution.
3. Three appropriations bills had been enacted with sufficient time to incorporate the text of enacted appropriations language into the Budget *Appendix* (Agriculture, Rural Development, Food and Drug Administration, and Related Agency Appropriations Act, 2026; Legislative Branch Appropriations Act, 2026; and Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026; divisions B, C, and D of Public Law 119-37). For the remaining nine appropriations bills, including the Department of Homeland Security bill, the 2027 Budget *Appendix* includes appropriations language in italics, reflecting the Administration's proposed language.
4. Detail in this document may not add to the totals due to rounding.
5. The Department of War is referred to as the Department of Defense in some places for technical reasons.

The President's Budget Information is Available Online

https://www.whitehouse.gov/omb/information-resources/budget/

Printed Budget Volumes are Available for Purchase

https://bookstore.gpo.gov/products/budget-us-government-fiscal-year-2027

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DETAILED BUDGET ESTIMATES

DETAILED BUDGET ESTIMATES

The Budget Appendix contains various tables and schedules in support of the Budget. It includes explanations of the work to be performed and the money needed. It includes the language proposed for enactment by the Congress on each item that requires congressional action in an appropriations bill. It also contains the language proposed for the general provisions of appropriations Acts that apply to entire agencies or groups of agencies.

ARRANGEMENT

The second chapter in the *Appendix* presents general provisions of law that apply to all Government activities (see explanation below). Chapters for the Legislative Branch and the Judiciary follow. These are succeeded by chapters for the Executive Branch. The cabinet departments appear first in alphabetical order and are followed by the larger non-departmental agencies, such as Other Defense—Civil Programs, and the Executive Office of the President. The remaining small agencies are listed under the heading Other Independent Agencies. If the amounts in the individual accounts for other independent agencies are below the million dollar reporting threshold applicable to data in the *Appendix*, the data are consolidated into a single set of schedules under "Other Commissions and Boards." Appropriations language for these agencies is presented individually under the same heading.

A section for a large agency is usually organized by major subordinate organizations within the agency (usually bureaus) or by major program area (such as military personnel in the Department of War).

Within each bureau or major program area, accounts usually appear in the following order:

—general fund accounts;

—special fund accounts;

—public enterprise revolving funds;

—intragovernmental revolving funds and management funds;

—credit reform accounts, in the following order: program account, financing account, and liquidating account;

—trust funds; and

—trust revolving funds.

By law, the Old-Age and Survivors Insurance and Disability Insurance trust funds (Social Security) are outside the budget totals. These accounts are presented in the Social Security Administration section. Also, by law, the Postal Service Fund is outside the budget totals. A presentation for the Fund is included in the Other Independent Agencies section.

General provisions are provisions in appropriations Acts that apply, or have the potential to apply, to more than one appropriation. The proposed language for general provisions of appropriations Acts that are applicable to one agency appear at the end of the section for that agency. When they apply only to the appropriations for two or more agencies covered by the Act, they will appear at the end of the section for one of those agencies. The Government-wide general provisions apply to all appropriations Government-wide.

The following table indicates the location of all general provisions. The first column of the table lists the most recently enacted appropriations and the major agencies responsible for programs funded by each Act. The second column provides the location of the general provisions that apply to the agencies listed in the first column. The general provisions that are Government-wide in scope (identified as "Departments, Agencies, and Corporations") contained in the Financial Services and General Government Appropriations Act, appear in a separate chapter following this one. Three appropriations bills had been enacted with sufficient time to incorporate the text of enacted appropriations language into the Budget Appendix (Agriculture, Rural Development, Food and Drug Administration, and Related Agency Appropriations Act, 2026; Legislative Branch Appropriations Act, 2026; and Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026; divisions B, C, and D of Public Law 119–37). For the remaining nine appropriations bills, including the Department of Homeland Security bill, the 2027 Budget Appendix includes appropriations language in italics, reflecting the Administrations proposed language. At the time the Budget was prepared, the 2026 appropriations bill for the Department of Homeland Security was not enacted, and funding provided by the last continuing resolution it had been operating under (Continuing Appropriations Act, 2026, division A of Public Law 119–37, as amended by division H of Public Law 119–75) had lapsed. References to 2026 spending in the text and tables for programs and activities normally provided for in the full-year appropriations bill reflect the annualized level provided by the last continuing resolution.

Appropriations Act	Chapter in which general provisions appear
Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, Public Law 119–37.	
Department of Agriculture, excluding Forest Service	Department of Agriculture
Department of Health and Human Services, Food and Drug Administration.	Department of Agriculture
Commerce, Justice, Science, and Related Agencies Appropriations Act, Public Law 119–74.	
Department of Commerce	Department of Commerce
Department of Justice	Department of Justice
National Aeronautics and Space Administration	Department of Commerce
National Science Foundation	Department of Commerce
Department of Defense Appropriations Act, Public Law 119–75	Department of War
Energy and Water Development and Related Agencies Appropriations Act, Public Law 119–74.	
Department of Energy	Department of Energy
Corps of Engineers	Corps of Engineers—Civil Works
Department of the Interior, Bureau of Reclamation	Department of the Interior

Appropriations Act	Chapter in which general provisions appear
Financial Services and General Government Appropriations Act, Public Law 119–75.	
Department of the Treasury	Department of the Treasury
District of Columbia	Other Independent Agencies
Executive Office of the President	Department of the Treasury
Department of Homeland Security Appropriations Act (Refer to paragraph above)	Department of Homeland Security
Department of the Interior, Environment, and Related Agencies Appropriations Act, Public Law 119–74.	
Department of the Interior, excluding Bureau of Reclamation	Department of the Interior
Department of Agriculture, Forest Service	Department of the Interior
Department of Health and Human Services, Indian Health Service	Department of the Interior
Environmental Protection Agency	Department of the Interior
Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, Public Law 119–75.	
Department of Labor	Department of Labor
Department of Health and Human Services, excluding Food and Drug Administration, and the Indian Health Service	Department of Health and Human Services
Department of Education	Department of Education
Social Security Administration	Department of Labor
Legislative Branch Appropriations Act, Public Law 119–37	Legislative Branch
Military Construction and Veterans Affairs and Related Agencies Appropriations Act, Public Law 119–37.	
Department of Defense, Military Construction	Department of War
Department of Veterans Affairs	Department of Veterans Affairs
Department of State, Foreign Operations, and Related Programs Appropriations Act, Public Law 119–75.	
Department of State	Department of State and Other International Programs
Agency for International Development	Department of State and Other International Programs
Transportation, Housing and Urban Development, and Related Agencies Appropriations Act, Public Law 119–75.	
Department of Transportation	Department of Transportation
Department of Housing and Urban Development	Department of Housing and Urban Development

FORM OF DETAILED MATERIAL

APPROPRIATIONS LANGUAGE

The language proposed for inclusion in the 2027 appropriations Acts appears following the account title, and the amounts are stated in dollars. Accounts include italic type material that indicates proposed new language. An illustration of proposed appropriations language for 2027 follows:

NATIONAL EYE INSTITUTE

BASIS FOR SCHEDULES

Dollar amounts in *Appendix* schedules are stated in millions, unless otherwise specified.

The 2025 column of the budget presents the actual transactions and balances for that year, as recorded in agency accounts.

For 2026, the regular schedules include the enacted Continuing Resolution appropriations. They may also include indefinite appropriations on the basis of amounts likely to be required.

The 2027 column of the regular schedules includes proposed appropriations for all programs.

Amounts for proposed new legislation are shown generally in separate schedules, following the regular schedules or in budget sequence in the respective bureau. These schedules are identified as "Legislative proposals, subject to PAYGO" or "Legislative proposals not subject to PAYGO." The term "PAYGO" refers to the "pay-as-you-go" requirements of the Statutory Pay-As-You-Go Act of 2010 (2 U.S.C. 931–39). Appropriations language is included with the regular schedule, but usually not with the separate schedules for proposed legislation.

PROGRAM AND FINANCING SCHEDULE

This schedule provides the following information:
—obligations by program activity;
—budgetary resources;
—change in obligated balance; and
—budget authority and outlays, net.

The "Obligations by program activity" section shows obligations for specific activities or projects. The activity structure is developed for each appropriation or fund account to provide a meaningful presentation of information for the program. Where the amounts are significant, this section distinguishes between operating expenses and capital investment and between direct and reimbursable programs. The last entry, "Total new obligations, unexpired accounts" indicates the amount of budgetary resources required to finance the activities of the account.

The "Budgetary resources" section shows the budgetary resources available or estimated to be available to finance the obligations. The resources available for obligation include the start-of-year unobligated balances of prior year's resources that have not expired, new budget authority, and adjusting entries, such as recoveries from prior year obligations. This section provides detailed information on the total new budget authority (gross) available to finance the program. It includes information on the type of budget authority that is available, reductions, and amounts precluded from obligation. It indicates whether the

budget authority is discretionary (controlled by appropriations Acts) or mandatory (controlled by other laws).

The "Change in obligated balance" section shows components of the change in obligated balances from the start to the end of the year. The two components of the obligated balance—unpaid obligations and uncollected payments from Federal sources—are presented separately. New obligations are added to the obligations that were incurred in a previous year but not liquidated. Total disbursements to liquidate obligations (outlays, gross) are subtracted from these amounts. Adjusting entries, such as adjustments in expired accounts and recoveries of prior year unpaid obligations, are included as appropriate, resulting in the end-of-year obligated balance.

The "Budget authority and outlays, net" section bridges from gross budget authority and outlays to net budget authority and outlays. The section presents discretionary and mandatory amounts separately and indicates whether the outlays pertain to balances or new authority. It also indicates the amounts to be deducted from gross budget authority and outlays and the resulting net budget authority and outlay amounts. Offsetting collections (cash) and the change in uncollected payments from Federal sources are deducted from gross budget authority; only offsetting collections (cash) are deducted from gross outlays.

A schedule titled "Summary of Budget Authority and Outlays" immediately follows the first program and financing schedule for any account that has additional program and financing schedules for supplemental requests, legislative proposals, or current year cancellation proposals.

NARRATIVE STATEMENT OF PROGRAM AND PERFORMANCE

Narrative statements present briefly the objectives of the program and the work to be financed primarily for 2026. They may include measures of expected performance and describe a relationship to the financial estimates.

SCHEDULE OF OBJECT CLASSIFICATION AND EMPLOYMENT SUMMARY

Object classes reflect the nature of the things or services purchased, regardless of the purpose of the program for which they are used. Object class entry 11.9, "Total personnel compensation" sums the amounts in object classes 11.1 through 11.8. Except for revolving funds, reimbursable obligations are aggregated in a single line and not identified by object class. Amounts for any object class that are below the reporting threshold (i.e., amounts that are $500 thousand or less) are reported together as a single entry. If all of the obligations for an account are in a single object class, the schedule is omitted and the object class code is printed in the Program and Financing Schedule on the "Total new obligations, unexpired accounts" line.

When obligations for personnel compensation are shown in the object classification schedule, an employment summary generally follows the object classification schedule.

Federal civilian employment generally is stated on a full-time equivalent (FTE) basis. It is the total number of hours worked (or to be worked) divided by the number of compensable hours applicable to each fiscal year.

BALANCE SHEETS

Balance sheets are presented for all direct and guaranteed loan liquidating and financing accounts and most Government-sponsored enterprises.

The balance sheets show assets, liabilities, and equity for the fund at the close of each fiscal year. In addition to this information, which is similar to commercial balance sheet data, budget needs also require additional information, such as appropriated capital, which is shown in the equity section. The amounts in the 2025 column are audited.

FEDERAL CREDIT SCHEDULES

Federal credit programs provide benefits to the public in the form of direct loans and loan guarantees. The Federal Credit Reform Act of 1990 (2 U.S.C. 661–661f) requires that the costs of direct and guaranteed loans of a program be calculated on a net present value basis, excluding administrative costs. For most programs, direct loan obligations and loan guarantee commitments cannot be made unless appropriations for the cost have been provided in advance in annual appropriations Acts. Annual limitations on the amount of obligations and commitments may also be enacted in appropriations language. For additional information on Federal Credit Reform Act accounts, see below.

Appropriations for the costs of direct loans and loan guarantees are recorded as budget authority in credit program accounts. The administrative expenses associated with a credit program are also recorded in the program account, but on a cash basis. All cash flows to and from the public arising from direct loan obligations and loan guarantee commitments are recorded in separate financing accounts. The transactions of the financing accounts are not included in the budget totals. Program accounts make subsidy payments, recorded as budget outlays, to the financing accounts at the time of the disbursement of the direct or guaranteed loans.

The transactions associated with direct loan obligations and loan guarantee commitments made prior to 1992 continue to be accounted for on a cash flow basis and are recorded in liquidating accounts. In most cases, the liquidating account is the account that was used for the program prior to the enactment of the new requirements.

Program and Financing schedules (described above) are shown for program, financing, and liquidating accounts. In addition, a Summary of Loan Levels, Subsidy Budget Authority, and Outlays by Program schedule is shown for program accounts. This schedule displays credit program information at the risk category level. Status of Direct Loans and Status of Guaranteed Loans schedules (as applicable) are shown for financing accounts and liquidating accounts. Summary information on Federal credit programs is provided in the chapter titled "Credit and Insurance" in the *Analytical Perspectives* volume of the Budget.

SPECIAL AND TRUST FUND RECEIPTS SCHEDULE

This schedule is printed for special fund and trust fund accounts to show the amount of receipts that are credited to them. It also shows any balances of unappropriated receipts or receipts that are only available for investment or precluded from obligation because of a provision of law, such as a benefit formula or limitation on obligations. When present, it appears after the appropriation language, but before the Program and Financing schedule for the account.

STATUS OF FUNDS SCHEDULE

This schedule reports balances, cash income, and cash outgo for major trust funds and certain other accounts. It also includes outstanding debt for certain funds. When present, it appears after the narrative statement for the account.

GENERAL FUND RECEIPT ACCOUNTS SCHEDULE

This schedule shows the amount of receipts attributed to an agency that are credited to the general fund of the Treasury. It is printed at the end of the presentation for the agency, before any general provisions.

ALLOCATIONS BETWEEN AGENCIES

In some cases, funds appropriated to the President or to an agency are allocated to one or more agencies that help to carry out a program. Obligations incurred under such allocations are included in the data for the account to which the appropriation is made in the allocating agency. The object classification schedule for such accounts identifies the amount of such obligations by performing agency. A note at the end of a bureau or equivalent grouping identifies allocations received from other agencies.

FEDERAL CREDIT REFORM ACT ACCOUNTS

Program Accounts

As required by the Federal Credit Reform Act of 1990, this account records, for this program, the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year), as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are recorded on a cash basis.

Direct Loan Financing Accounts

As required by the Federal Credit Reform Act of 1990, this nonbudgetary account records all cash flows to and from the Government resulting from direct loans obligated in 1992 and beyond (including modifications of direct loans that resulted from obligations in any year). The amounts in this account are a means of financing and are not included in the budget totals.

Guaranteed Loan Financing Accounts

As required by the Federal Credit Reform Act of 1990, this nonbudgetary account records all cash flows to and from the Government resulting from loan guarantees committed in 1992 and beyond (including modifications of loan guarantees that resulted from commitments in any year). The amounts in this account are a means of financing and are not included in the budget totals.

BUDGETS FOR OFFICES OF INSPECTOR GENERAL

The "separate statement of the budget estimate" for each Office of Inspector General, referenced in 5 U.S.C. 406(g)(3)(A) (section 6(g)(3)(A) of the Inspector General Act of 1978, repealed and reenacted at 5 U.S.C. 406(g)(3)(A)), is included in the respective congressional justification for that Office. In addition, the Office of Inspector General for the Department of Health and Human Services, the Office of Inspector General for the Department of Transportation, and the Office of Inspector General for the Corporation for National and Community Service have each submitted comments setting forth their conclusions that this Budget's request for their offices "would substantially inhibit the Inspector General from performing the duties of the office" under section 406(g)(3)(E) of this Act. These comments are included in the congressional justification for each agency.

BUDGETS NOT SUBJECT TO REVIEW

In accordance with law or established practice, the presentations for the Legislative Branch, the Judiciary, the Milk Market Orders Assessment Fund of the Department of Agriculture, and the International Trade Commission have been included, without review, in the amounts submitted by the agencies.

The budgets of the privately owned Government-sponsored enterprises and the Board of Governors of the Federal Reserve System are not subject to review. Data for these entities are included for information purposes only.

GENERAL PROVISIONS GOVERNMENT-WIDE

DEPARTMENTS, AGENCIES, AND CORPORATIONS

(INCLUDING TRANSFERS OF FUNDS)

SEC. 701. No department, agency, or instrumentality of the United States receiving appropriated funds under this or any other Act for fiscal year 2027 shall obligate or expend any such funds, unless such department, agency, or instrumentality has in place, and will continue to administer in good faith, a written policy designed to ensure that all of its workplaces are free from the illegal use, possession, or distribution of controlled substances (as defined in the Controlled Substances Act (21 U.S.C. 802)) by the officers and employees of such department, agency, or instrumentality.

SEC. 702. Unless otherwise specifically provided, the maximum amount allowable during the current fiscal year in accordance with section 1343(c) of title 31, United States Code, for the purchase of any passenger motor vehicle (exclusive of buses, ambulances, vans, law enforcement vehicles, protective vehicles, undercover surveillance vehicles, and police-type vehicles), is hereby fixed annually at amounts to reflect average transaction prices paid for passenger motor vehicles by vehicle type, as determined by the Administrator of General Services by analyzing multiple published automotive industry prices paid indices, averaging the data, and adjusting for inflation.

SEC. 703. Appropriations of the executive departments and independent establishments for the current fiscal year available for expenses of travel, or for the expenses of the activity concerned, are hereby made available for quarters allowances and cost-of-living allowances, in accordance with 5 U.S.C. 5922–5924.

SEC. 704. Unless otherwise specified in law during the current fiscal year, no part of any appropriation contained in this or any other Act shall be used to pay the compensation of any officer or employee of the Government of the United States (including any agency the majority of the stock of which is owned by the Government of the United States) whose post of duty is in the continental United States unless such person: (1) is a citizen of the United States; or (2) is a person who owes allegiance to the United States: Provided, That for purposes of this section, affidavits signed by any such person shall be considered prima facie evidence that the requirements of this section with respect to his or her status are being complied with: Provided further, That any payment made to any officer or employee contrary to the provisions of this section shall be recoverable in action by the Federal Government: Provided further, That this section shall not apply to any person who is an officer or employee of the Government of the United States on the date of enactment of this Act, or to temporary employment of translators, or to temporary employment in the field service (not to exceed 60 days) as a result of emergencies: Provided further, That this section does not apply to the employment as Wildland firefighters for not more than 120 days of nonresident aliens employed by the Department of the Interior or the USDA Forest Service pursuant to an agreement with another country: Provided further, That this section shall not apply to enlistment or appointment in the uniformed service.

SEC. 705. Appropriations available to any department or agency during the current fiscal year for necessary expenses, including maintenance or operating expenses, shall also be available for payment to the General Services Administration for charges for space and services and those expenses of renovation and alteration of buildings and facilities which constitute public improvements performed in accordance with the Public Buildings Act of 1959 (73 Stat. 479), the Public Buildings Amendments of 1972 (86 Stat. 216), or other applicable law.

SEC. 706. Funds made available by this or any other Act for administrative expenses in the current fiscal year of the corporations and agencies subject to chapter 91 of title 31, United States Code, shall be available, in addition to objects for which such funds are otherwise available, for rent in the District of Columbia; services in accordance with 5 U.S.C. 3109; and the objects specified under this head, all the provisions of which shall be applicable to the expenditure of such funds unless otherwise specified in the Act by which they are made available: Provided, That in the event any functions budgeted as administrative expenses are subsequently transferred to or paid from other funds, the limitations on administrative expenses shall be correspondingly reduced.

SEC. 707. No part of any appropriation contained in this or any other Act shall be available for interagency financing of boards, commissions, councils, committees, or similar groups (whether or not they are interagency entities) which do not have a prior and specific statutory approval to receive financial support from more than one agency or instrumentality.

SEC. 708. None of the funds made available pursuant to the provisions of this or any other Act shall be used to implement, administer, or enforce any regulation which has been disapproved pursuant to a joint resolution duly adopted in accordance with the applicable law of the United States.

SEC. 709. During the period in which the head of any department or agency, or any other officer or civilian employee of the Federal Government appointed by the President of the United States, holds office, no funds may be obligated or expended in excess of $5,000 to furnish or redecorate the office of such department head, agency head, officer, or employee, or to purchase furniture or make improvements for any such office, unless advance notice of such furnishing or redecoration is transmitted to the Committees on Appropriations of the House of Representatives and the Senate. For the purposes of this section, the term "office" shall include the entire suite of offices assigned to the individual, as well as any other space used primarily by the individual or the use of which is directly controlled by the individual.

SEC. 710. Notwithstanding 31 U.S.C. 1346, or section 708 of this Act, funds made available for the current fiscal year by this or any other Act shall be available for the interagency funding of national security and emergency preparedness telecommunications initiatives which benefit multiple Federal departments, agencies, or entities, as provided by Executive Order No. 13618 (July 6, 2012).

SEC. 711. (a) None of the funds made available by this or any other Act may be obligated or expended by any department, agency, or other instrumentality of the Federal Government to pay the salaries or expenses of any individual appointed to a position of a confidential or policy-determining character that is excepted from the competitive service under section 3302 of title 5, United States Code, (pursuant to schedule C of subpart C of part 213 of title 5 of the Code of Federal Regulations) unless the head of the applicable department, agency, or other instrumentality employing such schedule C individual certifies to the Director of the Office of Personnel Management that the schedule C position occupied by the individual was not created solely or primarily in order to detail the individual to the White House.

(b) The provisions of this section shall not apply to Federal employees or members of the armed forces detailed to or from an element of the intelligence community (as that term is defined under section 3(4) of the National Security Act of 1947 (50 U.S.C. 3003(4))).

SEC. 712. (a) None of the funds made available in this or any other Act may be obligated or expended for any employee training that—

(1) does not meet identified needs for knowledge, skills, and abilities bearing directly upon the performance of official duties;

(2) contains elements of the illegal and immoral discrimination programs known as "diversity, equity, and inclusion" (DEI); or

(3) does not require prior employee notification of the content and methods to be used in the training and written end of course evaluation.

(b) Nothing in this section shall prohibit, restrict, or otherwise preclude an agency from conducting training bearing directly upon the performance of official duties.

SEC. 713. None of the funds appropriated by this or any other Act may be used by an agency to provide a Federal employee's home address to any labor organization except when the employee has authorized such disclosure or when such disclosure has been ordered by a court of competent jurisdiction.

SEC. 714. (a) In this section, the term "agency"—

(1) means an Executive agency, as defined under 5 U.S.C. 105; and

(2) includes a military department, as defined under section 102 of such title and the United States Postal Service.

(b) Unless authorized in accordance with law or regulations to use such time for other purposes, an employee of an agency shall use official time in an honest effort to perform official duties. An employee not under a leave system, including a Presidential appointee exempted under 5 U.S.C. 6301(2), has an obligation to expend an honest effort and a reasonable proportion of such employee's time in the performance of official duties. Official time spent shall be consistent with Executive Order 13837 "Ensuring Transparency, Accountability, and Efficiency in Taxpayer-Funded Union Time Use".

SEC. 715. Notwithstanding 31 U.S.C. 1346 and section 707 of this Act, funds made available for the current fiscal year by this or any other Act to any department or agency, which is a member of the Federal Accounting Standards Advisory Board (FASAB), shall be available to finance an appropriate share of FASAB administrative costs.

SEC. 716. Notwithstanding 31 U.S.C. 1346 and section 707 of this Act, the head of each Executive department and agency is hereby authorized to transfer to or reimburse "General Services Administration, Government-wide Policy" with the approval of the Director of the Office of Management and Budget, funds made available for the current fiscal year by this or any other Act, including rebates from charge card and other contracts: Provided, That these funds shall be administered by the Administrator of General Services to support Government-wide and other multi-agency financial, information technology, procurement, and other management in-

novations, initiatives, and activities, including improving coordination and reducing duplication, as approved by the Director of the Office of Management and Budget, in consultation with the appropriate interagency and multi-agency groups designated by the Director (including the President's Management Council for overall management improvement initiatives, the Chief Financial Officers Council for financial management initiatives, the Chief Information Officers Council for information technology initiatives, the Chief Human Capital Officers Council for human capital initiatives, the Chief Acquisition Officers Council for procurement initiatives, and the Performance Improvement Council for performance improvement initiatives): Provided further, That the total funds transferred or reimbursed shall not exceed $15,000,000 to improve coordination, reduce duplication, and for other activities related to Federal Government Priority Goals established by 31 U.S.C. 1120, and not to exceed $17,000,000 for Government-wide innovations, initiatives, and activities: Provided further, That the funds transferred to or for reimbursement of "General Services Administration, Government-Wide Policy" during fiscal year 2027 shall remain available for obligation through September 30, 2028: Provided further, That not later than 90 days after enactment of this Act, the Director of the Office of Management and Budget, in consultation with the Administrator of General Services, shall submit to the Committees on Appropriations of the House of Representatives and the Senate, the Committee on Homeland Security and Governmental Affairs of the Senate, and the Committee on Oversight and Government Reform of the House of Representatives a detailed spend plan for the funds to be transferred or reimbursed: Provided further, That the spend plan shall, at a minimum, include: (i) the amounts currently in the funds authorized under this section and the estimate of amounts to be transferred or reimbursed in fiscal year 2027; (ii) a detailed breakdown of the purposes for all funds estimated to be transferred or reimbursed pursuant to this section (including total number of personnel and costs for all staff whose salaries are provided for by this section); (iii) where applicable, a description of the funds intended for use by or for the benefit of each executive council; and (iv) where applicable, a description of the funds intended for use by or for the implementation of specific laws passed by Congress: Provided further, That no transfers or reimbursements may be made pursuant to this section until 15 days following notification of the Committees on Appropriations of the House of Representatives and the Senate by the Director of the Office of Management and Budget.

SEC. 717. Notwithstanding any other provision of law, a woman may breastfeed her child at any location in a Federal building or on Federal property, if the woman and her child are otherwise authorized to be present at the location.

SEC. 718. Notwithstanding 31 U.S.C. 1346, or section 707 of this Act, funds made available for the current fiscal year by this or any other Act shall be available for the interagency funding of specific projects, workshops, studies, and similar efforts to carry out the purposes of the National Science and Technology Council (authorized by Executive Order No. 12881), which benefit multiple Federal departments, agencies, or entities.

SEC. 719. Any request for proposals, solicitation, grant application, form, notification, press release, or other publications involving the distribution of Federal funds shall comply with any relevant requirements in part 200 of title 2, Code of Federal Regulations: Provided, That this section shall apply to direct payments, formula funds, and grants received by a State receiving Federal funds.

SEC. 720. (a) PROHIBITION OF FEDERAL AGENCY MONITORING OF INDIVIDUALS' INTERNET USE.—None of the funds made available in this or any other Act may be used by any Federal agency—

(1) to collect, review, or create any aggregation of data, derived from any means, that includes any personally identifiable information relating to an individual's access to or use of any Federal Government Internet site of the agency; or

(2) to enter into any agreement with a third party (including another government agency) to collect, review, or obtain any aggregation of data, derived from any means, that includes any personally identifiable information relating to an individual's access to or use of any nongovernmental Internet site.

(b) EXCEPTIONS.—The limitations established in subsection (a) shall not apply to—

(1) any record of aggregate data that does not identify particular persons;

(2) any voluntary submission of personally identifiable information;

(3) any action taken for law enforcement, regulatory, or supervisory purposes, in accordance with applicable law; or

(4) any action described in subsection (a)(1) that is a system security action taken by the operator of an Internet site and is necessarily incident to providing the Internet site services or to protecting the rights or property of the provider of the Internet site.

(c) DEFINITIONS.—For the purposes of this section:

(1) The term "regulatory" means agency actions to implement, interpret or enforce authorities provided in law.

(2) The term "supervisory" means examinations of the agency's supervised institutions, including assessing safety and soundness, overall financial condition, management practices and policies and compliance with applicable standards as provided in law.

SEC. 721. (a) None of the funds appropriated by this Act may be used to enter into or renew a contract which includes a provision providing prescription drug coverage, except where the contract also includes a provision for contraceptive coverage.

(b) Nothing in this section shall apply to a contract with—

(1) any of the following religious plans:

(A) Personal Care's HMO; and

(B) OSF HealthPlans, Inc.; and

(2) any existing or future plan, if the carrier for the plan objects to such coverage on the basis of religious beliefs.

(c) In implementing this section, any plan that enters into or renews a contract under this section may not subject any individual to discrimination on the basis that the individual refuses to prescribe or otherwise provide for contraceptives because such activities would be contrary to the individual's religious beliefs or moral convictions.

(d) Nothing in this section shall be construed to require coverage of abortion or abortion-related services.

SEC. 722. The United States is committed to ensuring the health of its Olympic, Pan American, and Paralympic athletes, and supports the strict adherence to anti-doping in sport through testing, adjudication, education, and research as performed by nationally recognized oversight authorities.

SEC. 723. Notwithstanding any other provision of law, funds appropriated for official travel to Federal departments and agencies may be used by such departments and agencies, if consistent with Office of Management and Budget Circular A-126 regarding official travel for Government personnel, to participate in the fractional aircraft ownership pilot program.

SEC. 724. Notwithstanding any other provision of law, no executive branch agency shall purchase, construct, or lease any additional facilities, except within or contiguous to existing locations, to be used for the purpose of conducting Federal law enforcement training without notification to the Committees on Appropriations of the House of Representatives and the Senate, except that the Federal Law Enforcement Training Centers is authorized to obtain the temporary use of additional facilities by lease, contract, or other agreement for training which cannot be accommodated in existing Centers facilities.

SEC. 725. Unless otherwise authorized by existing law, none of the funds provided in this or any other Act may be used by an executive branch agency to produce any prepackaged news story intended for broadcast or distribution in the United States, unless the story includes a clear notification within the text or audio of the prepackaged news story that the prepackaged news story was prepared or funded by that executive branch agency.

SEC. 726. (a) IN GENERAL.—None of the funds appropriated or otherwise made available by this or any other Act may be used for any Federal Government contract with any foreign incorporated entity which is treated as an inverted domestic corporation under section 835(b) of the Homeland Security Act of 2002 (6 U.S.C. 395(b)) or any subsidiary of such an entity.

(b) WAIVERS.—

(1) IN GENERAL.—Any Secretary shall waive subsection (a) with respect to any Federal Government contract under the authority of such Secretary if the Secretary determines that the waiver is required in the interest of national security.

(2) REPORT TO CONGRESS.—Any Secretary issuing a waiver under paragraph (1) shall report such issuance to Congress.

(c) EXCEPTION.—This section shall not apply to any Federal Government contract entered into before the date of the enactment of this Act, or to any task order issued pursuant to such contract.

SEC. 727. During fiscal year 2027, for each employee who—

(1) retires under section 8336(d)(2) or 8414(b)(1)(B) of title 5, United States Code; or

(2) retires under any other provision of subchapter III of chapter 83 or chapter 84 of such title 5 and receives a payment as an incentive to separate, the separating agency shall remit to the Civil Service Retirement and Disability Fund an amount equal to the Office of Personnel Management's average unit cost of processing a retirement claim for the preceding fiscal year. Such amounts shall be available until expended to the Office of Personnel Management and shall be deemed to be an administrative expense under section 8348(a)(1)(B) of title 5, United States Code.

SEC. 728. (a) None of the funds made available in this or any other Act may be used to recommend or require any entity submitting an offer for a Federal contract to disclose any of the following information as a condition of submitting the offer:

(1) Any payment consisting of a contribution, expenditure, independent expenditure, or disbursement for an electioneering communication that is made by the entity, its officers or directors, or any of its affiliates or subsidiaries to a candidate for election for Federal office or to a political committee, or that is otherwise made with respect to any election for Federal office.

(2) Any disbursement of funds (other than a payment described in paragraph (1)) made by the entity, its officers or directors, or any of its affiliates or subsidiaries to any person with the intent or the reasonable expectation that the person will use the funds to make a payment described in paragraph (1).

(b) In this section, each of the terms "contribution", "expenditure", "independent expenditure", "electioneering communication", "candidate", "election", and "Federal office" has the meaning given such term in the Federal Election Campaign Act of 1971 (52 U.S.C. 30101 et seq.).

SEC. 729. None of the funds made available in this or any other Act may be used to pay for the painting of a portrait of an officer or employee of the Federal Government, including the President, the Vice President, a Member of Congress (including a Delegate or a Resident Commissioner to Congress), the head of an executive branch agency (as defined in section 133 of title 41, United States Code), or the head of an office of the legislative branch.

SEC. 730. (a)(1) Notwithstanding any other provision of law, and except as otherwise provided in this section, no part of any of the funds appropriated for fiscal year 2027, by this or any other Act, may be used to pay any prevailing rate employee described in section 5342(a)(2)(A) of title 5, United States Code—

(A) during the period from the date of expiration of the limitation imposed by the comparable section for the previous fiscal years until the normal effective date of the applicable wage survey adjustment that is to take effect in fiscal year 2027, in an amount that exceeds the rate payable for the applicable grade and step of the applicable wage schedule in accordance with such section; and

(B) during the period consisting of the remainder of fiscal year 2027, in an amount that exceeds, as a result of a wage survey adjustment, the rate payable under subparagraph (A) by more than the sum of—

(i) the percentage adjustment taking effect in fiscal year 2027 under section 5303 of title 5, United States Code, in the rates of pay under the General Schedule; and

(ii) the difference between the overall average percentage of the locality-based comparability payments taking effect in fiscal year 2027 under section 5304 of such title (whether by adjustment or otherwise), and the overall average percentage of such payments which was effective in the previous fiscal year under such section.

(2) Notwithstanding any other provision of law, no prevailing rate employee described in subparagraph (B) or (C) of section 5342(a)(2) of title 5, United States Code, and no employee covered by section 5348 of such title, may be paid during the periods for which paragraph (1) is in effect at a rate that exceeds the rates that would be payable under paragraph (1) were paragraph (1) applicable to such employee.

(3) For the purposes of this subsection, the rates payable to an employee who is covered by this subsection and who is paid from a schedule not in existence on September 30, 2026, shall be determined under regulations prescribed by the Office of Personnel Management.

(4) Notwithstanding any other provision of law, rates of premium pay for employees subject to this subsection may not be changed from the rates in effect on September 30, 2026, except to the extent determined by the Office of Personnel Management to be consistent with the purpose of this subsection.

(5) This subsection shall apply with respect to pay for service performed after September 30, 2026.

(6) For the purpose of administering any provision of law (including any rule or regulation that provides premium pay, retirement, life insurance, or any other employee benefit) that requires any deduction or contribution, or that imposes any requirement or limitation on the basis of a rate of salary or basic pay, the rate of salary or basic pay payable after the application of this subsection shall be treated as the rate of salary or basic pay.

(7) Nothing in this subsection shall be considered to permit or require the payment to any employee covered by this subsection at a rate in excess of the rate that would be payable were this subsection not in effect.

(8) The Office of Personnel Management may provide for exceptions to the limitations imposed by this subsection if the Office determines that such exceptions are necessary to ensure the recruitment or retention of qualified employees.

(b) Notwithstanding subsection (a), the adjustment in rates of basic pay for the statutory pay systems that take place in fiscal year 2027 under sections 5344 and 5348 of title 5, United States Code, shall be—

(1) not less than the percentage received by employees in the same location whose rates of basic pay are adjusted pursuant to the statutory pay systems under sections 5303 and 5304 of title 5, United States Code: Provided, That prevailing rate employees at locations where there are no employees whose pay is increased pursuant to sections 5303 and 5304 of title 5, United States Code, and prevailing rate employees described in section 5343(a)(5) of title 5, United States Code, shall be considered to be located in the pay locality designated as "Rest of United States" pursuant to section 5304 of title 5, United States Code, for purposes of this subsection; and

(2) effective as of the first day of the first applicable pay period beginning after September 30, 2026.

SEC. 731. (a) The head of any Executive branch department, agency, board, commission, or office funded by this or any other appropriations Act shall submit annual reports to the Inspector General or senior ethics official for any entity without an Inspector General, regarding the costs and contracting procedures related to each conference held by any such department, agency, board, commission, or office during fiscal year 2027 for which the cost to the United States Government was more than $100,000.

(b) Each report submitted shall include, for each conference described in subsection (a) held during the applicable period—

(1) a description of its purpose;

(2) the number of participants attending;

(3) a detailed statement of the costs to the United States Government, including—

(A) the cost of any food or beverages;

(B) the cost of any audio-visual services;

(C) the cost of employee or contractor travel to and from the conference; and

(D) a discussion of the methodology used to determine which costs relate to the conference; and

(4) a description of the contracting procedures used including—

(A) whether contracts were awarded on a competitive basis; and

(B) a discussion of any cost comparison conducted by the departmental component or office in evaluating potential contractors for the conference.

(c) Within 15 days after the end of a quarter, the head of any such department, agency, board, commission, or office shall notify the Inspector General or senior ethics official for any entity without an Inspector General, of the date, location, and number of employees attending a conference held by any Executive branch department, agency, board, commission, or office funded by this or any other appropriations Act during fiscal year 2027 for which the cost to the United States Government was more than $20,000.

(d) A grant or contract funded by amounts appropriated by this or any other appropriations Act may not be used for the purpose of defraying the costs of a conference described in subsection (c) that is not directly and programmatically related to the purpose for which the grant or contract was awarded, such as a conference held in connection with planning, training, assessment, review, or other routine purposes related to a project funded by the grant or contract.

(e) None of the funds made available in this or any other appropriations Act may be used for travel and conference activities that are not in compliance with Office of Management and Budget Memorandum M-12–12 dated May 11, 2012 or any subsequent revisions to that memorandum.

SEC. 732. (a) None of the funds appropriated or otherwise made available by this or any other Act may be available for a contract, grant, or cooperative agreement with an entity that requires employees or contractors of such entity seeking to report fraud, waste, or abuse to sign internal confidentiality agreements or statements prohibiting or otherwise restricting such employees or contractors from lawfully reporting such waste, fraud, or abuse to a designated investigative or law enforcement representative of a Federal department or agency authorized to receive such information.

(b) The limitation in subsection (a) shall not contravene requirements applicable to Standard Form 312, Form 4414, or any other form issued by a Federal department or agency governing the nondisclosure of classified information.

SEC. 733. None of the funds made available by this or any other Act may be used to enter into a contract, memorandum of understanding, or cooperative agreement with, make a grant to, or provide a loan or loan guarantee to, any corporation that has any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability, where the awarding agency is aware of the unpaid tax liability, unless a Federal agency has considered suspension or debarment of the corporation and has made a determination that this further action is not necessary to protect the interests of the Government.

SEC. 734. None of the funds made available by this or any other Act may be used to enter into a contract, memorandum of understanding, or cooperative agreement with, make a grant to, or provide a loan or loan guarantee to, any corporation that was convicted of a felony criminal violation under any Federal law within the pre-

ceding 24 months, where the awarding agency is aware of the conviction, unless a Federal agency has considered suspension or debarment of the corporation and has made a determination that this further action is not necessary to protect the interests of the Government.

SEC. 735. (a) During fiscal year 2027, on the date on which a request is made for a transfer of funds in accordance with section 1017 of Public Law 111–203, the Bureau of Consumer Financial Protection shall notify the Committees on Appropriations of the House of Representatives and the Senate, the Committee on Financial Services of the House of Representatives, and the Committee on Banking, Housing, and Urban Affairs of the Senate of such request.

(b) Any notification required by this section shall be made available on the Bureau's public website.

SEC. 736. (a) Notwithstanding any official rate adjusted under section 104 of title 3, United States Code, the rate payable to the Vice President during calendar year 2027 shall be the rate payable to the Vice President on December 31, 2026, by operation of section 747 of division E of Public Law 119–75.

(b) Notwithstanding any official rate adjusted under section 5318 of title 5, United States Code, or any other provision of law, the payable rate during calendar year 2027 for an employee serving in an Executive Schedule position, or in a position for which the rate of pay is fixed by statute at an Executive Schedule rate, shall be the rate payable for the applicable Executive Schedule level on December 31, 2026, by operation of section 747 of division E of Public Law 119–75. Such an employee may not receive a rate increase during calendar year 2027, except as provided in subsection (i).

(c) Notwithstanding section 401 of the Foreign Service Act of 1980 (Public Law 96–465) or any other provision of law, a chief of mission or ambassador at large is subject to subsection (b) in the same manner as other employees who are paid at an Executive Schedule rate.

(d)(1) This subsection applies to—

(A) a noncareer appointee in the Senior Executive Service paid a rate of basic pay at or above the official rate for level IV of the Executive Schedule; or

(B) a limited term appointee or limited emergency appointee in the Senior Executive Service serving under a political appointment and paid a rate of basic pay at or above the official rate for level IV of the Executive Schedule.

(2) Notwithstanding sections 5382 and 5383 of title 5, United States Code, an employee described in paragraph (1) may not receive a pay rate increase during calendar year 2027, except as provided in subsection (i).

(e) Notwithstanding any other provision of law, any employee paid a rate of basic pay (including any locality based payments under section 5304 of title 5, United States Code, or similar authority) at or above the official rate for level IV of the Executive Schedule who serves under a political appointment may not receive a pay rate increase during calendar year 2027, except as provided in subsection (i). This subsection does not apply to employees in the General Schedule pay system or the Foreign Service pay system, to employees appointed under section 3161 of title 5, United States Code, or to employees in another pay system whose position would be classified at GS-15 or below if chapter 51 of title 5, United States Code, applied to them.

(f) Nothing in subsections (b) through (e) shall prevent employees who do not serve under a political appointment from receiving pay increases as otherwise provided under applicable law.

(g) This section does not apply to an individual who makes an election to retain Senior Executive Service basic pay under section 3392(c) of title 5, United States Code, for such time as that election is in effect.

(h) This section does not apply to an individual who makes an election to retain Senior Foreign Service pay entitlements under section 302(b) of the Foreign Service Act of 1980 (Public Law 96–465) for such time as that election is in effect.

(i) Notwithstanding subsections (b) through (e), an employee in a covered position may receive a pay rate increase upon an authorized movement to a different covered position only if that new position has higher-level duties and a pre-established level or range of pay higher than the level or range for the position held immediately before the movement. Any such increase must be based on the rates of pay and applicable limitations on payable rates of pay in effect on December 31, 2026, by operation of section 747 of division E of Public Law 119–75.

(j) Notwithstanding any other provision of law, for an individual who is newly appointed to a covered position during the period of time subject to this section, the initial pay rate shall be based on the rates of pay and applicable limitations on payable rates of pay in effect on December 31, 2026, by operation of section 747 of division E of Public Law 119–75.

(k) If an employee affected by this section is subject to a biweekly pay period that begins in calendar year 2027 but ends in calendar year 2028, the bar on the employee's receipt of pay rate increases shall apply through the end of that pay period.

(l) For the purpose of this section, the term "covered position" means a position occupied by an employee whose pay is restricted under this section.

(m) This section takes effect on the first day of the first applicable pay period beginning on or after January 1, 2027.

SEC. 737. (a) Any non-Federal entity receiving funds provided in this or any other appropriations Act for fiscal year 2027 that are specified in the disclosure table submitted in compliance with clause 9 of rule XXI of the Rules of the House of Representatives or Rule XLIV of the Standing Rules of the Senate that is included in the report or explanatory statement accompanying any such Act shall be deemed to be a recipient of a Federal award with respect to such funds for purposes of the requirements of 2 CFR 200.334, regarding records retention, and 2 CFR 200.337, regarding access by the Comptroller General of the United States.

(b) Nothing in this section shall be construed to limit, amend, supersede, or restrict in any manner any requirements otherwise applicable to non-Federal entities described in paragraph (1) or any existing authority of the Comptroller General.

SEC. 738. Notwithstanding section 1346 of title 31, United States Code, or section 708 of this Act, funds made available by this or any other Act to any Federal agency may be used by that Federal agency for interagency funding for coordination with, participation in, or recommendations involving, activities of the U.S. Army Medical Research and Development Command, the Congressionally Directed Medical Research Programs and the National Institutes of Health research programs.

SEC. 739. Notwithstanding any other provision of law, the unobligated balances of funds made available in division J of the Infrastructure Investment and Jobs Act (Public Law 117–58) to any department or agency funded by this or any other Act may be transferred to the United States Fish and Wildlife Service and the National Marine Fisheries Service for the costs of carrying out their responsibilities under the Endangered Species Act of 1973 (16 U.S.C. 1531 et seq.) to consult and confer-ence, as required by section 7 of such Act, in connection with activities and projects funded by Public Law 117–58: Provided, That such transfers shall support activities and projects executed by the department or agency making such transfer: Provided further, That such transfers shall be approved by the head of such department or agency making such transfer: Provided further, That each department or agency shall provide notification to the Committees on Appropriations of the House of Representatives and the Senate no less than 30 days prior to such transfer: Provided further, That any such transfers from the Department of Transportation, including from agencies within the Department of Transportation, shall be from funding provided for personnel, contracting, and other costs to administer and oversee grants: Provided further, That amounts transferred pursuant to this section shall be in addition to amounts otherwise available for such purposes: Provided further, That the transfer authority provided in this section shall be in addition to any other transfer authority provided by law: Provided further, That amounts transferred pursuant to this section shall continue to be treated as amounts specified in section 103(b) of division A of Public Law 118–5.

SEC. 740. (a) The amounts described in this subsection are, with respect to a transfer or reimbursement described in subsection (b)(1), unobligated balances of discretionary funds appropriated in this or any succeeding fiscal year from the General Fund of the Treasury by this or any other Act (provided that the transfer or reimbursement occurs not later than the end of the fifth fiscal year after the last fiscal year for which the amount was appropriated or otherwise made available): Provided, That the amounts described in this subsection:

(1) may include amounts described in paragraph (1) from a rebate from a charge card or other contract;

(2) exclude amounts designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985, as amended (2 U.S.C. 901(b)(2)(A(i)), or for Overseas Contingency Operations under section 251(b)(2)(A)(ii) of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901(b)(2)(A)(i)), or made available for purposes specified in subparagraphs (B) through (G) of section 251(b)(2) of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901(b)(2)); and

(3) exclude amounts described in paragraph (1) that an agency plans to transfer, in coordination with the Director of the Office of Management and Budget, to a Nonrecurring Expenses Fund or Working Capital Fund, if applicable.

(b)(1) Notwithstanding section 1346 of title 31, United States Code, and section 707 of this Act, with the approval of the Director of the Office of Management and Budget, the head of each agency may transfer or reimburse amounts described in subsection (a) to the Technology Modernization Fund established under section 1078 of the National Defense Authorization Act for Fiscal Year 2018 (40 U.S.C. 11301 note), provided that the total cumulative amount of funds transferred or reimbursed each fiscal year may not exceed $100,000,000.

(2) This subsection shall take effect on the date that is 15 days after the date of the submission of the plan under subsection (e).

(c) The Administrator of General Services (in this section referred to as the "Administrator") shall use amounts transferred or reimbursed under subsection (b)(1) and amounts otherwise available to the Administrator to carry out purposes of the Technology Modernization Fund, as authorized by section 1078 of subtitle G of title X of the National Defense Authorization Act for Fiscal Year 2018.

(d) Amounts transferred or reimbursed to the Technology Modernization Fund under subsection (b)(1)—

(1) shall remain available until expended; and

(2) shall be in addition to other amounts available for technology modernization projects approved by the Technology Modernization Board (as defined in section 1076 of the National Defense Authorization Act for Fiscal Year 2018 (40 U.S.C. 11301 note)).

(e) Not later than 90 days after the date of enactment of this Act, the Administrator, in consultation with the Director of the Office of Management and Budget, shall submit to the Committee on Appropriations of the Senate and the Committee on Appropriations of the House of Representatives a plan that details the amounts to be transferred or reimbursed by each agency to the Technology Modernization Fund under subsection (b)(1).

SEC. 741. None of the funds made available by this Act or any other Act may be used to carry out any program, project, or activity that promotes or advances Critical Race Theory or any concept associated with Critical Race Theory.

SEC. 742. None of the funds made available by this Act or any other Act may be provided for insurance plans in the Federal Employees Health Benefits program to cover the cost of surgical procedures or puberty blockers or hormone therapy for the purpose of gender transition procedures.

SEC. 743. None of the funds made available by this Act or any other Act may be used to implement, administer, or enforce any COVID–19 mask or vaccine mandates.

SEC. 744. Notwithstanding any other provision of law, none of the funds made available by this or any other Act may be used for medical or psychological treatments, drugs, or surgery for gender dysphoria transition services.

LEGISLATIVE BRANCH

SENATE

Federal Funds

EXPENSE ALLOWANCES

For expense allowances of the Vice President, $20,000; the President Pro Tempore of the Senate, $40,000; Majority Leader of the Senate, $40,000; Minority Leader of the Senate, $40,000; Majority Whip of the Senate, $10,000; Minority Whip of the Senate, $10,000; President Pro Tempore Emeritus, $15,000; Chairmen of the Majority and Minority Conference Committees, $5,000 for each Chairman; and Chairmen of the Majority and Minority Policy Committees, $5,000 for each Chairman; in all, $195,000.

For representation allowances of the Majority and Minority Leaders of the Senate, $15,000 for each such Leader; in all, $30,000. *(Legislative Branch Appropriations Act, 2026.)*

SALARIES, OFFICERS AND EMPLOYEES

For compensation of officers, employees, and others as authorized by law, including agency contributions, ⌊$311,543,000⌋ *$332,101,000*, which shall be paid from this appropriation as follows:

OFFICE OF THE VICE PRESIDENT

For the Office of the Vice President, ⌊$3,210,000⌋ *$3,307,000*.

OFFICE OF THE PRESIDENT PRO TEMPORE

For the Office of the President Pro Tempore, ⌊$904,000⌋ *$940,000*.

OFFICE OF THE PRESIDENT PRO TEMPORE EMERITUS

For the Office of the President Pro Tempore Emeritus, ⌊$392,000⌋ *$408,000*.

OFFICES OF THE MAJORITY AND MINORITY LEADERS

For Offices of the Majority and Minority Leaders, ⌊$6,710,000⌋ *$6,968,000*.

OFFICES OF THE MAJORITY AND MINORITY WHIPS

For Offices of the Majority and Minority Whips, ⌊$4,212,000⌋ *$4,340,000*.

COMMITTEE ON APPROPRIATIONS

For salaries of the Committee on Appropriations, ⌊$22,710,000⌋ *$23,383,000*.

CONFERENCE COMMITTEES

For the Conference of the Majority and the Conference of the Minority, at rates of compensation to be fixed by the Chairman of each such committee, ⌊$2,049,000⌋ *$2,128,000* for each such committee; in all, ⌊$4,098,000⌋ *$4,256,000*.

OFFICES OF THE SECRETARIES OF THE CONFERENCE OF THE MAJORITY AND THE CONFERENCE OF THE MINORITY

For Offices of the Secretaries of the Conference of the Majority and the Conference of the Minority, ⌊$1,022,000⌋ *$1,062,000*.

POLICY COMMITTEES

For salaries of the Majority Policy Committee and the Minority Policy Committee, ⌊$2,093,000⌋ *$2,174,000* for each such committee; in all, ⌊$4,186,000⌋ *$4,348,000*.

OFFICE OF THE CHAPLAIN

For Office of the Chaplain, ⌊$699,000⌋ *$727,000*.

OFFICE OF THE SECRETARY

For Office of the Secretary, ⌊$35,695,000⌋ *$37,047,000*.

OFFICE OF THE SERGEANT AT ARMS AND DOORKEEPER

For Office of the Sergeant at Arms and Doorkeeper, ⌊$130,353,000⌋ *$141,580,000*.

OFFICES OF THE SECRETARIES FOR THE MAJORITY AND MINORITY

For Offices of the Secretary for the Majority and the Secretary for the Minority, ⌊$2,785,000⌋ *$2,893,000*.

AGENCY CONTRIBUTIONS AND RELATED EXPENSES

For agency contributions for employee benefits, as authorized by law, and related expenses, ⌊$94,567,000⌋ *$100,842,000*. *(Legislative Branch Appropriations Act, 2026.)*

OFFICE OF THE LEGISLATIVE COUNSEL OF THE SENATE

For salaries and expenses of the Office of the Legislative Counsel of the Senate, ⌊$9,401,000⌋ *$9,850,000*. *(Legislative Branch Appropriations Act, 2026.)*

OFFICE OF SENATE LEGAL COUNSEL

For salaries and expenses of the Office of Senate Legal Counsel, ⌊$1,431,000⌋ *$1,482,000*. *(Legislative Branch Appropriations Act, 2026.)*

EXPENSE ALLOWANCES OF THE SECRETARY OF THE SENATE, SERGEANT AT ARMS AND DOORKEEPER OF THE SENATE, AND SECRETARIES FOR THE MAJORITY AND MINORITY OF THE SENATE

For expense allowances of the Secretary of the Senate, $7,500; Sergeant at Arms and Doorkeeper of the Senate, $7,500; Secretary for the Majority of the Senate, $7,500; Secretary for the Minority of the Senate, $7,500; in all, $30,000. *(Legislative Branch Appropriations Act, 2026.)*

CONTINGENT EXPENSES OF THE SENATE

INQUIRIES AND INVESTIGATIONS

For expenses of inquiries and investigations ordered by the Senate, or conducted under paragraph 1 of rule XXVI of the Standing Rules of the Senate, section 112 of the Supplemental Appropriations and Rescission Act, 1980 (Public Law 96–304), and Senate Resolution 281, 96th Congress, agreed to March 11, 1980, ⌊$222,416,000⌋ *$226,826,000*, of which ⌊$22,242,000⌋ *$22,682,000* shall remain available until September 30, ⌊2028⌋ *2029*. *(Legislative Branch Appropriations Act, 2026.)*

SECRETARY OF THE SENATE

For expenses of the Office of the Secretary of the Senate, ⌊$17,852,000⌋ *$19,545,000*, of which ⌊$13,274,000⌋ *$14,820,000* shall remain available until September 30, ⌊2030⌋ *2031*, and of which ⌊$4,578,000⌋ *$4,725,000* shall remain available until expended. *(Legislative Branch Appropriations Act, 2026.)*

SERGEANT AT ARMS AND DOORKEEPER OF THE SENATE

For expenses of the Office of the Sergeant at Arms and Doorkeeper of the Senate, ⌊$229,845,000⌋ *$252,233,000*, of which ⌊$219,345,000⌋ *$233,233,000* shall remain available until September 30, ⌊2030⌋ *2031*, and of which ⌊$10,500,000⌋ *$19,000,000* shall remain available until expended. *(Legislative Branch Appropriations Act, 2026.)*

MISCELLANEOUS ITEMS

For miscellaneous items, ⌊$28,052,000⌋ *$30,062,000* which shall remain available until September 30, ⌊2028⌋ *2029*. *(Legislative Branch Appropriations Act, 2026.)*

SENATORS' OFFICIAL PERSONNEL AND OFFICE EXPENSE ACCOUNT

For Senators' Official Personnel and Office Expense Account, ⌊$645,431,000⌋ *$733,141,000*, of which ⌊$32,272,000⌋ *$36,657,000* shall remain available until September 30, ⌊2028⌋ *2029*, and of which $7,000,000 shall be allocated solely for the purpose of providing financial compensation to Senate interns. *(Legislative Branch Appropriations Act, 2026.)*

OFFICIAL MAIL COSTS

For expenses necessary for official mail costs of the Senate, $300,000. *(Legislative Branch Appropriations Act, 2026.)*

SERGEANT AT ARMS FELLOWSHIPS FUND

For expenses of the Sergeant at Arms Fellowships Fund, $5,977,000, to remain available until expended.

SERGEANT AT ARMS BUSINESS CONTINUITY AND DISASTER RECOVERY FUND

For expenses of the Sergeant at Arms Business Continuity and Disaster Recovery Fund established in section 5 of the Legislative Branch Appropriations Act, 1991 (2 U.S.C. 6611), as amended by section 103 of this Act, $1,332,000, which shall remain available until expended.

ADMINISTRATIVE PROVISIONS

[REQUIRING AMOUNTS REMAINING IN SENATORS' OFFICIAL PERSONNEL AND OFFICE EXPENSE ACCOUNT TO BE USED FOR DEFICIT REDUCTION OR TO REDUCE THE FEDERAL DEBT

SEC. 101. Notwithstanding any other provision of law, any amounts appropriated under this Act under the heading "SENATE—Contingent Expenses of the Senate—senators' official personnel and office expense account" shall be available for obligation only during the fiscal year or fiscal years for which such amounts are made available. Any unexpended balances under such allowances remaining after the end of the period of availability shall be returned to the Treasury in accordance with the undesignated paragraph under the center heading "GENERAL PROVISION" under chapter XI of the Third Supplemental Appropriation Act, 1957 (2 U.S.C. 4107) and used for deficit reduction (or, if there is no Federal budget deficit after all such payments have been made, for reducing the Federal debt, in such manner as the Secretary of the Treasury considers appropriate).]

[DELEGATION AUTHORITY

SEC. 102. Section 104 of division I of the Consolidated Appropriations Act, 2021 (2 U.S.C. 6154 note) shall be amended—

(1) in subsection (a)(2), by adding the following after "118th" and before "Congress": "and any subsequent";

(2) in subsection (a)(3), by striking "and ending on January 7, 2025"; and

(3) in subsection (b), by striking "on or after January 3, 2023".]

(Legislative Branch Appropriations Act, 2026.)

U.S. SENATE CAUCUS ON INTERNATIONAL NARCOTICS CONTROL

For expenses of the United States Senate Caucus on International Narcotics Control, [$613,000] *$637,000. (Legislative Branch Appropriations Act, 2026.)*

HOUSE OF REPRESENTATIVES

Federal Funds

SALARIES AND EXPENSES

For salaries and expenses of the House of Representatives, [$2,083,055,000] *$2,219,275,000*, as follows:

HOUSE LEADERSHIP OFFICES

For salaries and expenses, as authorized by law, $36,560,000, including: Office of the Speaker, $10,499,000, including $35,000 for official expenses of the Speaker; Office of the Majority Floor Leader, $3,730,000, including $15,000 for official expenses of the Majority Leader; Office of the Minority Floor Leader, $10,499,000, including $17,500 for official expenses of the Minority Leader; Office of the Majority Whip, including the Chief Deputy Majority Whip, $3,099,000, including $5,000 for official expenses of the Majority Whip; Office of the Minority Whip, including the Chief Deputy Minority Whip, $2,809,000, including $5,000 for official expenses of the Minority Whip; Republican Conference, $2,962,000; Democratic Caucus, $2,962,000: *Provided,* That such amount for salaries and expenses shall remain available from January 3, [2026] *2027* until January 2, [2027] *2028*.

MEMBERS' REPRESENTATIONAL ALLOWANCES

INCLUDING MEMBERS' CLERK HIRE, OFFICIAL EXPENSES OF MEMBERS, AND OFFICIAL MAIL

For Members' representational allowances, including Members' clerk hire, official expenses, and official mail, [$850,000,000] *$929,000,000*.

ALLOWANCE FOR COMPENSATION OF INTERNS IN MEMBER OFFICES

For the allowance established under section 120 of the Legislative Branch Appropriations Act, 2019 (2 U.S.C. 5322a) for the compensation of interns who serve in the offices of Members of the House of Representatives, $20,638,800, to remain available from January 3, [2026] *2027* until January 2, [2027] *2028*: *Provided,* That notwithstanding section 120(b) of such Act, an office of a Member of the House of Representatives may use not more than $46,800 of the allowance available under this heading during legislative year [2026] *2027*.

ALLOWANCE FOR COMPENSATION OF INTERNS IN HOUSE LEADERSHIP OFFICES

For the allowance established under section 113 of the Legislative Branch Appropriations Act, 2020 (2 U.S.C. 5106) for the compensation of interns who serve in House leadership offices, $586,000, to remain available from January 3, [2026] *2027* until January 2, [2027] *2028*: *Provided,* That of the amount provided under this heading, $322,300 shall be available for the compensation of interns who serve in House leadership offices of the majority, to be allocated among such offices by the Speaker of the House of Representatives, and $263,700 shall be available for the compensation of interns who serve in House leadership offices of the minority, to be allocated among such offices by the Minority Floor Leader.

ALLOWANCE FOR COMPENSATION OF INTERNS IN HOUSE STANDING, SPECIAL AND SELECT COMMITTEE OFFICES

For the allowance established under section 113(a)(1) of the Legislative Branch Appropriations Act, 2022 (Public Law 117–103) for the compensation of interns who serve in offices of standing, special, and select committees (other than the Committee on Appropriations), $2,600,000, to remain available from January 3, [2026] *2027* until January 2, [2027] *2028*: *Provided,* That of the amount provided under this heading, $1,300,000 shall be available for the compensation of interns who serve in offices of the majority, and $1,300,000 shall be available for the compensation of interns who serve in offices of the minority, to be allocated among such offices by the Chair, in consultation with the ranking minority member, of the Committee on House Administration.

ALLOWANCE FOR COMPENSATION OF INTERNS IN HOUSE APPROPRIATIONS COMMITTEE OFFICES

For the allowance established under section 113(a)(2) of the Legislative Branch Appropriations Act, 2022 (Public Law 117–103) for the compensation of interns who serve in offices of the Committee on Appropriations, $463,000: *Provided,* That of the amount provided under this heading, $231,500 shall be available for the compensation of interns who serve in offices of the majority, and $231,500 shall be available for the compensation of interns who serve in offices of the minority, to be allocated among such offices by the Chair, in consultation with the ranking minority member, of the Committee on Appropriations.

COMMITTEE EMPLOYEES

STANDING COMMITTEES, SPECIAL AND SELECT

For salaries and expenses of standing committees, special and select, authorized by House resolutions, [$184,787,000] *$210,687,000*: *Provided,* That such amount shall remain available for such salaries and expenses until December 31, [2026] *2028*, except that [$10,000,000] *$19,655,000* of such amount shall remain available until expended for committee room upgrading.

COMMITTEE ON APPROPRIATIONS

For salaries and expenses of the Committee on Appropriations, [$31,294,000] *$34,200,000*, including studies and examinations of executive agencies and temporary personal services for such committee, to be expended in accordance with section 202(b) of the Legislative Reorganization Act of 1946 and to be available for reimbursement to agencies for services performed: *Provided,* That such amount shall remain available for such salaries and expenses until December 31, [2026] *2028*.

SALARIES, OFFICERS AND EMPLOYEES

For compensation and expenses of officers and employees, as authorized by law, [$460,603,000] *$489,657,000*, including: for salaries and expenses of the Office of the Clerk, including the positions of the Chaplain and the Historian, and including not more than [$25,000] *$27,000* for official representation and reception expenses, of which not more than $20,000 is for the Family Room, and not more than $2,000 is for the Office of the Chaplain, *and not more than $2,000 is for the Office of the Historian,* [$48,992,000] *$51,789,000*, of which [$10,791,000] *$11,310,000* shall

remain available until expended; for salaries and expenses of the Office of the Sergeant at Arms, including the position of Superintendent of Garages and the Office of Emergency Management, and including not more than $3,000 for official representation and reception expenses, ⟦$140,606,000⟧ *$147,281,000*, of which ⟦$118,013,000⟧ *$123,521,000* shall remain available until expended; for salaries and expenses of the Office of the Chief Administrative Officer including not more than ⟦$3,000⟧ *$5,000* for official representation and reception expenses, ⟦$233,248,000⟧ *$253,060,000*, of which ⟦$39,772,000⟧ *$41,153,500* shall remain available until expended; for salaries and expenses of the Office of the Whistleblower Ombuds, $1,250,000; for salaries and expenses of the Office of the Inspector General, ⟦$6,227,000⟧ *$6,361,000*; for salaries and expenses of the Office of General Counsel, ⟦$2,079,000⟧ *$2,120,000*; for salaries and expenses of the Office of the Parliamentarian, including the Parliamentarian, $2,000 for preparing the Digest of Rules, and not more than $1,000 for official representation and reception expenses, ⟦$2,404,000⟧ *$2,450,000*; for salaries and expenses of the Office of the Law Revision Counsel of the House, ⟦$4,998,000⟧ *$4,085,000*⟦, of which $1,000,000 shall remain available until expended⟧; for salaries and expenses of the Office of the Legislative Counsel of the House, ⟦$18,740,000⟧ *$19,202,000*; for salaries and expenses of the Office of Interparliamentary Affairs, $994,000; for other authorized employees, $1,065,000: *Provided,* That of the amount made available until expended to the Office of the Sergeant at Arms under this heading, ⟦$100,000,000⟧ *$103,852,000* shall be for activities associated with providing security for Members of the House of Representatives, including Delegates and the Resident Commissioner to the Congress, their immediate families, and other security purposes.

ALLOWANCES AND EXPENSES

For allowances and expenses as authorized by House resolution or law, ⟦$491,523,200⟧ *$484,883,200*, including: supplies, materials, administrative costs and Federal tort claims, ⟦$1,555,000⟧ *$2,955,000, of which $1,400,000 shall remain available until expended*; official mail for committees, leadership offices, and administrative offices of the House, $190,000; Government contributions for health, retirement, Social Security, contractor support for actuarial projections, and other applicable employee benefits, ⟦$444,155,200⟧ *$420,994,200*, to remain available until March 31, ⟦2027⟧ *2028*, except that $37,000,000 of such amount shall remain available until expended; salaries and expenses for Business Continuity and Disaster Recovery, ⟦$28,951,000⟧ *$29,341,000*, of which $6,000,000 shall remain available until expended; transition activities for new members and staff, ⟦$9,740,000⟧ *$18,056,000*, to remain available until expended; Green and Gold Congressional Aide Program, ⟦$4,122,000⟧ *$10,524,000*, to remain available until expended; Office of Congressional Conduct, ⟦$1,810,000⟧ *$1,823,000*; and miscellaneous items including purchase, exchange, maintenance, repair and operation of House motor vehicles, interparliamentary receptions, and gratuities to heirs of deceased employees of the House, $1,000,000.

HOUSE OF REPRESENTATIVES MODERNIZATION INITIATIVES ACCOUNT

For the House of Representatives Modernization Initiatives Account established under section 115 of the Legislative Branch Appropriations Act, 2021 (2 U.S.C. 5513), ⟦$4,000,000⟧ *$10,000,000*, to remain available until expended: *Provided,* That disbursement from this account is subject to approval of the Committee on Appropriations of the House of Representatives: *Provided further,* That funds provided in this account shall only be used for initiatives approved by the Committee on House Administration. *(Legislative Branch Appropriations Act, 2026.)*

ADMINISTRATIVE PROVISIONS

REQUIRING AMOUNTS REMAINING IN MEMBERS' REPRESENTATIONAL ALLOWANCES TO BE USED FOR DEFICIT REDUCTION OR TO REDUCE THE FEDERAL DEBT

SEC. 110. (a) Notwithstanding any other provision of law, any amounts appropriated under this Act for "HOUSE OF REPRESENTATIVES—Salaries and Expenses—MEMBERS' REPRESENTATIONAL ALLOWANCES" shall be available only for fiscal year ⟦2026⟧ *2027*. Any amount remaining after all payments are made under such allowances for fiscal year ⟦2026⟧ *2027* shall be deposited in the Treasury and used for deficit reduction (or, if there is no Federal budget deficit after all such payments have been made, for reducing the Federal debt, in such manner as the Secretary of the Treasury considers appropriate).

(b) The Committee on House Administration of the House of Representatives shall have authority to prescribe regulations to carry out this section.

(c) As used in this section, the term "Member of the House of Representatives" means a Representative in, or a Delegate or Resident Commissioner to, the Congress.

LIMITATION ON AMOUNT AVAILABLE TO LEASE VEHICLES

SEC. 111. None of the funds made available in this Act may be used by the Chief Administrative Officer of the House of Representatives to make any payments from any Members' Representational Allowance for the leasing of a vehicle, excluding mobile district offices, in an aggregate amount that exceeds $1,000 for the vehicle in any month.

CYBERSECURITY ASSISTANCE FOR HOUSE OF REPRESENTATIVES

SEC. 112. The head of any Federal entity that provides assistance to the House of Representatives in the House's efforts to deter, prevent, mitigate, or remediate cybersecurity risks to, and incidents involving, the information systems of the House shall take all necessary steps to ensure the constitutional integrity of the separate branches of the government at all stages of providing the assistance, including applying minimization procedures to limit the spread or sharing of privileged House and Member information.

⟦LONG TERM LEASE REQUIREMENTS

SEC. 113. (a) Section 303(f) of the Energy Policy Act of 1992 (42 U.S.C. 13212(f)) is amended—

(1) in paragraph (2), by striking subparagraph (C);

(2) in paragraph (1)(A), by striking "branch, except that it does include the House of Representatives with respect to an acquisition described in paragraph (2)(C)." and inserting "branch."; and

(3) in paragraph (1), by striking subparagraph (C).

(b) The amendments made by this section apply to fiscal year 2026 and each succeeding fiscal year.⟧

⟦USE OF CHILD CARE CENTER REVOLVING FUND

SEC. 114. (a) Section 312(d)(3) of the Legislative Branch Appropriations Act, 1992 (2 U.S.C. 2062(d)(3)) is amended—

(1) by redesignating subparagraph (C) as subparagraph (D); and

(2) by inserting after subparagraph (B) the following new subparagraph:

"(C) The payment of telecommunications expenses for the Center, to include voicemail boxes, land lines, and cell phones for Center employees, in connection with the provision of child care services and as needed for critical and emergent communications.".

(b) Section 312(d)(3)(A) of such Act (2 U.S.C. 2062(d)(3)(A)) is amended by inserting "and assistant directors" after "director".

(c) The amendments made by this section shall apply with respect to fiscal year 2026 and each succeeding fiscal year.⟧

PROHIBITION ON CERTAIN TECHNOLOGY

SEC. ⟦115⟧ *113*. (a) None of the funds appropriated by this Act or otherwise made available for fiscal year ⟦2026⟧ *2027* for a Member, committee, officer, or employee of the House of Representatives may be obligated, awarded, or expended to procure or purchase covered information technology equipment in cases where the manufacturer, bidder, or offeror, or any subsidiary or parent entity of the manufacturer, bidder, or offeror, of the equipment is an entity or parent company of an entity listed on any of the following:

(1) The Chinese Military Company List of the Department of Defense.

(2) The Non-SDN Chinese Military Industrial Complex Companies List of the Department of the Treasury.

(3) The Denied Persons List, Entity List, or Military End User List of the Department of Commerce, if the entity is—

(A) an agency or instrumentality of the People's Republic of China;

(B) an entity headquartered in the People's Republic of China; or

(C) directly or indirectly owned or controlled by an agency, instrumentality, or entity described in subparagraph (A) or (B).

(4) The Uyghur Forced Labor Prevention Act Entity List of the Department of Homeland Security.

(b) The prohibition under subsection (a) shall apply to a case in which a Member, committee, officer, or employee of the House of Representatives has entered into a contract with another entity for the procurement or purchase of, or the expenditure of funds on, covered information technology equipment.

(c) In this section, the term "covered information technology equipment"—

(1) means a computer, printer, or interoperable videoconferencing equipment for direct use by a Member, committee, officer, or employee of the House of Representatives in an office environment; and

(2) does not include services that use such equipment, including cloud services.

⟦LIMITATION ON TREATMENT AS FIDUCIARY RELATIONSHIP

SEC. 116. (a) Section 13144 of title 5, United States Code, is amended by adding at the end the following new subsection:

"(c) LIMITATION ON TREATMENT AS FIDUCIARY RELATIONSHIP.—For purposes of this section, the relationship between a Member who is a Representative in, or Delegate or Resident Commissioner to, the Congress and who is providing care directly to a patient in the form of medical services or dental services and the patient to whom such care is provided shall not be considered a fiduciary relationship.".

(b) The amendment made by subsection (a) shall apply with respect to compensation received in fiscal year 2026 or any succeeding fiscal year.⟧

⟦MEMBER SECURITY

SEC. 117. (a) The Sergeant at Arms of the House of Representatives may use funds made available for providing security for the residences of Members of the House to make essential security improvements if the improvements are included in a category established and updated as necessary by the Sergeant at Arms and approved and regulated by the Committee on House Administration.

(b) This section shall apply with respect to funds made available for fiscal year 2026 and each succeeding fiscal year.⟧

MEMBERSHIP IN EXERCISE FACILITY

SEC. 114. (a) *In addition to individuals whose pay is disbursed by the Chief Administrative Officer of the House of Representatives and individuals described in section 1 of Public Law 111–248 (2 U.S.C. 5545 note), membership in the exercise facility established for employees of the House of Representatives (as described in section 103(a) of the Legislative Branch Appropriations Act, 2005) shall be available to such other categories of individuals as may be approved by the Committee on House Administration.*

(b) *Subsection (a) shall apply with respect to fiscal year 2016 and each succeeding fiscal year.*

HOUSE CREATIVE SERVICES

SEC. 115. (a) *ESTABLISHMENT.—Section 105(a) of the Legislative Branch Appropriations Act, 1957 (2 U.S.C. 4131(a)), is amended to read as follows: "There is established the House Recording Studio, the House Creative Services, the Senate Recording Studio, and the Senate Photographic Studio.".*

(b) *FUNCTIONS.—Section 105(b) of such Act (2 U.S.C. 4131(b)) is amended—*

(1) *by striking the first sentence and inserting the following: "The House Recording Studio and the House Creative Services shall assist the Members, committees, and offices of the House of Representatives in making audio and visual communications and in performing such other functions and duties in connection with the making of such communications as may be necessary."; and*

(2) *by striking the third sentence and inserting the following: "The House Recording Studio and the House Creative Services shall be for the exclusive use of the Members (including the Delegates and the Resident Commissioner from Puerto Rico), committees, and offices of the House of Representatives and, subject to the approval of the Committee on House Administration of the House, any other office, agency, or entity of the Congress; the Senate Recording Studio and the Senate Photographic Studio shall be for the exclusive use of Members of the Senate, the Vice President, committees of the Senate, the Secretary of the Senate, and the Sergeant at Arms of the Senate.".*

(c) *OVERSIGHT.—Section 105(c) of such Act (2 U.S.C. 4131(c)) is amended—*

(1) *by inserting "and the House Creative Services" before "shall be operated";*

(2) *by striking "a committee" and all that follows through "appointed by the Speaker." and inserting "the Committee on House Administration of the House of Representatives."; and*

(3) *by inserting "and the House Creative Services" before "as it".*

(d) *PRICE.—Section 105(d) of such Act (2 U.S.C. 4131(d)) is amended by striking the first sentence and inserting the following: "Subject to the approval of the Committee on House Administration of the House of Representatives, the Chief Administrative Officer of the House of Representatives shall set the price of making audio and visual communications through the services of, and collect all moneys owed, the House Recording Studio and the House Creative Services.".*

(e) *RESTRICTIONS.—Section 105(e) of such Act (2 U.S.C. 4131(e)) is amended by striking the first sentence and inserting the following: "No moneys shall be expended or obligated for the House Recording Studio or the House Creative Services except as shall be pursuant to such regulations as the Committee on House Administration of the House of Representatives may approve.".*

(f) *APPOINTMENT OF PERSONNEL.—Section 105(f) of such Act (2 U.S.C. 4131(f)) is amended to read as follows:*

"(f) The Chief Administrative Officer of the House of Representatives is authorized to appoint, subject to the approval of the Committee on House Administration of the House of Representatives—

"(1) a Director of the House Recording Studio and such other employees as are deemed necessary to the operation of the House Recording Studio; and

"(2) a Director of the House Creative Services and such other employees as are deemed necessary to the operation of the House Creative Services.".

(g) *REVOLVING FUNDS.—Section 105(g) of such Act(2 U.S.C. 4131(g)) is amended—*

(1) *by inserting "and the House Creative Services" after "the House Recording Studio"; and*

(2) *by striking "that studio" and inserting "the House Recording Studio and the House Creative Services."*

(h) *DEPOSITS OF FUNDS.—Section 105(h) of such Act (2 U.S.C. 4131(h)) is amended by striking the first sentence and inserting the following: "All moneys received with respect to the services provided by the House Recording Studio and the House Creative Services under this section shall be deposited by the Chief Administrative Officer of the House of Representatives in the revolving fund for the House Recording Studio and the House Creative Services established by subsection (g); moneys in such fund shall be available for the disbursement therefrom by the Chief Administrative Officer of the House of Representatives for the care, maintenance, operation, and other expenses of the House Recording Studio and the House Creative Services upon vouchers signed and approved in such manner as the Committee on House Administration of the House of Representatives shall prescribe."*

(i) *RESTRICTIONS ON EMPLOYMENT.—Section 105(k) of such Act (2 U.S.C. 4131(k)) is amended to read as follows:*

"(k) No person shall be an officer or employee of the House Recording Studio, the House Creative Services, the Senate Recording Studio, or the Senate Photographic Studio while the person is engaged in any other business, profession, occupation, or employment which involves the performance of duties that are similar to which would be performed by the person as such an officer or employee unless approved in writing by the Committee on House Administration of the House of Representatives, in the case of the House Recording Studio and the House Creative Services, and the Committee on Rules and Administration of the Senate, in the case of the Senate Recording Studio and the Senate Photographic Studio.".

(Legislative Branch Appropriations Act, 2026.)

JOINT ITEMS

Federal Funds

JOINT ECONOMIC COMMITTEE

For salaries and expenses of the Joint Economic Committee, $4,283,000, to be disbursed by the Secretary of the Senate. *(Legislative Branch Appropriations Act, 2026.)*

JOINT COMMITTEE ON TAXATION

For salaries and expenses of the Joint Committee on Taxation, ⟦$14,000,000⟧ *$15,540,000*, to be disbursed by the Chief Administrative Officer of the House of Representatives.

For other joint items, as follows: *(Legislative Branch Appropriations Act, 2026.)*

OFFICE OF THE ATTENDING PHYSICIAN

For medical supplies, equipment, and contingent expenses of the emergency rooms, and for the Attending Physician and their assistants, including:

(1) an allowance of $3,500 per month to the Attending Physician;

(2) an allowance of $2,500 per month to the Senior Medical Officer;

(3) an allowance of $900 per month each to three medical officers while on duty in the Office of the Attending Physician;

(4) an allowance of $900 per month to 2 assistants and $900 per month each not to exceed 11 assistants on the basis heretofore provided for such assistants; and

(5) ⟦$3,388,000⟧ *$3,937,000* for reimbursement to the Department of the Navy for expenses incurred for staff and equipment assigned to the Office of the Attending Physician, which shall be advanced and credited to the applicable appropriation or appropriations from which such salaries, allowances, and other expenses are payable and shall be available for all the purposes thereof, ⟦$4,856,000⟧ *$5,462,000*, to be disbursed by the Chief Administrative Officer of the House of Representatives. *(Legislative Branch Appropriations Act, 2026.)*

OFFICE OF CONGRESSIONAL ACCESSIBILITY SERVICES

SALARIES AND EXPENSES

For salaries and expenses of the Office of Congressional Accessibility Services, ⟦$1,819,000⟧ *$1,845,000*, to be disbursed by the Secretary of the Senate. *(Legislative Branch Appropriations Act, 2026.)*

CAPITOL POLICE

Federal Funds

Salaries

For salaries of employees of the Capitol Police, including overtime, hazardous duty pay, and Government contributions for health, retirement, social security, professional liability insurance, tuition reimbursement, recruitment and retention bonuses, and other applicable employee benefits, ⟦$653,422,000⟧ *$733,584,000*, of which overtime shall not exceed ⟦$80,067,000⟧ *$80,837,000* unless the Committees on Appropriations of the House and Senate are notified, to be disbursed by the Chief of the Capitol Police or a duly authorized designee. *(Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 002–0477–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries (Direct)	602	653	734
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	4	4
1001	Discretionary unobligated balance brought fwd, Oct 1	4	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	604	653	734
1930	Total budgetary resources available	608	657	738
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-2	.....	.....
1941	Unexpired unobligated balance, end of year	4	4	4
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	20	36	33
3010	New obligations, unexpired accounts	602	653	734
3011	Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020	Outlays (gross)	-587	-656	-730
3050	Unpaid obligations, end of year	36	33	37
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	20	36	33
3200	Obligated balance, end of year	36	33	37
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	604	653	734
	Outlays, gross:			
4010	Outlays from new discretionary authority	574	620	697
4011	Outlays from discretionary balances	13	36	33
4020	Outlays, gross (total)	587	656	730
4180	Budget authority, net (total)	604	653	734
4190	Outlays, net (total)	587	656	730

Object Classification (in millions of dollars)

Identification code 002–0477–0–1–801		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	407	444	486
12.1	Civilian personnel benefits	195	209	248
99.9	Total new obligations, unexpired accounts	602	653	734

Employment Summary

Identification code 002–0477–0–1–801		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	2,744	2,903	3,044

General Expenses

For necessary expenses of the Capitol Police, including motor vehicles, communications and other equipment, security equipment and installation, uniforms, weapons, supplies, materials, training, medical services, forensic services, Member protection-related activities and equipment, stenographic services, personal and professional services, the employee assistance program, the awards program, postage, communication services, travel advances, relocation of instructor and liaison personnel for the Federal Law Enforcement Training Centers, and not more than $7,500 to be expended on the certification of the Chief of the Capitol Police in connection with official representation and reception expenses, ⟦$198,928,000⟧ *$289,091,000*, to be disbursed by the Chief of the Capitol Police or a duly authorized designee⟦:⟧ *, of which $7,920,000 shall remain available until September 30, 2029 and $7,800,000 shall remain available until September 30, 2028:Provided,* That, notwithstanding any other provision of law, the cost of basic training for the Capitol Police at the Federal Law Enforcement Training Centers for fiscal year ⟦2026⟧ *2027* shall be paid by the Secretary of Homeland Security from funds available to the Department of Homeland Security: *Provided further*, That none of the amounts made available under this heading may be used to purchase a drone manufactured in the People's Republic of China or by a business affiliated with the People's Republic of China except for national security purposes. *(Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 002–0476–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	General Expenses (Direct)	215	199	289
0801	Reimbursable program activity	6	.....	.....
0900	Total new obligations, unexpired accounts	221	199	289
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	46	28	27
1001	Discretionary unobligated balance brought fwd, Oct 1	46	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	203	199	289
	Spending authority from offsetting collections, discretionary:			
1700	Collected	5	.....	.....
1701	Change in uncollected payments, Federal sources	-1	.....	.....
1750	Spending auth from offsetting collections, disc (total)	4	.....	.....
1900	Budget authority (total)	207	199	289
1930	Total budgetary resources available	253	227	316
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-4	-1	-1
1941	Unexpired unobligated balance, end of year	28	27	26
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	173	170	149
3010	New obligations, unexpired accounts	221	199	289
3011	Obligations ("upward adjustments"), expired accounts	7	.....	.....
3020	Outlays (gross)	-220	-220	-262
3041	Recoveries of prior year unpaid obligations, expired	-11	.....	.....
3050	Unpaid obligations, end of year	170	149	176
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-1	-1
3070	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	171	169	148
3200	Obligated balance, end of year	169	148	175
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	207	199	289
	Outlays, gross:			
4010	Outlays from new discretionary authority	70	139	202
4011	Outlays from discretionary balances	150	81	60
4020	Outlays, gross (total)	220	220	262
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-5	.....	.....
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4070	Budget authority, net (discretionary)	203	199	289
4080	Outlays, net (discretionary)	215	220	262
4180	Budget authority, net (total)	203	199	289
4190	Outlays, net (total)	215	220	262

GENERAL EXPENSES—Continued

Object Classification (in millions of dollars)

Identification code 002–0476–0–1–801		2025 actual	2026 est.	2027 est.
	Direct obligations:			
21.0	Travel and transportation of persons	27	26	40
23.3	Communications, utilities, and miscellaneous charges	13	12	16
24.0	Printing and reproduction	1	1	
25.2	Other services from non-Federal sources	127	120	163
26.0	Supplies and materials	14	12	12
31.0	Equipment	33	28	58
99.0	Direct obligations	215	199	289
99.0	Reimbursable obligations	6		
99.9	Total new obligations, unexpired accounts	221	199	289

SECURITY ENHANCEMENTS

Program and Financing (in millions of dollars)

Identification code 002–0461–0–1–801		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
1930	Total budgetary resources available	1	1	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

UNITED STATES CAPITOL POLICE MUTUAL AID REIMBURSEMENTS

Program and Financing (in millions of dollars)

Identification code 002–0478–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	9	30	
0900	Total new obligations, unexpired accounts (object class 25.2)	9	30	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	15	6	6
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation		30	
1930	Total budgetary resources available	15	36	6
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	6	6	6
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	2	21
3010	New obligations, unexpired accounts	9	30	
3020	Outlays (gross)	-10	-11	-9
3050	Unpaid obligations, end of year	2	21	12
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	2	21
3200	Obligated balance, end of year	2	21	12
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross		30	
	Outlays, gross:			
4010	Outlays from new discretionary authority		9	
4011	Outlays from discretionary balances	10	2	9
4020	Outlays, gross (total)	10	11	9
4180	Budget authority, net (total)		30	
4190	Outlays, net (total)	10	11	9

ADMINISTRATIVE PROVISIONS

[AUTHORIZATIONS REGARDING INTERNATIONAL TRAINING

SEC. 118. (a) Section 4120 of title 5, United States Code, is amended by adding at the end the following new subsection:

"(c) An employee of the Capitol Police may receive training under this section outside of the United States only with the prior approval of the Capitol Police Board. In this subsection, the term "United States" means each of the several States of the United States, the District of Columbia, and the territories and possessions of the United States.".

(b) The amendment made by subsection (a) shall apply with respect to fiscal year 2026 and each succeeding fiscal year.]

[MUTUAL AID TRANSFER AUTHORITY

(INCLUDING TRANSFER OF FUNDS)

SEC. 119. Of the amounts made available under the heading "Capitol Police" in this Act, up to $10,000,000 may be transferred to "Capitol Police—United States Capitol Police Mutual Aid Reimbursements" on September 30, 2026, and, once transferred, shall remain available until September 30, 2030, to be used for reimbursements for mutual aid and related training, including mutual aid and training provided under the agreements described in section 7302 of Public Law 108–458: *Provided,* That obligation of the funds transferred pursuant to this section shall be subject to notification to the Chairmen and Ranking Members of the Committees on Appropriations of both Houses of Congress, the Senate Committee on Rules and Administration and the Committee on House Administration of the amount and purpose of the expense within 15 days of obligation.] *(Legislative Branch Appropriations Act, 2026.)*

OFFICE OF CONGRESSIONAL WORKPLACE RIGHTS

Federal Funds

SALARIES AND EXPENSES

For salaries and expenses necessary for the operation of the Office of Congressional Workplace Rights, [$8,350,000] *$9,081,045*, of which not more than [$1,000] *$5,000* may be expended on the certification of the Executive Director in connection with official representation and reception expenses. *(Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 009–1600–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses (Direct)	8	8	9
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	8	8	9
1930	Total budgetary resources available	8	8	9
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	8	8	9
3020	Outlays (gross)	-8	-8	-9
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	8	8	9
	Outlays, gross:			
4010	Outlays from new discretionary authority	8	8	9
4180	Budget authority, net (total)	8	8	9
4190	Outlays, net (total)	8	8	9

The Congressional Accountability Act (CAA) established the Office of Congressional Workplace Rights (OCWR) to apply the rights and protections of the following labor and employment statutes to covered employees within the Legislative Branch: the Fair Labor Standards Act, Title VII of the Civil Rights Act, the Americans with Disabilities Act, the Age Discrimination in Employment Act, the Family and Medical Leave Act, the Occu-

pational Safety and Health Act, the Federal Service Labor Management Relations Act, the Employee Polygraph Protection Act, the Worker Adjustment and Retraining Notification Act, the Rehabilitation Act, the Uniformed Services Employment and Reemployment Rights Act, the Veterans Employment Opportunities Act, the Genetic Information and Nondiscrimination Act, the Fair Chance to Compete for Jobs Act, the Pregnant Workers Fairness Act, and the Providing Urgent Maternal Protections for Nursing Mothers Act. On December 21, 2018, the Congressional Accountability Act of 1995 Reform Act was signed into law expanding the Office's duties and responsibilities, as well as the number of employees covered by the CAA.

The Office of Congressional Workplace Rights administers and ensures the integrity of the neutral dispute resolution process concerning claims that arise under the CAA. The Office also carries out an education and training program for congressional Members, employing offices and congressional employees to assist them in understanding their rights and responsibilities under the CAA.

Object Classification (in millions of dollars)

Identification code 009–1600–0–1–801		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	4	5	5
12.1	Civilian personnel benefits	1	2	2
25.2	Other services from non-Federal sources	1	1	2
99.0	Direct obligations	6	8	9
99.5	Adjustment for rounding	2	.....	.....
99.9	Total new obligations, unexpired accounts	8	8	9

Employment Summary

Identification code 009–1600–0–1–801		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	34	34	34

AWARDS AND SETTLEMENTS FUNDS

Program and Financing (in millions of dollars)

Identification code 009–1450–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	.....	1	1
0900	Total new obligations, unexpired accounts (object class 41.0)	.....	1	1
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	.....	1	1
1930	Total budgetary resources available	.....	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	.....	1	1
3020	Outlays (gross)	.....	-1	-1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	.....	1	1
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	1	1
4180	Budget authority, net (total)	.....	1	1
4190	Outlays, net (total)	.....	1	1

Section 415 of the Congressional Accountability Act (CAA) established "an account of the Office in the Treasury of the United States for the payment of awards and settlements under this Act," and further authorized to be appropriated "such sums as may be necessary to pay such awards and settlements." Section 415 stipulated that awards and settlements under the CAA should only be paid from that account, which was to be kept separate from the operating expenses account of the Office of Compliance.

The Legislative Branch Appropriations Acts have appropriated funds for awards and settlements under the CAA by means of the following language:

Such sums as may be necessary are appropriated to the account described in subsection (a) of section 415 of Public Law 104–1 to pay awards and settlements as authorized under such subsection.

CONGRESSIONAL BUDGET OFFICE

Federal Funds

SALARIES AND EXPENSES

For salaries and expenses necessary for operation of the Congressional Budget Office, including not more than $6,000 to be expended on the certification of the Director of the Congressional Budget Office in connection with official representation and reception expenses, ❙$74,750,000, of which not less than $7,100,000 shall be for cyber-security related expenses❙ *$76,282,000*: *Provided,* That the Director shall use not less than $500,000 of the amount made available under this heading for (1) improving technical systems, processes, and models for the purpose of improving the transparency of estimates of budgetary effects to Members of Congress, employees of Members of Congress, and the public, and (2) to increase the availability of models, economic assumptions, and data for Members of Congress, employees of Members of Congress, and the public: *Provided further,* ❙That of the amounts made available under this heading for cyber-security related expenses, $2,750,000 shall remain available until September 30, 2027❙ *in fiscal year 2027 and each following year, the Director of the Congressional Office may reimburse employees for childcare expenses that relate to their CBO employment. (Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 008–0100–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses (Direct)	70	75	76
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	70	75	76
1930	Total budgetary resources available	70	75	76
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8	6	7
3010	New obligations, unexpired accounts	70	75	76
3011	Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020	Outlays (gross)	-73	-74	-75
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	6	7	8
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8	6	7
3200	Obligated balance, end of year	6	7	8
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	70	75	76
	Outlays, gross:			
4010	Outlays from new discretionary authority	65	68	68
4011	Outlays from discretionary balances	8	6	7
4020	Outlays, gross (total)	73	74	75
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-1	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	.....	.....
4070	Budget authority, net (discretionary)	70	75	76
4080	Outlays, net (discretionary)	72	74	75
4180	Budget authority, net (total)	70	75	76
4190	Outlays, net (total)	72	74	75

The Congressional Budget Office (CBO) was established as a non-partisan office of Congress by Title II of the Congressional Budget and Impoundment Control Act of 1974 (2 U.S.C. 601 et seq.). CBO provides objective economic and budgetary analysis and information to assist the Congress in fulfilling its responsibilities. That information includes: 1) forecasts of

SALARIES AND EXPENSES—Continued

the economy; 2) 10-year and long-term Federal budget projections; 3) cost estimates, which are required by law for reported bills, showing how Federal outlays and revenue would change if legislation was enacted, as well as providing the costs of state, local, tribal, or private sector mandates; and 4) upon request, studies covering every major area of Federal policy, including spending programs, the tax code, and budgetary and economic challenges.

Object Classification (in millions of dollars)

Identification code 008–0100–0–1–801		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	42	43	43
11.3	Other than full-time permanent	2	2	2
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	45	46	46
12.1	Civilian personnel benefits	18	18	19
23.3	Communications, utilities, and miscellaneous charges		1	1
25.1	Advisory and assistance services	1	1	1
25.2	Other services from non-Federal sources	1	1	1
25.7	Operation and maintenance of equipment	5	7	7
31.0	Equipment		1	1
99.0	Direct obligations	70	75	76
99.9	Total new obligations, unexpired accounts	70	75	76

Employment Summary

Identification code 008–0100–0–1–801		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	275	272	285

ARCHITECT OF THE CAPITOL

Federal Funds

CAPITAL CONSTRUCTION AND OPERATIONS

For salaries for the Architect of the Capitol, and other personal services, at rates of pay provided by law; for all necessary expenses for surveys and studies, construction, operation, and general and administrative support in connection with facilities and activities under the care of the Architect of the Capitol, including the Botanic Garden, Senate and House office buildings, and other facilities under the jurisdiction of the Architect of the Capitol; for furnishings and office equipment; for official reception and representation expenses of not more than $5,000, to be expended as the Architect of the Capitol may approve; for purchase or exchange, maintenance, and operation of a passenger motor vehicle, ⟦$159,450,000⟧ *$193,151,000, of which $8,750,000 shall remain available until September 30, 2031: Provided, That none of the funds made available under this heading in this Act or any other Act, including previous Acts, may be used for a home-to-work vehicle for the Architect or duly authorized designee. (Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 001–0100–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	General Administration (Direct)	155	159	183
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6	5	5
1001	Discretionary unobligated balance brought fwd, Oct 1	6		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	153	159	193
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1		
1900	Budget authority (total)	154	159	193
1930	Total budgetary resources available	160	164	198
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5	5	15
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	49	42	42
3010	New obligations, unexpired accounts	155	159	183
3011	Obligations ("upward adjustments"), expired accounts	3		
3020	Outlays (gross)	-160	-159	-166
3041	Recoveries of prior year unpaid obligations, expired	-5		
3050	Unpaid obligations, end of year	42	42	59
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	49	42	42
3200	Obligated balance, end of year	42	42	59
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	154	159	193
	Outlays, gross:			
4010	Outlays from new discretionary authority	116	119	135
4011	Outlays from discretionary balances	44	40	31
4020	Outlays, gross (total)	160	159	166
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1		
4033	Non-Federal sources	-1		
4040	Offsets against gross budget authority and outlays (total)	-2		
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1		
4070	Budget authority, net (discretionary)	153	159	193
4080	Outlays, net (discretionary)	158	159	166
4180	Budget authority, net (total)	153	159	193
4190	Outlays, net (total)	158	159	166

Object Classification (in millions of dollars)

Identification code 001–0100–0–1–801		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	61	63	69
11.5	Other personnel compensation	2	2	3
11.9	Total personnel compensation	63	65	72
12.1	Civilian personnel benefits	27	28	30
23.2	Rental payments to others	1	1	1
25.1	Advisory and assistance services	46	47	60
25.4	Operation and maintenance of facilities	15	15	17
26.0	Supplies and materials	2	2	2
31.0	Equipment	1	1	1
99.9	Total new obligations, unexpired accounts	155	159	183

Employment Summary

Identification code 001–0100–0–1–801		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	426	436	467

CAPITOL BUILDING

For all necessary expenses for the maintenance, care and operation of the Capitol, ⟦$74,460,000⟧ *$55,079,000*, of which ⟦$40,099,000⟧ *$6,599,000* shall remain available until September 30, ⟦2030⟧ *2031, and of which $11,300,000 shall remain available until expended. (Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 001–0105–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Capitol Building (Direct)	60	80	88
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	113	103	97
1001	Discretionary unobligated balance brought fwd, Oct 1	113		
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	114	103	97
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	49	74	55

1900	Budget authority (total)	49	74	55
1930	Total budgetary resources available	163	177	152
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	103	97	64
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	22	26	34
3010	New obligations, unexpired accounts	60	80	88
3011	Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020	Outlays (gross)	-56	-72	-58
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	26	34	64
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	22	26	34
3200	Obligated balance, end of year	26	34	64
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	49	74	55
	Outlays, gross:			
4010	Outlays from new discretionary authority	32	33	22
4011	Outlays from discretionary balances	24	39	36
4020	Outlays, gross (total)	56	72	58
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-1	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	.....	.....
4070	Budget authority, net (discretionary)	49	74	55
4080	Outlays, net (discretionary)	55	72	58
4180	Budget authority, net (total)	49	74	55
4190	Outlays, net (total)	55	72	58

This presentation includes the Flag Office Revolving fund.

Object Classification (in millions of dollars)

Identification code 001–0105–0–1–801	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	18	18	19
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	3	3	3
11.9 Total personnel compensation	22	22	23
12.1 Civilian personnel benefits	9	9	10
25.1 Advisory and assistance services	5	20	25
25.4 Operation and maintenance of facilities	3	3	3
26.0 Supplies and materials	2	4	4
32.0 Land and structures	19	22	23
99.9 Total new obligations, unexpired accounts	60	80	88

Employment Summary

Identification code 001–0105–0–1–801	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	232	225	227

Capitol Grounds

For all necessary expenses for care and improvement of grounds surrounding the Capitol, the Senate and House office buildings, and the Capitol Power Plant, ⟦$19,385,000⟧ *$33,878,000*, of which ⟦$3,000,000⟧ *$16,331,000* shall remain available until September 30, ⟦2030⟧ *2031*. *(Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 001–0108–0–1–801	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Capitol Grounds (Direct)	22	19	28
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	11	8	8
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	22	19	34
1120 Appropriations transferred to other acct [001–0161]	-1	.....	.....
1120 Appropriations transferred to other acct [009–0200]	-2	.....	.....
1160 Appropriation, discretionary (total)	19	19	34
1930 Total budgetary resources available	30	27	42
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8	8	14
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6	10	6
3010 New obligations, unexpired accounts	22	19	28
3020 Outlays (gross)	-18	-23	-21
3050 Unpaid obligations, end of year	10	6	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6	10	6
3200 Obligated balance, end of year	10	6	13
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	19	19	34
Outlays, gross:			
4010 Outlays from new discretionary authority	13	13	15
4011 Outlays from discretionary balances	5	10	6
4020 Outlays, gross (total)	18	23	21
4180 Budget authority, net (total)	19	19	34
4190 Outlays, net (total)	18	23	21

Object Classification (in millions of dollars)

Identification code 001–0108–0–1–801	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	7	7	8
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	8	8	9
12.1 Civilian personnel benefits	3	3	3
23.2 Rental payments to others	1	1	1
25.1 Advisory and assistance services	5	4	10
25.4 Operation and maintenance of facilities	2	1	1
26.0 Supplies and materials	1	1	2
31.0 Equipment	1	1	2
32.0 Land and structures	1	.....	.....
99.9 Total new obligations, unexpired accounts	22	19	28

Employment Summary

Identification code 001–0108–0–1–801	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	83	84	85

Senate Office Buildings

For all necessary expenses for the maintenance, care and operation of Senate office buildings; and furniture and furnishings to be expended under the control and supervision of the Architect of the Capitol, ⟦$122,635,000⟧ *$252,846,000*, of which ⟦$16,900,000⟧ *$112,600,000* shall remain available until September 30, ⟦2030⟧ *2031*, and of which ⟦$20,000,000⟧ *$44,600,000* shall remain available until expended. *(Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 001–0123–0–1–801	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Senate Office Buildings (Direct)	115	160	170
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	100	129	96
1011 Unobligated balance transfer from other acct [000–5509]	.....	4	.....
1021 Recoveries of prior year unpaid obligations	5	.....	.....
1070 Unobligated balance (total)	105	133	96

SENATE OFFICE BUILDINGS—Continued

Program and Financing—Continued

Identification code 001–0123–0–1–801		2025 actual	2026 est.	2027 est.
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	139	123	253
1900	Budget authority (total)	139	123	253
1930	Total budgetary resources available	244	256	349
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	129	96	179
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	78	59	90
3010	New obligations, unexpired accounts	115	160	170
3011	Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020	Outlays (gross)	-129	-129	-162
3040	Recoveries of prior year unpaid obligations, unexpired	-5	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050	Unpaid obligations, end of year	59	90	98
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	78	59	90
3200	Obligated balance, end of year	59	90	98
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	139	123	253
	Outlays, gross:			
4010	Outlays from new discretionary authority	76	79	114
4011	Outlays from discretionary balances	53	50	48
4020	Outlays, gross (total)	129	129	162
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-1	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	.....	.....
4070	Budget authority, net (discretionary)	139	123	253
4080	Outlays, net (discretionary)	128	129	162
4180	Budget authority, net (total)	139	123	253
4190	Outlays, net (total)	128	129	162

This presentation includes the Senate Restaurant Fund and Senate Wellness Center Fund.

Object Classification (in millions of dollars)

Identification code 001–0123–0–1–801		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	39	40	41
11.3	Other than full-time permanent	3	3	3
11.5	Other personnel compensation	7	7	7
11.9	Total personnel compensation	49	50	51
12.1	Civilian personnel benefits	19	19	19
23.1	Rental payments to GSA	4	4	4
23.2	Rental payments to others	2	2	2
25.1	Advisory and assistance services	3	3	15
25.3	Other goods and services from Federal sources	1	1	1
25.4	Operation and maintenance of facilities	18	44	41
26.0	Supplies and materials	6	6	6
31.0	Equipment	1	1	1
32.0	Land and structures	12	30	30
99.9	Total new obligations, unexpired accounts	115	160	170

Employment Summary

Identification code 001–0123–0–1–801		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	489	509	515

HOUSE OFFICE BUILDINGS

For all necessary expenses for the maintenance, care, and operation of the House office buildings, ⟦$111,887,000⟧ *$434,627,000*, of which ⟦$24,390,000⟧ *$78,900,000* shall remain available until September 30, ⟦2030⟧ *2031*, and of which ⟦$10,000,000⟧ *$272,000,000* shall remain available until expended*: Provided, That of the $272,000,000 that shall remain available until expended, $46,000,000 is* for a payment to the House Historic Buildings Revitalization Fund. *(Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 001–0127–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	House Office Buildings (Direct)	121	140	185
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	110	142	99
1001	Discretionary unobligated balance brought fwd, Oct 1	110	.....	.....
1010	Unobligated balance transfer to other accts [001–1833]	-1	-5	.....
1021	Recoveries of prior year unpaid obligations	4	.....	.....
1070	Unobligated balance (total)	113	137	99
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	146	112	435
1120	Appropriations transferred to other acct [001–1833]	.....	-10	-46
1121	Appropriations transferred from other acct [000–0400]	4	.....	.....
1160	Appropriation, discretionary (total)	150	102	389
1900	Budget authority (total)	150	102	389
1930	Total budgetary resources available	263	239	488
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	142	99	303
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	122	82	93
3010	New obligations, unexpired accounts	121	140	185
3011	Obligations ("upward adjustments"), expired accounts	3	.....	.....
3020	Outlays (gross)	-158	-129	-159
3040	Recoveries of prior year unpaid obligations, unexpired	-4	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050	Unpaid obligations, end of year	82	93	119
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	122	82	93
3200	Obligated balance, end of year	82	93	119
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	150	102	389
	Outlays, gross:			
4010	Outlays from new discretionary authority	67	65	97
4011	Outlays from discretionary balances	91	64	62
4020	Outlays, gross (total)	158	129	159
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-1	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	1	.....	.....
4070	Budget authority, net (discretionary)	150	102	389
4080	Outlays, net (discretionary)	157	129	159
4180	Budget authority, net (total)	150	102	389
4190	Outlays, net (total)	157	129	159

This presentation includes the House of Representatives Wellness Center Fund.

Object Classification (in millions of dollars)

Identification code 001–0127–0–1–801		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	43	43	48
11.3	Other than full-time permanent	3	3	3
11.5	Other personnel compensation	6	6	6

11.9	Total personnel compensation	52	52	57
12.1	Civilian personnel benefits	21	21	22
25.1	Advisory and assistance services	4	15	43
25.4	Operation and maintenance of facilities	5	5	6
26.0	Supplies and materials	5	5	5
32.0	Land and structures	34	42	52
99.0	Direct obligations	121	140	185
99.9	Total new obligations, unexpired accounts	121	140	185

Employment Summary

Identification code 001–0127–0–1–801		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	563	557	584

House Historic Buildings Revitalization Trust Fund

Program and Financing (in millions of dollars)

Identification code 001–1833–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	House Historic Buildings Revitalization Trust Fund (Direct)	.....	7	9
0900	Total new obligations, unexpired accounts (object class 25.1)	.....	7	9
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	2	10
1011	Unobligated balance transfer from other acct [001–0127]	1	5	.....
1070	Unobligated balance (total)	2	7	10
	Budget authority:			
	Appropriations, discretionary:			
1121	Appropriations transferred from other acct [001–0127]	.....	10	46
1930	Total budgetary resources available	2	17	56
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	10	47
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	1	6
3010	New obligations, unexpired accounts	.....	7	9
3020	Outlays (gross)	-1	-2	-6
3050	Unpaid obligations, end of year	1	6	9
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	1	6
3200	Obligated balance, end of year	1	6	9
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	.....	10	46
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	.....	2
4011	Outlays from discretionary balances	1	2	4
4020	Outlays, gross (total)	1	2	6
4180	Budget authority, net (total)	.....	10	46
4190	Outlays, net (total)	1	2	6

House Office Buildings Fund

Program and Financing (in millions of dollars)

Identification code 001–0137–0–1–801		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1702	Offsetting collections (previously unavailable)	.....	13	13
1724	Spending authority from offsetting collections precluded from obligation (limitation on obligations)	.....	-13	-13
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	.....	.....

Capitol Power Plant

For all necessary expenses for the maintenance, care and operation of the Capitol Power Plant; and all electrical substations of the Capitol; lighting, heating, power (including the purchase of electrical energy) and water and sewer services for the Capitol, Senate and House office buildings, Library of Congress buildings, and the grounds about the same, Botanic Garden, Senate garage, and air conditioning refrigeration not supplied from plants in any of such buildings; heating the Government Publishing Office and Washington City Post Office, and heating and chilled water for air conditioning for the Supreme Court Building, the Union Station complex, the Thurgood Marshall Federal Judiciary Building and the Folger Shakespeare Library, expenses for which shall be advanced or reimbursed upon request of the Architect of the Capitol and amounts so received shall be deposited into the Treasury to the credit of this appropriation, ⟦$141,007,000⟧ *$167,095,000*, of which ⟦$22,600,000⟧ *$45,330,000* shall remain available until September 30, ⟦2030⟧ *2031*: *Provided,* That not more than $10,000,000 of the funds credited or to be reimbursed to this appropriation as herein provided shall be available for obligation during fiscal year ⟦2026⟧ *2027*. *(Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 001–0133–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Capitol Power Plant (Direct)	170	138	135
0801	Capitol Power Plant (Reimbursable)	9	10	10
0900	Total new obligations, unexpired accounts	179	148	145
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	100	54	57
1001	Discretionary unobligated balance brought fwd, Oct 1	100	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	124	141	167
	Spending authority from offsetting collections, discretionary:			
1700	Collected	10	10	10
1900	Budget authority (total)	134	151	177
1930	Total budgetary resources available	234	205	234
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1	.....	.....
1941	Unexpired unobligated balance, end of year	54	57	89
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	63	110	76
3010	New obligations, unexpired accounts	179	148	145
3011	Obligations ("upward adjustments"), expired accounts	4	.....	.....
3020	Outlays (gross)	-133	-182	-182
3041	Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050	Unpaid obligations, end of year	110	76	39
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	63	110	76
3200	Obligated balance, end of year	110	76	39
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	134	151	177
	Outlays, gross:			
4010	Outlays from new discretionary authority	80	95	127
4011	Outlays from discretionary balances	53	87	55
4020	Outlays, gross (total)	133	182	182
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-9	-8	-8
4033	Non-Federal sources	-2	-2	-2
4040	Offsets against gross budget authority and outlays (total)	-11	-10	-10
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	1	.....	.....
4070	Budget authority, net (discretionary)	124	141	167
4080	Outlays, net (discretionary)	122	172	172
4180	Budget authority, net (total)	124	141	167
4190	Outlays, net (total)	122	172	172

CAPITOL POWER PLANT—Continued

Object Classification (in millions of dollars)

Identification code 001–0133–0–1–801		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	13	13	14
11.5	Other personnel compensation	2	2	2
11.9	Total personnel compensation	15	15	16
12.1	Civilian personnel benefits	6	6	7
23.3	Communications, utilities, and miscellaneous charges	47	55	50
25.1	Advisory and assistance services	6	6	6
25.4	Operation and maintenance of facilities	33	25	25
26.0	Supplies and materials	6	6	6
32.0	Land and structures	57	25	25
99.0	Direct obligations	170	138	135
99.0	Reimbursable obligations	9	10	10
99.9	Total new obligations, unexpired accounts	179	148	145

Employment Summary

Identification code 001–0133–0–1–801		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	119	117	125

LIBRARY BUILDINGS AND GROUNDS

For all necessary expenses for the mechanical and structural maintenance, care and operation of the Library buildings and grounds, ⟦$56,563,000⟧ *$184,476,000*, of which ⟦$18,000,000⟧ *$143,800,000* shall remain available until September 30, ⟦2030⟧ *2031. (Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 001–0155–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Library Buildings and Grounds (Direct)	78	104	115
0801	Library Buildings and Grounds (Reimbursable)		2	2
0900	Total new obligations, unexpired accounts	78	106	117
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	98	89	42
1001	Discretionary unobligated balance brought fwd, Oct 1	98		
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	99	89	42
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	65	57	184
	Spending authority from offsetting collections, discretionary:			
1700	Collected	3	2	2
1900	Budget authority (total)	68	59	186
1930	Total budgetary resources available	167	148	228
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	89	42	111
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	137	118	36
3010	New obligations, unexpired accounts	78	106	117
3011	Obligations ("upward adjustments"), expired accounts	3		
3020	Outlays (gross)	-98	-188	-100
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	118	36	53
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	137	118	36
3200	Obligated balance, end of year	118	36	53
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	68	59	186
	Outlays, gross:			
4010	Outlays from new discretionary authority	30	34	72
4011	Outlays from discretionary balances	68	154	28
4020	Outlays, gross (total)	98	188	100
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-3	-2	-2
4033	Non-Federal sources	-1		
4040	Offsets against gross budget authority and outlays (total)	-4	-2	-2
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1		
4070	Budget authority, net (discretionary)	65	57	184
4080	Outlays, net (discretionary)	94	186	98
4180	Budget authority, net (total)	65	57	184
4190	Outlays, net (total)	94	186	98

Object Classification (in millions of dollars)

Identification code 001–0155–0–1–801		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	19	20	20
11.5	Other personnel compensation	3	3	3
11.9	Total personnel compensation	22	23	23
12.1	Civilian personnel benefits	9	9	9
23.2	Rental payments to others	2	2	2
25.1	Advisory and assistance services	8	12	23
25.4	Operation and maintenance of facilities	6	6	6
26.0	Supplies and materials	2	2	2
32.0	Land and structures	29	50	50
99.0	Direct obligations	78	104	115
99.0	Reimbursable obligations		2	2
99.9	Total new obligations, unexpired accounts	78	106	117

Employment Summary

Identification code 001–0155–0–1–801		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	178	181	183

CAPITOL POLICE BUILDINGS, GROUNDS AND SECURITY

For all necessary expenses for the maintenance, care and operation of buildings, grounds and security enhancements of the United States Capitol Police, wherever located, the Alternate Computing Facility, and Architect of the Capitol security operations, ⟦$75,069,000⟧ *$238,973,000*, of which ⟦$12,000,000⟧ *$155,400,000* shall remain available until September 30, ⟦2030⟧ *2031, and of which $13,500,000 shall remain available until expended*: *Provided,* That none of the amounts made available under this heading may be used to purchase a drone manufactured in the People's Republic of China or by a business affiliated with the People's Republic of China except for national security purposes. *(Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 001–0171–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Capitol Police Buildings, Grounds, and Security (Direct)	192	168	150
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	348	259	166
1001	Discretionary unobligated balance brought fwd, Oct 1	348		
1021	Recoveries of prior year unpaid obligations	14		
1070	Unobligated balance (total)	362	259	166
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	85	75	239
	Spending authority from offsetting collections, discretionary:			
1700	Collected	4		
1900	Budget authority (total)	89	75	239
1930	Total budgetary resources available	451	334	405
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	259	166	255
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	149	118	113
3010	New obligations, unexpired accounts	192	168	150

3011	Obligations ("upward adjustments"), expired accounts	2		
3020	Outlays (gross)	-208	-173	-117
3040	Recoveries of prior year unpaid obligations, unexpired	-14		
3041	Recoveries of prior year unpaid obligations, expired	-3		
3050	Unpaid obligations, end of year	118	113	146
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	149	118	113
3200	Obligated balance, end of year	118	113	146
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	89	75	239
	Outlays, gross:			
4010	Outlays from new discretionary authority	32	30	60
4011	Outlays from discretionary balances	176	143	57
4020	Outlays, gross (total)	208	173	117
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources:	-4		
4040	Offsets against gross budget authority and outlays (total)	-4		
4180	Budget authority, net (total)	85	75	239
4190	Outlays, net (total)	204	173	117

Object Classification (in millions of dollars)

Identification code 001–0171–0–1–801	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	8	9	10
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	10	11	12
12.1 Civilian personnel benefits	4	4	4
23.2 Rental payments to others	15	15	15
25.1 Advisory and assistance services	129	88	69
25.3 Other goods and services from Federal sources	1	1	1
25.4 Operation and maintenance of facilities	24	24	24
32.0 Land and structures	9	25	25
99.9 Total new obligations, unexpired accounts	192	168	150

Employment Summary

Identification code 001–0171–0–1–801	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	48	53	58

Capitol Visitor Center

For all necessary expenses for the operation of the Capitol Visitor Center, [$29,901,000] *$31,406,000. (Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 001–0161–0–1–801	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Capitol Visitor Center (Direct)	29	30	31
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	28	30	31
1121 Appropriations transferred from other acct [001–0108]	1		
1160 Appropriation, discretionary (total)	29	30	31
1930 Total budgetary resources available	29	30	31
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8	6	2
3010 New obligations, unexpired accounts	29	30	31
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-31	-34	-27
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	6	2	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8	6	2
3200 Obligated balance, end of year	6	2	6
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	29	30	31
Outlays, gross:			
4010 Outlays from new discretionary authority	25	28	25
4011 Outlays from discretionary balances	6	6	2
4020 Outlays, gross (total)	31	34	27
4180 Budget authority, net (total)	29	30	31
4190 Outlays, net (total)	31	34	27

Object Classification (in millions of dollars)

Identification code 001–0161–0–1–801	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	17	18	19
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	18	19	20
12.1 Civilian personnel benefits	7	8	8
25.1 Advisory and assistance services	1	1	1
25.4 Operation and maintenance of facilities	2	1	1
31.0 Equipment	1	1	1
99.9 Total new obligations, unexpired accounts	29	30	31

Employment Summary

Identification code 001–0161–0–1–801	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	220	228	234

Capitol Visitor Center Revolving Fund

Program and Financing (in millions of dollars)

Identification code 001–4296–0–3–801	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Capitol Visitor Center Revolving Fund (Reimbursable)	6	9	6
0900 Total new obligations, unexpired accounts (object class 26.0)	6	9	6
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	14	17	17
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	9	9	9
1930 Total budgetary resources available	23	26	26
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	17	17	20
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	3	4
3010 New obligations, unexpired accounts	6	9	6
3020 Outlays (gross)	-4	-8	-8
3050 Unpaid obligations, end of year	3	4	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	3	4
3200 Obligated balance, end of year	3	4	2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	9	9	9
Outlays, gross:			
4010 Outlays from new discretionary authority		6	6
4011 Outlays from discretionary balances	4	2	2
4020 Outlays, gross (total)	4	8	8
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4031 Interest on Federal securities	-1		
4033 Non-Federal sources	-8	-9	-9
4040 Offsets against gross budget authority and outlays (total)	-9	-9	-9
4070 Budget authority, net (discretionary)			

CAPITOL VISITOR CENTER REVOLVING FUND—Continued

Program and Financing—Continued

Identification code 001–4296–0–3–801		2025 actual	2026 est.	2027 est.
4080	Outlays, net (discretionary)	-5	-1	-1
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-5	-1	-1
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	15	20	20
5001	Total investments, EOY: Federal securities: Par value	20	20	20

RECYCLABLE MATERIALS REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 001–4297–0–3–801		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
1930	Total budgetary resources available	1	1	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

JUDICIARY OFFICE BUILDING DEVELOPMENT AND OPERATIONS FUND

Program and Financing (in millions of dollars)

Identification code 001–4518–0–4–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Operations and Maintenance	38	22	20
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	10	13	6
1021	Recoveries of prior year unpaid obligations	2		
1070	Unobligated balance (total)	12	13	6
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	39	15	15
1900	Budget authority (total)	39	15	15
1930	Total budgetary resources available	51	28	21
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	13	6	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	28	36	7
3010	New obligations, unexpired accounts	38	22	20
3020	Outlays (gross)	-28	-51	-15
3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3050	Unpaid obligations, end of year	36	7	12
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	28	36	7
3200	Obligated balance, end of year	36	7	12
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	39	15	15
	Outlays, gross:			
4100	Outlays from new mandatory authority	8	15	15
4101	Outlays from mandatory balances	20	36	
4110	Outlays, gross (total)	28	51	15
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-27	-15	-15
4123	Non-Federal sources	-12		
4130	Offsets against gross budget authority and outlays (total)	-39	-15	-15
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	-11	36	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-11	36	
	Memorandum (non-add) entries:			
5010	Total investments, SOY: non-Fed securities: Market value	12		

The Judiciary Office Building Development Act, Public Law 100–480, among other purposes, authorized the Architect of the Capitol to contract for the design and construction of a building adjacent to Union Station in the District of Columbia to be leased to the Judicial Branch of the United States. This schedule reflects the costs associated with the construction and operations and maintenance of the building. Costs of construction were financed by an initial $125 million of Federal agency debt (sales price less unamortized discount) issued in 1989.

Estimates prepared by the Legislative Branch assumed the financial arrangements to be a lease-purchase, which would distribute outlays associated with acquisition of the building over a period of thirty years. However, the arrangements involve Federally guaranteed financing and other characteristics that make them substantively the same as direct Federal construction, financed by direct Federal borrowing.

Estimates shown are consistent with the requirements of the Budget Enforcement Act and are presented with the agreement of the Budget and Appropriations Committees.

Object Classification (in millions of dollars)

Identification code 001–4518–0–4–801		2025 actual	2026 est.	2027 est.
11.1	Reimbursable obligations: Personnel compensation: Full-time permanent	1	1	1
11.9	Total personnel compensation	1	1	1
12.1	Civilian personnel benefits	1	1	1
23.3	Communications, utilities, and miscellaneous charges	5	5	5
25.1	Advisory and assistance services	1	1	1
25.4	Operation and maintenance of facilities	10	7	9
32.0	Land and structures	20	7	3
99.9	Total new obligations, unexpired accounts	38	22	20

Employment Summary

Identification code 001–4518–0–4–801		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	15	15	15

ADMINISTRATIVE PROVISIONS

NO BONUSES FOR CONTRACTORS BEHIND SCHEDULE OR OVER BUDGET

SEC. 120. None of the funds made available in this Act for the Architect of the Capitol may be used to make incentive or award payments to contractors for work on contracts or programs for which the contractor is behind schedule or over budget, unless the Architect of the Capitol, or agency-employed designee, determines that any such deviations are due to unforeseeable events, government-driven scope changes, or are not significant within the overall scope of the project and/or program.

[ADMINISTRATION OF PUBLIC OUTREACH AND SERVICES FOR CAPITOL GROUNDS AND ARBORETUM

SEC. 121. For this fiscal year and each fiscal year thereafter, the Architect of the Capitol, subject to the approval of the Committees on Appropriations of the Senate and House of Representatives, may enter into cooperative agreements with entities under such terms as the Architect determines advisable, in order to support the Capitol Grounds and Arboretum in carrying out its duties, authorities and mission, and may engage in plant material exchanges between the Capitol Grounds and Arboretum and other entities including Federal, State, or local government agencies, botanic gardens, arboretums, educational institutions, non-profit organizations, municipal parks, and gardens.]

[EXTENSION OF AVAILABILITY FOR LIQUIDATION OF VALID OBLIGATIONS

SEC. 122. Funds previously made available in title III of the Emergency Security Supplemental Appropriations Act, 2021 (Public Law 117–31) under the heading "Legislative Branch—Architect of the Capitol—Capitol Police Buildings, Grounds and Security" that were available for obligation through fiscal year 2023 for the purposes and in the amounts specified in the first proviso under such heading are to

remain available through fiscal year 2032 for the liquidation of valid obligations incurred in fiscal years 2021, 2022, and 2023: *Provided,* That amounts repurposed pursuant to this section that were previously designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985 are designated as an emergency requirement pursuant to section 4001(a)(1) of S. Con. Res. 14 (117th Congress), the concurrent resolution on the budget for fiscal year 2022, and to legislation establishing fiscal year 2026 budget enforcement in the House of Representatives.❙

CLEAN WATER ACT WAIVER AUTHORITY

SEC. 121. (a) *Notwithstanding any other provision of law, the Architect of the Capitol may exempt or deviate from the requirements of Section 313(a) of the Federal Water Pollution Control Act (33 U.S.C. 1323(a)) any effluent source from a covered project.*

(b) *An exemption or deviation under subsection (a) shall not take effect until the date that is 30 days after the date on which the Architect of the Capitol submits to Congress a detailed notification that describes the planned exemption or deviation, unless the Architect certifies to the U.S. Senate Committee on Rules and Administration, the U.S. Committee on House Administration, the U.S. Senate Committee on Environment and Public Works, and the U.S. House Transportation and Infrastructure Committee that an emergency condition exists that requires immediate action.*

(c) *A determination to exempt or deviate under subsection (a) shall be considered final and not subject to further review.*

(d) *In this section, the term "covered project" means a project that is carried out——*

(1) *by the Architect of the Capitol; and*

(2) *on or in a building, grounds, land, or another improvement the whole or part of which is ———-*

(A) *subject to the supervision and control of the Architect of the Capitol;*

(B) *subject to the care and maintenance of the Architect of the Capitol; or*

(C) *otherwise placed in the charge of the Architect of the Capitol.*

STRATEGIC PARKING ACQUISITIONS TO PROTECT CONGRESSIONAL ASSETS

SEC. 122. TRANSFER/CONVEYANCE OF CERTAIN DISTRICT OF COLUMBIA PROPERTIES TO THE ARCHITECT OF THE CAPITOL.——

(a) *TRANSFER/CONVEYANCE.—-Effective upon 30 days from the date of the enactment of this section—-*

(1) *the properties described in subsection (d) shall become part of the Capitol Grounds.*

(2) *the District of Columbia shall transfer/convey custody, control, and administrative jurisdiction over the properties to the Architect of the Capitol; and*

(3) *the Architect of the Capitol shall exercise custody, control, and administrative jurisdiction over the properties.*

(4) *the District Department of Transportation and the Federal Highway Administration and successors shall have the right of access to repair and maintain the roadway above any of the parcels subject to the Architect of the Capitol's authority.*

(b) *TREATMENT OF PROPERTIES AS PART OF CAPITOL GROUNDS.—-Upon the transfer of custody, control, and administrative jurisdiction under subsection (a), the properties described in subsection (d) shall be treated as part of the United States Capitol Grounds for purposes of all laws, rules, and regulations applicable to the Capitol Grounds, including—-*

(1) *Chapter 51 of title 40, United States Code (relating to the administration of the United States Capitol Buildings and Grounds); and*

(2) *Section 9 of the Act entitled "An Act to define the area of the United States Capitol Grounds, to regulate the use thereof, and for other purposes," approved July 31, 1946 (2 U.S.C. 1961) (relating to the authority of the United States Capitol Police to police the United States Capitol Buildings and Grounds).*

(c) *USE OF PROPERTIES.—-The Architect of the Capitol is authorized to use the properties to store AOC vehicles and equipment necessary for daily support of Congress, to create staging areas to support construction projects and Capitol Police operations, and for other purpose required to meet the needs of the Congress.*

(d) *DESCRIPTION OF BUILDING AND GROUNDS.—-*

(1) *DESCRIPTION.—-The properties described in this subsection are:*

(A) *Parking lot under the I-695 underpass (Square E642)*

(B) *Virginia Avenue (Capitol Power Plant South Side) (between South Capitol Street SW and New Jersey Avenue SE)*

(C) *Lot at 2nd & E Street SW (490 2nd Street SW and 250 E Street (Square 538, Lot 872)*

(2) *RETENTION OF RESPONSIBILITIES OF DISTRICT OF COLUMBIA.—-The Mayor of the District of Columbia will retain responsibility for the maintenance and improvement of those portions of the streets which are situated between the curb lines of the streets referenced in paragraph (1) and any roadways that currently exist above the parcels.*

COMPENSATION TO THE AOC FOR LOSS OR DAMAGE TO GOVERNMENT PROPERTY

SEC. 123. Chapter 28 of Title 2 of the United States Code is amended by adding:

(a) *Notwithstanding Section 3302(b) of title 31 or any other provision of law, any amounts received by the Architect of the Capitol for compensation for damage to, loss of, or loss of use of Government property under the Architect's jurisdiction or care shall be credited to current Architect of the Capitol appropriations account(s) as determined by the Architect.*

(b) *Any amounts credited to an account under subsection (a) shall remain available to the Architect of the Capitol until expended, but otherwise shall be subject to the same terms and conditions as other amounts in that account.*

(c) *This section shall apply with respect to fiscal year 2027 and each fiscal year thereafter.*

TECHNICAL AMENDMENT: CLARIFYING THE ARCHITECT OF THE CAPITOL'S APPOINTMENT AND TERM OF SERVICE AND ROLE AS THE DIRECTOR OF THE UNITED STATES BOTANIC GARDEN

SEC. 124. Appointment - The Architect of the Capitol shall be appointed, without regard to political affiliation and solely on the basis of fitness to perform the duties of the office, upon a majority vote of a congressional commission (referred to in this section as the "commission") consisting of the Speaker of the House of Representatives, the majority leader of the Senate, the minority leaders of the House of Representatives and Senate, the chair and ranking minority member of the Committee on Appropriations of the House of Representatives, the chairman and ranking minority member of the Committee on Appropriations of the Senate, the chair and ranking minority member of the Committee on House Administration of the House of Representatives, and the chairman and ranking minority member of the Committee on Rules and Administration of the Senate.

(a) *Term of service - The Architect of the Capitol shall be appointed for a term of 10 years and, upon a majority vote of the members of the commission, may be reappointed for additional 10-year terms.*

(b) *Removal - The Architect of the Capitol may be removed from office at any time upon a majority vote of the members of the commission.*

(c) *Access and Privileges - The Architect of the Capitol is an officer of the Congress serving both the House of Representatives and the Senate and shall have the same access and privileges within the Capitol Complex as other members of the United States Capitol Police Board, including the use of honorific titles, except that he may not assume any of the statutory duties specifically assigned to the House Sergeant-At-Arms or Senate Sergeant-At-Arms.The Architect of the Capitol shall be the permanent Director of the United States Botanic Garden. Under the direction of the Joint Committee on the Library, the Architect shall exercise general supervision over the care and administration of the Botanic Garden and may delegate such duties and responsibilities as he deems necessary or appropriate.*

(d) *Effective Date This section, and the amendments made by this section, shall apply with respect to appointments made on or after December 22, 2023.*

AGENCY LEADERSHIP SECESSION AND DELEGATION OF AUTHORITIES

SEC. 125. Section 5704 of Public Law 118–31 (2 U.S.C. 1805a) is amended by inserting at the end of Subsection (b) the following: "Notwithstanding the foregoing provisions, the Architect or Deputy Architect may authorize other senior agency official(s) to act as the Architect or Deputy, where the Architect and/or Deputy Architect are temporarily absent or unavailable. The Architect may issue an agency policy to implement this provision."

ENHANCING AOC ABILITY TO ATTRACT AND RETAIN HIGH-QUALITY CANDIDATES

SEC. 126. RECRUITMENT, RELOCATION. RETENTION AND REDESIGNATION. The Architect of the Capitol may authorize payment of recruitment, relocation, redesignation and retention bonuses for senior management and other critical hard-to-fill positions, comparable to those allowed under subchapter IV of chapter 57 of Title 5 and Section 9804 of Title 5. The Architect of the Capitol shall prescribe regulations implementing this section.

PROVIDING EQUAL ABILITY FOR THE ARCHITECT OF THE CAPITOL TO RECOGNIZE ALL AOC EMPLOYEES

SEC. 127. Notwithstanding the maximum annual rate of pay specified in Sections 1805(c) and 2212(d) of Title 2, the Deputy Architect of the Capitol and Chief Executive Officer for Visitor Services shall be eligible, as determined by the Architect, to receive performance-based awards, bonuses and other monetary incentives available to the Senior Executive Service under Title 5, subject to the compensation limitations under Section 5307. The Architect of the Capitol shall prescribe regulations implementing this section.

ENSURING AOC EMPLOYEE ELIGIBILITY FOR CHILDCARE BENEFITS

SEC. 128. (a) *IN GENERAL.—Notwithstanding any other provision of law, the Architect of the Capitol is authorized to use appropriated amounts that are otherwise*

available for salaries and expenses to improve the affordability of child care services for Architect of the Capitol employees.

(b) *DIRECT PAYMENTS; REIMBURSEMENTS; OR FACILITY SUPPORT.—The funding authorized in subsection (a) may be provided as:*

(1) *direct payment subsidies, on behalf of eligible AOC employees, to federal or nonfederal childcare facilities;*

(2) *reimbursements to eligible employees for childcare expenses; or*

(3) *general support of an AOC childcare facility in leased space.*

(c) *ADVANCES.—Notwithstanding Section 3324 of Title 31, amounts may be paid in advance to licensed or regulated childcare providers for services to be rendered during a specific period.*

(d) *NOTIFICATION.—No amounts made available by law may be used to implement this subsection without advance notice to the Committees on Appropriations of the House of Representatives and the Senate.*

(e) *REGULATIONS.—The Architect of the Capitol shall issue regulations for the implementation and administration of this section.*

(f) *EFFECTIVE DATE.—This section shall apply with respect to Fiscal Year 2027 and each fiscal year thereafter.*

ENHANCING THE ARCHITECT OF THE CAPITOL'S ABILITY TO IMMEDIATELY MITIGATE FACILITY DAMAGE

SEC. 129. The committee approval requirements under this statute may be waived for a period of not more than 72 hours when the Architect of the Capitol determines that exigent circumstances require immediate transfer of funds among accounts available. In such event, the Architect will promptly notify the committees and explain the action.

ENABLING PURCHASES DURING DECLARED EMERGENCIES

SEC. 130. (a) *AUTHORITY TO MAKE PURCHASES OF MATERIALS AND SERVICES DURING EMERGENCIES.—Notwithstanding any other provision of law and upon notification to the Senate Committee on Appropriations and the House Committee on Appropriations, during times of public health emergency or national emergency as defined by subsection (b), the Architect of the Capitol is authorized to make bulk purchases and distribute essential materials and services critical for emergency response of the Congress and Supreme Court of the United States in carrying out, without interruption, their respective constitutional and authorized functions and operations.*

(b) *EMERGENCIES DEFINED.—For purposes of this section, emergencies refer to:*

(1) *public health emergencies declared by the Secretary of Health and Human Services pursuant to section 319 of the Public Health Service Act (as codified at 42 U.S.C. 247d);*

(2) *national emergencies declared by the President of the United States pursuant to the National Emergencies Act (as codified at 50 U.S.C. 1601–1651); and*

(3) *emergencies declared by the Capitol Police Board pursuant to Section 1305 of Public Law 111–68 (2 U.S.C. 1827).*

(c) *EFFECTIVE DATE.—The authority provided under this section to the Architect of the Capitol shall apply to Fiscal Year 2027 and all fiscal years thereafter. (Legislative Branch Appropriations Act, 2026.)*

BOTANIC GARDEN

Federal Funds

BOTANIC GARDEN

For all necessary expenses for the maintenance, care and operation of the Botanic Garden and the nurseries, buildings, grounds, and collections; and purchase and exchange, maintenance, repair, and operation of a passenger motor vehicle; all under the direction of the Joint Committee on the Library, ⟦$21,559,000⟧ *$70,141,000*, of which ⟦$5,000,000⟧ *$6,000,000* shall remain available until September 30, ⟦2030⟧ *2031, and of which $46,000,000 shall remain available until expended*: *Provided,* That, of the amount made available under this heading, the Architect of the Capitol may obligate and expend such sums as may be necessary for the maintenance, care and operation of the National Garden established under section 307E of the Legislative Branch Appropriations Act, 1989 (2 U.S.C. 2146), upon vouchers approved by the Architect of the Capitol or a duly authorized designee. *(Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 009–0200–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Botanic Garden (Direct)	21	28	38
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	17	20	14
1001	Discretionary unobligated balance brought fwd, Oct 1	17	.....	.....
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	18	20	14
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	21	22	70
1121	Appropriations transferred from other acct [001–0108]	2	.....	.....
1160	Appropriation, discretionary (total)	23	22	70
1930	Total budgetary resources available	41	42	84
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	20	14	46
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	17	12	10
3010	New obligations, unexpired accounts	21	28	38
3020	Outlays (gross)	-25	-30	-37
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	12	10	11
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	17	12	10
3200	Obligated balance, end of year	12	10	11
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	23	22	70
	Outlays, gross:			
4010	Outlays from new discretionary authority	13	18	35
4011	Outlays from discretionary balances	12	12	2
4020	Outlays, gross (total)	25	30	37
4180	Budget authority, net (total)	23	22	70
4190	Outlays, net (total)	25	30	37

Object Classification (in millions of dollars)

Identification code 009–0200–0–1–801		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	7	8	9
11.3	Other than full-time permanent	1	1	1
11.9	Total personnel compensation	8	9	10
12.1	Civilian personnel benefits	3	3	3
25.1	Advisory and assistance services	3	6	12
25.4	Operation and maintenance of facilities	4	4	4
26.0	Supplies and materials	1	1	1
32.0	Land and structures	2	5	8
99.9	Total new obligations, unexpired accounts	21	28	38

Employment Summary

Identification code 009–0200–0–1–801		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	82	81	84

LIBRARY OF CONGRESS

Federal Funds

SALARIES AND EXPENSES

For all necessary expenses of the Library of Congress not otherwise provided for, including development and maintenance of the Library's catalogs; custody and custodial care of the Library buildings; information technology services provided centrally; special clothing; cleaning, laundering and repair of uniforms; preservation of motion pictures *and sound recordings* in the custody of the Library; operation and maintenance of the American Folklife Center in the Library; preparation and

distribution of catalog records and other publications of the Library; hire or purchase of one passenger motor vehicle; and expenses of the Library of Congress Trust Fund Board not properly chargeable to the income of any trust fund held by the Board, ⟦$592,411,000⟧ *$615,731,000*, and, in addition, amounts credited to this appropriation during fiscal year ⟦2026⟧ *2027* under the Act of June 28, 1902 (chapter 1301; 32 Stat. 480; 2 U.S.C. 150), shall remain available until expended: *Provided,* That the Library of Congress may not obligate or expend any funds derived from collections under the Act of June 28, 1902, in excess of the amount authorized for obligation or expenditure in appropriations Acts: *Provided further,* That of the total amount appropriated, not more than $18,000 may be expended, on the certification of the Librarian of Congress, in connection with official representation and reception expenses, including for the Overseas Field Offices: *Provided further, That of the total amount appropriated, $1,278,000 may be expended on the Constitution Annotated of the United States: Provided further,* That of the total amount appropriated, no less than ⟦$17,500,000⟧ *$19,780,000* shall remain available until expended for the Teaching with Primary Sources program, the Lewis-Houghton Civics and Democracy Initiative, the Veterans History Project, the Surplus Books Program, upgrades of the Legislative Branch Financial Management System, and data storage and migration efforts. *(Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 003–0101–0–1–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Office of the Librarian	58	56	59
0002	Office of the Chief Operating Officer	99	96	101
0004	Law Library	18	17	19
0005	Office of the Inspector General	5	5	5
0006	Office of the Chief Information Officer	165	169	176
0007	Library Collections and Services Group	10	10	11
0008	Discovery and Preservation Services	142	147	150
0009	Researcher and Collections Services	96	92	95
0799	Total direct obligations	593	592	616
0801	Reimbursable program - Interagency/ Intra-agency	14	17	18
0900	Total new obligations, unexpired accounts	607	609	634
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	44	38	41
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	592	592	616
	Spending authority from offsetting collections, discretionary:			
1700	Collected	14	20	18
1900	Budget authority (total)	606	612	634
1930	Total budgetary resources available	650	650	675
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-5	.....	.....
1941	Unexpired unobligated balance, end of year	38	41	41
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	155	142	144
3010	New obligations, unexpired accounts	607	609	634
3011	Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020	Outlays (gross)	-617	-607	-597
3041	Recoveries of prior year unpaid obligations, expired	-5	.....	.....
3050	Unpaid obligations, end of year	142	144	181
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	155	142	144
3200	Obligated balance, end of year	142	144	181
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	606	612	634
	Outlays, gross:			
4010	Outlays from new discretionary authority	481	465	481
4011	Outlays from discretionary balances	136	142	116
4020	Outlays, gross (total)	617	607	597
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-12	-13	-18
4033	Non-Federal sources	-2	-7	.....
4040	Offsets against gross budget authority and outlays (total)	-14	-20	-18
4070	Budget authority, net (discretionary)	592	592	616
4080	Outlays, net (discretionary)	603	587	579
4180	Budget authority, net (total)	592	592	616
4190	Outlays, net (total)	603	587	579

Office of the Librarian.—The Office of the Librarian provides leadership to the Library, overseeing the implementation and management of the Library's mission to support the Congress in fulfilling its constitutional duties and to further the progress of knowledge and creativity for the benefit of the American people. The Librarian of Congress and the Principal Deputy Librarian of Congress provide executive management to the subordinate Library units, which include the Chief Operating Officer, Congressional Research Service, the Library Collections and Services Group, Office of the Chief Information Officer, and the U.S. Copyright Office. The Librarian of Congress chairs the Library's Executive Committee (EC).

Library Collections and Services Group (LCSG).—LCSG comprises the service units directorates, and programmatic offices that are responsible for acquiring, stewarding, describing, and sharing the Library's vast collection, to include Discovery & Preservation Services (DPS), the Law Library (LAW), Researcher & Collection Services (RCS) and the National Library Service for the Blind and Print Disabled (NLS). Services within and across LCSG organizations are provided by its Organization Management Directorate (OMD), Financial Management Directorate (FMD), and the Planning, Assessment, and Communications Team (PAC). While serving distinct and varied communities, LCSG organizations collaborate closely, sharing systems, processes, and infrastructure, as well as a commitment to the Library's mission.

LCSG leadership collaborates with staff from the entire Library to execute programs and to represent LCSG in interactions with other service units, as well as in Executive, Operations, and other Library-wide committees.

The Deputy Librarian for Library Collections and Services (DLLCS) provides leadership, vision, and oversight across all LCSGs component organizations. The DLLCS manages LCSG programs by offering cross-organization guidance to establish goals and performance standards, and by working with service unit heads and directors to develop and execute LCSG policies and programs. Outside of the Library, the DLLCS is a principal representative to national and international library organizations, and related industry groups.

Across its four programmatic organizations, LCSG provides a full spectrum of library services.

Together, Researcher and Collections Services (RCS) and Discovery and Preservation Services (DPS) are responsible for the Library's National Library functions.

Researcher and Collections Services (RCS) has the central charge to build the national collection, share the collections, and engage and provide services to all users. This work is carried out by the Collection Development Office, Special Collections Directorate, General & International Collections Directorate, the National Audio-Visual Conservation Center, and the John W. Kluge Center.

Discovery and Preservation Servcies (DPS) has the central charge of improving user discovery and stewardship by leveraging new metadata, digitization, and preservation workflows as digital and physical collections expand. DPS includes the Acquisitions & Bibliographic Access Directorate, the Digital Services Directorate, and the Preservation Directorate.

The Law Library of Congress (LAW), established by Congress in 1832, has the primary mission to provide Congress with authoritative legal research, reference and instruction services, and access to an unrivaled collection of U.S., foreign, comparative, and international law. LAW also supports the Federal Judiciary and Executive Branch agencies and collaborates closely with the American Law Division of the Congressional Research Service on U.S. law.

The National Library Service for the Blind and Print Disabled (NLS) is a free braille and talking-book library service for people with temporary or permanent low vision, blindness, or a print or physical disability that prevents them from reading or holding the printed page. Through a national network of cooperating libraries, NLS circulates books and magazines in braille or audio formats, delivered by postage-free mail or instant download to digital and audio devices provided by NLS congressional appropriations,

SALARIES AND EXPENSES—Continued

as well as to users' devices based on new program efforts also funded by Congress.

Under the direction of the DLLCS, additional groups provide direct operational and programmatic support to LCSG's organizations.

Organization Management Directorate (OMD) provides expert consultation, guidace and customized solutions on the full range of human capital, performance management, directional planning, and space management and planning services.

Financial Management Directorate (FMD) provides centralized oversight, stewardship, and risk management for all budgetary and financial management activities of LCSG.

The Planning, Assessment, and Communications Team (PAC) coordinates and executes initiatives across multiple service units, providing planning support and cross-organization analysis, leading program and unit performance management efforts, and supporting internal and external communications. PAC oversees directional planning for all LCSG organizations and is responsible for the development of an LCSG-wide directional plan.

Office of the Inspector General.—The Office of the Inspector General (OIG) functions within the Library of Congress as an independent, objective office with authority to: conduct and supervise audits and investigations relating to the Library; provide leadership and coordination in recommending policy and operational changes to improve economy, efficiency, and effectiveness; and inform the Librarian of Congress and the Congress fully about problems and deficiencies related to the administration and operations of the Library. The OIG specializes in auditing and analyzing the design of and compliance with the Library's systems of internal control, with special emphasis on detecting and deterring fraud, waste, abuse, and mismanagement. In its investigative capacity, it performs administrative, civil, and criminal investigations concerning fraud, conflict of interest, and other misconduct involving Library employees, contractors, and grantees.

Office of the Chief Information Officer (OCIO).—The IT vision of the Library of Congress is to deliver continuous uninterrupted digital services and enable the Congress and the American people to make maximal use of the Library's resources and services. OCIO's goals are to provide strategic direction and leadership for IT, optimize IT resources, advance the Library's mission with technology, and strengthen and protect IT systems and information. OCIO will continue to improve existing Information Technology (IT) resources and integrate advanced technology to support the daily work for the Congress, the creative community, the Library's service units, and the public.

Office of the Chief Operating Officer (OCOO).—OCOO provides comprehensive services, manages institutional programs, and overseas regulatory compliance in the areas of financial administration; human capital; contracting; facilities, safety and health; asset management; personnel security and emergency preparedness; and programs that deliver fee-based services.

Object Classification (in millions of dollars)

Identification code 003–0101–0–1–503	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	266	268	282
11.3 Other than full-time permanent	2	2	2
11.5 Other personnel compensation	5	5	6
11.9 Total personnel compensation	273	275	290
12.1 Civilian personnel benefits	100	99	105
21.0 Travel and transportation of persons	1	1	2
23.2 Rental payments to others	2	2	2
23.3 Communications, utilities, and miscellaneous charges	28	27	32
24.0 Printing and reproduction	2	2	2
25.1 Advisory and assistance services	73	68	61
25.2 Other services from non-Federal sources	22	29	25
25.3 Other goods and services from Federal sources	19	20	24
25.4 Operation and maintenance of facilities	10	10	11
25.7 Operation and maintenance of equipment	24	20	22
26.0 Supplies and materials	1	2	3
31.0 Equipment	29	26	26
41.0 Grants, subsidies, and contributions	8	11	10
94.0 Financial transfers			1
99.0 Direct obligations	592	592	616
99.0 Reimbursable obligations	12	17	18
99.5 Adjustment for rounding	3		
99.9 Total new obligations, unexpired accounts	607	609	634

Employment Summary

Identification code 003–0101–0–1–503	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,038	2,272	2,274
2001 Reimbursable civilian full-time equivalent employment	18	32	32

LIBRARY OF CONGRESS NATIONAL COLLECTION STEWARDSHIP FUND

Program and Financing (in millions of dollars)

Identification code 003–0103–0–1–503	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	3		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	22	27	27
1012 Unobligated balance transfers between expired and unexpired accounts	8		
1070 Unobligated balance (total)	30	27	27
1930 Total budgetary resources available	30	27	27
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	27	27	27
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	4	
3010 New obligations, unexpired accounts	3		
3020 Outlays (gross)	-2	-4	
3050 Unpaid obligations, end of year	4		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	4	
3200 Obligated balance, end of year	4		
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	2	4	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	2	4	

Congress established the Library of Congress National Collection Stewardship Fund (NCSF) in May 2017 as part of the Consolidated Appropriations Act of 2017. An account for the fund was established in the Treasury of the United States in May 2017, following enactment. The Library of Congress NCSF may be used directly for the purpose of preparing collection materials of the Library of Congress for long-term storage, and the Librarian may transfer amounts to the Architect of the Capitol (AOC) for the purpose of designing, constructing, altering, upgrading, and equipping collections preservation and storage facilities for the Library of Congress, or for the purpose of acquiring real property by lease for the preservation and storage of Library of Congress collections. The NCSF provides direct assistance in funding these projects not by replacing current appropriations streams of funding but by accumulating funding over several appropriations cycles supplementing specifically appropriated program expenses. The NCSF consists of such amounts as may be transferred by the Librarian from available amounts appropriated for any fiscal year (starting with fiscal year 2017 and each succeeding fiscal year) for the Library of Congress under the heading Salaries and Expenses. Any amounts in the NCSF shall remain available until expended for the stated purpose of the fund.

Object Classification (in millions of dollars)

Identification code 003–0103–0–1–503		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	2		
31.0	Equipment	1		
99.9	Total new obligations, unexpired accounts	3		

Copyright Office

Salaries and Expenses

For all necessary expenses of the Copyright Office, ⟦$102,386,000⟧ *$107,904,000*, of which not more than ⟦$37,025,000⟧ *$40,025,000*, to remain available until expended, shall be derived from collections credited to this appropriation during fiscal year ⟦2026⟧ *2027* under sections 708(d) and 1316 of title 17, United States Code: *Provided,* That the Copyright Office may not obligate or expend any funds derived from collections under such section in excess of the amount authorized for obligation or expenditure in appropriations Acts: *Provided further,* That not more than ⟦$7,824,000⟧ *$8,044,000* shall be derived from collections during fiscal year ⟦2026⟧ *2027* under sections 111(d)(2), 119(b)(3), 803(e), and 1005 of such title: *Provided further,* That the total amount available for obligation shall be reduced by the amount by which collections are less than ⟦$44,849,000⟧ *$48,069,000*: *Provided further,* That of the funds provided under this heading, not less than $10,300,000 is for modernization initiatives, of which $9,300,000 shall remain available until September 30, ⟦2027⟧ *2028*: *Provided further,* That not more than $100,000 of the amount appropriated is available for the maintenance of an "International Copyright Institute" in the Copyright Office of the Library of Congress for the purpose of training nationals of developing countries in intellectual property laws and policies: *Provided further,* That not more than ⟦$6,500⟧ *$15,000* may be expended, on the certification of the Librarian of Congress, in connection with official representation and reception expenses for activities of the International Copyright Institute and for copyright delegations, visitors, and seminars: *Provided further,* That, notwithstanding any provision of chapter 8 of title 17, United States Code, any amounts made available under this heading which are attributable to royalty fees and payments received by the Copyright Office pursuant to sections 111, 119, and chapter 10 of such title may be used for the costs incurred in the administration of the Copyright Royalty Judges program, with the exception of the costs of salaries and benefits for the Copyright Royalty Judges and staff under section 802(e). *(Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 003–0102–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Registration, recordation, cataloging, acquisitions, & public reference (Basic)	55	54	57
0002	Determinations by Copyright Royalty Judges	3	3	3
0799	Total direct obligations	58	57	60
0801	Registration, recordation, cataloging, acquisitions, & public reference (Basic)	45	37	40
0802	Licensing	7	7	7
0803	Copyright Royalty Judges	1	1	1
0899	Total reimbursable obligations	53	45	48
0900	Total new obligations, unexpired accounts	111	102	108
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	24	25	25
1021	Recoveries of prior year unpaid obligations	6		
1070	Unobligated balance (total)	30	25	25
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	58	57	60
	Spending authority from offsetting collections, discretionary:			
1700	Collected	48	45	48
1900	Budget authority (total)	106	102	108
1930	Total budgetary resources available	136	127	133
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	25	25	25
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	22	17	17
3010	New obligations, unexpired accounts	111	102	108
3020	Outlays (gross)	-110	-102	-107
3040	Recoveries of prior year unpaid obligations, unexpired	-6		
3050	Unpaid obligations, end of year	17	17	18
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	22	17	17
3200	Obligated balance, end of year	17	17	18
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	106	102	108
	Outlays, gross:			
4010	Outlays from new discretionary authority	89	87	92
4011	Outlays from discretionary balances	21	15	15
4020	Outlays, gross (total)	110	102	107
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources		-8	-8
4033	Non-Federal sources	-48	-37	-40
4040	Offsets against gross budget authority and outlays (total)	-48	-45	-48
4070	Budget authority, net (discretionary)	58	57	60
4080	Outlays, net (discretionary)	62	57	59
4180	Budget authority, net (total)	58	57	60
4190	Outlays, net (total)	62	57	59

The U.S. Copyright Office (USCO) administers the U.S. copyright and provides services for registration recordation and statutory licensing and provides expert advice to the Congress on matters relating to copyright law and policy (both domestic and international), provides information and assistance to the Executive Branch and the courts, and provides information and education to the public. It also maintains the largest database of copyrighted works and copyright ownership information in the world. Through its work, the Office contributes significantly to the development of the copyright law, the national economy, and the cultural heritage of the United States. Approximately forty-one percent of the USCO's fiscal year 2025 Basic operations were funded by fees paid by authors and other copyright owners for services rendered, and the remainder is funded by appropriations. The appropriation amount requested is more than offset by projected fee receipts plus the value of books and other materials deposited with the USCO in accordance with the Copyright Act (17 U.S.C. subsections 407 and 408) and transferred annually to the Library of Congress for its permanent collections. In fiscal year 2025, the USCO transferred materials to the Library with an estimated value of $503,389.

Registration, recordation, acquisitions, copyright records, public information, and expert advice on copyright issues.—The USCO is responsible for administering the national copyright registration system, including by reviewing applications for copyright registration and recording assignments and other copyright-related documents. In fiscal year 2025, the USCO registered 415,780 claims to copyright, covering millions of original works of authorship. Additional responsibilities of the USCO include: creating and providing access to public records of copyright ownership; administering the mandatory deposit provision of the Copyright Act, which provides books, films, sound recordings, and other works for possible inclusion in Library of Congress collections; providing expert advice to Congress, executive agencies, and the courts on domestic and international copyright law and policy; participating in international discussions and negotiations regarding copyright matters; and providing copyright information, education, and events to the public.

Licensing Program.—The Licensing Program is responsible for administering provisions of statutory licenses and obligations under the copyright law, including those involving secondary transmissions by cable television systems and satellite carriers and the importation, manufacture and distribution of digital audio recording devices and distribution media. The Program collects specified royalty fees for distribution to copyright owners upon determinations rendered by the Copyright Royalty Judges. Distribution occurs after deduction of administrative costs incurred by the Program and

COPYRIGHT OFFICE—Continued

by the Copyright Royalty Judges, as specified by this appropriation. The Licensing Program is fully funded directly from the royalties and filing fees collected, making it self-supporting with no tax dollars used for its operations.

Copyright Royalty Judges (CRJ).—The Copyright Royalty Judges and their staff, who operate under the Librarian of Congress, determine royalty distributions and adjust the royalty rates and terms of copyright statutory licenses.

Object Classification (in millions of dollars)

Identification code 003–0102–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	27	26	29
11.5	Other personnel compensation	1	.....	.....
11.9	Total personnel compensation	28	26	29
12.1	Civilian personnel benefits	10	9	11
23.3	Communications, utilities, and miscellaneous charges	.....	.....	1
25.1	Advisory and assistance services	16	16	17
25.3	Other goods and services from Federal sources	3	6	1
25.7	Operation and maintenance of equipment	1	1	.....
99.0	Direct obligations	58	58	59
99.0	Reimbursable obligations	51	45	46
99.5	Adjustment for rounding	2	-1	3
99.9	Total new obligations, unexpired accounts	111	102	108

Employment Summary

Identification code 003–0102–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	217	247	247
2001	Reimbursable civilian full-time equivalent employment	221	231	231

CONGRESSIONAL RESEARCH SERVICE

SALARIES AND EXPENSES

For all necessary expenses to carry out the provisions of section 203 of the Legislative Reorganization Act of 1946 (2 U.S.C. 166) [and to revise and extend the Annotated Constitution of the United States of America, $136,080,000] , *$140,053,000*: *Provided,* That no part of such amount may be used to pay any salary or expense in connection with any publication, or preparation of material therefor (except the Digest of Public General Bills), to be issued by the Library of Congress unless such publication has obtained prior approval of either the Committee on House Administration of the House of Representatives or the Committee on Rules and Administration of the Senate: *Provided further,* That this prohibition does not apply to publication of non-confidential Congressional Research Service (CRS) products: *Provided further,* That a non-confidential CRS product includes any written product containing research or analysis that is currently available for general congressional access on the CRS Congressional Intranet, or that would be made available on the CRS Congressional Intranet in the normal course of business and does not include material prepared in response to Congressional requests for confidential analysis or research. *(Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 003–0127–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Congressional Research Service, Salaries and Expenses (Direct)	136	136	140
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	136	136	140
1930	Total budgetary resources available	136	136	140
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	15	9	10
3010	New obligations, unexpired accounts	136	136	140
3020	Outlays (gross)	-142	-135	-139
3050	Unpaid obligations, end of year	9	10	11
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	15	9	10
3200	Obligated balance, end of year	9	10	11
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	136	136	140
	Outlays, gross:			
4010	Outlays from new discretionary authority	128	125	129
4011	Outlays from discretionary balances	14	10	10
4020	Outlays, gross (total)	142	135	139
4180	Budget authority, net (total)	136	136	140
4190	Outlays, net (total)	142	135	139

The Congressional Research Service (CRS) assists all Members and committees of Congress with its deliberations and legislative decisions by providing objective, authoritative, non-partisan, and confidential research and analysis. As a shared resource, serving Congress exclusively, CRS experts support the Congress at all stages of the legislative process by providing integrated and interdisciplinary analysis and insights in all areas of legislative activity.

Object Classification (in millions of dollars)

Identification code 003–0127–0–1–801		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	91	88	94
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	93	90	96
12.1	Civilian personnel benefits	33	31	34
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	2	3	2
25.2	Other services from non-Federal sources	2	3	2
26.0	Supplies and materials	5	6	5
31.0	Equipment	.....	1	.....
99.0	Direct obligations	136	135	140
99.5	Adjustment for rounding	.....	1	.....
99.9	Total new obligations, unexpired accounts	136	136	140

Employment Summary

Identification code 003–0127–0–1–801		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	609	641	646

NATIONAL LIBRARY SERVICE FOR THE BLIND AND PRINT DISABLED

SALARIES AND EXPENSES

For all necessary expenses to carry out the Act of March 3, 1931 (chapter 400; 46 Stat. 1487; 2 U.S.C. 135a), [$66,130,000] *$67,741,000*: *Provided,* That of the total amount appropriated, $650,000 shall be available to contract to provide newspapers to blind and print disabled residents at no cost to the individual. *(Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 003–0141–0–1–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct service to users	66	66	68
0801	Reimbursable program activity	1	1	1
0900	Total new obligations, unexpired accounts	67	67	69
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	66	66	68

	Spending authority from offsetting collections, discretionary:			
1700	Collected	1	1	1
1900	Budget authority (total)	67	67	69
1930	Total budgetary resources available	68	68	70
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	42	39	35
3010	New obligations, unexpired accounts	67	67	69
3020	Outlays (gross)	-65	-71	-68
3041	Recoveries of prior year unpaid obligations, expired	-5	.....	.....
3050	Unpaid obligations, end of year	39	35	36
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	42	39	35
3200	Obligated balance, end of year	39	35	36
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	67	67	69
	Outlays, gross:			
4010	Outlays from new discretionary authority	34	35	36
4011	Outlays from discretionary balances	31	36	32
4020	Outlays, gross (total)	65	71	68
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	-1	-1
4180	Budget authority, net (total)	66	66	68
4190	Outlays, net (total)	64	70	67

The National Library Service for the Blind and Print Disabled (NLS) is responsible for administering a national program to provide reading material for blind and print disabled residents of the United States, its outlying areas, and for U.S. citizens residing abroad.

Direct service to users.—During fiscal year 2025, NLS and its network of cooperating libraries circulated 20,552,207 books and magazines in accessible media.

Support services.—A variety of professional, technical, and clerical functions are performed by the NLS. About 6,380 requests for information concerning library and related services available to the blind and other print disabled persons were received in 2025 and nearly 679 interlibrary loan items were circulated.

Object Classification (in millions of dollars)

Identification code 003–0141–0–1–503	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	12	12	14
11.3 Other than full-time permanent	.....	1	1
11.9 Total personnel compensation	12	13	15
12.1 Civilian personnel benefits	5	5	6
23.1 Rental payments to GSA	.....	3	.....
25.1 Advisory and assistance services	12	9	13
25.2 Other services from non-Federal sources	4	5	6
25.3 Other goods and services from Federal sources	1	1	1
25.7 Operation and maintenance of equipment	2	1	2
26.0 Supplies and materials	1	1	1
31.0 Equipment	28	28	24
99.0 Direct obligations	65	66	68
99.0 Reimbursable obligations	1	1	1
99.5 Adjustment for rounding	1	.....	.....
99.9 Total new obligations, unexpired accounts	67	67	69

Employment Summary

Identification code 003–0141–0–1–503	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	105	113	113
2001 Reimbursable civilian full-time equivalent employment	4	4	4

Payments to Copyright Owners

Special and Trust Fund Receipts (in millions of dollars)

Identification code 003–5175–0–2–376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	.....	.....	.....
Receipts:			
Current law:			
1110 Fees from Jukebox, Satellite and Cable Television for Operating Costs, Copyright Office	1	7	7
2000 Total: Balances and receipts	1	7	7
Appropriations:			
Current law:			
2101 Payments to Copyright Owners	-1	-7	-7
5099 Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 003–5175–0–2–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Licensing costs	1	7	7
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1	7	7
1930 Total budgetary resources available	1	7	7
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1	7	7
3020 Outlays (gross)	-1	-7	-7
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1	7	7
Outlays, gross:			
4100 Outlays from new mandatory authority	1	7	7
4180 Budget authority, net (total)	1	7	7
4190 Outlays, net (total)	1	7	7

Object Classification (in millions of dollars)

Identification code 003–5175–0–2–376	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	.....	7	7
44.0 Refunds	1	.....	.....
99.9 Total new obligations, unexpired accounts	1	7	7

Cooperative Acquisitions Program Revolving Fund

Program and Financing (in millions of dollars)

Identification code 003–4325–0–3–503	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Cooperative Acquisitions Program	3	13	13
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	7	7
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	3	13	13
1930 Total budgetary resources available	10	20	20
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7	7	7
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	3	13	13
3020 Outlays (gross)	-3	-13	-13

COOPERATIVE ACQUISITIONS PROGRAM REVOLVING FUND—Continued

Program and Financing—Continued

Identification code 003–4325–0–3–503		2025 actual	2026 est.	2027 est.
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3	13	13
	Outlays, gross:			
4010	Outlays from new discretionary authority	3	12	12
4011	Outlays from discretionary balances		1	1
4020	Outlays, gross (total)	3	13	13
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-3	-13	-13
4040	Offsets against gross budget authority and outlays (total)	-3	-13	-13
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

Under the authority of 2 U.S.C. 182, the Library of Congress operates a revolving fund for the acquisition of foreign research materials for participating institutions through the Library's overseas offices.

Object Classification (in millions of dollars)

Identification code 003–4325–0–3–503		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
11.1	Personnel compensation: Full-time permanent		1	1
22.0	Transportation of things	1	1	1
23.3	Communications, utilities, and miscellaneous charges		1	1
25.3	Other goods and services from Federal sources		1	1
31.0	Equipment	1	7	7
99.0	Reimbursable obligations	2	11	11
99.5	Adjustment for rounding	1	2	2
99.9	Total new obligations, unexpired accounts	3	13	13

Employment Summary

Identification code 003–4325–0–3–503		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	6	6	6

GIFT SHOP, DECIMAL CLASSIFICATION, PHOTO DUPLICATION, AND RELATED SERVICES

Program and Financing (in millions of dollars)

Identification code 003–4346–0–3–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	National Library	8	12	12
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	8	8	8
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	8	12	12
1930	Total budgetary resources available	16	20	20
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	8	8	8
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			1
3010	New obligations, unexpired accounts	8	12	12
3020	Outlays (gross)	-8	-11	-11
3050	Unpaid obligations, end of year		1	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			1
3200	Obligated balance, end of year		1	2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	8	12	12
	Outlays, gross:			
4010	Outlays from new discretionary authority	8	10	10
4011	Outlays from discretionary balances		1	1
4020	Outlays, gross (total)	8	11	11
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-4	-12	-12
4033	Non-Federal sources	-4		
4040	Offsets against gross budget authority and outlays (total)	-8	-12	-12
4070	Budget authority, net (discretionary)			
4080	Outlays, net (discretionary)		-1	-1
4180	Budget authority, net (total)			
4190	Outlays, net (total)		-1	-1

Under the authority of 2 U.S.C. 182b, the Library of Congress operates a revolving fund for the support of the Library's retail marketing sales shop activities; for providing preservation microfilming services for the Library's collections and photocopy, microfilm, photographic and digital services to other libraries, research institutions, government agencies, and individuals in the United States and abroad; and for operating special events and programs.

Object Classification (in millions of dollars)

Identification code 003–4346–0–3–503		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
11.1	Personnel compensation: Full-time permanent	1	2	2
12.1	Civilian personnel benefits	1	1	1
25.1	Advisory and assistance services		1	1
25.2	Other services from non-Federal sources	3	5	5
25.3	Other goods and services from Federal sources		1	1
26.0	Supplies and materials	1	1	1
44.0	Refunds	1		
99.0	Reimbursable obligations	7	11	11
99.5	Adjustment for rounding	1	1	1
99.9	Total new obligations, unexpired accounts	8	12	12

Employment Summary

Identification code 003–4346–0–3–503		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	17	29	29

FEDLINK PROGRAM AND FEDERAL RESEARCH PROGRAM

Program and Financing (in millions of dollars)

Identification code 003–4543–0–4–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Fedlink and Federal Research	100	308	308
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	52	43	43
1021	Recoveries of prior year unpaid obligations	2		
1033	Recoveries of prior year paid obligations	2		
1070	Unobligated balance (total)	56	43	43
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	88	308	308
1701	Change in uncollected payments, Federal sources	-1		
1750	Spending auth from offsetting collections, disc (total)	87	308	308
1930	Total budgetary resources available	143	351	351
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	43	43	43
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	30	29	80
3010	New obligations, unexpired accounts	100	308	308
3020	Outlays (gross)	-99	-257	-305
3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3050	Unpaid obligations, end of year	29	80	83
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-1	-1

3070	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	28	28	79
3200	Obligated balance, end of year	28	79	82
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	87	308	308
	Outlays, gross:			
4010	Outlays from new discretionary authority	54	194	194
4011	Outlays from discretionary balances	45	63	111
4020	Outlays, gross (total)	99	257	305
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-88	-308	-308
4033	Non-Federal sources	-2	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-90	-308	-308
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	2	.....	.....
4060	Additional offsets against budget authority only (total)	3	.....	.....
4070	Budget authority, net (discretionary)	.....	.....	.....
4080	Outlays, net (discretionary)	9	-51	-3
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	9	-51	-3

Under the authority of 2 U.S.C. 182c, the Library of Congress operates a revolving fund for providing support to Federal agencies through the procurement of commercial information services, publications in any format, any library support services; related accounting services; education, information, and support services; and customized research services.

Object Classification (in millions of dollars)

Identification code 003–4543–0–4–503		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
11.1	Personnel compensation: Full-time permanent	8	8	8
12.1	Civilian personnel benefits	3	3	3
25.1	Advisory and assistance services	.....	1	1
25.2	Other services from non-Federal sources	59	250	250
25.3	Other goods and services from Federal sources	2	3	3
31.0	Equipment	24	42	42
44.0	Refunds	4	.....	.....
99.0	Reimbursable obligations	100	307	307
99.5	Adjustment for rounding	.....	1	1
99.9	Total new obligations, unexpired accounts	100	308	308

Employment Summary

Identification code 003–4543–0–4–503		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	86	99	99

Trust Funds

GIFT AND TRUST FUND ACCOUNTS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 003–9971–0–7–503		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	6	8	59
0198	Reconciliation adjustment	2	.....	.....
0199	Balance, start of year	8	8	59
	Receipts:			
	Current law:			
1130	Contributions, Library of Congress Gift Fund	29	52	54
1130	Contributions, Library of Congress Permanent Loan Account	13	10	10
1130	Income from Donated Securities, Library of Congress	9	9	10
1140	Earnings on Investments, Library of Congress Gift Fund	2	4	4
1140	Interest, Library of Congress Permanent Loan Account	1	1	1
1140	Foreign Service National Separation Liability Trust Fund	.....	1	1
1199	Total current law receipts	54	77	80
1999	Total receipts	54	77	80
2000	Total: Balances and receipts	62	85	139
	Appropriations:			
	Current law:			
2101	Gift and Trust Fund Accounts	-55	-26	-27
5098	Reconciliation adjustment	1	.....	.....
5099	Balance, end of year	8	59	112

Program and Financing (in millions of dollars)

Identification code 003–9971–0–7–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Office of the Librarian	12	12	12
0002	Office of the Chief Information Officer	2	2	2
0003	Office of the Chief Operating Officer	2	2	2
0004	Library Collections and Services Group	35	15	15
0900	Total new obligations, unexpired accounts	51	31	31
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	66	70	65
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	55	26	27
1930	Total budgetary resources available	121	96	92
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	70	65	61
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	13	12	15
3010	New obligations, unexpired accounts	51	31	31
3020	Outlays (gross)	-52	-28	-27
3050	Unpaid obligations, end of year	12	15	19
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	13	12	15
3200	Obligated balance, end of year	12	15	19
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	55	26	27
	Outlays, gross:			
4100	Outlays from new mandatory authority	47	21	21
4101	Outlays from mandatory balances	5	7	6
4110	Outlays, gross (total)	52	28	27
4180	Budget authority, net (total)	55	26	27
4190	Outlays, net (total)	52	28	27
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	66	69	69
5001	Total investments, EOY: Federal securities: Par value	69	69	69
5010	Total investments, SOY: non-Fed securities: Market value	200	220	.....
5011	Total investments, EOY: non-Fed securities: Market value	220	.....	.....

This schedule covers: (1) funds received as gifts for immediate expenditure, funds received as trust funds for expenditure, and receipts from the sale of recordings, publications, and other materials financed from capital originally received as gifts; (2) income from investments held by or for the Library of Congress Trust Fund Board; and (3) interest paid by the Treasury on the principal funds deposited therewith as described under "Library of Congress Trust Fund, Principal Accounts." The Library has seven program areas related to Gift and Trust funds:

The Library of Congress' collections document the history and further the creativity of the American people, as well as record and contribute to the advancement of civilization and knowledge throughout the world. Organizations within the Library's Library Collections and Services Group (LCSG) perform most of the Library's conventional library functions, providing acquisitions, description, preservation, reference, and access services for the national collection. These organizations also support government agencies, cultural institutions, and other libraries through its catalog records, standards work, and professional and collaborative programs.

GIFT AND TRUST FUND ACCOUNTS—Continued

Across its four programmatic organizations, LCSG provides a full spectrum of library services.

Researcher and Collections Services (RCS).—RCS has the central charge to build the national collection, share the collections, and engage and provide services to all users. This work is carried out by the Collection Development Office, Special Collections Directorate, General & International Collections Directorate, the National Audio-Visual Conservation Center, and the John W. Kluge Center.

Discovery & Preservation Services (DPS).—DPS has the central charge of improving user discovery and stewardship by leveraging new metadata, digitization, and preservation workflows as digital and physical collections expand. DPS includes the Acquisitions & Bibliographic Access Directorate, the Digital Services directorate, and the Preservation Directorate.

The Law Library (LAW), established by Congress in 1832, has the primary mission to provide the Congress with authoritative legal research, reference and instruction services, and access to an unrivaled collection of U.S., foreign, comparative and international law. LAW also supports the Federal Judiciary and Executive Branch agencies and collaborates closely with the American Law Division of the Congressional Research Services (CRS) as a source on U.S. law.

The National Library Service for the Blind and Print Disabled (NLS) is a free braille and talking-book library service for people with temporary or permanent low vision, blindness, or a print or physical disability that prevents them from reading or holding the printed page. Through a national network of cooperating libraries, NLS circulates books and magazines in braille or audio formats, delivered by postage-free mail or instant download to digital and audio devices provided by NLS congressional appropriations, as well as to users' devices based on new program efforts also funded by Congress.

Copyright Office.—The Copyright Office administers the U.S. Copyright Laws provides services for registration, recordation, and statutory licensing, and provides expert advice to the Congress on matters relating to copyright law and policy (both domestic and international), provides information and assistance to the Executive Branch and the courts, and provides information and education to the public. It also maintains the largest database of copyrighted works and copyright ownership information in the world.

Congressional Research Service.—The Congressional Research Service (CRS) serves all Members and committees of Congress. CRS experts provide Congress with authoritative, confidential, non-partisan, and objective expertise across the full range of legislative policy issues.

Office of the Chief Operating Officer.—The Office of the Chief Operating Officer (OCOO) organization provides comprehensive services, manages institutional programs, and oversees regulatory compliance in the areas of financial management; human capital; contracting; facilities, safety and health services; asset management; personnel security and emergency preparedness; and programs that deliver fee-based services. OCOO oversees gift and trust fund activities that provide assistance to the Library of Congress staff with emergencies that exceed their financial capacity, supports leadership development at the Library with a focus on enabling minorities to ascend to leadership positions, supports workshops, seminars and training for professional development programs. To support programs to bring students to the Library for internships and fellowships that serve its mission and bring outstanding talent to the Library of Congress to benefit from first-hand interactions with its unparalleled collections, curators, and programs, and to train future leaders for the information age.

Object Classification (in millions of dollars)

Identification code 003–9971–0–7–503		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	3	2	2
12.1	Civilian personnel benefits	1	1	1
25.1	Advisory and assistance services	2	2	2
25.2	Other services from non-Federal sources	5	3	3
25.3	Other goods and services from Federal sources	5	8	8
31.0	Equipment	20	1	1
33.0	Investments and loans	13	8	8
41.0	Grants, subsidies, and contributions	2	5	5
99.0	Direct obligations	51	30	30
99.5	Adjustment for rounding		1	1
99.9	Total new obligations, unexpired accounts	51	31	31

Employment Summary

Identification code 003–9971–0–7–503		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	36	21	21

ADMINISTRATIVE PROVISIONS

REIMBURSABLE AND REVOLVING FUND ACTIVITIES

[SEC. 123. (a) IN GENERAL.—For fiscal year 2026, the obligational authority of the Library of Congress for the activities described in subsection (b) may not exceed $342,285,000.

(b) ACTIVITIES.—The activities referred to in subsection (a) are reimbursable and revolving fund activities that are funded from sources other than appropriations to the Library in appropriations Acts for the legislative branch.]

SEC. 8001. REVOLVING FUND AND REIMBURSABLE ACTIVITIES.—For revolving fund and reimbursable activities that are funded from sources other than appropriations to the Library in appropriations Acts for the Legislative Branch, the obligational authority of the Library may not exceed $332,285,000 for revolving fund activities, to remain available without fiscal year limitation, and may not exceed $10,000,000 for reimbursable activities.

SIMPLIFYING FUND TRANSFERS BETWEEN THE LIBRARY AND THE ARCHITECT

SEC. 8002. Section 1208 of the Legislative Branch Appropriations Act, 2003 (Pub. L. 108–7, Div. H, title I, Feb. 20, 2003; 2 U.S.C. 141) is amended at section 1, subsection (c) by striking "subject to the approval of" and inserting the language "after notification to".

TO DIRECT THE LIBRARIAN OF CONGRESS TO PROMOTE THE MORE COST-EFFECTIVE, EFFICIENT, AND EXPANDED AVAILABILITY OF THE ANNOTATED CONSTITUTIONAL AND POCKET-PART SUPPLEMENTS BY REPLACING THE HARDBOUND VERSIONS WITH DIGITAL VERSIONS

SEC. 8003. REPEAL REQUIREMENT FOR CONGRESSIONAL RESEARCH SERVICE TO PREPARE ANNOTATED CONSTITUTION AND SUPPLEMENTS IN HARDBOUND VERSIONS.

(a) *Repeal.—The first section of Public Law 91–589 (2 U.S.C. 168) is amended—*

(1) *by striking "the Librarian of Congress" and inserting "(a) subject to subsection (b), the Librarian of Congress"; and*

(2) *by adding at the end the following new subsection:*

"(b)(1) Upon the completion of the October 2031 term of the Supreme Court and upon the completion of each tenth October term of the Supreme Court thereafter, the Librarian of Congress shall have prepared a digital decennial revised edition of the Constitution Annotated, which shall contain annotations of all decisions theretofore rendered by the Supreme Court construing provisions of the Constitution, in place of the hardbound decennial revised edition of the Constitution Annotated described in subsection (a)(3).

(2) Upon the completion of the October 2025 term of the Supreme Court and upon the completion of each subsequent October term of the Supreme Court beginning in an odd-numbered year (the final digit of which is not a 1), the Librarian shall have prepared a digital cumulative pocket-part supplement to the most recent decennial revised edition of the Constitution Annotated, which shall contain cumulative annotations of all such decisions rendered by the Supreme Court which were not included in the most recent revised edition of the Constitution Annotated, in place of the hardbound editions of the cumulative pocket-part supplement described in subsection (a)(4)."

(b) *ENSURING AVAILABILY OF DIGITAL VERSIONS.—Section 2 of Public Law 91–589 (2 U.S.C. 168a) is amended—*

(1) *by striking "All hardbound" and inserting "(a) All hardbound"; and*

(2) *by adding at the end of the following new subsection:*

"(b)(1) The digital decennial revised editions of the Constitution Annotated prepared under subsection (b)(1) of the first section of this Joint Resolution and the digital cumulative pocket-part supplements prepared under subsection (b)(2) of the first section of this Joint Resolution shall be available at a public website of the Library of Congress.

(2) The Librarian of Congress shall ensure the continuing availability of the documents referred to in paragraph (1) to Congress and the public.".

(c) *REPEAL OF ADDITIONAL PRINTING REQUIREMENTS.—*

(1) *MANDATORY PRINTING OF ADDITIONAL COPIES.—Section 3 of Public Law 91–589 (2 U.S.C. 168b) is amended—*

(A) *by striking "There shall be printed" and inserting "(a) There shall be printed"; and*

(B) *by adding at the end the following new subsection:*

"(b) Subsection (a) does not apply after completion of the October 2025 term of the Supreme Court, and the Librarian of Congress shall provide the decennial revised editions of the Constitution Annotated and the cumulative pocket-part supplements prepared under this Joing Resolution exclusively in a digital format available at a public website of the Library of Congress.".

(2) PRINTING OF ADDITIONAL COPIES PURSUANT TO CONCURRENT RESOLUTION.—Section 4 of Public Law 91–589 (2 U.S.C. 168c) is repealed.

REAUTHORIZING THE NATIONAL FILM AND SOUND RECORDING PRESERVATION PROGRAMS PERMANENTLY

SEC. 8004. LIBRARY OF CONGRESS SOUND RECORDING AND FILM PRESERVATION PROGRAMS REAUTHOIZATION

(a) *Reauthorization of National Recording Preservation Program*

(1) *NATIONAL RECORDING PRESERVATION BOARD.—Section 133 of the National Recording Preservation Act of 2000 (2 U.S.C. 1743) is amended by striking "through fiscal year 2026".*

(2) *NATIONAL RECORDING PRESERVATION FOUNDATION.—Section 152411(a) of title 36, United States Code, is amended by striking "through fiscal year 2026"*

(b) *REAUTHORIZATION OF APPROPRIATIONS FOR NATIONAL FILM PRESERVATION PROGRAM*

(1) *NATIONAL FILM PRESERVATION BOARD.—Section 112 of the National Film Preservation Act of 1996 (2 U.S.C. 179v) is amended by striking "through fiscal year 2026".*

(2) *NATIONAL FILM PRESERVATION FOUNDATION.—Section 151711(a)(1) of title 36, United States Code is amended by —*

(A) *striking at the end of subsection (C) "through 2026"; and*

(B) *inserting before the period at the end of subsection (C) "and each succeeding fiscal year."*

ESTABLISHING A LEGISLATIVE BRANCH FINANCIAL MANAGEMENT SYSTEM FUND

SEC. 8005. LEGISLATIVE BRANCH FINANACIAL MANAGEMENT SYSTEM FUND

(a) *IN GENERAL. The Congress supports shared service opportunities among the Legislative Branch agencies. The Legislative Branch Financial Management System increases the efficiency and economy of Legislative Branch agencies by streaming the acquisition, maintenance, and development of a single system to support the financial activities of the participating agencies.*

(b) *DEFINITIONS. For purposes of this section:*

(1) *"Legislative Branch Financial Management System agency, " "LBFMS agency," and "participating agency" means —*

(A) *the Library of Congress;*

(B) *the Architect of the Capitol;*

(C) *the Congressional Budget Office;*

(D) *the U.S. Capitol Police;*

(E) *the Office of Congressional Workplace Rights;*

(F) *the Government Accountability Office;*

(G) *the Medicare Payment Advisory Commission;*

(H) *the Congressional Office of International Leadership; and*

(I) *other agencies as prepared by the Legislative Branch Financial Management Council that executes an agreement with the Library of Congress for shared financial services.*

(2) *"Legislative Branch Financial Management Council" (the "Council") includes the Chief Financial Officer or their designee from each participating agency under subsection (b)(1).*

(c) *ESTABLISHMENT OF THE FUND*

(1) *There is established in the Treasury of the United States a trust fund to be known as the "Legislative Branch Financial Management System Fund" (the "Fund"), which shall consist of amounts appropriated, credited, or tranferred to it under this section.*

(2) *Authorization of appropriations. There are authorized to be appropriated such sums as may be necessary to carry out this section.*

(3) *Transfer of funds.*

(A) *Amounts appropriated to the Fund for acquisition, support, or other purposes related to the Legislative Branch Financial Management System shall be transferred to the Fund ad shall remain available without fiscal year limitations.*

(B) *Amounts appropriated to participating agencies to cover proportional shares of staffing, hosting, transactions, and other support for the Legislative Branch Financial Management System may be transferred to the Fund and shall remain available without fiscal year limitations.*

(d) *FUND MANAGEMENT*

(1) *The Librarian of Congress shall be responsible for management of the Fund.*

(2) *Investment of fund assets. The provisions of subsections (b), (c), and (d) of section 1105 of title 2 shall apply to the Fund subject to the requests and direction of the Librarian of Congress.*

(3) *In order to carry out the provisions of this section, the Librarian may —*

(A) *disburse funds apporpriated, transferred, or credited to the Fund;*

(B) *establish, receive, and use for the purposes of the Fund fees or other charges for goods or services provided in fulfilling the Fund's purposes;*

(C) *procure temporary and intermittent services of experts and consultants as are necessary to the extent authorized by section 3109 of title 5;*

(D) *solicit and receive money and other property donated, bequeathed, or devised, without condition or restriction other than it be used for the purposes of the Fund, and to use, sell, or otherwise dispose of such property for the purpose of carrying out its functions;*

(E) *accept and utilize the services of voluntary and noncompensated personnel and reimburse them for travel expenses, including per diem, as authorized by section 5703 of title 5;*

(F) *enter into contracts, grants, or other arrangemets, or modifications therof, to carry out the provisions of this chapter, and such contracts or modifications thereof may be entered into without regard to section 6101 of title 41;*

(G) *apply for, receive and use for the purposes of the Fund grants or other assistance from Federal sources;*

(H) *invest, as specified in subsection (d)(2) of this section, moneys authorized to be received under this section;*

(I) *provide administrative, legal, financial management, and other appropriate services as needed to the Council, and collect from the Fund the full costs of providing such services;*

(J) *make other necessary expenditures; and*

(K) *prescribe such regulations as necessary to govern the manner in which the Fund's management shall be carried out, including methodologies for determining participating agency costs as necessary.*

(e) *EXPENDITURES. The Secretary of the Treasury is authorized to pay to the Library from amounts in the Fund such sums as the Council determines are necessary and appropriate to enable the Library to carry out the provisions of this section.*

(f) *AUDIT BY GAO. The Fund may be audited by the Governmental Accountability Office under such rules and regulations as may be prescribed by the comptroller General of the United States.*

(Legislative Branch Appropriations Act, 2026.)

GOVERNMENT PUBLISHING OFFICE

Federal Funds

CONGRESSIONAL PUBLISHING

(INCLUDING TRANSFER OF FUNDS)

For authorized publishing of congressional information and the distribution of congressional information in any format; publishing of Government publications authorized by law to be distributed to Members of Congress; and publishing, and distribution of Government publications authorized by law to be distributed without charge to the recipient, $80,000,000: *Provided,* That this appropriation shall not be available for paper copies of the permanent edition of the Congressional Record for individual Representatives, Resident Commissioners or Delegates authorized under section 906 of title 44, United States Code: *Provided further,* That this appropriation shall be available for the payment of obligations incurred under the appropriations for similar purposes for preceding fiscal years: *Provided further,* That notwithstanding the 2-year limitation under section 718 of title 44, United States Code, none of the funds appropriated or made available under this Act or any other Act for printing and binding and related services provided to Congress under chapter 7 of title 44, United States Code, may be expended to print a document, report, or publication after the 27-month period beginning on the date that such document, report, or publication is authorized by Congress to be printed, unless Congress reauthorizes such printing in accordance with section 718 of title 44, United States Code: *Provided further,* That unobligated or unexpended balances of expired discretionary funds made available under this heading in this Act for this fiscal year may be transferred to, and merged with, funds under the heading "Government Publishing Office Business Operations Revolving Fund" no later than the end of the fifth fiscal year after the last fiscal year for which such funds are available for the purposes for which

CONGRESSIONAL PUBLISHING—Continued

appropriated, to be available for carrying out the purposes of this heading, subject to the approval of the Committees on Appropriations of the House of Representatives and the Senate: *Provided further,* That this appropriation shall be available for publishing congressionally mandated reports under the Access to Congressionally Mandated Reports Act (subtitle D of title LXXII of division G of Public Law 117–263): *Provided further,* That notwithstanding sections 901, 902, and 906 of title 44, United States Code, this appropriation may be used to prepare indexes to the Congressional Record on only a monthly and session basis. *(Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 004–0203–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Congressional Publishing	83	80	80
0900	Total new obligations, unexpired accounts (object class 24.0)	83	80	80
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	83	80	80
1930	Total budgetary resources available	83	80	80
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	89	92	84
3010	New obligations, unexpired accounts	83	80	80
3020	Outlays (gross)	-70	-88	-86
3041	Recoveries of prior year unpaid obligations, expired	-10		
3050	Unpaid obligations, end of year	92	84	78
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	89	92	84
3200	Obligated balance, end of year	92	84	78
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	83	80	80
	Outlays, gross:			
4010	Outlays from new discretionary authority	49	57	57
4011	Outlays from discretionary balances	21	31	29
4020	Outlays, gross (total)	70	88	86
4180	Budget authority, net (total)	83	80	80
4190	Outlays, net (total)	70	88	86

This appropriation covers publishing for the Congress, content management, and the publishing of Government publications authorized by law to be distributed to Members of Congress. Also, this appropriation includes funding for the publishing and distribution of Government publications authorized by law to be distributed without charge to the recipients.

PUBLIC INFORMATION PROGRAMS OF THE SUPERINTENDENT OF DOCUMENTS

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For expenses of the public information programs of the Office of Superintendent of Documents necessary to provide for the cataloging and indexing of Government publications in any format, and their distribution to the public, Members of Congress, other Government agencies, and designated depository and international exchange libraries as authorized by law, $42,852,000: *Provided,* That amounts of not more than $2,000,000 from current year appropriations are authorized for producing and disseminating Congressional serial sets and other related publications for the preceding two fiscal years to depository and other designated libraries: *Provided further,* That unobligated or unexpended balances of expired discretionary funds made available under this heading in this Act for this fiscal year may be transferred to, and merged with, funds under the heading "Government Publishing Office Business Operations Revolving Fund" no later than the end of the fifth fiscal year after the last fiscal year for which such funds are available for the purposes for which appropriated, to be available for carrying out the purposes of this heading, subject to the approval of the Committees on Appropriations of the House of Representatives and the Senate. *(Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 004–0201–0–1–808		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Depository Library Distribution	26	30	30
0002	Cataloging and Indexing	10	12	12
0003	International Exchange	1	1	1
0900	Total new obligations, unexpired accounts	37	43	43
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	37	43	43
1930	Total budgetary resources available	37	43	43
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	17	22	23
3010	New obligations, unexpired accounts	37	43	43
3020	Outlays (gross)	-32	-42	-43
3050	Unpaid obligations, end of year	22	23	23
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	17	22	23
3200	Obligated balance, end of year	22	23	23
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	37	43	43
	Outlays, gross:			
4010	Outlays from new discretionary authority	27	34	34
4011	Outlays from discretionary balances	5	8	9
4020	Outlays, gross (total)	32	42	43
4180	Budget authority, net (total)	37	43	43
4190	Outlays, net (total)	32	42	43

The Public Information Programs of the Superintendent of Documents operate under a separate appropriation that provides funds (salaries and expenses) for: (1) the distribution of certain tangible publications to Members of Congress and other Government agencies, as authorized by law; (2) the distribution of Government publications to designated Federal depository libraries, as authorized by law, including tangible Government information products and online access via GPO's GovInfo (https://www.govinfo.gov/); (3) the compilation of catalogs and indexes of Government publications, as authorized by law via the "Catalog of U.S. Government Publications (CGP)" (https://catalog.gpo.gov/); and (4) the distribution of Federal Government publications to foreign governments via the International Exchange Service. These four functions are related to the publication activity of Federal agencies and the demands of the public, Members of Congress, and depository libraries. Following is a description of these four functions:

Distribution for other Government agencies and Members of Congress (By-Law Distribution).—The Public Information Programs of the Superintendent of Documents maintain mailing lists and distribute, at the request of Government agencies and Members of Congress, certain publications specified by public law.

Federal Depository Library Program.—Established by Congress to ensure the American public has access to its Government's information, the Federal Depository Library Program (FDLP) involves the acquisition and dissemination of Government information in all formats to Federal depository libraries across the country.

The mission of the FDLP is to coordinate with depository libraries, 1,092 nationwide, to disseminate information products from all three branches of the Government. Libraries that have been designated as Federal depositories maintain these information products (as provided by GPO) as part of their existing collections and are responsible for assuring that the public has free access to the material provided by the FDLP.

Included in this program is the maintenance and expansion of free, electronic access to information products produced by the Federal Government via GovInfo. Electronic information dissemination and access have greatly expanded the number of publications offered to the Federal depository

libraries as well as increasing public use of the FDLP content. As the FDLP continues its transition to a primarily electronic program, the costs of the program are increasingly related to identifying, acquiring, cataloging, linking to, authenticating, modernizing, and providing permanent public access to digital Government information.

Cataloging and indexing.—The Public Information Programs of the Superintendent of Documents are charged with preparing catalogs and indexes of all publications issued by the Federal Government that are not confidential in character. The principal publication is the web-based "Catalog of U.S. Government Publications (CGP)" (https://catalog.gpo.gov/). GPO's goal is to expand the CGP to a more comprehensive title listing of public documents, both historic and electronic, to increase the visibility and use of Government information products.

International Exchange Service (IES).—Under the direction of the Library of Congress (LC), the Public Information Programs of the Superintendent of Documents distributes tangible Government publications to foreign governments that agree to send the United States similar publications of their governments for LC collections.

Object Classification (in millions of dollars)

Identification code 004–0201–0–1–808		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	13	14	14
12.1	Civilian personnel benefits	5	5	5
22.0	Transportation of things	1	1	1
24.0	Printing and reproduction	4	6	6
25.2	Other services from non-Federal sources	14	17	17
99.9	Total new obligations, unexpired accounts	37	43	43

Employment Summary

Identification code 004–0201–0–1–808		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	81	81	93

Government Publishing Office Business Operations Revolving Fund

For payment to the Government Publishing Office Business Operations Revolving Fund, $9,148,000, to remain available until expended, for information technology development and facilities repair: *Provided,* That the Government Publishing Office is hereby authorized to make such expenditures, within the limits of funds available and in accordance with law, and to make such contracts and commitments without regard to fiscal year limitations as provided by section 9104 of title 31, United States Code, as may be necessary in carrying out the programs and purposes set forth in the budget for the current fiscal year for the Government Publishing Office Business Operations Revolving Fund: *Provided further,* That not more than $7,500 may be expended on the certification of the Director of the Government Publishing Office in connection with official representation and reception expenses: *Provided further,* That the Business Operations Revolving Fund shall be available for the hire or purchase of not more than 12 passenger motor vehicles: *Provided further,* That expenditures in connection with travel expenses of the advisory councils to the Director of the Government Publishing Office shall be deemed necessary to carry out the provisions of title 44, United States Code: *Provided further,* That the Business Operations Revolving Fund shall be available for temporary or intermittent services under section 3109(b) of title 5, United States Code, but at rates for individuals not more than the daily equivalent of the annual rate of basic pay for level V of the Executive Schedule under section 5316 of such title: *Provided further,* That activities financed through the Business Operations Revolving Fund may provide information in any format: *Provided further,* That the Business Operations Revolving Fund and the funds provided under the heading "Public Information Programs of the Superintendent of Documents" may not be used for contracted security services at Government Publishing Office's passport facility in the District of Columbia. *(Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 004–4505–0–4–808		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Business Operations	1,276	1,268	1,268
0811	Capital investment	26	26	26
0900	Total new obligations, unexpired accounts	1,302	1,294	1,294
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	372	404	319
1012	Unobligated balance transfers between expired and unexpired accounts	10		
1070	Unobligated balance (total)	382	404	319
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	12	9	9
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1,343	1,179	1,179
1801	Change in uncollected payments, Federal sources	-31	21	21
1850	Spending auth from offsetting collections, mand (total)	1,312	1,200	1,200
1900	Budget authority (total)	1,324	1,209	1,209
1930	Total budgetary resources available	1,706	1,613	1,528
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	404	319	234
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	692	580	655
3010	New obligations, unexpired accounts	1,302	1,294	1,294
3020	Outlays (gross)	-1,414	-1,219	-1,241
3050	Unpaid obligations, end of year	580	655	708
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-244	-213	-234
3070	Change in uncollected pymts, Fed sources, unexpired	31	-21	-21
3090	Uncollected pymts, Fed sources, end of year	-213	-234	-255
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	448	367	421
3200	Obligated balance, end of year	367	421	453
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	12	9	9
	Outlays, gross:			
4010	Outlays from new discretionary authority		4	4
4011	Outlays from discretionary balances	14	23	19
4020	Outlays, gross (total)	14	27	23
	Mandatory:			
4090	Budget authority, gross	1,312	1,200	1,200
	Outlays, gross:			
4100	Outlays from new mandatory authority	1,028	960	960
4101	Outlays from mandatory balances	372	232	258
4110	Outlays, gross (total)	1,400	1,192	1,218
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-1,343	-1,155	-1,155
4123	Non-Federal sources		-24	-24
4130	Offsets against gross budget authority and outlays (total)	-1,343	-1,179	-1,179
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	31	-21	-21
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	57	13	39
4180	Budget authority, net (total)	12	9	9
4190	Outlays, net (total)	71	40	62

All GPO activities are financed through the agency's Business Operations Revolving Fund, established by section 309 of Title 44, U.S.C. This business-like fund is used to pay all GPO costs in performing congressional and agency publishing, printing and information product procurement, publications dissemination and space sharing activities. It is reimbursed from payments from customer agencies, sales to the public, and transfers from GPO's two annual appropriations: the Congressional Publishing Appropriation and the Public Information Programs of the Superintendent of Documents Appropriation. GPO pays its expenses from the Fund and the Fund is reimbursed when the Treasury Department transfers money from

GOVERNMENT PUBLISHING OFFICE BUSINESS OPERATIONS REVOLVING FUND—Continued

customer agency accounts to the Fund when they pay GPO's invoices. This procedure also applies to the payment of transfers from the Congressional Publishing and Public Information Programs appropriations, and to deposits of funds collected from sales to the public. GPO maintains a cash balance in the Business Operations Revolving Fund that is used to pay all expenses. The cash balance fluctuates daily as payments are received from agency reimbursements, customer payments, and transfers from GPO appropriations. Under GPO's system of accrual accounting, annual earnings generated since the inception of the Fund have been accumulated as retained earnings. Retained earnings make it possible for GPO to fund a significant amount of technology modernization. However, appropriations for essential investments in technology and facilities upgrades are requested when necessary. GPO is accountable for its finances. Each year, the agency's finances and financial controls are audited by an independent outside audit firm working under contract with GPO's Office of Inspector General. For FY 2025, the audit concluded with GPO earning an unmodified, or clean, opinion on its finances, the 29th consecutive year GPO has earned such an audit result.

Object Classification (in millions of dollars)

Identification code 004–4505–0–4–808		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	189	189	189
11.5	Other personnel compensation	3	3	3
11.9	Total personnel compensation	192	192	192
12.1	Civilian personnel benefits	84	84	84
21.0	Travel and transportation of persons	1	1	1
22.0	Transportation of things	16	16	16
23.2	Rental payments to others	5	5	5
23.3	Communications, utilities, and miscellaneous charges	15	15	15
24.0	Printing and reproduction	460	452	452
25.2	Other services from non-Federal sources	95	95	95
26.0	Supplies and materials	408	408	408
31.0	Equipment	26	26	26
99.0	Reimbursable obligations	1,302	1,294	1,294
99.9	Total new obligations, unexpired accounts	1,302	1,294	1,294

Employment Summary

Identification code 004–4505–0–4–808		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	1,553	1,553	1,600

GOVERNMENT ACCOUNTABILITY OFFICE

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Government Accountability Office, including not more than $12,500 to be expended on the certification of the Comptroller General of the United States in connection with official representation and reception expenses; temporary or intermittent services under section 3109(b) of title 5, United States Code, but at rates for individuals not more than the daily equivalent of the annual rate of basic pay for level IV of the Executive Schedule under section 5315 of such title; hire of one passenger motor vehicle; advance payments in foreign countries in accordance with section 3324 of title 31, United States Code; benefits comparable to those payable under sections 901(5), (6), and (8) of the Foreign Service Act of 1980 (22 U.S.C. 4081(5), (6), and (8)); and under regulations prescribed by the Comptroller General of the United States, rental of living quarters in foreign countries, ⟦$811,894,000⟧ *$860,084,000*, of which $5,000,000 shall remain available until expended*, and of which not less than $5,999,000, which shall remain available until September 30, 2028 for the Office of Inspector General*: *Provided,* That, in addition, ⟦$35,424,000⟧ *$47,330,000* of payments received under sections 782, 791, 3521, and 9105 of title 31, United States Code, shall be available without fiscal year limitation: *Provided further,* That this appropriation and appropriations for administrative expenses of any other department or agency which is a member of the National Intergovernmental Audit Forum or a Regional Intergovernmental Audit Forum shall be available to finance an appropriate share of either Forum's costs as determined by the respective Forum, including necessary travel expenses of non-Federal participants: *Provided further,* That payments hereunder to the Forum may be credited as reimbursements to any appropriation from which costs involved are initially financed: *Provided further,* That amounts made available under this heading shall be available to cover costs incurred by the Tiny Findings Child Development Center, in such amount and for such purposes as determined by the Comptroller General, subject to prior notification provided to the Committees on Appropriations of the House of Representatives and the Senate. *(Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 005–0107–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	GOAL 1-Address Current and Emerging Challenges to the Well-being and Financial Security of the American People	298	293	311
0002	GOAL 2-Respond to Changing Security Threats and the Challenges of Global Interdependence	223	219	231
0003	GOAL 3-Help Transform the Federal Government to Address National Challenges	198	195	207
0004	GOAL 4-Maximize the Value of GAO by Enabling Quality, Timely Service to the Congress, and by Being a Leading Practices Federal Agency	17	17	18
0005	GOAL 8-Other Costs in Support of the Congress	89	88	93
0799	Total direct obligations	825	812	860
0801	Reimbursable program activity goal 1	1	1	1
0803	Reimbursable program activity goal 3	97	87	47
0805	Reimbursable program activity goal 8	3	3	2
0809	Reimbursable program activities, subtotal	101	91	50
0899	Total reimbursable obligations	101	91	50
0900	Total new obligations, unexpired accounts	926	903	910
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	156	100	37
1001	Discretionary unobligated balance brought fwd, Oct 1	135	86	.....
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1033	Recoveries of prior year paid obligations	15	.....	.....
1070	Unobligated balance (total)	172	100	37
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	822	812	860
	Spending authority from offsetting collections, discretionary:			
1700	Collected	35	28	28
1701	Change in uncollected payments, Federal sources	-3	.....	.....
1750	Spending auth from offsetting collections, disc (total)	32	28	28
1900	Budget authority (total)	854	840	888
1930	Total budgetary resources available	1,026	940	925
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	100	37	15
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	140	138	128
3010	New obligations, unexpired accounts	926	903	910
3011	Obligations ("upward adjustments"), expired accounts	18	.....	.....
3020	Outlays (gross)	-928	-913	-898
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-17	.....	.....
3050	Unpaid obligations, end of year	138	128	140
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-20	-17	-17
3070	Change in uncollected pymts, Fed sources, unexpired	3	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-17	-17	-17
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	120	121	111
3200	Obligated balance, end of year	121	111	123
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	854	840	888
	Outlays, gross:			
4010	Outlays from new discretionary authority	746	831	878
4011	Outlays from discretionary balances	174	82	20
4020	Outlays, gross (total)	920	913	898

	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-34	-28	-28
4033	Non-Federal sources	-21		
4040	Offsets against gross budget authority and outlays (total)	-55	-28	-28
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	3		
4052	Offsetting collections credited to expired accounts	5		
4053	Recoveries of prior year paid obligations, unexpired accounts	15		
4060	Additional offsets against budget authority only (total)	23		
4070	Budget authority, net (discretionary)	822	812	860
4080	Outlays, net (discretionary)	865	885	870
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	8		
4180	Budget authority, net (total)	822	812	860
4190	Outlays, net (total)	873	885	870

GAO exists to support the Congress in meeting its constitutional responsibilities and to help improve the performance and ensure the accountability of the Federal Government for the benefit of the American people.

Object Classification (in millions of dollars)

Identification code 005–0107–0–1–801		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	479	458	482
11.3	Other than full-time permanent	19	18	17
11.5	Other personnel compensation	9	9	11
11.9	Total personnel compensation	507	485	510
12.1	Civilian personnel benefits	187	178	188
13.0	Benefits for former personnel	4	4	5
21.0	Travel and transportation of persons	5	5	5
23.1	Rental payments to GSA	6	6	5
23.3	Communications, utilities, and miscellaneous charges	12	13	14
25.1	Advisory and assistance services	5	6	7
25.2	Other services from non-Federal sources	16	22	22
25.3	Other goods and services from Federal sources	2	2	8
25.4	Operation and maintenance of facilities	1	5	10
25.6	Medical care	1	1	1
25.7	Operation and maintenance of equipment	68	70	71
31.0	Equipment	8	8	7
32.0	Land and structures	3	7	7
99.0	Direct obligations	825	812	860
99.0	Reimbursable obligations	101	91	50
99.9	Total new obligations, unexpired accounts	926	903	910

Employment Summary

Identification code 005–0107–0–1–801		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	3,223	3,000	3,034
2001	Reimbursable civilian full-time equivalent employment	324	353	176

UNITED STATES TAX COURT

Federal Funds

SALARIES AND EXPENSES

For necessary expenses, including contract reporting and other services as authorized by 5 U.S.C. 3109, and not to exceed $3,000 for official reception and representation expenses, $65,000,000, of which $1,000,000 shall remain available until expended: Provided, That travel expenses of the judges shall be paid upon the written certificate of the judge.

Program and Financing (in millions of dollars)

Identification code 023–0100–0–1–752		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses (Direct)	125	65	67
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	144	77	67
1001	Discretionary unobligated balance brought fwd, Oct 1	1		
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	145	77	67
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	57	55	65
1900	Budget authority (total)	57	55	65
1930	Total budgetary resources available	202	132	132
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	77	67	65
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	14	68	14
3010	New obligations, unexpired accounts	125	65	67
3020	Outlays (gross)	-70	-119	-77
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	68	14	4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	14	68	14
3200	Obligated balance, end of year	68	14	4
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	57	55	65
	Outlays, gross:			
4010	Outlays from new discretionary authority	53	50	59
4011	Outlays from discretionary balances	5	1	6
4020	Outlays, gross (total)	58	51	65
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	12	68	12
4180	Budget authority, net (total)	57	55	65
4190	Outlays, net (total)	70	119	77

The U.S. Tax Court is an independent judicial body established under Article I of the Constitution of the United States. The Tax Court's jurisdiction is established by various sections of U.S. Code Title 26. The Tax Court's jurisdiction includes income, estate, gift, and certain excise tax deficiencies, collection due process cases, claims for spousal relief from joint and several liability, partnership proceedings, declaratory judgments, interest abatement actions, review of awards under the IRS whistleblower program, and review of certifications by the Commissioner of Internal Revenue related to passports.

The Tax Court provides a national forum for the resolution of disputes between taxpayers and the IRS, and it is the primary court in which taxpayers can seek resolution without prepaying any portion of the disputed taxes. The Tax Court resolves cases expeditiously while giving careful consideration to the merits of each matter, and ensures uniform interpretation of the Internal Revenue Code. Decisions by the Court are reviewable by the U.S. Courts of Appeals and, if certiorari is granted, by the Supreme Court.

The Court is composed of 19 judges who are appointed to 15-year terms by the President with the advice and consent of the Senate. Senior judges may be recalled by the chief judge to participate in case adjudication. The chief judge may also assign small tax cases and certain regular cases to special trial judges. The Court is headquartered in Washington, D.C. The Court conducts trial sessions in 74 cities throughout the United States.

Object Classification (in millions of dollars)

Identification code 023–0100–0–1–752		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	32	33	34
12.1	Civilian personnel benefits	10	10	10
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	11	11	11
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	15		2
25.2	Other services from non-Federal sources	1	4	1
25.3	Other goods and services from Federal sources	28	4	4
25.7	Operation and maintenance of equipment	18		
26.0	Supplies and materials	1	1	2

SALARIES AND EXPENSES—Continued

Object Classification—Continued

Identification code 023–0100–0–1–752		2025 actual	2026 est.	2027 est.
31.0	Equipment	7		1
99.9	Total new obligations, unexpired accounts	125	65	67

Employment Summary

Identification code 023–0100–0–1–752		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	210	215	223

U.S. TAX COURT FEES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 023–5633–0–2–752		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1110	U. S. Tax Court Fees	1	1	1
2000	Total: Balances and receipts	1	1	1
	Appropriations:			
	Current law:			
2101	U.S. Tax Court Fees	-1	-1	-1
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 023–5633–0–2–752		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6	7	8
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	1	1	1
1900	Budget authority (total)	1	1	1
1930	Total budgetary resources available	7	8	9
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	7	8	9
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1	1	1
4180	Budget authority, net (total)	1	1	1
4190	Outlays, net (total)			

Trust Funds

TAX COURT JUDGES SURVIVORS ANNUITY FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 023–8115–0–7–602		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	12	14	15
0198	Reconciliation adjustment	1		
0199	Balance, start of year	13	14	15
	Receipts:			
	Current law:			
1110	Tax Court Judges Survivors Annuity, Deductions from Employees Salaries	1	1	1
1140	Tax Court Judges Survivors Annuity, Interest and Profits on Investments		1	1
1199	Total current law receipts	1	2	2
1999	Total receipts	1	2	2
2000	Total: Balances and receipts	14	16	17
	Appropriations:			
	Current law:			
2101	Tax Court Judges Survivors Annuity Fund	-1	-1	-1
5098	Rounding adjustment	1		
5099	Balance, end of year	14	15	16

Program and Financing (in millions of dollars)

Identification code 023–8115–0–7–602		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Tax Court Judges Survivors Annuity Fund (Direct)	1	1	1
0900	Total new obligations, unexpired accounts (object class 11.5)	1	1	1
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	1	1	1
1930	Total budgetary resources available	2	2	2
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	1	1	1
3020	Outlays (gross)	-1	-1	-1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1	1	1
	Outlays, gross:			
4100	Outlays from new mandatory authority		1	1
4101	Outlays from mandatory balances	1		
4110	Outlays, gross (total)	1	1	1
4180	Budget authority, net (total)	1	1	1
4190	Outlays, net (total)	1	1	1
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	14	14	14
5001	Total investments, EOY: Federal securities: Par value	14	14	15

The Tax Court Judges' Survivors Annuity Fund provides survivorship benefits to eligible surviving spouses and dependent children of deceased Tax Court judges. Participating judges pay 3.5 percent of their salaries or retired pay into the fund to cover creditable service for which payment is required. Additional funds, as needed, are provided through the Court's annual appropriation.

LEGISLATIVE BRANCH BOARDS AND COMMISSIONS

Federal Funds

COMMISSION ON SECURITY AND COOPERATION IN EUROPE

SALARIES AND EXPENSES

For necessary expenses of the Commission on Security and Cooperation in Europe, as authorized by Public Law 94–304 (22 U.S.C. 3001 et seq.), $7,059,000, including not more than $6,000 for representation expenses, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 009–0110–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	3	3	7
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3	3	3
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	3	3	7
1930	Total budgetary resources available	6	6	10
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3	3	3

	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		1	
3010	New obligations, unexpired accounts	3	3	7
3020	Outlays (gross)	-2	-4	-6
3050	Unpaid obligations, end of year	1		1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year		1	
3200	Obligated balance, end of year	1		1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3	3	7
	Outlays, gross:			
4010	Outlays from new discretionary authority		3	6
4011	Outlays from discretionary balances	2	1	
4020	Outlays, gross (total)	2	4	6
4180	Budget authority, net (total)	3	3	7
4190	Outlays, net (total)	2	4	6

The U.S. Commission on Security and Cooperation in Europe (the Commission) is an independent institution led by Commissioners from the U.S. House of Representatives, the U.S. Senate, and the Executive Branch. It is directed by law to monitor the acts of the signatories which reflect compliance with, or violation of, the articles of the Final Act of the Conference on Security and Cooperation in Europe with particular regard to the provisions relating to human rights and cooperation in humanitarian fields. The Commission works to advance American values and interests among the 57 nations that now comprise the Organization for Security and Cooperation in Europe (OSCE). The Commission is a leading voice in holding the OSCE's member states accountable for their commitments to international security, sovereignty, human rights, and democratic principles through international engagement by Congressional Delegations, public hearings, briefings, publications, and advocacy among the OSCE member states, and oversight conducted around the world. The Commission is instrumental in ensuring U.S. leadership at the OSCE and at the OSCE Parliamentary Assembly by facilitating active particpation and leadership by Members of Congress.

OSCE officials and professional staff look to the Commission's expertise and experience to complement the OSCE's work. Non-governmental organizations, private sector institutions, and think tanks around the world frequently rely upon the Commission for their expertise in the areas of human rights and democratic institutions, military and political security, fighting public corruption, good governance, and the regions that fall within the OSCE's mandate.

Object Classification (in millions of dollars)

Identification code 009–0110–0–1–801		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	2	2	2
25.1	Advisory and assistance services	1	1	5
99.9	Total new obligations, unexpired accounts	3	3	7

Employment Summary

Identification code 009–0110–0–1–801		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	13	13	13

Medicare Payment Advisory Commission

Salaries and Expenses

For expenses necessary to carry out section 4022 of the Balanced Budget Act of 1997, Public Law 105–33 (42 U.S.C. 1395b–6), $15,048,000, to be transferred to this appropriation from the Federal Hospital Insurance Trust Fund and the Federal Supplementary Medical Insurance Trust Fund.

Program and Financing (in millions of dollars)

Identification code 235–1550–0–1–571		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Medicare Payment Advisory Commission (Reimbursable)	14	15	15
0809	Reimbursable program activities, subtotal	14	15	15
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1			1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation		1	
	Spending authority from offsetting collections, discretionary:			
1700	Collected	14	15	15
1900	Budget authority (total)	14	16	15
1930	Total budgetary resources available	14	16	16
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year		1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	2	2
3010	New obligations, unexpired accounts	14	15	15
3020	Outlays (gross)	-15	-15	-15
3050	Unpaid obligations, end of year	2	2	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	2	2
3200	Obligated balance, end of year	2	2	2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	14	16	15
	Outlays, gross:			
4010	Outlays from new discretionary authority	12	11	11
4011	Outlays from discretionary balances	3	4	4
4020	Outlays, gross (total)	15	15	15
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-14	-15	-15
4040	Offsets against gross budget authority and outlays (total)	-14	-15	-15
4180	Budget authority, net (total)		1	
4190	Outlays, net (total)	1		

The Medicare Payment Advisory Commission, established under Section 4022 of the Balanced Budget Act of 1997, Public Law 105–33, 111 Stat. 251, 350 (1997)(42 U.S.C.1395b–6), is an independent legislative agency charged with advising the Congress on payment and other policy issues affecting the Medicare program, as well as on the implications of changes in health care delivery in the United States and in the market for health care services on the Medicare program.

The Commission's 17 members represent diverse points of view including providers, payers, consumers, employers, and individuals with expertise in biomedical, health services, and health economics research.

The Commission is required by law to report to the Congress by March 15 and June 15 of each year, and to comment on Congressionally mandated reports of the Secretary of Health and Human Services.

Object Classification (in millions of dollars)

Identification code 235–1550–0–1–571		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
11.1	Personnel compensation: Full-time permanent	6	6	7
12.1	Civilian personnel benefits	2	2	3
23.3	Communications, utilities, and miscellaneous charges	2	2	1
25.1	Advisory and assistance services	4	4	4
99.0	Reimbursable obligations	14	14	15
99.5	Adjustment for rounding		1	
99.9	Total new obligations, unexpired accounts	14	15	15

MEDICARE PAYMENT ADVISORY COMMISSION—Continued

Employment Summary

Identification code 235–1550–0–1–571	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	35	36	37

MEDICAID AND CHIP PAYMENT AND ACCESS COMMISSION

SALARIES AND EXPENSES

For expenses necessary to carry out section 1900 of the Social Security Act, $10,698,000.

Program and Financing (in millions of dollars)

Identification code 009–1801–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0123 Medicaid and CHIP Payment and Access Commission (Direct)	9	9	11
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	9	9	11
1900 Budget authority (total)	9	9	11
1930 Total budgetary resources available	9	9	11
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	1	
3010 New obligations, unexpired accounts	9	9	11
3020 Outlays (gross)	-10	-10	-11
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	9	9	11
Outlays, gross:			
4010 Outlays from new discretionary authority	8	9	11
4011 Outlays from discretionary balances	2	1	
4020 Outlays, gross (total)	10	10	11
4180 Budget authority, net (total)	9	9	11
4190 Outlays, net (total)	10	10	11

The Medicaid and CHIP Payment and Access Commission (MACPAC) is a non-partisan Legislative Branch agency that provides policy and data analysis and makes recommendations to Congress, the Secretary of the U.S. Department of Health and Human Services, and the states on a wide array of issues affecting Medicaid and the State Children's Health Insurance Program (CHIP). The U.S. Comptroller General appoints MACPAC's 17 commissioners, who come from diverse regions across the United States and bring broad expertise and a wide range of perspectives on Medicaid and CHIP.

MACPAC serves as an independent source of information on Medicaid and CHIP, publishing issue briefs and data reports throughout the year to support policy analysis and program accountability. The Commission's authorizing statute, 42 U.S.C. 1396, outlines a number of areas for analysis, including: payment; eligibility; enrollment and retention; coverage; access to care; quality of care; and the programs' interaction with Medicare and the health care system generally.

MACPAC's authorizing statute also requires the Commission to submit reports to Congress by March 15 and June 15 of each year. In carrying out its work, the Commission holds public meetings and regularly consults with state officials, congressional and Executive Branch staff, beneficiaries, health care providers, researchers, and policy experts.

Object Classification (in millions of dollars)

Identification code 009–1801–0–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	4	4	4
12.1 Civilian personnel benefits	2	2	2
25.1 Advisory and assistance services	3	3	3
99.0 Direct obligations	9	9	9
99.5 Adjustment for rounding			2
99.9 Total new obligations, unexpired accounts	9	9	11

Employment Summary

Identification code 009–1801–0–1–551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	34	34	34

UNITED STATES-CHINA ECONOMIC AND SECURITY REVIEW COMMISSION

SALARIES AND EXPENSES

For necessary expenses of the United States-China Economic and Security Review Commission, as authorized by section 1238 of the Floyd D. Spence National Defense Authorization Act for Fiscal Year 2001 (22 U.S.C. 7002), $4,000,000, including not more than $4,000 for representation expenses, to remain available until September 30, 2028: Provided, That the authorities, requirements, limitations, and conditions contained in the second through fifth provisos under this heading in the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2010 (division F of Public Law 111–117) shall continue in effect during fiscal year 2027 and shall apply to funds appropriated under this heading.

Program and Financing (in millions of dollars)

Identification code 292–2973–0–1–801	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 United States-China Economic and Security Review Commission (Direct)	4	5	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4	4	4
1930 Total budgetary resources available	6	6	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			1
3010 New obligations, unexpired accounts	4	5	4
3020 Outlays (gross)	-4	-4	-4
3050 Unpaid obligations, end of year		1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			1
3200 Obligated balance, end of year		1	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	4	4	4
Outlays, gross:			
4010 Outlays from new discretionary authority	3	3	3
4011 Outlays from discretionary balances	1	1	1
4020 Outlays, gross (total)	4	4	4
4180 Budget authority, net (total)	4	4	4
4190 Outlays, net (total)	4	4	4

U.S.-China Economic and Security Review Commission.—Congress created the U.S.-China Economic and Security Review Commission, a legislative branch commission, in 2000 in the National Defense Authorization Act (Public Law 106–398) as amended by Division P of the Consolidated Appropriations Resolution, 2003 (Public Law 108–7), as amended by Public Law 109–108 (November 10, 2005), as amended by Public Law

113–291 (December 19, 2014). The statute gives the Commission the mandate to monitor, investigate, and assess the "national security implications of the bilateral trade and economic relationship between the United States and the People's Republic of China." Its members are appointed by Congressional leaders, and its statutory mandate is to report to Congress on Chinese proliferation practices; the qualitative and quantitative effects of transfers of U.S. economic production activities to China; the effects of the need for energy on China's foreign and military policies and the impact of China's growing economy on world energy resources; foreign investment by the U.S. in China, and China's foreign investment in the U.S.; the military plans, strategy, doctrine and structure of China's military; strategic economic and security implications of China's cyber capabilities and operations; China's national budget, fiscal policy, monetary policy, and currency management practices; the drivers, nature, and implications of China's growing economic, technological, political, cultural, people-to-people, and security relations with other countries and international organizations; China's compliance with its commitments to the World Trade Organization and other bilateral and multilateral agreements; the implications of China's restrictions on freedom of expression; and the safety of food, drug, and other products imported from China. The Commission reports annually on these issues to the Congress, making recommendations for policy action and legislation when appropriate. In order to obtain new information and perspectives on these issues, the Commission conducts hearings throughout the year and maintains a website containing the records of these proceedings as well as original research on economic and security matters related to the Commission's statutory mandate.

The Commission is composed of 12 Commissioners, 3 Commissioners appointed by each leader in the House and Senate, supported by a professional staff numbering approximately 20. The chairmanship of the Commission rotates between a Republican and a Democratic Commissioner upon issuance of each annual report to Congress.

Object Classification (in millions of dollars)

Identification code 292–2973–0–1–801		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	2	2	2
12.1	Civilian personnel benefits	1	1	1
25.1	Advisory and assistance services		1	
99.0	Direct obligations	3	4	3
99.5	Adjustment for rounding	1	1	1
99.9	Total new obligations, unexpired accounts	4	5	4

Employment Summary

Identification code 292–2973–0–1–801		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	19	20	20

United States Commission on International Religious Freedom

Salaries and Expenses

For necessary expenses for the United States Commission on International Religious Freedom, as authorized by title II of the International Religious Freedom Act of 1998 (22 U.S.C. 6431 et seq.), $4,850,000, including not more than $4,000 for representation, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 295–2975–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	United States Commission on International Religious Freedom (Direct)	4	5	5
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	2	2
1001	Discretionary unobligated balance brought fwd, Oct 1	2		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	4	5	5
1930	Total budgetary resources available	6	7	7
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	2	2
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			1
3010	New obligations, unexpired accounts	4	5	5
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-4	-4	-4
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year		1	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			1
3200	Obligated balance, end of year		1	2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4	5	5
	Outlays, gross:			
4010	Outlays from new discretionary authority	2	2	2
4011	Outlays from discretionary balances	2	2	2
4020	Outlays, gross (total)	4	4	4
4180	Budget authority, net (total)	4	5	5
4190	Outlays, net (total)	4	4	4

The United States Commission on International Religious Freedom is an independent, bipartisan Legislative Branch agency that was created by the International Religious Freedom Act of 1998, as amended by the Frank R. Wolf International Religious Freedom Act, to monitor the status of the freedom of thought, conscience, and religion or belief abroad, as defined in the Universal Declaration of Human Rights and related international instruments, and to give independent policy recommendations to the President, the Secretary of State and the Congress.

Object Classification (in millions of dollars)

Identification code 295–2975–0–1–801		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	2	2	2
25.2	Other services from non-Federal sources	2	2	2
99.0	Direct obligations	4	4	4
99.5	Adjustment for rounding		1	1
99.9	Total new obligations, unexpired accounts	4	5	5

Employment Summary

Identification code 295–2975–0–1–801		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	20	20	20

Congressional-Executive Commission on the People's Republic of China

Salaries and Expenses

For necessary expenses of the Congressional-Executive Commission on the People's Republic of China, as authorized by title III of the U.S.-China Relations Act of 2000 (22 U.S.C. 6911 et seq.), $2,300,000, including not more than $3,000 for representation expenses, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 272–2930–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	2	2	2
0900	Total new obligations, unexpired accounts (object class 11.1)	2	2	2

CONGRESSIONAL-EXECUTIVE COMMISSION ON THE PEOPLE'S REPUBLIC OF CHINA—Continued

Program and Financing—Continued

Identification code 272–2930–0–1–801		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	2	2	2
1930	Total budgetary resources available	3	3	3
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	2	2	2
3020	Outlays (gross)	-2	-2	-2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2	2	2
	Outlays, gross:			
4010	Outlays from new discretionary authority	1	2	2
4011	Outlays from discretionary balances	1	.....	.....
4020	Outlays, gross (total)	2	2	2
4180	Budget authority, net (total)	2	2	2
4190	Outlays, net (total)	2	2	2

Congress created the Congressional-Executive Commission on the People's Republic of China (CECC) in 2000 by passing Title III of P.L. 106–286, the China Relations Act of 2000. The statute gives the Commission the mandate to monitor the Chinese government's compliance with international human rights standards and to track the development of the rule of law in China. The Commission reports annually on these issues to the President and the Congressional leadership, making recommendations for policy action and legislation when appropriate. The CECC was also charged with creating and maintaining a registry of victims of human rights abuses in China, including prisoners of conscience. The CECC conducts hearings and staff-led issues roundtables throughout the year and maintains a website containing the records of these proceedings, as well as other information about human rights and rule of law issues in China. The CECC seeks to be a resource on these issues for Capitol Hill, the NGO community, the academic world, and the general public.

The Commission comprises nine Senators, nine Members of the House of Representatives, and five Executive Branch officials, supported by a professional staff numbering about 15 people. The chairmanship of the CECC rotates from the Senate to the House in even-numbered Congresses.

Employment Summary

Identification code 272–2930–0–1–801		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	14	14	14

HOUSE DEMOCRACY PARTNERSHIP

For necessary expenses of the House Democracy Partnership established pursuant to House Resolution 24, One Hundred Tenth Congress, as carried forward by House Resolution 5, One Hundred Nineteenth Congress, $2,300,000: Provided, That funds appropriated under this heading shall be apportioned to the House Democracy Partnership not later than 60 days after the date of enactment of this Act.

Program and Financing (in millions of dollars)

Identification code 548–2851–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	.....	2	2
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	.....	2	2
1930	Total budgetary resources available	.....	2	2
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	.....	2	2
3020	Outlays (gross)	.....	-2	-2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	.....	2	2
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	2	2
4180	Budget authority, net (total)	.....	2	2
4190	Outlays, net (total)	.....	2	2

Request funding for House Democracy Partnership (HDP) at the FY 2026 enacted level of $2.3 million. A bipartisan Commission of the House, HDP works with parliaments around the world to advance U.S. economic and security interests by fostering stable, effective governance in key regions worldwide. Under the leadership of Chairman Vern Buchanan (R-FL), HDP has formed critical relationships with legislatures through a variety of programs and initiatives designed to build stronger and more responsive legislative institutions.

Object Classification (in millions of dollars)

Identification code 548–2851–0–1–801		2025 actual	2026 est.	2027 est.
	Direct obligations:			
21.0	Travel and transportation of persons	.....	1	1
25.2	Other services from non-Federal sources	.....	1	1
99.9	Total new obligations, unexpired accounts	.....	2	2

SENATE PRESERVATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 000–5509–0–2–801		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1130	Gifts, Senate Preservation Fund	4	.....	.....
2000	Total: Balances and receipts	4	.....	.....
	Appropriations:			
	Current law:			
2101	Senate Preservation Fund	-4	.....	.....
5099	Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 000–5509–0–2–801		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	5	1
1001	Discretionary unobligated balance brought fwd, Oct 1	1	4	.....
1010	Unobligated balance transfer to other accts [001–0123]	.....	-4	.....
1070	Unobligated balance (total)	1	1	1
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	4	.....	.....
1930	Total budgetary resources available	5	1	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5	1	1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4	.....	.....
4180	Budget authority, net (total)	4	.....	.....
4190	Outlays, net (total)	.....	.....	.....

	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	1	1	1
5001	Total investments, EOY: Federal securities: Par value	1	1	1

United States Semiquincentennial Commission

Salaries and Expenses

For necessary expenses of the United States Semiquincentennial Commission to plan and coordinate observances and activities associated with the 250th anniversary of the founding of the United States, as authorized by Public Law 116–282, the technical amendments to Public Law 114–196, $30,000,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 239–2780–0–1–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	18	15	30
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3	1	1
1001	Discretionary unobligated balance brought fwd, Oct 1	3	.....	.....
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	4	1	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	15	15	30
1930	Total budgetary resources available	19	16	31
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	3	10
3010	New obligations, unexpired accounts	18	15	30
3020	Outlays (gross)	-17	-8	-19
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	3	10	21
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	3	10
3200	Obligated balance, end of year	3	10	21
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	15	15	30
	Outlays, gross:			
4010	Outlays from new discretionary authority	13	8	15
4011	Outlays from discretionary balances	4	.....	4
4020	Outlays, gross (total)	17	8	19
4180	Budget authority, net (total)	15	15	30
4190	Outlays, net (total)	17	8	19

The U.S. Semiquincentennial Commission was established by Congress in 2016 by Public Law 114–196. Technical amendments to Public Law 114–196 were authorized by enactment of Public Law 116–282. The Commission's congressional mandate is to provide for the observance and commemoration of the 250th anniversary of the founding of the United States and related events through local, State, national and international activities planned, encouraged, developed, and coordinated by the national commission representative of appropriate public and private authorities and organizations. The Commission's enabling legislation dictates that the Commission shall prepare an overall program for commemorating the 250th anniversary of the signing of the Declaration of Independence and the historic events preceding that anniversary, and plan, encourage, develop, and coordinate observances and activities commemorating and celebrating the historic events that preceded, and associated with, the United States Semiquincentennial. The Commission is bipartisan and consists of 24 members. Four members are members of the U.S. Senate appointed by the majority leader and minority leader of the Senate equally divided, four members of the U.S. House of Representatives appointed by the Speaker and minority leader of the House of Representatives equally divided, and sixteen are private citizens. The majority leader and minority leader of the Senate, the Speaker and minority leader of the House of Representatives will each appoint four private citizens. The Commission expires on December 31, 2027.

The Commission requests FY 2027 funding to continue its mission to provide for the observance and commemoration of the 250th anniversary of the founding of the United States. The Commission has approved an overall program of activities, the "Playbook", centered on engaging the American public in different ways that extends throughout calendar year 2026 and in some cases, into 2027. Collectively, the program of activities has allowed the Commission to move swiftly and efficiently to execute the programs and activities that constitute the far-reaching, dynamic, and inspirational Playbook for the celebration and commemoration. The Playbook of events, projects, and programs was developed to focus on State and local planning, Federal Agency planning, and the design and execution of several Commission-approved and Commission-led national programs in the calendar years 2024 through 2026. In addition, funding for salaries and expenses will be necessary in calendar year 2027 to initiate Commission close out, including requirements for the payment of contracts, records retention, and financial audits.

Also, the Commission has and will continue to coordinate with the White House Task Force 250 to execute activities for commemorations and celebrations for the Semiquincentennial.

For FY 2027, the Commission requests $30,000,000 for expenses related to the execution of Commission-approved Semiquincentennial programs and salaries, coordination and planning of activities with Task Force 250, and that those funds remain available until expended.

Object Classification (in millions of dollars)

Identification code 239–2780–0–1–801		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1	1	1
25.1	Advisory and assistance services	1	1	2
25.2	Other services from non-Federal sources	16	13	27
99.9	Total new obligations, unexpired accounts	18	15	30

Employment Summary

Identification code 239–2780–0–1–801		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	7	7	7

Congressional Office for International Leadership Fund

For a payment to the Congressional Office for International Leadership Fund for financing activities of the Congressional Office for International Leadership under section 313 of the Legislative Branch Appropriations Act, 2001 (2 U.S.C. 1151), ⌊$6,000,000⌋ *$7,200,000*: *Provided,* That funds made available to support Russian participants shall only be used for those engaging in free market development, humanitarian activities, and civic engagement, and shall not be used for officials of the central government of Russia. *(Legislative Branch Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 009–0145–0–1–154		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Open World Leadership Center Trust Fund (Direct)	7	6	7
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	6	6	7
1900	Budget authority (total)	6	6	7
1930	Total budgetary resources available	7	6	7

CONGRESSIONAL OFFICE FOR INTERNATIONAL LEADERSHIP FUND—Continued

Program and Financing—Continued

Identification code 009–0145–0–1–154	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2		
3010 New obligations, unexpired accounts	7	6	7
3020 Outlays (gross)	-9	-6	-7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	6	6	7
Outlays, gross:			
4010 Outlays from new discretionary authority	6	6	7
4011 Outlays from discretionary balances	3		
4020 Outlays, gross (total)	9	6	7
4180 Budget authority, net (total)	6	6	7
4190 Outlays, net (total)	9	6	7

The Congressional Office for International Leadership, under the direction of its Board of Trustees, supports the identification of emerging leaders from foreign countries selected by the Board of Trustees and oversees the development of an intensive program in the United States to link up to 3,000 participants each year with U.S. counterparts. The Office's mission entails enhancing the understanding and capabilities for cooperation between the United States and participating countries by developing a network of leaders who have gained significant, first-hand exposure to America's democratic and accountable government.

The Office is authorized to solicit and accept Federal and private funds, in addition to receipt of this appropriation, and to invest appropriated funds in par value securities at the U.S. Treasury. The Office is governed by an eleven-member board of trustees, composed of the Librarian of Congress, members of the U.S. Senate and House of Representatives and representatives of the private sector. The Office is authorized to obtain a wide range of administrative support, including space, from the Library of Congress.

Fiscal year 2027 funding supports U.S. grants and logistical services for hosting in communities throughout the United States as well as other operating expenses of the Office.

Object Classification (in millions of dollars)

Identification code 009–0145–0–1–154	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	1		
94.0 Financial transfers	6	6	7
99.9 Total new obligations, unexpired accounts	7	6	7

OTHER LEGISLATIVE BRANCH BOARDS AND COMMISSIONS

Program and Financing (in millions of dollars)

Identification code 009–9911–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	1		
0900 Total new obligations, unexpired accounts (object class 25.1)	1		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1		
1930 Total budgetary resources available	1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		1	1
3010 New obligations, unexpired accounts	1		
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		1	1
3200 Obligated balance, end of year	1	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

This presentation includes the following: International Conferences and Contingencies; House and Senate Expenses; Western Hemisphere Drug Policy Commission; Women's Suffrage Centennial Commission; and Oliver Wendell Holmes Devise Fund.

Trust Funds

JOHN C. STENNIS CENTER FOR PUBLIC SERVICE TRAINING AND DEVELOPMENT

For payment to the John C. Stennis Center for Public Service Development Trust Fund established under section 116 of the John C. Stennis Center for Public Service Training and Development Act (2 U.S.C. 1105), $430,000. *(Legislative Branch Appropriations Act, 2026.)*

Special and Trust Fund Receipts (in millions of dollars)

Identification code 009–8275–0–7–801	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	8	8	9
0198 Reconciliation adjustment			
0199 Balance, start of year	8	8	9
Receipts:			
Current law:			
1140 Payments, John C. Stennis Center for Public Service Training and Development	1	1	1
1140 Interest Received by Trust Fund, J. C. Stennis Center	1	1	1
1199 Total current law receipts	2	2	2
1999 Total receipts	2	2	2
2000 Total: Balances and receipts	10	10	11
Appropriations:			
Current law:			
2101 John C. Stennis Center for Public Service Training and Development	-2	-1	-1
5099 Balance, end of year	8	9	10

Program and Financing (in millions of dollars)

Identification code 009–8275–0–7–801	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 John C. Stennis Center for Public Service Training and Developme (Direct)	2	1	1
0900 Total new obligations, unexpired accounts (object class 25.2)	2	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	11	11	11
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	2	1	1
1900 Budget authority (total)	2	1	1
1930 Total budgetary resources available	13	12	12
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	11	11	11
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	2	1	1
3020 Outlays (gross)	-2	-1	-1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	2	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority	2	1	1
4180 Budget authority, net (total)	2	1	1
4190 Outlays, net (total)	2	1	1
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	18	18	18
5001 Total investments, EOY: Federal securities: Par value	18	18	18

The principal for this fund was established by the transfer of $7,500,000 from the appropriation "Payment to the John C. Stennis Center". The principal for the Stennis Center Fund is a non-expendable corpus invested in Special Issue Certificates of Indebtedness with the U.S. Treasury. The Center's operations are funded by the interest on these Treasury investments as well as by other funds and contributions provided by outside sources.

Employment Summary

Identification code 009–8275–0–7–801	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment		5	

U.S. Capitol Preservation Commission

Special and Trust Fund Receipts (in millions of dollars)

Identification code 009–8300–0–7–801	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 Interest on Investments, U.S. Capitol Preservation Commission	1		
2000 Total: Balances and receipts	1		
Appropriations:			
Current law:			
2101 U.S. Capitol Preservation Commission	-1		
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 009–8300–0–7–801	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	12	13	13
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1		
1900 Budget authority (total)	1		
1930 Total budgetary resources available	13	13	13
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	13	13	13
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1		
4180 Budget authority, net (total)	1		
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	12	13	13
5001 Total investments, EOY: Federal securities: Par value	13	13	13

International Leadership Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 009–8148–0–7–154	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 Payment from the General Fund, Open World Leadership Center Trust Fund	6	6	7
2000 Total: Balances and receipts	6	6	7
Appropriations:			
Current law:			
2101 International Leadership Fund	-6	-6	-7
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 009–8148–0–7–154	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Open World Leadership Center Trust Fund (Direct)	7	6	7
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	2	1	1
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	6	6	7
1930 Total budgetary resources available	8	7	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	3	1
3010 New obligations, unexpired accounts	7	6	7
3020 Outlays (gross)	-6	-8	-7
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	3	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	3	1
3200 Obligated balance, end of year	3	1	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	6	6	7
Outlays, gross:			
4010 Outlays from new discretionary authority	6	5	6
4011 Outlays from discretionary balances		3	1
4020 Outlays, gross (total)	6	8	7
4180 Budget authority, net (total)	6	6	7
4190 Outlays, net (total)	6	8	7
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	3	3	3
5001 Total investments, EOY: Federal securities: Par value	3	3	3

Object Classification (in millions of dollars)

Identification code 009–8148–0–7–154	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
25.1 Advisory and assistance services		1	2
25.3 Other goods and services from Federal sources	1	1	2
41.0 Grants, subsidies, and contributions	3	2	2
99.0 Direct obligations	5	5	7
99.5 Adjustment for rounding	2	1	
99.9 Total new obligations, unexpired accounts	7	6	7

Employment Summary

Identification code 009–8148–0–7–154	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	8	8	9

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
001–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	1		
General Fund Offsetting receipts from the public	1		

GENERAL PROVISIONS

MAINTENANCE AND CARE OF PRIVATE VEHICLES

SEC. 201. No part of the funds appropriated in this Act shall be used for the maintenance or care of private vehicles, except for emergency assistance and cleaning as may be provided under regulations relating to parking facilities for the House of Representatives issued by the Committee on House Administration and for the Senate issued by the Committee on Rules and Administration.

FISCAL YEAR LIMITATION

SEC. 202. No part of the funds appropriated in this Act shall remain available for obligation beyond fiscal year ⌊2026⌋ *2027* unless expressly so provided in this Act.

RATES OF COMPENSATION AND DESIGNATION

SEC. 203. Whenever in this Act any office or position not specifically established by the Legislative Pay Act of 1929 (46 Stat. 32 et seq.) is appropriated for or the rate of compensation or designation of any office or position appropriated for is different from that specifically established by such Act, the rate of compensation and the designation in this Act shall be the permanent law with respect thereto: *Provided,* That the provisions in this Act for the various items of official expenses of Members, officers, and committees of the Senate and House of Representatives, and clerk hire for Senators and Members of the House of Representatives shall be the permanent law with respect thereto.

CONSULTING SERVICES

SEC. 204. The expenditure of any appropriation under this Act for any consulting service through procurement contract, under section 3109 of title 5, United States Code, shall be limited to those contracts where such expenditures are a matter of public record and available for public inspection, except where otherwise provided under existing law, or under existing Executive order issued under existing law.

COSTS OF LEGISLATIVE BRANCH FINANCIAL MANAGERS COUNCIL

SEC. 205. Amounts available for administrative expenses of any legislative branch entity which participates in the Legislative Branch Financial Managers Council (LBFMC) established by charter on March 26, 1996, shall be available to finance an appropriate share of LBFMC costs as determined by the LBFMC, except that the total LBFMC costs to be shared among all participating legislative branch entities (in such allocations among the entities as the entities may determine) may not exceed $2,000.

LIMITATION ON TRANSFERS

SEC. 206. None of the funds made available in this Act may be transferred to any department, agency, or instrumentality of the United States Government, except pursuant to a transfer made by, or transfer authority provided in, this Act or any other appropriation Act.

GUIDED TOURS OF THE CAPITOL

SEC. 207. (a) Except as provided in subsection (b), none of the funds made available to the Architect of the Capitol in this Act may be used to eliminate or restrict guided tours of the United States Capitol which are led by employees and interns of offices of Members of Congress and other offices of the House of Representatives and Senate, unless through regulations as authorized by section 402(b)(8) of the Capitol Visitor Center Act of 2008 (2 U.S.C. 2242(b)(8)).

(b) At the direction of the Capitol Police Board, or at the direction of the Architect of the Capitol with the approval of the Capitol Police Board, guided tours of the United States Capitol which are led by employees and interns described in subsection (a) may be suspended temporarily or otherwise subject to restriction for security or related reasons to the same extent as guided tours of the United States Capitol which are led by the Architect of the Capitol.

LIMITATION ON TELECOMMUNICATIONS OR VIDEO SURVEILLANCE EQUIPMENT PROCUREMENT

SEC. 208. (a) None of the funds appropriated or otherwise made available under this Act may be used to acquire telecommunications or video surveillance equipment produced by—

(1) Huawei Technologies Company, ZTE Corporation, Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities); or

(2) any entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the government of a foreign adversary.

(b) The term "foreign adversary" has the meaning given the term "covered nation" in section 4872(f) of title 10, United States Code.

PROHIBITION ON CERTAIN OPERATIONAL EXPENSES

SEC. 209. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities or other official government activities.

LIMITATION ON COST OF LIVING ADJUSTMENTS FOR MEMBERS

SEC. 210. Notwithstanding any other provision of law, no adjustment shall be made under section 601(a) of the Legislative Reorganization Act of 1946 (2 U.S.C. 4501) (relating to cost of living adjustments for Members of Congress) during fiscal year ⌊2026⌋ *2027*.

EXTENSION OF PUMP ACT PROTECTIONS TO CONGRESSIONAL STAFF

SEC. 211. Section 203(a)(1) of the Congressional Accountability Act of 1995 (2 U.S.C. 1313(a)(1)) is amended—

(1) by striking "and section 12(c)" and inserting "section 12(c), and section 18D"; and

(2) by inserting ", 218d" after "212(c)".

MEMBER PROTECTION

(INCLUDING TRANSFER OF FUNDS)

SEC. 212. (a) For an additional amount for "SENATE—Contingent Expenses of the Senate—Senators' Official Personnel and Office Expense Account", $75,000,000, which shall be allocated to each personal office in an equal amount, for payments for security enhancements and services under section 4 of Senate Resolution 294 (96th Congress), agreed to April 29, 1980, as amended by S. Res. 413 (119th Congress), agreed to September 18, 2025: *Provided,* That unobligated balances of funds appropriated pursuant to this subsection at the end of fiscal year 2026 not needed for fiscal year 2026 shall be transferred to "SENATE—Contingent Expenses of the Senate—MISCELLANEOUS ITEMS", and shall remain available until expended, for the purposes of such account, in addition to amounts otherwise available for such purposes: *Provided further,* That such transfer authority is in addition to any other transfer authority provided by law: *Provided further,* That amounts transferred pursuant to this subsection may not be obligated without the prior approval of the Committee on Appropriations of the Senate.

(b) For an additional amount for "SENATE—Contingent Expenses of the Senate—SERGEANT AT ARMS AND DOORKEEPER OF THE SENATE", $18,500,000, to remain available until expended, of which $5,000,000 shall be for coordination and support of Member security programs, $10,000,000 shall be for security-related activities for State offices, and $3,500,000 shall be for the residential security system program: *Provided,* That amounts made available pursuant to this subsection may be transferred to "SENATE—Salaries, Officers and Employees—OFFICE OF THE SERGEANT AT ARMS AND DOORKEEPER" and "SENATE—Contingent Expenses of the Senate—SERGEANT AT ARMS BUSINESS CONTINUITY AND DISASTER RECOVERY FUND": *Provided further,* That the transfer authority provided pursuant to the preceding proviso is in addition to any other transfer authority provided by law: *Provided further,* That of the amounts made available pursuant to this subsection, such sums as necessary may be used to restore amounts, either directly, through reimbursement, or through the transfer authority in the first proviso, for obligations incurred for the same purposes by the Sergeant at Arms and Doorkeeper of the Senate prior to the date of enactment of this Act: *Provided further,* That amounts made available pursuant to this subsection shall be allocated in accordance with a spending plan submitted to the Committee on Appropriations of the Senate.

(c) For an additional amount for "SENATE—Contingent Expenses of the Senate—MISCELLANEOUS ITEMS", $10,000,000, to remain available until expended, which shall be for security, continuity and other purposes: *Provided,* That amounts made available pursuant to this subsection may not be obligated without the prior approval of the Committee on Appropriations of the Senate.

(d) None of the funds provided under the heading "SENATE" in this or any prior Act that are used to provide personal protective services to a Senator shall result in the designation or deputization of individuals as agents of the Federal government.

REQUIRING SENATE NOTIFICATION FOR DISCLOSURE OF SENATE DATA

SEC. 213. (a) IN GENERAL.—Section 10 of the Legislative Branch Appropriations Act, 2005 (2 U.S.C. 6628) is amended—

(1) in subsection (a)—

(A) by redesignating paragraphs (3) through (7) as paragraphs (5) through (9), respectively;

(B) by redesignating paragraph (2) as paragraph (3);

(C) by inserting after paragraph (1) the following:

"(2) the term "covered data" means any electronic mail or other electronic or data communication, other data (including metadata), or other information;";

(D) by inserting after paragraph (3), as so redesignated, the following:

"(4) the term "legal process" does not include a subpoena issued in accordance with the Rules of Procedure of the Select Committee on Ethics of the Senate;";

(E) by striking paragraph (8), as so redesignated, and inserting the following:

"(8) the term "Senate data", with respect to a Senate office—

"(A) means covered data of the Senate office; and

"(B) with respect to an individual described in paragraph (9) acting in a personal capacity, only means covered data that is transmitted, processed, or stored through the use of an electronic system established, maintained, or operated, or the use of electronic services provided, by—

"(i) a provider for the Senate office, if the Senate office or the Office of the SAA has notified the provider for a Senate office that the applicable device or account is a device or account of the Senate office; or

"(ii) the Office of the SAA or an officer, employee, or agent of the Office of the SAA, if the Senate office has notified the Office of the SAA that the applicable device or account is a device or account of the Senate office;";

(F) in paragraph (9), as so redesignated—

(i) by inserting "(without regard to whether the Senator is acting in his or her official capacity, including acting in a personal capacity and acting through his or her campaign for elected office)" after "a Senator";

(ii) by inserting "(whether acting in his or her personal or official capacity)" after "an officer of the Senate"; and

(iii) by striking the period at the end and inserting "(whether acting in his or her personal or official capacity); and"; and

(G) by adding at the end the following:

"(10) the term "target of a criminal investigation" means a person—

"(A) as to whom the prosecutor or the grand jury has substantial evidence linking that person to the commission of a crime;

"(B) who, in the judgment of the prosecutor, is a putative defendant; and

"(C) whom the prosecutor, before the date of the acquisition, subpoena, search, accessing, or disclosure of the Senate data at issue, has formally designated as a target in official records, which shall not include any such designation that was made after such date that purports to be retroactive.";

(2) by redesignating subsections (d) through (h) as subsections (e) through (i), respectively; and

(3) by striking subsection (c) and inserting the following:

"(A) IN GENERAL.—If any provider for a Senate office receives any legal process seeking disclosure of Senate data of the Senate office that is transmitted, processed, or stored (whether temporarily or otherwise) through the use of an electronic system established, maintained, or operated, or the use of electronic services provided, in whole or in part, by the provider for a Senate office, the provider for a Senate office shall notify the Senate office and, unless specified otherwise by the Senate office, the Office of the SAA in writing.

"(B) NO LIMITATIONS ON NOTICE.—A provider for a Senate office shall not be barred from providing notice to a Senate office and the Office of the SAA under subparagraph (A) by operation of any court order, any statutory provision, any other provision of law, any rule of civil or criminal procedure, or any other rule, regulation, or policy.

"(C) LIMITATION ON LIABILITY.—A provider for a Senate office shall not be liable under any criminal or civil law for providing notice to a Senate office or the Office of the SAA under this paragraph.

"(A) IN GENERAL.—If the Office of the SAA or any officer, employee, or agent of the Office of the SAA receives any legal process seeking disclosure of Senate data of a Senate office that is transmitted, processed, or stored (whether temporarily or otherwise) through the use of an electronic system established, maintained, or operated, or the use of electronic services provided, in whole or in part, by the Office of the SAA or the officer, employee, or agent of the Office of the SAA, the Office of the SAA or the officer, employee, or agent of the Office of the SAA shall notify a Senate office in writing.

"(B) NO LIMITATIONS ON NOTICE.—The Office of the SAA and any officer, employee, or agent of the Office of the SAA shall not be barred from providing notice to a Senate office under subparagraph (A) by operation of any court order, any statutory provision, any other provision of law, any rule of civil or criminal procedure, or any other rule, regulation, or policy.

"(C) LIMITATION ON LIABILITY.—The Office of the SAA and any officer, employee, or agent of the Office of the SAA shall not be liable under any criminal or civil law for providing notice to a Senate office under this paragraph.

"(i) IN GENERAL.—If a Senator is a target of a criminal investigation, a court may, upon application by the United States, issue an order delaying the notice required under this subsection with respect to an acquisition, subpoena, search, accessing, or disclosure of Senate data in connection with such investigation for a period of not more than 60 days if the court determines that there is reason to believe that providing notice would—

"(I) endanger the life or physical safety of any person;

"(II) result in flight from prosecution;

"(III) result in destruction of or tampering with evidence;

"(IV) result in intimidation of potential witnesses; or

"(V) otherwise seriously jeopardize an investigation or unduly delay a trial.

"(ii) RENEWAL.—The court may renew such an order for additional periods of not more than 60 days each, if the court makes a renewed determination under clause (i).

"(B) ALL OTHER INVESTIGATIONS.—For any investigation in which a Senator is not a target of a criminal investigation, the notice requirements under this subsection shall apply without delay.

"(1) DEFINITIONS.—In this subsection:

"(A) INSTANCE.—The term "instance", with respect to a violation of this section, means each discrete act constituting a violation of this section, including each individual—

"(i) device, account, record, or communication channel subject to collection in a manner in violation of this section;

"(ii) nondisclosure order or judicial sealing order sought, maintained, or obtained; or

"(iii) search conducted.

"(B) VIOLATION OF THIS SECTION.—The term "violation of this section" means—

"(i) the seeking, maintaining, or obtaining of a nondisclosure order or judicial sealing order to prevent notification of a Senator, a Senate office, or the Office of the SAA as required under subsection (c); or

"(ii) Senate data was acquired, subpoenaed, searched, accessed, or disclosed pursuant to a search, seizure, or demand for information without notice being provided as required under subsection (c).

"(2) CAUSE OF ACTION.—Any Senator whose Senate data, or the Senate data of whose Senate office, has been acquired, subpoenaed, searched, accessed, or disclosed in violation of this section may bring a civil action against the United States if the violation was committed by an officer, employee, or agent of the United States or of any Federal department or agency.

"(A) IN GENERAL.—If a Senator prevails on a claim under this subsection, the court shall award—

"(i) for each instance of a violation of this section, the greater of statutory damages of $500,000 or the amount of actual damages;

"(ii) reasonable attorney's fees and costs of litigation; and

"(iii) such injunctive or declaratory relief as may be appropriate.

"(B) PRELIMINARY RELIEF.—Upon motion by a Senator, a court may award such preliminary injunctive relief as the court determines appropriate with respect to a claim under this subsection.

"(A) PERIOD OF LIMITATIONS.—A civil action under this subsection may not be commenced later than 5 years after the applicable Senator first obtains actual notice of the violation of this section.

"(B) NO IMMUNITY DEFENSE.—No officer, employee, or agent of the United States or of any Federal department or agency shall be entitled to assert any form of absolute or qualified immunity as a defense to liability under this subsection.

"(5) WAIVER OF SOVEREIGN IMMUNITY.—The United States expressly waives sovereign immunity with respect to actions brought under this subsection.

"(6) AFFIRMATIVE DEFENSE FOR TARGET INVESTIGATIONS.—It shall be an affirmative defense to an action under this subsection if the United States establishes that each of the following requirements are met:

"(A) At the time the Senate data was acquired, subpoenaed, searched, accessed, or disclosed, the Senator bringing the action was a target of a criminal investigation.

"(B) A Federal judge issued an order authorizing a delay of notice to the Senator under subsection (c)(3)(A), based on written findings meeting the requirements of such subsection.

"(C) The United States complied with the order described in subparagraph (B), including that the delay of notice did not exceed the period authorized by the court.

"(D) Any related subpoena of, warrant relating to, or access to Senate data was carried out strictly within the temporal and subject-matter scope authorized by the order, if any, authorizing the subpoena, warrant, or access.

"(7) CONSTRUCTION.—Nothing in this subsection shall be construed to—

"(A) limit or impair the constitutional protections afforded to Members of Congress, including to protections under article I, section 6, clause 1 of the Constitution of the United States (commonly known as the "Speech or Debate Clause"); or

"(B) restrict the authority of the Senate or any Senate office to intervene in or defend against any legal process seeking disclosure of Senate data.".

(b) LIMITED RETROACTIVE APPLICABILITY.—

(1) IN GENERAL.—The amendments made by this section shall apply to any acquisition, subpoena, search, accessing, or disclosure of Senate data (as defined in section 10(a) of the Legislative Branch Appropriations Act, 2005 (2 U.S.C. 6628(a)), as amended by this section), and to any failure to disclose such an acquisition, subpoena, search, accessing, or disclosure, occurring on or after January 1, 2022.

(2) PERIOD OF LIMITATIONS.—

(A) DEFINITION.—In this paragraph, the term "violation of section 10" has the meaning given the term "violation of this section" in subsection (d) of section 10 of the Legislative Branch Appropriations Act, 2005 (2 U.S.C. 6628), as added by this section.

(B) PERIOD.—With respect to any violation of section 10 with respect to which the applicable Senator first obtained actual notice of the violation of section 10 before the date of enactment of this Act, a civil action under subsection (d) of section 10 of the Legislative Branch Appropriations Act, 2005 (2 U.S.C. 6628), as added by this section, may not be commenced later than 5 years after the date of enactment of this Act.

(Legislative Branch Appropriations Act, 2026.)

JUDICIAL BRANCH

SUPREME COURT OF THE UNITED STATES

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the operation of the Supreme Court, as required by law, excluding care of the building and grounds, including purchase and hire of passenger motor vehicles as authorized by 31 U.S.C. 1343 and 1344; and for the procurement of security workspace; not to exceed $10,000 for official reception and representation expenses; and for miscellaneous expenses, to be expended as the Chief Justice may approve, $207,039,000, of which $1,500,000 shall remain available until expended.

In addition, there are appropriated such sums as may be necessary under current law for the salaries of the chief justice and associate justices of the court.

Program and Financing (in millions of dollars)

Identification code 010–0100–0–1–752		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses (Direct)	142	202	213
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6	10	4
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	129	135	207
1100	Supplemental Appropriation [P.L. 118–158]	14	.....	.....
1100	Supplemental Appropriation [P.L. 119–37]	.....	28	.....
1100	Appropriation [H.R. 7147]	.....	30	.....
1160	Appropriation, discretionary (total)	143	193	207
	Appropriations, mandatory:			
1200	Appropriation	3	3	3
1900	Budget authority (total)	146	196	210
1930	Total budgetary resources available	152	206	214
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	10	4	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	19	26	27
3010	New obligations, unexpired accounts	142	202	213
3020	Outlays (gross)	-135	-201	-211
3050	Unpaid obligations, end of year	26	27	29
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	19	26	27
3200	Obligated balance, end of year	26	27	29
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	143	193	207
	Outlays, gross:			
4010	Outlays from new discretionary authority	127	186	199
4011	Outlays from discretionary balances	5	12	9
4020	Outlays, gross (total)	132	198	208
	Mandatory:			
4090	Budget authority, gross	3	3	3
	Outlays, gross:			
4100	Outlays from new mandatory authority	3	3	3
4180	Budget authority, net (total)	146	196	210
4190	Outlays, net (total)	135	201	211

*The Supreme Court S&E appropriation amounts include supplemental funding enacted in FY 2025 ($13.6 million; P.L. 118–158) and FY 2026 ($28 million; P.L. 119–37), and assume additional supplemental funding not yet enacted in FY 2026 ($30 million; H.R. 7147 as passed the House).

The Supreme Court of the United States is the highest court of our country and stands at the apex of the judicial branch of our constitutional form of government. The U.S. Supreme Court is the only constitutionally indispensable court in the Federal court system of the United States. The jurisdiction of the Supreme Court is spelled out in the Constitution and allotted by the Congress. The funds herein requested are required to enable the U.S. Supreme Court to carry out its constitutional and congressionally allotted responsibilities.

Object Classification (in millions of dollars)

Identification code 010–0100–0–1–752		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	73	111	119
11.9	Total personnel compensation	73	111	119
12.1	Civilian personnel benefits	28	42	49
21.0	Travel and transportation of persons	3	3	3
23.3	Rent, communications, utilities, and miscellaneous charges	2	3	5
25.2	Other services from non-Federal sources	25	28	26
26.0	Supplies and materials	2	7	5
31.0	Equipment	9	8	6
99.9	Total new obligations, unexpired accounts	142	202	213

Employment Summary

Identification code 010–0100–0–1–752		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	565	734	830

CARE OF THE BUILDING AND GROUNDS

For such expenditures as may be necessary to enable the Architect of the Capitol to carry out the duties imposed upon the Architect by 40 U.S.C. 6111 and 6112 under the direction of the Chief Justice, $18,093,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 010–0103–0–1–752		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Care of the Building and Grounds (Direct)	18	19	20
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	16	19	11
1001	Discretionary unobligated balance brought fwd, Oct 1	14	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	21	11	18
1930	Total budgetary resources available	37	30	29
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	19	11	9
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	15	11	15
3010	New obligations, unexpired accounts	18	19	20
3020	Outlays (gross)	-22	-15	-23
3050	Unpaid obligations, end of year	11	15	12
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	15	11	15
3200	Obligated balance, end of year	11	15	12
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	21	11	18
	Outlays, gross:			
4010	Outlays from new discretionary authority	16	8	14
4011	Outlays from discretionary balances	6	7	9
4020	Outlays, gross (total)	22	15	23
4180	Budget authority, net (total)	21	11	18
4190	Outlays, net (total)	22	15	23

Object Classification (in millions of dollars)

Identification code 010–0103–0–1–752		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	6	6	6
11.9	Total personnel compensation	6	6	6
12.1	Civilian personnel benefits	2	2	2
23.3	Communications, utilities, and miscellaneous charges	3	3	3

CARE OF THE BUILDING AND GROUNDS—Continued

Object Classification—Continued

Identification code 010–0103–0–1–752		2025 actual	2026 est.	2027 est.
25.1	Advisory and assistance services	3	3	4
26.0	Supplies and materials	1	1	1
32.0	Land and structures	3	4	4
99.9	Total new obligations, unexpired accounts	18	19	20

Employment Summary

Identification code 010–0103–0–1–752		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	50	50	50

UNITED STATES COURT OF APPEALS FOR THE FEDERAL CIRCUIT

Federal Funds

SALARIES AND EXPENSES

For salaries of officers and employees, and for necessary expenses of the court, as authorized by law, $38,718,000.

In addition, there are appropriated such sums as may be necessary under current law for the salaries of the chief judge and judges of the court.

Program and Financing (in millions of dollars)

Identification code 010–0510–0–1–752		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses (Direct)	40	41	43
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		1	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	37	37	39
	Appropriations, mandatory:			
1200	Appropriation	4	4	4
1900	Budget authority (total)	41	41	43
1930	Total budgetary resources available	41	42	44
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	12	11	12
3010	New obligations, unexpired accounts	40	41	43
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-41	-40	-42
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	11	12	13
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	12	11	12
3200	Obligated balance, end of year	11	12	13
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	37	37	39
	Outlays, gross:			
4010	Outlays from new discretionary authority	32	30	31
4011	Outlays from discretionary balances	6	6	7
4020	Outlays, gross (total)	38	36	38
	Mandatory:			
4090	Budget authority, gross	4	4	4
	Outlays, gross:			
4100	Outlays from new mandatory authority	3	4	4
4180	Budget authority, net (total)	41	41	43
4190	Outlays, net (total)	41	40	42

The United States Court of Appeals for the Federal Circuit, located in Washington, D.C., has exclusive nationwide jurisdiction over a large number of diverse subject areas, such as appeals in all patent cases, all government contract cases, all international trade cases, all government contract cases, all government personnel cases, all cases involving monetary claims against the United States under the Tucker Acts, veterans cases, and many others.

The following is a more complete listing of the Federal Circuit's exclusive jurisdiction. It hears appeals from: (A) final decisions of all Federal district courts in cases arising under 28 U.S.C. 1338(a), relating to patent laws generally, 35 U.S.C. 145–146, relating to review of decisions of the Patent and Trademark Office, Board of Patent Appeals and Interferences, 28 U.S.C. 1346(a)(2), relating to Little Tucker Act claims against the United States, and section 211 of the Economic Stabilization Act of 1970, section 5 of the Emergency Petroleum Allocation Act of 1973, section 506(c) of the Natural Gas Policy Act of 1978, and section 523 of the Energy Policy and Conservation Act relating to all statutes formerly under the jurisdiction of the Temporary Emergency Court of Appeals; (B) final decisions of the United States Court of International Trade, 28 U.S.C. 2645(c); (C) final decisions of the United States Court of Appeals for Veterans Claims, 38 U.S.C. 7292; (D) final decisions of the United States Court of Federal Claims, 28 U.S.C. 2522 and 42 U.S.C. 300aa–12(f); (E) final decisions of the High Court of the Trust Territory of the Pacific Islands, 48 U.S.C. 1681 note (1988) (Compact of Free Association; Federated States of Micronesia, Republic of Marshall Islands, Title II, Title One, Article VII, 174(c)); (F) final determinations of the United States International Trade Commission relating to unfair practices in import trade made under 19 U.S.C. 1337; (G) findings of the Secretary of Commerce under U.S. note 6 to subchapter X of chapter 98 of the Harmonized Tariff Schedule of the United States relating to importation of educational or scientific instruments and apparatus; (H) final orders or decisions of the Merit Systems Protection Board and certain arbitrators, 5 U.S.C. 7703; (I) final decisions of the General Accounting Office Personnel Appeals Board, 31 U.S.C. 755; (J) final decisions of all agency Boards of Contract Appeals, 41 U.S.C. 607(g); (K) final decisions of the Patent and Trademark Office tribunals on patent applications and interferences, trademark applications and interferences, cancellations, concurrent use proceedings, and oppositions, 35 U.S.C. 142, 15 U.S.C. 1071, 37 CFR 1.304, 2.145; (L) appeals under section 71 of the Plant Variety Protection Act of 1970, 7 U.S.C. 2461; (M) certain actions of the Secretary of Veterans Affairs, 38 U.S.C. 502; (N) certain final orders of the Equal Employment Opportunity Commission relating to certain Presidential appointees, 2 U.S.C. 1219(a)(3) and 28 U.S.C. 2344; (O) final decisions of the Office of Personnel Management under 5 U.S.C. 8902a(g)(2); (P) certain actions of the Board of Directors of the Office of Compliance of the U.S. Congress under 2 U.S.C. 1407(a); and (Q) final decisions of certain agencies pursuant to 28 U.S.C. 1296.

The Federal Circuit also has exclusive jurisdiction pursuant to 28 U.S.C. 1292(c) of: (1) appealable interlocutory orders or decrees in cases where the court would otherwise have jurisdiction over an appeal; and (2) appeals from judgments in civil actions for patent infringement otherwise appealable to the court and final except for accounting. Under the provisions of 28 U.S.C. 1292(d), the court has: (1) exclusive jurisdiction of appeals from interlocutory orders granting or denying, in whole or in part, a motion to transfer an action to the Court of Federal Claims; and (2) may, in its discretion, permit an appeal from an interlocutory order of a judge who certifies that there is a controlling question of law and a substantial ground for difference of opinion thereon, and that an immediate appeal may materially advance the ultimate termination of the litigation. Pursuant to 38 U.S.C. 7292(b)(1), the court has exclusive jurisdiction of certain interlocutory orders of the Court of Appeals for Veterans Claims.

Legislation having an impact on the Federal Circuit is contained in P.L. 105–339 (51021) October 31, 1998, Veterans Employment Opportunities Act of 1998, which provides a remedy through the Merit Systems Protection Board for those seeking review of the application of veterans preference rules to applicants for Federal employment.

Object Classification (in millions of dollars)

Identification code 010–0510–0–1–752		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	20	20	21
12.1	Civilian personnel benefits	5	6	6
23.1	Rental payments to GSA	8	8	8
25.2	Other services from non-Federal sources	5	4	5
31.0	Equipment	2	1	1
94.0	Financial transfers		2	2
99.9	Total new obligations, unexpired accounts	40	41	43

Employment Summary

Identification code 010–0510–0–1–752		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	142	152	152

UNITED STATES COURT OF INTERNATIONAL TRADE

Federal Funds

SALARIES AND EXPENSES

For salaries of officers and employees of the court, services, and necessary expenses of the court, as authorized by law, $22,923,000.

In addition, there are appropriated such sums as may be necessary under current law for the salaries of the chief judge and judges of the court.

Program and Financing (in millions of dollars)

Identification code 010–0400–0–1–752		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses (Direct)	24	25	26
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	21	22	23
	Appropriations, mandatory:			
1200	Appropriation	3	3	3
1900	Budget authority (total)	24	25	26
1930	Total budgetary resources available	24	25	26
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	3	3
3010	New obligations, unexpired accounts	24	25	26
3020	Outlays (gross)	-23	-25	-26
3050	Unpaid obligations, end of year	3	3	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	3	3
3200	Obligated balance, end of year	3	3	3
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	21	22	23
	Outlays, gross:			
4010	Outlays from new discretionary authority	20	21	22
4011	Outlays from discretionary balances	1		1
4020	Outlays, gross (total)	21	21	23
	Mandatory:			
4090	Budget authority, gross	3	3	3
	Outlays, gross:			
4100	Outlays from new mandatory authority	2	3	3
4101	Outlays from mandatory balances		1	
4110	Outlays, gross (total)	2	4	3
4180	Budget authority, net (total)	24	25	26
4190	Outlays, net (total)	23	25	26

The United States Court of International Trade, established under Article III of the Constitution of the United States, was created by the Act of October 10, 1980 (94 Stat. 1727), effective November 1, 1980, as successor to the former United States Customs Court. The court has original and exclusive jurisdiction of civil actions against the United States, its agencies and officers, and certain civil actions brought by the United States, arising out of import transactions and Federal statutes affecting customs and international trade. The court possesses all the powers in law and equity of, or as conferred by statute upon, a district court of the United States, and is authorized to conduct jury trials. The geographical jurisdiction of the court is nationwide and trials before the court or hearings may be held at any place within the jurisdiction of the United States. The court also is authorized to hold hearings in foreign countries. The principal statutory provisions pertaining to the court are contained in the following sections of Title 28 of the United States Code: Organization, sections 251–258; Jurisdiction, sections 1581–1585; and Procedures, sections 2631–2646.

Object Classification (in millions of dollars)

Identification code 010–0400–0–1–752		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	10	10	11
12.1	Civilian personnel benefits	3	3	4
23.1	Rental payments to GSA	8	8	8
25.2	Other services from non-Federal sources	3	3	2
31.0	Equipment		1	1
99.9	Total new obligations, unexpired accounts	24	25	26

Employment Summary

Identification code 010–0400–0–1–752		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	71	77	77

COURTS OF APPEALS, DISTRICT COURTS, AND OTHER JUDICIAL SERVICES

Federal Funds

SALARIES AND EXPENSES

For the salaries of judges of the United States Court of Federal Claims, magistrate judges, and all other officers and employees of the Federal Judiciary not otherwise specifically provided for, necessary expenses of the courts, and the purchase, rental, repair, and cleaning of uniforms for Probation and Pretrial Services Office staff, as authorized by law,$6,439,018,000 (including the purchase of firearms and ammunition); of which not to exceed $27,817,000 shall remain available until expended for space alteration projects and for furniture and furnishings related to new space alteration and construction projects.

In addition, there are appropriated such sums as may be necessary under current law for the salaries of circuit and district judges (including judges of the territorial courts of the United States), bankruptcy judges, and justices and judges retired from office or from regular active service.

In addition, for reimbursement of expenses of the United States Court of Federal Claims associated with processing cases under the National Childhood Vaccine Injury Act of 1986 (Public Law 99–660), $12,127,000, to be appropriated from the Vaccine Injury Compensation Trust Fund to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 010–0920–0–1–752		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Courts of appeals	733	859	880
0002	District courts	2,953	3,515	3,599
0003	Bankruptcy courts	711	864	885
0004	Probation/Pretrial	2,274	1,962	2,009
0799	Total direct obligations	6,671	7,200	7,373
0801	Salaries and Expenses (Reimbursable)	3		
0899	Total reimbursable obligations	3		
0900	Total new obligations, unexpired accounts	6,674	7,200	7,373
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7	6	1
1001	Discretionary unobligated balance brought fwd, Oct 1	7		
1021	Recoveries of prior year unpaid obligations	2		

SALARIES AND EXPENSES—Continued

Program and Financing—Continued

Identification code 010–0920–0–1–752		2025 actual	2026 est.	2027 est.
1070	Unobligated balance (total)	9	6	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	5,980	6,127	6,439
	Appropriations, mandatory:			
1200	Appropriation	537	535	543
	Spending authority from offsetting collections, discretionary:			
1700	Collected	19	533	391
1701	Change in uncollected payments, Federal sources	135	.....	.....
1750	Spending auth from offsetting collections, disc (total)	154	533	391
1900	Budget authority (total)	6,671	7,195	7,373
1930	Total budgetary resources available	6,680	7,201	7,374
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	6	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	758	781	816
3010	New obligations, unexpired accounts	6,674	7,200	7,373
3011	Obligations ("upward adjustments"), expired accounts	42	.....	.....
3020	Outlays (gross)	-6,646	-7,165	-7,470
3040	Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-45	.....	.....
3050	Unpaid obligations, end of year	781	816	719
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-393	-432	-432
3070	Change in uncollected pymts, Fed sources, unexpired	-135	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	96	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-432	-432	-432
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	365	349	384
3200	Obligated balance, end of year	349	384	287
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	6,134	6,660	6,830
	Outlays, gross:			
4010	Outlays from new discretionary authority	5,747	6,112	6,288
4011	Outlays from discretionary balances	415	518	639
4020	Outlays, gross (total)	6,162	6,630	6,927
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-111	-533	-391
4040	Offsets against gross budget authority and outlays (total)	-111	-533	-391
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-135	.....	.....
4052	Offsetting collections credited to expired accounts	92	.....	.....
4060	Additional offsets against budget authority only (total)	-43	.....	.....
4070	Budget authority, net (discretionary)	5,980	6,127	6,439
4080	Outlays, net (discretionary)	6,051	6,097	6,536
	Mandatory:			
4090	Budget authority, gross	537	535	543
	Outlays, gross:			
4100	Outlays from new mandatory authority	479	535	543
4101	Outlays from mandatory balances	5	.....	.....
4110	Outlays, gross (total)	484	535	543
4180	Budget authority, net (total)	6,517	6,662	6,982
4190	Outlays, net (total)	6,535	6,632	7,079

Funds appropriated under this heading are for the salaries and benefits of judges and supporting personnel, and all operating expenses of the United States courts of appeals, district courts, bankruptcy courts, United States Court of Federal Claims, and United States Probation and Pretrial Services offices are shown by activity:

Courts of Appeals.—This activity includes the salaries and benefits of all active United States circuit judges, and all such judges who have retired from office or from regular active service in pursuance of law. In addition, it provides for the salaries and expenses of the Courts of Appeals supporting personnel such as the administrative and legal aides required to assist the judges in the hearing and decision of appeals, and other judicial functions including all expenses of operation and maintenance such as travel expenses incurred by judges and supporting personnel in attending sessions of court or transacting other official business, and for relocation expenses, communications, printing, contractual services, supplies, equipment, and lawbooks and for rental of space, alterations, and related services for United States court facilities.

District Courts.—This activity includes the salaries and benefits of all active United States district judges, magistrate judges, and all such judges who have retired from office or from regular active service in pursuance of law. In addition, it provides for the salaries and expenses of the District Court supporting personnel such as the administrative and legal aides required to assist the judges in conduct of hearings, trials, and other judicial functions including all expenses of operation and maintenance such as travel expenses incurred by judges and supporting personnel in attending sessions of court or transacting other official business, and for relocation expenses, communications, printing, contractual services, supplies, equipment, and lawbooks, and for rental of space, alterations, and related services for United States court facilities.

Bankruptcy Courts.—This activity includes the salaries and benefits of all active United States bankruptcy judges. In addition, it provides for the salaries and expenses of the Bankruptcy Court supporting personnel, including all expenses of operation and maintenance such as travel expenses incurred by judges and supporting personnel in attending sessions of court or transacting other official business, and for relocation expenses, communications, printing, contractual services, supplies, equipment, and lawbooks, and for rental of space, alterations, and related services for United States court facilities.

Probation/Pretrial.—This activity includes the salaries and benefits of all probation and pretrial services officers, officer assistants and supporting personnel in attending sessions of court or transacting other official business, and for relocation expenses, communications, printing, contractual services, supplies, and equipment, and for rental of space, alterations, and related services for United States court facilities. It also provides for all expenses of law-enforcement related activities, which includes substance abuse and mental health treatment, Global Position Monitoring, purchase, rental, repair, and cleaning of uniforms for Probation and Pretrial Services Office staff, and operation and maintenance such as travel expenses incurred by probation officers, including travel costs related to the supervision of defendants and offenders in the community, and officer training expenses.

Object Classification (in millions of dollars)

Identification code 010–0920–0–1–752		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	2,764	2,819	2,852
11.3	Other than full-time permanent	450	465	482
11.9	Total personnel compensation	3,214	3,284	3,334
12.1	Civilian personnel benefits	1,206	1,297	1,330
13.0	Benefits for former personnel	7	7	8
21.0	Travel and transportation of persons	60	58	63
22.0	Transportation of things	4	4	4
23.1	Rental payments to GSA	1,115	1,170	1,193
23.2	Rental payments to others	28	26	23
23.3	Communications, utilities, and miscellaneous charges	34	45	50
24.0	Printing and reproduction	8	7	7
25.1	Advisory and assistance services	436	486	479
25.2	Other services from non-Federal sources	9	10	10
25.7	Operation and maintenance of equipment	11	10	9
26.0	Supplies and materials	8	15	16
31.0	Equipment	19	48	56
94.0	Financial transfers	512	733	791
99.0	Direct obligations	6,671	7,200	7,373
99.0	Reimbursable obligations	3	.....	.....
99.9	Total new obligations, unexpired accounts	6,674	7,200	7,373

Employment Summary

Identification code 010–0920–0–1–752	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	26,860	26,618	26,971

Defender Services

For the operation of Federal Defender organizations; the compensation and reimbursement of expenses of attorneys appointed to represent persons under 18 U.S.C. 3006A and 18 U.S.C. 3599, and for the compensation and reimbursement of expenses of persons furnishing investigative, expert, and other services for such representations as authorized by law; the compensation (in accordance with the maximums under 18 U.S.C. 3006A) and reimbursement of expenses of attorneys appointed to assist the court in criminal cases where the defendant has waived representation by counsel; the compensation and reimbursement of expenses of attorneys appointed to represent jurors in civil actions for the protection of their employment, as authorized by 28 U.S.C. 1875(d)(1); the compensation and reimbursement of expenses of attorneys appointed under 18 U.S.C. 983(b)(1) in connection with certain judicial civil forfeiture proceedings; the compensation and reimbursement of travel expenses of guardians ad litem appointed under 18 U.S.C. 4100(b); and for necessary training and general administrative expenses, $1,792,754,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 010–0923–0–1–752	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Defender Services (Direct)	1,507	1,790	1,813
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	52	24	20
1021 Recoveries of prior year unpaid obligations	21	15	5
1033 Recoveries of prior year paid obligations	4	5	5
1070 Unobligated balance (total)	77	44	30
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,451	1,766	1,793
1121 Appropriations transferred from other acct [010–0925]	3	.....	.....
1160 Appropriation, discretionary (total)	1,454	1,766	1,793
1900 Budget authority (total)	1,454	1,766	1,793
1930 Total budgetary resources available	1,531	1,810	1,823
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	24	20	10
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	129	119	113
3010 New obligations, unexpired accounts	1,507	1,790	1,813
3020 Outlays (gross)	-1,496	-1,781	-1,812
3040 Recoveries of prior year unpaid obligations, unexpired	-21	-15	-5
3050 Unpaid obligations, end of year	119	113	109
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	129	119	113
3200 Obligated balance, end of year	119	113	109
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,454	1,766	1,793
Outlays, gross:			
4010 Outlays from new discretionary authority	1,418	1,713	1,739
4011 Outlays from discretionary balances	78	68	73
4020 Outlays, gross (total)	1,496	1,781	1,812
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	.....	.....
4033 Non-Federal sources	-3	-5	-5
4040 Offsets against gross budget authority and outlays (total)	-4	-5	-5
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	4	5	5
4070 Budget authority, net (discretionary)	1,454	1,766	1,793
4080 Outlays, net (discretionary)	1,492	1,776	1,807
4180 Budget authority, net (total)	1,454	1,766	1,793
4190 Outlays, net (total)	1,492	1,776	1,807

Funds appropriated under this heading provide for the administration and operation of the Criminal Justice Act of 1964 (18 U.S.C. 3006A), as amended, which provides for furnishing representation for any person financially unable to obtain adequate representation who: (1) is charged with a felony or Class A, B, or C misdemeanor, or infraction for which a sentence to confinement is authorized, or with committing an act of juvenile delinquency, or with a violation of probation; (2) is under arrest, when such representation is required by law; (3) is entitled to appointment of counsel in parole proceedings (18 U.S.C. 4201–18); (4) is charged with a violation of supervised release or faces modification, reduction, or enlargement of a condition, or extension or revocation of a term of supervised release; (5) is subject to a mental condition or other hearing (18 U.S.C. 4241–48); (6) is in custody as a material witness; (7) is entitled to appointment of counsel under the sixth amendment to the Constitution; (8) faces loss of liberty in a case, and Federal law requires the appointment of counsel; (9) is entitled to the appointment of counsel under 18 U.S.C. 4109; or (10) is seeking relief under 28 U.S.C. 2241, 2254, or 2255. Representation includes counsel and investigative, expert, and other necessary services. The appropriation includes funding for the compensation and expenses of court-appointed counsel and persons providing investigative, expert and other services under the Act, and also under 18 U.S.C. 3599 in capital representations; for the operation of the Federal Defender Organizations; for the compensation and reimbursement of travel expenses of guardians ad litem, appointed under 18 U.S.C. 4100(b), acting on behalf of financially eligible minors or incompetent offenders in connection with transfers from the United States to foreign countries with which the United States has a treaty for the execution of penal sentences (18 U.S.C. 4109(b)); and for the continuing education and training of persons providing representational services under the Act. In addition, this appropriation is available for the compensation and reimbursement of expenses of counsel: (1) appointed pursuant to 5 U.S.C. 3109 to assist the court in criminal cases where the defendant has waived representation by counsel; (2) appointed pursuant to 28 U.S.C. 1875(d)(1) to represent jurors in civil actions for the protection of their employment; and (3) appointed under 18 U.S.C. 983(b)(l) in connection with certain judicial civil forfeiture proceedings.

Object Classification (in millions of dollars)

Identification code 010–0923–0–1–752	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	489	516	545
11.3 Other than full-time permanent	6	7	8
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	496	524	554
12.1 Civilian personnel benefits	186	200	211
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	15	18	19
23.1 Rental payments to GSA	55	60	64
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	13	17	17
25.2 Other services	479	673	632
25.3 Other goods and services from Federal sources	13	13	14
26.0 Supplies and materials	2	2	2
31.0 Equipment	29	37	38
41.0 Grants, subsidies, and contributions	217	244	260
99.9 Total new obligations, unexpired accounts	1,507	1,790	1,813

Employment Summary

Identification code 010–0923–0–1–752	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	3,420	3,585	3,755

Fees of Jurors and Commissioners

For fees and expenses of jurors as authorized by 28 U.S.C. 1871 and 1876; compensation of jury commissioners as authorized by 28 U.S.C. 1863; and compensation of commissioners appointed in condemnation cases pursuant to rule 71.1(h) of the Federal Rules of Civil Procedure (28 U.S.C. Appendix Rule 71.1(h)), $37,145,000, to remain available until expended: Provided, That the compensation of land commissioners shall not exceed the daily equivalent of the highest rate payable under 5 U.S.C. 5332.

Program and Financing (in millions of dollars)

Identification code 010–0925–0–1–752	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Grand jurors	14	15	15
0004 Petit jurors	31	31	28
0900 Total new obligations, unexpired accounts	45	46	43
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	20	32	6
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1033 Recoveries of prior year paid obligations	1	1	1
1070 Unobligated balance (total)	22	33	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	58	19	37
1120 Appropriations transferred to other acct [010–0923]	-3	.....	.....
1160 Appropriation, discretionary (total)	55	19	37
1900 Budget authority (total)	55	19	37
1930 Total budgetary resources available	77	52	44
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	32	6	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	2	3
3010 New obligations, unexpired accounts	45	46	43
3020 Outlays (gross)	-46	-45	-43
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	2	3	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	2	3
3200 Obligated balance, end of year	2	3	3
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	55	19	37
Outlays, gross:			
4010 Outlays from new discretionary authority	45	15	37
4011 Outlays from discretionary balances	1	30	6
4020 Outlays, gross (total)	46	45	43
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-1	-1	-1
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	1	1	1
4070 Budget authority, net (discretionary)	55	19	37
4080 Outlays, net (discretionary)	45	44	42
4180 Budget authority, net (total)	55	19	37
4190 Outlays, net (total)	45	44	42

This appropriation provides for the statutory fees and allowances of jurors, refreshments of jurors, and compensation of land commissioners appointed in condemnation cases pursuant to rule 71.1(h) of the Federal Rules of Civil Procedure. Budgetary requirements depend largely upon the volume and length of jury trials demanded by the parties to both civil and criminal actions and the number of grand juries being convened by the courts at the request of United States Attorneys.

Object Classification (in millions of dollars)

Identification code 010–0925–0–1–752	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.8 Personnel compensation: Special personal services payments	20	20	19
21.0 Travel and transportation of persons (jurors)	20	21	19
23.2 Rental payments to others	3	3	3
25.2 Other services (meals and lodging furnished sequestered juror	1	1	1
26.0 Supplies and materials (Provisions for Juror Food/Beverages)	1	1	1
99.9 Total new obligations, unexpired accounts	45	46	43

Court Security

(including transfer of funds)

For necessary expenses, not otherwise provided for, incident to the provision of protective guard services for United States courthouses and other facilities housing Federal court or Administrative Office of the United States Courts operations, the procurement, installation, and maintenance of security systems and equipment for United States courthouses and other facilities housing Federal court or Administrative Office of the United States Courts operations, building ingress-egress control, inspection of mail and packages, directed security patrols, perimeter security, basic security services provided by the Federal Protective Service, and other similar activities as authorized by section 1010 of the Judicial Improvement and Access to Justice Act (Public Law 100–702), $920,929,000, of which not to exceed $30,000,000 shall remain available until expended, to be expended directly or transferred to the United States Marshals Service, which shall be responsible for administering the Judicial Facility Security Program consistent with standards or guidelines agreed to by the Director of the Administrative Office of the United States Courts and the Attorney General: Provided, That funds made available under this heading may be used for managing a Judiciary-wide program to facilitate security and emergency management services among the Judiciary, United States Marshals Service, Federal Protective Service, General Services Administration, other Federal agencies, state and local governments and the public; and for purposes authorized by the Daniel Anderl Judicial Security and Privacy Act of 2022 (Public Law 117–263, division C, title LIX, subtitle D) and 28 U.S.C. 604(a)(24).

Program and Financing (in millions of dollars)

Identification code 010–0930–0–1–752	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Court Security (Direct)	804	927	930
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	81	35	9
1001 Discretionary unobligated balance brought fwd, Oct 1	81	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	19	9	9
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1070 Unobligated balance (total)	102	44	18
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	750	892	921
1930 Total budgetary resources available	852	936	939
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-13	.....	.....
1941 Unexpired unobligated balance, end of year	35	9	9
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	337	327	385
3010 New obligations, unexpired accounts	804	927	930
3011 Obligations ("upward adjustments"), expired accounts	18	.....	.....
3020 Outlays (gross)	-804	-869	-923
3040 Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-26	.....	.....
3050 Unpaid obligations, end of year	327	385	392
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	337	327	385
3200 Obligated balance, end of year	327	385	392

	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	750	892	921
	Outlays, gross:			
4010	Outlays from new discretionary authority	640	624	645
4011	Outlays from discretionary balances	164	245	278
4020	Outlays, gross (total)	804	869	923
4180	Budget authority, net (total)	750	892	921
4190	Outlays, net (total)	804	869	923

This appropriation provides for the necessary expenses not otherwise provided for, incident to providing protective guard services for the United States courthouses and other facilities housing Federal court operations and the procurement, installation, and maintenance of security equipment for United States courthouses and other facilities housing federal court operations, including building ingress-egress control, inspection of mail and packages, directed security patrols, perimeter security, basic security services provided by the Federal Protective Service, the Judiciary Vulnerability Management Program, and other similar activities, to be expended directly or transferred to the United States Marshals Service which shall be responsible for administering the Judicial Facility Security Program or to the Federal Protective Service for costs associated with building security.

Object Classification (in millions of dollars)

Identification code 010–0930–0–1–752		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	13	14	14
12.1	Civilian personnel benefits	5	5	6
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	7	7	7
23.3	Communications, utilities, and miscellaneous charges	2	2	2
25.1	Advisory and assistance services	1	2	2
25.2	Other services from non-Federal sources	20	20	20
25.3	Other goods and services from Federal sources	103	105	111
25.4	Operation and maintenance of facilities	539	658	670
25.7	Operation and maintenance of equipment	39	40	41
26.0	Supplies and materials	.....	2	2
31.0	Equipment	50	53	54
32.0	Land and structures	24	18	.....
99.9	Total new obligations, unexpired accounts	804	927	930

Employment Summary

Identification code 010–0930–0–1–752		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	84	105	105

Judiciary Filing Fees

Special and Trust Fund Receipts (in millions of dollars)

Identification code 010–5100–0–2–752		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	10	10
	Receipts:			
	Current law:			
1110	Filing Fees, U.S. Courts, Judiciary	182	179	187
2000	Total: Balances and receipts	182	189	197
	Appropriations:			
	Current law:			
2101	Judiciary Filing Fees	-182	-179	-187
2103	Judiciary Filing Fees	.....	-10	-10
2132	Judiciary Filing Fees	10	10	10
2199	Total current law appropriations	-172	-179	-187
2999	Total appropriations	-172	-179	-187
5099	Balance, end of year	10	10	10

Program and Financing (in millions of dollars)

Identification code 010–5100–0–2–752		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Judiciary Filing Fees (Direct)	154	311	188
0900	Total new obligations, unexpired accounts (object class 25.2)	154	311	188
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	308	326	195
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	182	179	187
1203	Appropriation (previously unavailable)(special or trust)	.....	10	10
1221	Appropriations transferred from other acct [015–5073]	.....	1	1
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-10	-10	-10
1260	Appropriations, mandatory (total)	172	180	188
1930	Total budgetary resources available	480	506	383
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	326	195	195
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	390	431	231
3010	New obligations, unexpired accounts	154	311	188
3020	Outlays (gross)	-113	-511	-287
3050	Unpaid obligations, end of year	431	231	132
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	390	431	231
3200	Obligated balance, end of year	431	231	132
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	172	180	188
	Outlays, gross:			
4100	Outlays from new mandatory authority	29	180	188
4101	Outlays from mandatory balances	84	331	99
4110	Outlays, gross (total)	113	511	287
4180	Budget authority, net (total)	172	180	188
4190	Outlays, net (total)	113	511	287

Registry Administration

Special and Trust Fund Receipts (in millions of dollars)

Identification code 010–5101–0–2–752		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1110	Fees, Registry Administration, Judiciary	1	1	1
2000	Total: Balances and receipts	1	1	1
	Appropriations:			
	Current law:			
2101	Registry Administration	-1	-1	-1
5099	Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 010–5101–0–2–752		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Registry Administration (Direct)	1	1	1
0900	Total new obligations, unexpired accounts (object class 25.2)	1	1	1
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	1	1	1
1930	Total budgetary resources available	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	1	1	1

REGISTRY ADMINISTRATION—Continued

Program and Financing—Continued

Identification code 010–5101–0–2–752		2025 actual	2026 est.	2027 est.
3020	Outlays (gross)	-1	-1	-1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1	1	1
	Outlays, gross:			
4100	Outlays from new mandatory authority	1	1	1
4180	Budget authority, net (total)	1	1	1
4190	Outlays, net (total)	1	1	1

This schedule reflects funds available to the Federal Judiciary, pursuant to Public Law 100–459, which provides that any funds collected by the Judiciary as a charge for services rendered in administering accounts kept in a court's registry shall be deposited into this account.

JUDICIARY INFORMATION TECHNOLOGY FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 010–5114–0–2–752		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1130	Proceeds from Sale of Property, Judiciary Information Technology Fund	154	145	145
1140	Advances and Reimbursements, Judiciary Information Technology Fund	518	672	795
1198	Rounding adjustment	1		
1199	Total current law receipts	673	817	940
1999	Total receipts	673	817	940
2000	Total: Balances and receipts	673	817	940
	Appropriations:			
	Current law:			
2101	Judiciary Information Technology Fund	-673	-817	-940
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 010–5114–0–2–752		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Information Technology	862	1,001	1,047
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	325	211	68
1021	Recoveries of prior year unpaid obligations	75	41	42
1070	Unobligated balance (total)	400	252	110
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	673	817	940
1900	Budget authority (total)	673	817	940
1930	Total budgetary resources available	1,073	1,069	1,050
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	211	68	3
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	542	483	776
3010	New obligations, unexpired accounts	862	1,001	1,047
3020	Outlays (gross)	-846	-667	-910
3040	Recoveries of prior year unpaid obligations, unexpired	-75	-41	-42
3050	Unpaid obligations, end of year	483	776	871
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	542	483	776
3200	Obligated balance, end of year	483	776	871
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	673	817	940
	Outlays, gross:			
4100	Outlays from new mandatory authority	469	376	432
4101	Outlays from mandatory balances	377	291	478
4110	Outlays, gross (total)	846	667	910
4180	Budget authority, net (total)	673	817	940
4190	Outlays, net (total)	846	667	910

The Judiciary Information Technology Fund provides the judiciary with a funds management tool which allows more effective and efficient planning, budgeting, and use of funds for information technology activities. The Fund was authorized "without fiscal year limitation," which allows the judiciary to carry forward funds for projects that incur obligations over multiple years. The Fund makes it possible to implement the *Long Range Plan for Information Technology in the Federal Judiciary* and to manage the information technology (IT) program over a multiyear planning cycle while maximizing efficiencies and benefits. The Fund is financed through deposits and transfers from appropriations, reimbursements, user fees, and the sale of surplus IT equipment.

Object Classification (in millions of dollars)

Identification code 010–5114–0–2–752		2025 actual	2026 est.	2027 est.
	Direct obligations:			
21.0	Travel and transportation of persons	5	5	6
23.3	Communications, utilities, and miscellaneous charges	38	44	46
24.0	Printing and reproduction	5	6	6
25.1	Advisory and assistance services	360	418	437
25.3	Other goods and services from Federal sources	53	62	65
25.7	Operation and maintenance of equipment	122	141	148
26.0	Supplies and materials	6	8	8
31.0	Equipment	273	317	331
99.9	Total new obligations, unexpired accounts	862	1,001	1,047

ADMINISTRATIVE OFFICE OF THE UNITED STATES COURTS

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Administrative Office of the United States Courts as authorized by law, including travel as authorized by 31 U.S.C. 1345, hire of a passenger motor vehicle as authorized by 31 U.S.C. 1343(b), advertising and rent in the District of Columbia and elsewhere, $113,769,000, of which not to exceed $8,500 is authorized for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 010–0927–0–1–752		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Program direction and policy formulation	87	70	71
0012	Program Services	18	25	27
0013	Administrative Services	33	34	36
0014	Technology Services	1	1	1
0799	Total direct obligations	139	130	135
0801	Offsetting Collections	153	174	184
0900	Total new obligations, unexpired accounts	292	304	319
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	103	107	114
	Appropriations, mandatory:			
1200	Appropriation	1	1	1
	Spending authority from offsetting collections, discretionary:			
1700	Collected	183	196	205
1701	Change in uncollected payments, Federal sources	5		
1750	Spending auth from offsetting collections, disc (total)	188	196	205
1900	Budget authority (total)	292	304	320
1930	Total budgetary resources available	292	304	320
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			1

	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	6	5	4
3010	New obligations, unexpired accounts	292	304	319
3020	Outlays (gross)	-292	-305	-319
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	5	4	4
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-6	-6
3070	Change in uncollected pymts, Fed sources, unexpired	-5	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	5	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-6	-6	-6
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	.....	-1	-2
3200	Obligated balance, end of year	-1	-2	-2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	291	303	319
	Outlays, gross:			
4010	Outlays from new discretionary authority	287	297	312
4011	Outlays from discretionary balances	5	7	6
4020	Outlays, gross (total)	292	304	318
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-188	-196	-205
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-5	.....	.....
4052	Offsetting collections credited to expired accounts	5	.....	.....
4070	Budget authority, net (discretionary)	103	107	114
4080	Outlays, net (discretionary)	104	108	113
	Mandatory:			
4090	Budget authority, gross	1	1	1
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	1	1
4180	Budget authority, net (total)	104	108	115
4190	Outlays, net (total)	104	109	114

The Administrative Office (AO), pursuant to section 604 of Title 28, United States Code, under the supervision and direction of the Judicial Conference of the United States, is responsible for the administration of the U.S. courts, including the probation and bankruptcy systems. The principal functions consist of human resources, budget, procurement, space management, security, information technology, and auditing and internal controls. The AO also supports national programs and provides critical services to the courts in areas including jury administration, court interpreting and reporting, legal research, and records administration. The AO also provides staff support to the Judicial Conference and its 25 committees, develops and implements Judicial Conference policies and applicable federal statutes and regulations, and has central responsibility for communication and coordination within the Judiciary and with Congress, the Executive Branch, and the public.

Object Classification (in millions of dollars)

Identification code 010–0927–0–1–752	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	98	85	89
11.3 Other than full-time permanent	1	1	1
11.9 Total personnel compensation	99	86	90
12.1 Civilian personnel benefits	37	38	39
21.0 Travel and transportation of persons	1	1	1
23.3 Communications, utilities, and miscellaneous charges	.....	2	2
25.2 Other services from non-Federal sources	2	2	2
31.0 Equipment	.....	1	1
99.0 Direct obligations	139	130	135
99.0 Reimbursable obligations	153	174	184
99.9 Total new obligations, unexpired accounts	292	304	319

Employment Summary

Identification code 010–0927–0–1–752	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	595	524	548
2001 Reimbursable civilian full-time equivalent employment	712	724	755

Chapter 7 Trustee Fund

Program and Financing (in millions of dollars)

Identification code 010–5116–0–2–752	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	.....	39	23
0900 Total new obligations, unexpired accounts (object class 25.2)	.....	39	23
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	.....	17	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	17	.....	.....
1070 Unobligated balance (total)	17	17	.....
Budget authority:			
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust)	.....	1	1
1221 Appropriations transferred from other acct [015–5073]	.....	22	23
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	.....	-1	-1
1260 Appropriations, mandatory (total)	.....	22	23
1900 Budget authority (total)	.....	22	23
1930 Total budgetary resources available	17	39	23
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	17	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	.....	.....	17
3010 New obligations, unexpired accounts	.....	39	23
3020 Outlays (gross)	.....	-22	-24
3050 Unpaid obligations, end of year	.....	17	16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	.....	.....	17
3200 Obligated balance, end of year	.....	17	16
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	.....	22	23
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	21	22
4101 Outlays from mandatory balances	.....	1	2
4110 Outlays, gross (total)	.....	22	24
4180 Budget authority, net (total)	.....	22	23
4190 Outlays, net (total)	.....	22	24

The Chapter 7 Trustee Fund was established to pay the trustee serving in Chapter 7 cases, or cases converted to Chapter 7, a fee in addition to the fee already authorized by 11 U.S.C. 330(b). The proceeds of the fund are derived from quarterly fee receipts from bankruptcy filings under chapter 11 of title 11 of the United States Code. The supplemental compensation is funded only from eligible receipts transferred into the Chapter 7 Trustee Fund.

FEDERAL JUDICIAL CENTER

Federal Funds

Salaries and Expenses

For necessary expenses of the Federal Judicial Center, as authorized by Public Law 90–219, $35,578,000; of which $1,800,000 shall remain available through September 30, 2028, to provide education and training to Federal court personnel; and of which not to exceed $1,500 is authorized for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 010–0928–0–1–752	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Education and training	24	25	26

SALARIES AND EXPENSES—Continued

Program and Financing—Continued

Identification code 010–0928–0–1–752		2025 actual	2026 est.	2027 est.
0002	Research	7	7	7
0003	Program support	4	4	4
0900	Total new obligations, unexpired accounts	35	36	37
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	34	35	36
	Appropriations, mandatory:			
1200	Appropriation [P.L. 119–21]	1	1	1
1900	Budget authority (total)	35	36	37
1930	Total budgetary resources available	35	36	37
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4	4	4
3010	New obligations, unexpired accounts	35	36	37
3020	Outlays (gross)	-35	-36	-37
3050	Unpaid obligations, end of year	4	4	4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4	4	4
3200	Obligated balance, end of year	4	4	4
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	34	35	36
	Outlays, gross:			
4010	Outlays from new discretionary authority	31	33	34
4011	Outlays from discretionary balances	4	2	2
4020	Outlays, gross (total)	35	35	36
	Mandatory:			
4090	Budget authority, gross	1	1	1
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	1	1
4180	Budget authority, net (total)	35	36	37
4190	Outlays, net (total)	35	36	37

This appropriation provides for the operation of the Federal Judicial Center pursuant to 28 U.S.C. 620 et seq. The Center is charged with the responsibility for furthering the development and adoption of improved judicial administration in the courts of the United States, through research and education.

Object Classification (in millions of dollars)

Identification code 010–0928–0–1–752		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	19	20	20
12.1	Civilian personnel benefits	7	7	7
21.0	Travel and transportation of persons	5	5	6
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.2	Other services from non-Federal sources	2	1	1
26.0	Supplies and materials	.....	1	1
31.0	Equipment	1	1	1
99.9	Total new obligations, unexpired accounts	35	36	37

Employment Summary

Identification code 010–0928–0–1–752		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	122	128	128

JUDICIAL RETIREMENT FUNDS

Federal Funds

PAYMENT TO JUDICIARY TRUST FUNDS

Program and Financing (in millions of dollars)

Identification code 010–0941–0–1–752		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment to Judicial Officers' Retirement Fund	242	251	229
0002	Payment to Court of Federal Claims Judges Retirement Fund	6	6	6
0003	Payment to Judicial Survivors' Annuities Fund	45	52	39
0900	Total new obligations, unexpired accounts (object class 94.0)	293	309	274
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	293	309	274
1930	Total budgetary resources available	293	309	274
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	293	309	274
3020	Outlays (gross)	-293	-309	-274
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	293	309	274
	Outlays, gross:			
4100	Outlays from new mandatory authority	293	309	274
4180	Budget authority, net (total)	293	309	274
4190	Outlays, net (total)	293	309	274

This appropriation request would provide funds necessary to reduce to zero the unfunded liabilities, as calculated by enrolled actuaries, of three statutory judicial retirement funds, over the lives of the plans. The retirement funds were established to pay the retirement annuities of bankruptcy judges and magistrate judges, pursuant to 28 U.S.C. 377, the retirement annuities of the United States Court of Federal Claims judges, pursuant to 28 U.S.C. 178, and annuities to participants' surviving widows, widowers, and dependent children, pursuant to 28 U.S.C. 376.

Trust Funds

JUDICIAL OFFICERS' RETIREMENT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 010–8122–0–7–602		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	1	.....	.....
0198	Reconciliation adjustment	-1	.....	.....
0199	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1110	Deductions from Employee Salaries and Voluntary Contributions, Judicial Officers' Annuity	6	5	5
1140	Interest and Profits on Investments, Judicial Officers' Annuity	69	63	66
1140	Federal Payment to Judicial Officers Retirement Fund	243	251	229
1198	Rounding adjustment	.....	1	1
1199	Total current law receipts	318	320	301
1999	Total receipts	318	320	301
2000	Total: Balances and receipts	318	320	301
	Appropriations:			
	Current law:			
2101	Judicial Officers' Retirement Fund	-317	-320	-301
5098	Rounding adjustment	-1	.....	.....
5099	Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 010–8122–0–7–602		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	Judicial Officers Retirement Fund	163	166	175
0900	Total new obligations, unexpired accounts (object class 42.0)	163	166	175
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,398	1,552	1,706
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	317	320	301
1930	Total budgetary resources available	1,715	1,872	2,007
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,552	1,706	1,832
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	13	14	14
3010	New obligations, unexpired accounts	163	166	175
3020	Outlays (gross)	-162	-166	-175
3050	Unpaid obligations, end of year	14	14	14
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	13	14	14
3200	Obligated balance, end of year	14	14	14
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	317	320	301
	Outlays, gross:			
4100	Outlays from new mandatory authority	149	153	175
4101	Outlays from mandatory balances	13	13	.....
4110	Outlays, gross (total)	162	166	175
4180	Budget authority, net (total)	317	320	301
4190	Outlays, net (total)	162	166	175
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	1,448	1,602	1,756
5001	Total investments, EOY: Federal securities: Par value	1,602	1,756	1,882

This fund provides the retirement annuities of bankruptcy judges and magistrate judges pursuant to 28 U.S.C. 377.

Judicial Survivors' Annuities Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 010–8110–0–7–602		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	1	.....	.....
0198	Reconciliation adjustment	-1	.....	.....
0199	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1110	Judicial Survivors Annuity, Deductions from Employees Salaries	11	10	11
1140	Judicial Survivors Annuity, Interest and Profits on Investments	34	27	28
1140	Federal Payment to Judicial Survivors Annuities Fund	45	52	39
1199	Total current law receipts	90	89	78
1999	Total receipts	90	89	78
2000	Total: Balances and receipts	90	89	78
	Appropriations:			
	Current law:			
2101	Judicial Survivors' Annuities Fund	-90	-89	-78
5099	Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 010–8110–0–7–602		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	Judicial Survivor's Annuity Fund	44	49	52
0900	Total new obligations, unexpired accounts (object class 42.0)	44	49	52
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	664	712	752
1033	Recoveries of prior year paid obligations	2	.....	.....
1070	Unobligated balance (total)	666	712	752
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	90	89	78
1930	Total budgetary resources available	756	801	830
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	712	752	778
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	3	3
3010	New obligations, unexpired accounts	44	49	52
3020	Outlays (gross)	-44	-49	-52
3050	Unpaid obligations, end of year	3	3	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	3	3
3200	Obligated balance, end of year	3	3	3
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	90	89	78
	Outlays, gross:			
4100	Outlays from new mandatory authority	41	46	52
4101	Outlays from mandatory balances	3	3	.....
4110	Outlays, gross (total)	44	49	52
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-2	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	2	.....	.....
4160	Budget authority, net (mandatory)	90	89	78
4170	Outlays, net (mandatory)	42	49	52
4180	Budget authority, net (total)	90	89	78
4190	Outlays, net (total)	42	49	52
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	679	727	747
5001	Total investments, EOY: Federal securities: Par value	727	747	787

The Judicial Survivors' Annuities Fund (section 376 of title 28, United States Code) was established to receive sums deducted and withheld from salaries of justices, judges, the Director of the Federal Judicial Center, the Director of the Administrative Office of the U.S. Courts, and the Administrative Assistant to the Chief Justice who have elected to bring themselves within the purview of the above section, as well as amounts received from said judicial officers covering Federal civilian service prior to date of election.

This fund provides annuities for participants' surviving widows, widowers, and dependent children.

United States Court of Federal Claims Judges' Retirement Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 010–8124–0–7–602		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1140	Federal Payment to Claims Court Judges' Retirement Fund	6	6	6
1140	Interest, Claims Court Judges' Retirement Fund	2	2	2
1199	Total current law receipts	8	8	8
1999	Total receipts	8	8	8
2000	Total: Balances and receipts	8	8	8

UNITED STATES COURT OF FEDERAL CLAIMS JUDGES' RETIREMENT FUND—Continued

Special and Trust Fund Receipts—Continued

Identification code 010–8124–0–7–602	2025 actual	2026 est.	2027 est.
Appropriations:			
Current law:			
2101 United States Court of Federal Claims Judges' Retirement Fund	-8	-8	-8
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 010–8124–0–7–602	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Court of Federal Claims Judges Retirement Fund	6	6	6
0900 Total new obligations, unexpired accounts (object class 42.0)	6	6	6
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	40	42	44
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	8	8	8
1930 Total budgetary resources available	48	50	52
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	42	44	46
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		1	1
3010 New obligations, unexpired accounts	6	6	6
3020 Outlays (gross)	-5	-6	-5
3050 Unpaid obligations, end of year	1	1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		1	1
3200 Obligated balance, end of year	1	1	2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	8	8	8
Outlays, gross:			
4100 Outlays from new mandatory authority	5	5	5
4101 Outlays from mandatory balances		1	
4110 Outlays, gross (total)	5	6	5
4180 Budget authority, net (total)	8	8	8
4190 Outlays, net (total)	5	6	5
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	41	44	44
5001 Total investments, EOY: Federal securities: Par value	44	44	47

This fund provides the retirement annuities of United States Court of Federal Claims judges pursuant to 28 U.S.C. 178.

UNITED STATES SENTENCING COMMISSION

Federal Funds

SALARIES AND EXPENSES

For the salaries and expenses necessary to carry out the provisions of chapter 58 of title 28, United States Code, $23,741,000, of which not to exceed $1,000 is authorized for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 010–0938–0–1–752	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Salaries and Expenses (Direct)	21	23	24
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	22	23	24
1930 Total budgetary resources available	22	24	25
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	3	3
3010 New obligations, unexpired accounts	21	23	24
3020 Outlays (gross)	-21	-23	-24
3050 Unpaid obligations, end of year	3	3	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	3	3
3200 Obligated balance, end of year	3	3	3
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	22	23	24
Outlays, gross:			
4010 Outlays from new discretionary authority	19	19	20
4011 Outlays from discretionary balances	2	4	4
4020 Outlays, gross (total)	21	23	24
4180 Budget authority, net (total)	22	23	24
4190 Outlays, net (total)	21	23	24

The United States Sentencing Commission, an independent agency within the judicial branch, was established pursuant to provisions of the Comprehensive Crime Control Act of 1984 (Public Law 98–473, Title II), as amended. As the primary resource for sentencing data and expertise, the Commission's principal purposes are to: (1) establish federal sentencing guidelines that judges must calculate and consider in all federal criminal cases; (2) collect, analyze and report on sentencing data; (3) advise and assist the Congress and executive branch in the development of effective and efficient crime policy; (4) provide specialized training to judges, probation officers, prosecutors, defense attorneys and other members of the federal criminal justice community on the application of the federal sentencing guidelines and federal sentencing policy.

Object Classification (in millions of dollars)

Identification code 010–0938–0–1–752	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	13	14	14
12.1 Civilian personnel benefits	5	5	5
21.0 Travel and transportation of persons			1
25.2 Other services from non-Federal sources	1	1	1
31.0 Equipment	2	3	3
99.9 Total new obligations, unexpired accounts	21	23	24

Employment Summary

Identification code 010–0938–0–1–752	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	88	96	96

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
010–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	-6		
General Fund Offsetting receipts from the public	-6		

ADMINISTRATIVE PROVISIONS—THE JUDICIARY

(INCLUDING TRANSFER OF FUNDS)

SEC. 301. Appropriations and authorizations made in this title which are available for salaries and expenses shall be available for services as authorized by 5 U.S.C. 3109.

SEC. 302. Not to exceed 5 percent of any appropriation made available for the current fiscal year for the Judiciary in this Act may be transferred between such appropriations, but no such appropriation, except "Courts of Appeals, District Courts, and Other Judicial Services, Defender Services" and "Courts of Appeals, District Courts, and Other Judicial Services, Fees of Jurors and Commissioners", shall be increased by more than 10 percent by any such transfers: Provided, That any transfer pursuant to this section shall be treated as a reprogramming of funds under sections 604 and 608 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in section 608.

SEC. 303. Notwithstanding any other provision of law, the salaries and expenses appropriation for "Courts of Appeals, District Courts, and Other Judicial Services" shall be available for official reception and representation expenses of the Judicial Conference of the United States: Provided, That such available funds shall not exceed $11,000 and shall be administered by the Director of the Administrative Office of the United States Courts in the capacity as Secretary of the Judicial Conference.

SEC. 304. Section 3315(a) of title 40, United States Code, shall be applied by substituting "Federal" for "executive" each place it appears.

SEC. 305. In accordance with 28 U.S.C. 561–569, and notwithstanding any other provision of law, the United States Marshals Service shall provide, for such courthouses as its Director may designate in consultation with the Director of the Administrative Office of the United States Courts, for purposes of a pilot program, the security services that 40 U.S.C. 1315 authorizes the Department of Homeland Security to provide, except for the services specified in 40 U.S.C. 1315(b)(2)(E). For building-specific security services at these courthouses, the Director of the Administrative Office of the United States Courts shall reimburse the United States Marshals Service rather than the Department of Homeland Security.

DEPARTMENT OF AGRICULTURE

OFFICE OF THE SECRETARY

Federal Funds

Office of the Secretary

(including transfers of funds)

For necessary expenses of the Office of the Secretary, ⟦$46,361,000⟧ *$64,987,000* of which not to exceed ⟦$7,000,000⟧ *$5,964,000* shall be available for the immediate Office of the Secretary⟦, of which $500,000 shall be for the establishment of a Seafood Industry Liaison⟧; not to exceed ⟦$1,700,000⟧ *$15,259,000* shall be available for the Office of Homeland Security; not to exceed ⟦$5,190,000⟧ *$5,000,000* shall be available for the Office of Tribal Relations, of which $1,000,000 shall be to continue a Tribal Public Health Resource Center at a land grant university with existing indigenous public health expertise to expand current partnerships and collaborative efforts with indigenous groups to improve the delivery of public health services and functions in American Indian communities focusing on indigenous food sovereignty; not to exceed ⟦$5,250,000⟧ *$1,998,000* shall be available for the Office of Partnerships and Public Engagement⟦, of which $1,500,000 shall be for 7 U.S.C. 2279(c)(5)⟧; not to exceed ⟦$18,721,000⟧ *$28,269,000* shall be available for the Office of the Assistant Secretary for Administration, of which ⟦$17,015,000⟧ *$26,969,000* shall be available for Departmental Administration to provide for necessary expenses for management support services to offices of the Department and for general administration, security, repairs and alterations, and other miscellaneous supplies and expenses not otherwise provided for and necessary for the practical and efficient work of the Department: *Provided,* That funds made available by this Act to an agency in the Administration mission area for salaries and expenses are available to fund up to one administrative support staff for the Office; not to exceed $3,500,000 shall be available for the Office of Assistant Secretary for Congressional Relations and Intergovernmental Affairs to carry out the programs funded by this Act, including programs involving intergovernmental affairs and liaison within the executive branch; and not to exceed ⟦$5,000,000⟧ *$4,997,000* shall be available for the Office of Communications: *Provided further,* That the Secretary of Agriculture is authorized to transfer funds appropriated for any office of the Office of the Secretary to any other office of the Office of the Secretary: *Provided further,* That no appropriation for any office shall be increased or decreased by more than 5 percent: *Provided further,* That not to exceed $22,000 of the amount made available under this paragraph for the immediate Office of the Secretary shall be available for official reception and representation expenses, not otherwise provided for, as determined by the Secretary: *Provided further,* That the amount made available under this heading for Departmental Administration shall be reimbursed from applicable appropriations in this Act for travel expenses incident to the holding of hearings as required by 5 U.S.C. 551–558: *Provided further,* That funds made available under this heading for the Office of the Assistant Secretary for Congressional Relations and Intergovernmental Affairs shall be transferred to agencies of the Department of Agriculture funded by this Act to maintain personnel at the agency level: *Provided further,* That no funds made available under this heading for the Office of Assistant Secretary for Congressional Relations may be obligated after 30 days from the date of enactment of this Act, unless the Secretary has notified the Committees on Appropriations of both Houses of Congress on the allocation of these funds by USDA agency⟦: *Provided further,* That during any 30 day notification period referenced in section 716 of this Act, the Secretary of Agriculture shall take no action to begin implementation of the action that is subject to section 716 of this Act or make any public announcement of such action in any form⟧.

Office of the Assistant Secretary for Civil Rights

For necessary expenses of the Office of the Assistant Secretary for Civil Rights, ⟦$1,466,000⟧ *$1,309,000*: *Provided,* That funds made available by this Act to an agency in the Civil Rights mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

Office of the Under Secretary for Research, Education, and Economics

For necessary expenses of the Office of the Under Secretary for Research, Education, and Economics, ⟦$1,884,000⟧ *$1,000,000*: *Provided,* That funds made available by this Act to an agency in the Research, Education, and Economics mission area for salaries and expenses are available to fund up to one administrative support staff for the Office⟦: *Provided further,* That of the amounts made available under this heading, $500,000 shall be made available for the Office of the Chief Scientist⟧.

Office of the Under Secretary for Marketing and Regulatory Programs

For necessary expenses of the Office of the Under Secretary for Marketing and Regulatory Programs, ⟦$1,617,000⟧ *$1,200,000*: *Provided,* That funds made available by this Act to an agency in the Marketing and Regulatory Programs mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

Office of the Under Secretary for Food Safety

For necessary expenses of the Office of the Under Secretary for Food Safety, ⟦$1,117,000⟧ *$800,000*: *Provided,* That funds made available by this Act to an agency in the Food Safety mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

Office of the Under Secretary for Farm Production and Conservation

For necessary expenses of the Office of the Under Secretary for Farm Production and Conservation, ⟦$1,527,000⟧ *$1,000,000*: *Provided,* That funds made available by this Act to an agency in the Farm Production and Conservation mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

Office of the Under Secretary for Rural Development

For necessary expenses of the Office of the Under Secretary for Rural Development, ⟦$1,620,000⟧ *$1,000,000*: *Provided,* That funds made available by this Act to an agency in the Rural Development mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

Office of the Under Secretary for Food, Nutrition, and Consumer Services

For necessary expenses of the Office of the Under Secretary for Food, Nutrition, and Consumer Services, ⟦$1,127,000⟧ *$800,000*: *Provided,* That funds made available by this Act to an agency in the Food, Nutrition and Consumer Services mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

Office of the Under Secretary for Trade and Foreign Agricultural Affairs

For necessary expenses of the Office of the Under Secretary for Trade and Foreign Agricultural Affairs, ⟦$932,000⟧ *$614,000*: *Provided,* That funds made available by this Act to any agency in the Trade and Foreign Agricultural Affairs mission area for salaries and expenses are available to fund up to one administrative support staff for the Office.

Office of Codex Alimentarius

For necessary expenses of the Office of Codex Alimentarius, ⟦$4,922,000⟧ *$2,500,000*, including not to exceed $100,000 for official reception and representation expenses. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Office of the Under Secretary for Natural Resources and Environment

For necessary expenses of the Office of the Under Secretary for Natural Resources and Environment, $750,000: Provided, That funds made available by this Act to any agency in the Natural Resources and Environment mission area for salaries and expenses are available to fund up to one administrative support staff for the office.

Program and Financing (in millions of dollars)

Identification code 012–9913–0–1–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Office of the Secretary	6	7	6
0002	Under/Assistant Secretaries	23	28	21
0003	Departmental Administration	23	17	27
0004	Office of Communications	7	5	5
0005	Office of Homeland Security and Emergency Coordination	2	2	15
0007	Office of Partnerships and Public Engagement	7	5	2
0009	Farming Opportunities Training and Outreach - Sec. 2501	21	24	24
0010	COVID-19 CARES Act CFAP payments	7	6	6
0011	Institute for Rural Partnerships		6	6
0012	Disaster Relief Supplemental Appropriations Act, 2023	320	197	197
0017	CFAP 1.0 Payments	43	8	8
0018	CFAP 2.0 Payments	345	33	33
0019	Market Disruption Assistance and Relief	173	55	55

OFFICE OF THE SECRETARY—Continued

Program and Financing—Continued

Identification code 012–9913–0–1–999		2025 actual	2026 est.	2027 est.
0020	Drought Relief	400	.....	.....
0021	Food Aid	673	30	30
0022	Regional Agricultural Trade Promotion	345	167	167
0023	CAA 2021 Div N: COVID-19 CFAP Payments - Sec. 751/754	59	13	12
0025	IRA Section 21002(c) Line 6011	1	.....	.....
0026	IRA Section 22007(c) Line 6011	4	.....	.....
0027	IRA Section 22007 a Line 6012	40	.....	.....
0028	IRA Section 22005 Line 6013	34	.....	.....
0029	IRA Section 22007 (e) Line 6014	23	.....	.....
0030	IRA Section 22007 (f) Line 6015	2	1	1
0031	IRA Section 22005 Line 6016	10	.....	.....
0033	Greenhouse Gas Technical Assistance Provider and Third Party Verifier Program	1	1	1
0034	ARPA Sec 1006 Outreach for Socially Disadvantaged Farmers	5	1	1
0036	American Relief Act	17,602	6,699	3,051
0037	10 Pilot Projects Indian Tribes School Lunch Programs-GP758	.....	3	3
0038	Committee on Foreign Investment n the US (CFIUS)- GP787	1	1	1
0039	Biobased Technology Accelerator Grants	20	63	63
0040	Farmers Support Program	.....	3,065	3,065
0041	Voluntary Meat Inspection Fees for Bison Buffalo GP 754	.....	1	.....
0799	Total direct obligations	20,197	10,438	6,800
0801	Office of the Secretary (Reimbursable)	30	73	29
0802	Departmental Administration (Reimbursable)	44	21	21
0804	Office of Homeland Security (Reimbursable)	12	12	12
0805	Office of Partnerships and Public Engagement (Reimbursable)	8	.....	.....
0899	Total reimbursable obligations	94	106	62
0900	Total new obligations, unexpired accounts	20,291	10,544	6,862
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4,236	24,872	17,305
1001	Discretionary unobligated balance brought fwd, Oct 1	1,098	.....	.....
1010	Unobligated balance transfer to other accts [012–1600]	-558	.....	.....
1010	Unobligated balance transfer to other accts [513–1200]	-3	.....	.....
1021	Recoveries of prior year unpaid obligations	840	1	1
1033	Recoveries of prior year paid obligations	36	.....	.....
1070	Unobligated balance (total)	4,551	24,873	17,306
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	76	64	76
1100	Appropriation American Relief Act	31,000	.....	.....
1100	Appropriation Institute for Rural Partnerships	6	5	.....
1100	Appropriation PL 118–42 GP 758	2	2	.....
1100	Appropriation PL 118–42 GP 787	2	.....	.....
1100	Appropriation PL 119–37 GP 754	.....	1	.....
1160	Appropriation, discretionary (total)	31,086	72	76
	Appropriations, mandatory:			
1220	Appropriations transferred to other acct [012–1600]	-94	.....	.....
1222	Exercised borrowing authority transferred from other accounts [012–4336]	10,125	3,000	.....
1222	Exercised borrowing authority transferred from other accounts [012–4336]	.....	25	25
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-590	-172	-1
1260	Appropriations, mandatory (total)	9,441	2,853	24
	Spending authority from offsetting collections, discretionary:			
1700	Collected	52	51	50
1701	Change in uncollected payments, Federal sources	42	.....	.....
1750	Spending auth from offsetting collections, disc (total)	94	51	50
1900	Budget authority (total)	40,621	2,976	150
1930	Total budgetary resources available	45,172	27,849	17,456
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-9	.....	.....
1941	Unexpired unobligated balance, end of year	24,872	17,305	10,594
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,618	4,330	.....
3010	New obligations, unexpired accounts	20,291	10,544	6,862
3011	Obligations ("upward adjustments"), expired accounts	21	.....	.....
3020	Outlays (gross)	-17,692	-14,873	-5,234
3040	Recoveries of prior year unpaid obligations, unexpired	-840	-1	-1
3041	Recoveries of prior year unpaid obligations, expired	-68	.....	.....
3050	Unpaid obligations, end of year	4,330	.....	1,627
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-62	-68	-68
3070	Change in uncollected pymts, Fed sources, unexpired	-42	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	36	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-68	-68	-68
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2,556	4,262	-68
3200	Obligated balance, end of year	4,262	-68	1,559
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	31,180	123	126
	Outlays, gross:			
4010	Outlays from new discretionary authority	16,284	88	95
4011	Outlays from discretionary balances	455	4,782	3,692
4020	Outlays, gross (total)	16,739	4,870	3,787
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-80	-51	-50
4033	Non-Federal sources	-182	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-262	-51	-50
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-42	.....	.....
4052	Offsetting collections credited to expired accounts	184	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	26	.....	.....
4060	Additional offsets against budget authority only (total)	168	.....	.....
4070	Budget authority, net (discretionary)	31,086	72	76
4080	Outlays, net (discretionary)	16,477	4,819	3,737
	Mandatory:			
4090	Budget authority, gross	9,441	2,853	24
	Outlays, gross:			
4100	Outlays from new mandatory authority	1	2,057	25
4101	Outlays from mandatory balances	952	7,946	1,422
4110	Outlays, gross (total)	953	10,003	1,447
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-10	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	10	.....	.....
4160	Budget authority, net (mandatory)	9,441	2,853	24
4170	Outlays, net (mandatory)	943	10,003	1,447
4180	Budget authority, net (total)	40,527	2,925	100
4190	Outlays, net (total)	17,420	14,822	5,184

The Office of the Secretary is responsible for the overall planning, coordination and administration of the Department's programs. This includes the Secretary, Deputy Secretary, Under Secretaries, Assistant Secretaries, and other related offices, who provide policy guidance for the Department; and provide liaison with the Executive Office of the President and Members of Congress. The 2027 Budget requests $26.7 million.

In 2026, the Office of the Secretary will continue to administer unobligated balances from 2023, 2024, and 2025 supplemental funding appropriated by Congress for prior disasters. In addition, unobligated balances are projected for the supplemental funding Congress provided to the Office of the Secretary through the Coronavirus Aid, Relief, and Economic and Security Act, the Consolidated Appropriations Act, the American Rescue Plan, Extending Government Funding and Delivering Emergency Assistance Act, and the Inflation Reduction Act.

The Office of Homeland Security (OHS) provides overall leadership and coordination of programs in the Department to plan for and respond to major natural and terrorist emergencies and threats. This involves coordination with mission areas/agencies for policy formulation, response plans, reporting, and action assignments to meet acute and major threats to the food and agriculture system and key USDA assets. The 2027 Budget requests $15.2 million.

The Office of Partnerships and Public Engagement (OPPE) was established to rapidly expand outreach to America's agricultural community and facilitate greater access to USDA programs. Additionally, OPPE serves as the lead agent for USDA partnership and outreach activities, with tasking and reporting authority to direct, coordinate, and control all target programs.

Programs include all components of the former Office of Advocacy and Outreach. The 2027 Budget requests $2 million.

The Departmental Administration (DA) was established to ensure that the USDA administrative programs and policies meet the needs of USDA program organizations and are consistent with laws and mandates. DA provides leadership to ensure the timely and effective delivery of high quality and cost-effective mission support services across the Department and coordinates human resources, procurement, property management, emergency preparedness and response activities, and programs for small and disadvantaged business utilization. The 2027 Budget requests $27 million.

The Office of Communications (OC) provides leadership and coordination for the development of communication strategies for the Department and plays a critical role in disseminating information about USDA's programs to the general public. OC continues to develop effective communications strategies that increase the visibility and the transparency of USDA programs. The Budget will support—information and outreach to farmers, foresters, producers, and ranchers to learn about and utilize USDA programs to benefit their operations. The 2027 Budget requests $5 million.

Object Classification (in millions of dollars)

Identification code 012–9913–0–1–999		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	34	30	33
11.1	Full-time permanent	25	11	10
11.3	Other than full-time permanent	2	.....	.....
11.5	Other personnel compensation	1	.....	.....
11.9	Total personnel compensation	62	41	43
12.1	Civilian personnel benefits	12	10	10
12.1	Civilian personnel benefits	8	3	3
21.0	Travel and transportation of persons	1	1	1
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	1	1	1
25.1	Advisory and assistance services	.....	1,500	1,300
25.2	Other services from non-Federal sources	6	14	17
25.2	Other services from non-Federal sources	31	182	185
25.3	Other goods and services from Federal sources	13	14	23
25.4	Operation and maintenance of facilities	1	1	1
25.4	Operation and maintenance of facilities	9	10	15
25.5	Research and development contracts	.....	2	.....
25.5	Research and development contracts	451	526	353
25.7	Operation and maintenance of equipment	8	12	15
26.0	Supplies and materials	91	112	130
31.0	Equipment	6	7	6
41.0	Grants, subsidies, and contributions	.....	2	.....
41.0	Grants, subsidies, and contributions	19,496	7,999	4,696
99.0	Direct obligations	20,197	10,438	6,800
99.0	Reimbursable obligations	94	106	62
99.9	Total new obligations, unexpired accounts	20,291	10,544	6,862

Employment Summary

Identification code 012–9913–0–1–999		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	207	197	208
1001	Direct civilian full-time equivalent employment	173	76	71
2001	Reimbursable civilian full-time equivalent employment	222	135	121

Food Supply Chain and Agriculture Pandemic Response Program Account

Program and Financing (in millions of dollars)

Identification code 012–0408–0–1–351		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0023	Food Supply Chain	.....	8	3
0030	Food Bank Network	.....	1	.....
0035	Administrative expenses- Meat and Poultry Processing Expansion Programs	1	1	1
0040	Meat & Poultry Processing Expansion Program	.....	13	11
0051	GusNIP Produce Prescription FY22 Grants	1	.....	.....
0052	Operation Formula Fly	19	.....	.....
0065	Oversight and Management for Program Implementation	7	6	5
0067	Technical Capacity Partnership Agreements	1	1	1
0076	Meat & Poultry Processing Expansion Program- GP 755	.....	4	4
0091	Direct program activities, subtotal	29	34	25
	Credit program obligations:			
0707	Reestimates of loan guarantee subsidy	.....	14	.....
0791	Direct program activities, subtotal	.....	14	.....
0900	Total new obligations, unexpired accounts	29	48	25
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	9	86	55
1001	Discretionary unobligated balance brought fwd, Oct 1	3	6	.....
1021	Recoveries of prior year unpaid obligations	102	.....	.....
1033	Recoveries of prior year paid obligations	1	.....	.....
1070	Unobligated balance (total)	112	86	55
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	3	3	.....
	Appropriations, mandatory:			
1200	Appropriation	.....	14	.....
1900	Budget authority (total)	3	17	.....
1930	Total budgetary resources available	115	103	55
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	86	55	30
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,620	1,084	915
3010	New obligations, unexpired accounts	29	48	25
3020	Outlays (gross)	-463	-217	-203
3040	Recoveries of prior year unpaid obligations, unexpired	-102	.....	.....
3050	Unpaid obligations, end of year	1,084	915	737
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,620	1,084	915
3200	Obligated balance, end of year	1,084	915	737
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3	3	.....
	Outlays, gross:			
4011	Outlays from discretionary balances	.....	3	3
	Mandatory:			
4090	Budget authority, gross	.....	14	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	14	.....
4101	Outlays from mandatory balances	463	200	200
4110	Outlays, gross (total)	463	214	200
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-1	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4160	Budget authority, net (mandatory)	.....	14	.....
4170	Outlays, net (mandatory)	462	214	200
4180	Budget authority, net (total)	3	17	.....
4190	Outlays, net (total)	462	217	203

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 012–0408–0–1–351		2025 actual	2026 est.	2027 est.
	Guaranteed loan subsidy outlays:			
234001	Food Processing Supply Chain Loan Guarantees	4	8	3
	Guaranteed loan reestimates:			
235001	Food Processing Supply Chain Loan Guarantees	-8	14	.....
	Administrative expense data:			
3580	Outlays from balances	1	1	1

Within this account, $2.6 billion is for food supply chain activities as provided by the American Rescue Plan Act (ARPA), as amended. However, the Fiscal Responsibility Act rescinded $329.6 million. USDA provided funding to support a number of existing programs and establish several new initiatives.

FOOD SUPPLY CHAIN AND AGRICULTURE PANDEMIC RESPONSE PROGRAM ACCOUNT—Continued

Object Classification (in millions of dollars)

Identification code 012–0408–0–1–351		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	9	9	10
25.3	Other goods and services from Federal sources	19	22	14
41.0	Grants, subsidies, and contributions	1	17	1
99.9	Total new obligations, unexpired accounts	29	48	25

FOOD SUPPLY CHAIN AND AGRICULTURE PANDEMIC RESPONSE GUARANTEED LOANS FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–4391–0–3–351		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0711	Default claim payments on principal	31	10	9
0713	Payment of interest to Treasury		1	2
0742	Downward reestimates paid to receipt accounts	8		
0900	Total new obligations, unexpired accounts	39	11	11
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	48	31	51
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	27		
	Spending authority from offsetting collections, mandatory:			
1800	Collected	4	23	4
1801	Change in uncollected payments, Federal sources	-9	8	2
1850	Spending auth from offsetting collections, mand (total)	-5	31	6
1900	Budget authority (total)	22	31	6
1930	Total budgetary resources available	70	62	57
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	31	51	46
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	39	11	11
3020	Outlays (gross)	-39	-11	-11
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-20	-11	-19
3070	Change in uncollected pymts, Fed sources, unexpired	9	-8	-2
3090	Uncollected pymts, Fed sources, end of year	-11	-19	-21
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-20	-11	-19
3200	Obligated balance, end of year	-11	-19	-21
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	22	31	6
	Financing disbursements:			
4110	Outlays, gross (total)	39	11	11
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-4	-22	-3
4122	Interest on uninvested funds		-1	-1
4130	Offsets against gross budget authority and outlays (total)	-4	-23	-4
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	9	-8	-2
4160	Budget authority, net (mandatory)	27		
4170	Outlays, net (mandatory)	35	-12	7
4180	Budget authority, net (total)	27		
4190	Outlays, net (total)	35	-12	7

Status of Guaranteed Loans (in millions of dollars)

Identification code 012–4391–0–3–351		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on commitments:			
2111	Guaranteed loan commitments from current-year authority			
2121	Limitation available from carry-forward			
2143	Uncommitted limitation carried forward			
2150	Total guaranteed loan commitments			
2199	Guaranteed amount of guaranteed loan commitments			
	Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year	382	434	490
2231	Disbursements of new guaranteed loans	58	121	36
2251	Repayments and prepayments	-4	-55	-52
	Adjustments:			
2261	Terminations for default that result in loans receivable	-31		
2263	Terminations for default that result in claim payments		-10	-9
2264	Other adjustments, net	29		
2290	Outstanding, end of year	434	490	465
	Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year	372	392	371
	Addendum:			
	Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year		29	39
2331	Disbursements for guaranteed loan claims	31	10	9
2364	Other adjustments, net	-2		
2390	Outstanding, end of year	29	39	48

Balance Sheet (in millions of dollars)

Identification code 012–4391–0–3–351		2024 actual	2025 actual
	ASSETS:		
1101	Federal assets: Fund balances with Treasury	28	21
	Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501	Defaulted guaranteed loans receivable, gross		29
1502	Interest receivable		
1505	Allowance for subsidy cost (-)		
1599	Net present value of assets related to defaulted guaranteed loans		29
1999	Total assets	28	50
	LIABILITIES:		
	Federal liabilities:		
2103	Debt		27
2104	Resources payable to Treasury		
2105	Other		
	Non-Federal liabilities:		
2203	Debt		
2204	Liabilities for loan guarantees	28	23
2999	Total liabilities	28	50
4999	Total liabilities and net position	28	50

Trust Funds

GIFTS AND BEQUESTS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–8203–0–7–352		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1130	Gifts and Bequests, Departmental Administration	1	1	1
2000	Total: Balances and receipts	1	1	1
	Appropriations:			
	Current law:			
2101	Gifts and Bequests	-1	-1	-1
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 012–8203–0–7–352		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Gifts and bequests	1	1	1
0900	Total new obligations, unexpired accounts (object class 99.5)	1	1	1

	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	4	4
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	1	1	1
1930	Total budgetary resources available	5	5	5
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4	4	4
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1	1
3010	New obligations, unexpired accounts	1	1	1
3020	Outlays (gross)	-1	-1	-1
3050	Unpaid obligations, end of year	1	1	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1	1
3200	Obligated balance, end of year	1	1	1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1	1	1
	Outlays, gross:			
4101	Outlays from mandatory balances	1	1	1
4180	Budget authority, net (total)	1	1	1
4190	Outlays, net (total)	1	1	1

The Secretary is authorized to accept and administer gifts and bequests of real and personal property to facilitate the work of the Department. Property and the proceeds thereof are used in accordance with the terms of the gift or bequest (7 U.S.C. 2269).

EXECUTIVE OPERATIONS

Federal Funds

Executive Operations

Office of the Chief Economist

For necessary expenses of the Office of the Chief Economist, ⟦$29,500,000, of which $10,000,000 shall be for grants or cooperative agreements for policy research under 7 U.S.C. 3155: *Provided,* That of the amounts made available under this heading, $2,425,000 shall be for an interdisciplinary center based at a land grant university focused on agricultural policy relevant to the Midwest region which will provide private entities, policymakers, and the public with timely insights and targeted economic solutions: *Provided further,* That of the amounts made available under this heading, $500,000 shall be available to carry out section 224 of subtitle A of the Department of Agriculture Reorganization Act of 1994 (7 U.S.C. 6924), as amended by section 12504 of Public Law 115–334⟧ *$14,997,000*.

Office of Hearings and Appeals

For necessary expenses of the Office of Hearings and Appeals, ⟦$14,500,000⟧ *$12,703,000*.

Office of Budget and Program Analysis

For necessary expenses of the Office of Budget and Program Analysis, ⟦$14,967,000⟧ *$11,997,000*.

Office of the Chief Information Officer

For necessary expenses of the Office of the Chief Information Officer, ⟦$85,000,000⟧ *$134,913,000*, of which not less than $60,032,000 is for cybersecurity requirements of the department.

Office of the Chief Financial Officer

For necessary expenses of the Office of the Chief Financial Officer, ⟦$5,867,000⟧ *$5,813,000*.

Office of Civil Rights

For necessary expenses of the Office of Civil Rights, ⟦$30,000,000⟧ *$14,992,000*.

Office of Safety, Security, and Protection

For necessary expenses of the Office of Safety, Security, and Protection, ⟦$24,000,000⟧ *$19,100,000*.

Hazardous Materials Management

(including transfers of funds)

For necessary expenses of the Department of Agriculture, to comply with the Comprehensive Environmental Response, Compensation, and Liability Act (42 U.S.C. 9601 et seq.) and the Solid Waste Disposal Act (42 U.S.C. 6901 et seq.), ⟦$1,619,000⟧ *$1,000,000*, to remain available until expended: *Provided,* That appropriations and funds available herein to the Department for Hazardous Materials Management may be transferred to any agency of the Department for its use in meeting all requirements pursuant to the above Acts on Federal and non-Federal lands.

Office of the General Counsel

For necessary expenses of the Office of the General Counsel, ⟦$60,537,000⟧ *$44,986,000*.

Office of Ethics

For necessary expenses of the Office of Ethics, ⟦$4,500,000⟧ *$4,136,000. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–9914–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of the Chief Financial Officer	7	6	6
0002 Office of Budget and Program Analysis	14	15	12
0003 Office of the Chief Economist	30	30	15
0004 Office of the Chief Information Officer	91	85	135
0005 Office of Civil Rights	37	30	15
0006 Office of the General Counsel	60	60	45
0007 Office of Ethics	4	4	4
0008 Office of Hearings and Appeals	16	15	13
0009 Hazardous Materials Management	4	2	1
0010 Office of Safety, Security, and Protection	21	24	19
0799 Total direct obligations	284	271	265
0801 Office of Civil Rights Reimb		1	1
0802 Office of the Chief Information Officer Reimb	14	14	10
0803 Office of the Chief Economist Reimb	26	10	6
0804 Office of the General Counsel Reimb	18	18	6
0805 Office of Safety, Security and Protection	8	2	2
0806 Office of the Chief Financial Officer	1	1	1
0807 Office of Ethics	1	1	
0899 Total reimbursable obligations	68	47	26
0900 Total new obligations, unexpired accounts	352	318	291
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	3	
1001 Discretionary unobligated balance brought fwd, Oct 1	1		
1021 Recoveries of prior year unpaid obligations	2	6	6
1070 Unobligated balance (total)	3	9	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	286	271	265
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012–4336]		5	
Spending authority from offsetting collections, discretionary:			
1700 Collected	16	18	18
1701 Change in uncollected payments, Federal sources	53	15	15
1750 Spending auth from offsetting collections, disc (total)	69	33	33
1900 Budget authority (total)	355	309	298
1930 Total budgetary resources available	358	318	304
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3		
1941 Unexpired unobligated balance, end of year	3		13
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	143	156	105
3010 New obligations, unexpired accounts	352	318	291
3011 Obligations ("upward adjustments"), expired accounts	11	4	4
3020 Outlays (gross)	-334	-363	-341
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-6	-6
3041 Recoveries of prior year unpaid obligations, expired	-14	-4	-4
3050 Unpaid obligations, end of year	156	105	49

EXECUTIVE OPERATIONS—Continued

Program and Financing—Continued

Identification code 012–9914–0–1–999		2025 actual	2026 est.	2027 est.
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-46	-70	-74
3070	Change in uncollected pymts, Fed sources, unexpired	-53	-15	-15
3071	Change in uncollected pymts, Fed sources, expired	29	11	11
3090	Uncollected pymts, Fed sources, end of year	-70	-74	-78
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	97	86	31
3200	Obligated balance, end of year	86	31	-29
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	355	304	298
	Outlays, gross:			
4010	Outlays from new discretionary authority	245	277	271
4011	Outlays from discretionary balances	89	85	66
4020	Outlays, gross (total)	334	362	337
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-30	-29	-29
4033	Non-Federal sources	-2	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-32	-29	-29
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-53	-15	-15
4052	Offsetting collections credited to expired accounts	16	11	11
4060	Additional offsets against budget authority only (total)	-37	-4	-4
4070	Budget authority, net (discretionary)	286	271	265
4080	Outlays, net (discretionary)	302	333	308
	Mandatory:			
4090	Budget authority, gross	.....	5	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	1	.....
4101	Outlays from mandatory balances	.....	.....	4
4110	Outlays, gross (total)	.....	1	4
4180	Budget authority, net (total)	286	276	265
4190	Outlays, net (total)	302	334	312

The Office of the Chief Economist (OCE), in coordination with USDA agencies, advises the Secretary of Agriculture on the economic situation in agricultural markets and the economic implications of policies and programs affecting American agriculture and rural communities. The Office is a focal point for USDA's economic and agricultural market intelligence and analysis. OCE works with economists across USDA to carry out its responsibilities, which include: coordinating and reviewing all commodity and aggregate agricultural and food-related data used to develop outlook and situation material within USDA; coordinating development of USDA projections related to agricultural commodity markets; reviewing risk assessment and cost-benefit analysis related to domestic food and agriculture; supporting development of agricultural policies and coordinating activities within USDA related to pesticides, pest management tools, and ag biotechnology; coordinating energy-related activities; supporting efforts that facilitate participation of farmers and ranchers in emerging environmental markets; and, analyzing and coordinating Department efforts related to extreme weather events. The 2027 Budget requests $15 million.

The Office of Hearings and Appeals (OHA) is responsible for conducting first and second-level administrative adjudications at USDA through fair, transparent, and consistent processes. Activities are carried out by three offices, the National Appeals Division (NAD), the Office of Administrative Law Judges (OALJ), and the Office of the Judicial Officer (OJO). OHA is responsible for listening to farmers and other rural program participants concerning their disputes with certain agencies within USDA through fair and impartial administrative hearings and appeals. OALJ and OJO (previously housed in Departmental Administration) are responsible for regulatory hearings and administrative proceedings. The 2027 Budget requests $12.7 million.

The Office of Budget and Program Analysis (OBPA) coordinates the preparation of Departmental budget estimates, regulations, and legislative reports; administers systems for the allotment and apportionment of funds; provides analysis of USDA program issues, draft regulations, and budget proposals; participates in strategic planning; and provides assistance to USDA policy makers in the development and execution of desired policies and programs. The 2027 Budget requests $12 million.

The Clinger-Cohen Act of 1996 required the establishment of a Chief Information Officer (CIO) for all major Federal agencies. The Act requires USDA to maximize the value of information technology acquisitions to improve the efficiency and effectiveness of USDA programs. To meet the intent of the law and to provide a Departmental focus for information resources management issues, Secretary's Memorandum 1030–30, dated August 8, 1996, established the Office of the Chief Information Office (OCIO). The CIO serves as the primary advisor to the Secretary on Information Technology (IT) issues. OCIO provides leadership for the Department's information and IT management activities in support of USDA program delivery. The 2027 Budget requests $134.9 million.

The Office of the Chief Financial Officer (OCFO) was established in 1995 under authority provided in Reorganization Plan Number 2 of 1953 (7 U.S.C. 2201) to comply with the Chief Financial Officers Act of 1990. The OCFO focuses on the Department's financial management activities to improve program delivery and assure maximum contribution to the Secretary's Strategic Goals. The 2027 Budget requests $5.8 million.

The Office of Civil Rights provides overall leadership for all Department-wide civil rights activities, including employment opportunity and program non-discrimination policy development, analysis, coordination, and compliance. The Office provides leadership to implement best practices that will create an environment where the workforce is valued as a source of strength. The Office monitors program activities to ensure that all USDA programs are delivered in a non-discriminatory manner. The 2027 Budget requests $15 million.

The Office of the General Counsel of the Department of Agriculture provides legal advice, counsel, and services to the Secretary and to all agencies, offices, and corporations of the Department on all aspects of their operations and programs. It represents the Department in administrative proceedings; non-litigation debt collection proceedings; State water rights adjudications; proceedings before the Civilian Board of Contract Appeal, the Merit System Protection Board, the Equal Employment Opportunity Commission, the USDA Office of Administrative Law Judges, and other Federal agencies; and, in conjunction with the Department of Justice, in judicial proceedings and litigation in the Federal and State courts. All attorneys and support personnel devoted to those efforts are supervised by the General Counsel. The 2027 Budget requests $45 million.

The Office of Ethics provides ethics advice, counsel and training to all USDA officials and employees, and conducts annual financial disclosure reviews. The work of the Office of Ethics promotes employee compliance with the Federal conflict of interest laws and regulations. The 2027 Budget requests $4.1 million.

The Office of Safety, Security and Protection (OSSP) is responsible for facility security, emergency management and response. OSSP provides Department-wide leadership, policy, and management in the safeguarding of property and personnel. OSSP is committed to identifying and addressing all security risks that may affect USDA personnel, infrastructure, and facilities. The 2027 Budget requests $19.1 million.

Under the Comprehensive Environmental Response, Compensation, and Liability Act and the Resource Conservation and Recovery Act, the Department must meet the same standards for environmental cleanup and regulatory compliance regarding hazardous wastes and hazardous substances as private businesses. With substantial commitments under these Acts, the Hazardous Materials Management account was established as a central fund so the Department's agencies may be reimbursed for their cleanup efforts. The Department determines what projects to fund by using objective criteria to identify what sites pose the greatest threats to public health, safety, and the environment. The 2027 Budget requests $1 million.

Object Classification (in millions of dollars)

Identification code 012–9914–0–1–999	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	116	87	83
11.9 Total personnel compensation	116	87	83
12.1 Civilian personnel benefits	41	32	31
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	2	2	2
23.3 Communications, utilities, and miscellaneous charges	2	1	4
25.1 Advisory and assistance services	49	62	11
25.2 Other services from non-Federal sources	38	47	74
25.3 Other goods and services from Federal sources	29	34	47
25.4 Operation and maintenance of facilities			10
25.7 Operation and maintenance of equipment	4	3	1
26.0 Supplies and materials	1	1	
31.0 Equipment	1	1	1
99.0 Direct obligations	284	271	265
99.0 Reimbursable obligations	68	47	26
99.9 Total new obligations, unexpired accounts	352	318	291

Employment Summary

Identification code 012–9914–0–1–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	746	639	639
2001 Reimbursable civilian full-time equivalent employment	44	68	68

Nonrecurring Expenses Fund

Program and Financing (in millions of dollars)

Identification code 012–0133–0–1–352	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Food For Peace Act	68		
0003 Facilities/Infrastructure	28	23	
0004 Information Technology	41	30	4
0005 Community Project Funding/Congressional Directed Spending	32		
0900 Total new obligations, unexpired accounts	169	53	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	54	67	14
1012 Unobligated balance transfers between expired and unexpired accounts	142		
1021 Recoveries of prior year unpaid obligations	40		
1070 Unobligated balance (total)	236	67	14
1930 Total budgetary resources available	236	67	14
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	67	14	10
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	314	207	203
3010 New obligations, unexpired accounts	169	53	4
3020 Outlays (gross)	-236	-57	-63
3040 Recoveries of prior year unpaid obligations, unexpired	-40		
3050 Unpaid obligations, end of year	207	203	144
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	314	207	203
3200 Obligated balance, end of year	207	203	144
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	236	57	63
4180 Budget authority, net (total)			
4190 Outlays, net (total)	236	57	63

Object Classification (in millions of dollars)

Identification code 012–0133–0–1–352	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	162	51	4
32.0 Land and structures	7	2	
99.9 Total new obligations, unexpired accounts	169	53	4

Working Capital Fund

Program and Financing (in millions of dollars)

Identification code 012–4609–0–4–352	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct	10	10	10
0801 Administration	77	83	83
0802 Communications	9	5	5
0803 Finance and Management	297	252	252
0804 Information Technology	1,206	950	955
0805 Executive Secretariat	4	3	3
0809 Reimbursable program activities, subtotal	1,593	1,293	1,298
0815 Capital Funding Availability	51	65	65
0816 Proceeds from Purchase Card Rebate Programs	14	10	10
0818 Technology Modernization	12		
0819 Reimbursable program activities, subtotal	77	75	75
0899 Total reimbursable obligations	1,670	1,368	1,373
0900 Total new obligations, unexpired accounts	1,680	1,378	1,383
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	473	402	360
1001 Discretionary unobligated balance brought fwd, Oct 1	473		
1011 Unobligated balance transfer from other acct [047–0616]	8		
1021 Recoveries of prior year unpaid obligations	16		
1070 Unobligated balance (total)	497	402	360
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,635	1,336	1,357
1701 Change in uncollected payments, Federal sources	-4		
1702 Offsetting collections (previously unavailable)	32	78	
1721 Spending authority from offsetting collections permanently reduced		-78	
1723 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-78		
1750 Spending auth from offsetting collections, disc (total)	1,585	1,336	1,357
1900 Budget authority (total)	1,585	1,336	1,357
1930 Total budgetary resources available	2,082	1,738	1,717
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	402	360	334
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	641	661	50
3010 New obligations, unexpired accounts	1,680	1,378	1,383
3020 Outlays (gross)	-1,644	-1,989	-1,433
3040 Recoveries of prior year unpaid obligations, unexpired	-16		
3050 Unpaid obligations, end of year	661	50	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-479	-475	-475
3070 Change in uncollected pymts, Fed sources, unexpired	4		
3090 Uncollected pymts, Fed sources, end of year	-475	-475	-475
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	162	186	-425
3200 Obligated balance, end of year	186	-425	-475
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,585	1,336	1,357
Outlays, gross:			
4010 Outlays from new discretionary authority	941	1,156	1,174
4011 Outlays from discretionary balances	703	833	259
4020 Outlays, gross (total)	1,644	1,989	1,433
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,619	-1,336	-1,346
4033 Non-Federal sources	-16		-11
4040 Offsets against gross budget authority and outlays (total)	-1,635	-1,336	-1,357

WORKING CAPITAL FUND—Continued

Program and Financing—Continued

Identification code 012–4609–0–4–352		2025 actual	2026 est.	2027 est.
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	4		
4070	Budget authority, net (discretionary)	-46		
4080	Outlays, net (discretionary)	9	653	76
4180	Budget authority, net (total)	-46		
4190	Outlays, net (total)	9	653	76
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	32	78	
5092	Unexpired unavailable balance, EOY: Offsetting collections	78		

This fund finances, by advances or reimbursements, certain central services in the Department of Agriculture, including supply, mail, and reproduction services; financial, procurement, and other administrative systems; telecommunications and network services; mainframe computer processing and hosting services; correspondence management services; payroll, financial management, and human resources services; and video production, conferencing, design, and Web support services.

Object Classification (in millions of dollars)

Identification code 012–4609–0–4–352		2025 actual	2026 est.	2027 est.
25.2	Direct obligations: Other services from non-Federal sources - OCIO	10	10	10
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent - OCFO	93	78	79
11.1	Full-time permanent - OCIO	165	140	143
11.1	Full-time permanent - DA SE OC	27	23	23
11.5	Other personnel compensation - OCFO	4	3	3
11.5	Other personnel compensation - OCIO	8	4	4
11.5	Other personnel compensation - DA SE OC	1	1	1
11.9	Total personnel compensation	298	249	253
12.1	Civilian personnel benefits OCFO	39	32	32
12.1	Civilian personnel benefits OCIO	66	56	57
12.1	Civilian personnel benefits - DA SE OC	11	9	9
21.0	Travel and transportation of persons OCFO		1	1
21.0	Travel and transportation of persons - OCIO	2	3	3
22.0	Transportation of things - DA SE OC	1	1	1
22.0	Transportation of things OCIO	1	1	1
23.1	Rental payments to GSA - OCFO		3	3
23.1	Rental payments to GSA - OCIO	2	2	2
23.1	Rental payments to GSA - DA SE OC	1	1	1
23.2	Rental payments to others - OCFO		1	1
23.2	Rental payments to others - OCIO	73	92	92
23.3	Communications, utilities, and miscellaneous charges - OCIO	171	104	106
23.3	Communications, utilities, and miscellaneous charges - DA SE OC	1	1	1
25.1	Advisory and assistance services - OCFO		1	1
25.1	Advisory and assistance services - OCIO		1	1
25.2	Other services from non-Federal sources - OCFO	53	27	25
25.2	Other services from non-Federal sources - OCIO	474	264	265
25.2	Other services from non-Federal sources - DA SE OC	23	28	28
25.3	Other goods and services from Federal sources - OCFO	115	84	85
25.3	Other goods and services from Federal sources - OCIO	116	75	73
25.3	Other goods and services from Federal sources - DA SE OC	19	23	23
25.4	Operation and maintenance of facilities OCIO		2	2
25.7	Operation and maintenance of equipment - OCFO	30	22	22
25.7	Operation and maintenance of equipment - OCIO	158	200	200
25.7	Operation and maintenance of equipment - DA SE OC	2	2	2
26.0	Supplies and materials - OCIO	1	1	1
26.0	Supplies and materials - DA SE OC	3	2	2
31.0	Equipment - OCFO	9		
31.0	Equipment - OCIO	1	5	5
31.0	Equipment - Availability		75	75
99.0	Reimbursable obligations	1,670	1,368	1,373
99.9	Total new obligations, unexpired accounts	1,680	1,378	1,383

Employment Summary

Identification code 012–4609–0–4–352		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	2,587	2,201	2,204

BUILDINGS AND FACILITIES

Federal Funds

AGRICULTURE BUILDINGS AND FACILITIES

(INCLUDING TRANSFERS OF FUNDS)

For payment of space rental and related costs pursuant to Public Law 92–313, including authorities pursuant to the 1984 delegation of authority from the Administrator of General Services to the Department of Agriculture under 40 U.S.C. 121, for programs and activities of the Department which are included in this Act, and for alterations and other actions needed for the Department and its agencies to consolidate unneeded space into configurations suitable for release to the Administrator of General Services, and for the operation, maintenance, improvement, and repair of Agriculture buildings and facilities, and for related costs, ⟦$15,000,000⟧*$70,000,000*, to remain available until expended. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–0117–0–1–352		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Building Operations and Maintenance	26	30	20
0005	South Building Renovations			50
0799	Total direct obligations	26	30	70
0802	Agriculture Buildings and Facilities and Rental Payments (Reimbursable)	29	35	35
0900	Total new obligations, unexpired accounts	55	65	105
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	71	35	
1001	Discretionary unobligated balance brought fwd, Oct 1	71	34	
1021	Recoveries of prior year unpaid obligations	4		
1070	Unobligated balance (total)	75	35	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	23	15	70
	Spending authority from offsetting collections, discretionary:			
1700	Collected	26	15	35
1701	Change in uncollected payments, Federal sources	-34		
1750	Spending auth from offsetting collections, disc (total)	-8	15	35
1900	Budget authority (total)	15	30	105
1930	Total budgetary resources available	90	65	105
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	35		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	97	29	52
3010	New obligations, unexpired accounts	55	65	105
3020	Outlays (gross)	-119	-42	-60
3040	Recoveries of prior year unpaid obligations, unexpired	-4		
3050	Unpaid obligations, end of year	29	52	97
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-67	-33	-33
3070	Change in uncollected pymts, Fed sources, unexpired	34		
3090	Uncollected pymts, Fed sources, end of year	-33	-33	-33
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	30	-4	19
3200	Obligated balance, end of year	-4	19	64
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	15	30	105
	Outlays, gross:			
4010	Outlays from new discretionary authority	26	10	37
4011	Outlays from discretionary balances	93	32	23

4020	Outlays, gross (total)	119	42	60
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-26	-15	-35
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	34	.....	.....
4070	Budget authority, net (discretionary)	23	15	70
4080	Outlays, net (discretionary)	93	27	25
4180	Budget authority, net (total)	23	15	70
4190	Outlays, net (total)	93	27	25

This account finances the operations, repair, improvement and maintenance activities of two headquarters buildings in Washington, D.C. and the George Washington Carver Center in Beltsville, MD, as well as hub locations located throughout the country. The 2027 Budget requests $70 million for operations, maintenance, and improvements of these buildings.

Object Classification (in millions of dollars)

Identification code 012–0117–0–1–352	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	6	6	6
12.1 Civilian personnel benefits	2	2	2
23.1 Rental payments to GSA	.....	1	1
23.3 Communications, utilities, and miscellaneous charges	1	.....	.....
25.2 Other services from non-Federal sources	13	17	57
32.0 Land and structures	4	4	4
99.0 Direct obligations	26	30	70
99.0 Reimbursable obligations	29	35	35
99.9 Total new obligations, unexpired accounts	55	65	105

Employment Summary

Identification code 012–0117–0–1–352	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	33	44	44
2001 Reimbursable civilian full-time equivalent employment	29	.....	.....

OFFICE OF INSPECTOR GENERAL

Federal Funds

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General, including employment pursuant to the [Inspector General Act] *IG Act* [of 1978 (Public Law 95–452; 5 U.S.C. App.)], [$103,000,000] *$89,975,000*, including such sums as may be necessary for contracting and other arrangements with public agencies and private persons pursuant to [section] [6] *Section 406*(a)(9) of the [Inspector General Act of 1978 (Public Law 95–452; 5 U.S.C. App.)] *IG Act*, and including not to exceed $125,000 for certain confidential operational expenses, including the payment of informants, to be expended under the direction of the Inspector General pursuant to the [Inspector General Act of 1978 (Public Law 95–452; 5 U.S.C. App.)] *IG Act* and section 1337 of the Agriculture and Food Act of 1981 (Public Law 97–98)*, which provides law enforcement authority to USDA OIG. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–0900–0–1–352	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of the Inspector General	108	103	90
0002 Office of Inspector (IIJA)	3	3	6
0003 American Relief Act	.....	2	4
0799 Total direct obligations	111	108	100
0801 Office of Inspector General (Reimbursable)	6	5	5
0802 Office of Inspector General, Petition Funding	1	1	2
0899 Total reimbursable obligations	7	6	7
0900 Total new obligations, unexpired accounts	118	114	107
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	18	29	26
1001 Discretionary unobligated balance brought fwd, Oct 1	18	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	112	103	90
1100 American Relief Act	8	.....	.....
1160 Appropriation, discretionary (total)	120	103	90
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [012–1105]	2	2	.....
1173 Advance appropriations transferred from other accounts [012–1106]	3	3	.....
1180 Advanced appropriation, discretionary (total)	5	5	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	5	3	.....
1701 Change in uncollected payments, Federal sources	3	.....	.....
1750 Spending auth from offsetting collections, disc (total)	8	3	.....
1900 Budget authority (total)	133	111	90
1930 Total budgetary resources available	151	140	116
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-4	.....	.....
1941 Unexpired unobligated balance, end of year	29	26	9
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	30	25	22
3010 New obligations, unexpired accounts	118	114	107
3011 Obligations ("upward adjustments"), expired accounts	1	1	1
3020 Outlays (gross)	-117	-118	-113
3041 Recoveries of prior year unpaid obligations, expired	-7	.....	.....
3050 Unpaid obligations, end of year	25	22	17
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-9	-9
3070 Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	2	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-9	-9	-9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	22	16	13
3200 Obligated balance, end of year	16	13	8
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	133	111	90
Outlays, gross:			
4010 Outlays from new discretionary authority	101	96	82
4011 Outlays from discretionary balances	16	22	31
4020 Outlays, gross (total)	117	118	113
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-5	-3	.....
4033 Non-Federal sources	-1	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-6	-3	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
4052 Offsetting collections credited to expired accounts	1	.....	.....
4060 Additional offsets against budget authority only (total)	-2	.....	.....
4070 Budget authority, net (discretionary)	125	108	90
4080 Outlays, net (discretionary)	111	115	113
4180 Budget authority, net (total)	125	108	90
4190 Outlays, net (total)	111	115	113

The Office of Inspector General provides the Secretary and Congress with information or intelligence about fraud, other serious problems, mismanagement, and deficiencies in Department programs and operations, recommends corrective action, and reports on the progress made in correcting the problems. The Office reviews existing and proposed legislation and regulations and makes recommendations to the Secretary and Congress regarding the impact these laws have on the Department's programs and the prevention and detection of fraud and mismanagement in such programs. The Office provides policy direction and conducts, supervises, and coordinates all audits and investigations. The Office supervises and coordinates other activities in the Department and between the Department and other Federal, State and local government agencies whose purposes are to: (a) promote economy and efficiency; (b) prevent and detect fraud and mismanagement; and (c) identify and prosecute people involved in fraud or mismanagement. The 2027 Budget requests $90 million.

OFFICE OF INSPECTOR GENERAL—Continued

Object Classification (in millions of dollars)

Identification code 012–0900–0–1–352		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	57	57	54
11.5	Other personnel compensation	5	4	4
11.9	Total personnel compensation	62	61	58
12.1	Civilian personnel benefits	27	26	24
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	4	5	4
23.3	Communications, utilities, and miscellaneous charges	1	.....	.....
25.1	Advisory and assistance services	6	6	4
25.2	Other services from non-Federal sources	6	6	5
25.3	Other goods and services from Federal sources	2	2	2
25.7	Operation and maintenance of equipment	1	1	1
99.0	Direct obligations	110	108	99
99.0	Reimbursable obligations	7	6	7
99.5	Adjustment for rounding	1	.....	1
99.9	Total new obligations, unexpired accounts	118	114	107

Employment Summary

Identification code 012–0900–0–1–352		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	400	405	364
2001	Reimbursable civilian full-time equivalent employment	11	11	11

ECONOMIC RESEARCH SERVICE

Federal Funds

ECONOMIC RESEARCH SERVICE

For necessary expenses of the Economic Research Service, [$90,612,000] *$74,982,000. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–1701–0–1–352		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Economic Research Service	86	91	75
0002	Economic Research Service (Supplemental)	.....	1	.....
0799	Total direct obligations	86	92	75
0801	Economic Research Service (Reimbursable)	2	9	2
0900	Total new obligations, unexpired accounts	88	101	77
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	91	91	75
	Appropriations, mandatory:			
1222	Exercised borrowing authority transferred from other accounts [012–4336]	.....	1	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1	.....	.....
1701	Change in uncollected payments, Federal sources	1	9	2
1750	Spending auth from offsetting collections, disc (total)	2	9	2
1900	Budget authority (total)	93	101	77
1930	Total budgetary resources available	93	101	77
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-5	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	31	27	22
3010	New obligations, unexpired accounts	88	101	77
3011	Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020	Outlays (gross)	-90	-106	-80
3041	Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050	Unpaid obligations, end of year	27	22	19
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-4	-11
3070	Change in uncollected pymts, Fed sources, unexpired	-1	-9	-2
3071	Change in uncollected pymts, Fed sources, expired	3	2	2
3090	Uncollected pymts, Fed sources, end of year	-4	-11	-11
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	25	23	11
3200	Obligated balance, end of year	23	11	8
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	93	100	77
	Outlays, gross:			
4010	Outlays from new discretionary authority	74	82	62
4011	Outlays from discretionary balances	16	23	18
4020	Outlays, gross (total)	90	105	80
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2	-9	-2
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1	-9	-2
4052	Offsetting collections credited to expired accounts	1	9	2
4070	Budget authority, net (discretionary)	91	91	75
4080	Outlays, net (discretionary)	88	96	78
	Mandatory:			
4090	Budget authority, gross	.....	1	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	1	.....
4180	Budget authority, net (total)	91	92	75
4190	Outlays, net (total)	88	97	78

The Economic Research Service (ERS) will use its 2027 funding for core programs of research, analysis, market outlook, and data development. Proposals for ERS budget priorities include research that: (1) builds on unique or confidential data sources or investments at the Federal level; (2) provides coordination for a national perspective or framework; (3) requires sustained investment and large teams; (4) directly serves the U.S. Government's or USDA's long-term national goals; and (5) addresses questions with short-run payoff or that have immediate policy implications. ERS also seeks to cover the breadth of USDA programs (except forestry) and requests funding to ensure sustained expertise and to support the department through analysis of farming, commodity markets and trade, conservation, productivity growth, rural prosperity, and food prices and markets. ERS's strength in data analysis and linking, as well as developing, modeling and monitoring outcome measures, will contribute to timely, relevant, and rigorous analysis to meet USDA's top priority goals and emerging issues, including putting farmer's first, ensuring rural prosperity, expanding market and trade access, fighting food price inflation and more.

The 2027 Budget request is $75 million.

Object Classification (in millions of dollars)

Identification code 012–1701–0–1–352		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	38	30	30
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	40	32	32
12.1	Civilian personnel benefits	15	14	16
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	1	1	1
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.2	Other services from non-Federal sources	3	1	2
25.3	Other goods and services from Federal sources	12	14	9
25.5	Research and development contracts	11	25	10
26.0	Supplies and materials	2	3	3
99.0	Direct obligations	86	92	75
99.0	Reimbursable obligations	2	9	2
99.9	Total new obligations, unexpired accounts	88	101	77

Employment Summary

Identification code 012–1701–0–1–352	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	299	225	225

NATIONAL AGRICULTURAL STATISTICS SERVICE

Federal Funds

NATIONAL AGRICULTURAL STATISTICS SERVICE

For necessary expenses of the National Agricultural Statistics Service, ⟦$185,000,000⟧ *$187,455,000*, of which up to ⟦$46,000,000⟧ *$48,500,000* shall be available until expended for the Census of Agriculture: *Provided,* That amounts made available for the Census of Agriculture may be used to conduct Current Industrial Report surveys subject to 7 U.S.C. 2204g(d) and (f): *Provided further,* That the Secretary shall notify the Committees on Appropriations of both Houses of Congress in writing at least 30 days prior to discontinuing data collection programs and reports. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–1801–0–1–352	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Agricultural estimates	140	138	137
0002 Statistical research and service	1	1	1
0003 Census of agriculture	56	46	49
0799 Total direct obligations	197	185	187
0801 National Agricultural Statistics Service (Reimbursable)	42	34	35
0900 Total new obligations, unexpired accounts	239	219	222
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	
1021 Recoveries of prior year unpaid obligations	9		
1070 Unobligated balance (total)	9	1	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	188	185	187
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012–4336]		2	
Spending authority from offsetting collections, discretionary:			
1700 Collected	25	6	
1701 Change in uncollected payments, Federal sources	18	25	35
1750 Spending auth from offsetting collections, disc (total)	43	31	35
1900 Budget authority (total)	231	218	222
1930 Total budgetary resources available	240	219	222
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	74	86	65
3010 New obligations, unexpired accounts	239	219	222
3011 Obligations ("upward adjustments"), expired accounts	11		
3020 Outlays (gross)	-218	-240	-243
3040 Recoveries of prior year unpaid obligations, unexpired	-9		
3041 Recoveries of prior year unpaid obligations, expired	-11		
3050 Unpaid obligations, end of year	86	65	44
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-13	-19	-44
3070 Change in uncollected pymts, Fed sources, unexpired	-18	-25	-35
3071 Change in uncollected pymts, Fed sources, expired	12		
3090 Uncollected pymts, Fed sources, end of year	-19	-44	-79
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	61	67	21
3200 Obligated balance, end of year	67	21	-35
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	231	216	222
Outlays, gross:			
4010 Outlays from new discretionary authority	168	196	201
4011 Outlays from discretionary balances	50	43	41
4020 Outlays, gross (total)	218	239	242
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-34	-23	-27
4033 Non-Federal sources	-3	-2	-2
4040 Offsets against gross budget authority and outlays (total)	-37	-25	-29
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-18	-25	-35
4052 Offsetting collections credited to expired accounts	12	19	29
4060 Additional offsets against budget authority only (total)	-6	-6	-6
4070 Budget authority, net (discretionary)	188	185	187
4080 Outlays, net (discretionary)	181	214	213
Mandatory:			
4090 Budget authority, gross		2	
Outlays, gross:			
4100 Outlays from new mandatory authority		1	
4101 Outlays from mandatory balances			1
4110 Outlays, gross (total)		1	1
4180 Budget authority, net (total)	188	187	187
4190 Outlays, net (total)	181	215	214

The National Agricultural Statistics Service (NASS) mission is to provide timely, accurate, and useful statistics in service to U.S. agriculture. The statistical data provided by NASS is essential to the public and private sectors for making effective policy, production, and marketing decisions on a wide range of agricultural commodities. In addition, every 5 years the Census of Agriculture (COA) provides comprehensive national, State and county data as well as selected data for Puerto Rico, Guam, Virgin Islands, Northern Mariana Islands and American Samoa Islands. NASS responsibilities are authorized under the Agricultural Marketing Act of 1946 (7 U.S.C. 1621 1627), and the Census of Agriculture Act of 1997, Public Law 105–113 (Title 7 U.S. Code 2204g).

The 2027 total request is $187.5 million for NASS, including $139 million for Agricultural Estimates to 1) produce the essential Federal Principal Economic Indicator reports; and 2) conduct other Core Integrated Surveys and Estimates to support USDA programs. The 2027 NASS request includes $48.5 million for the Census of Agriculture.

Agricultural Estimates.— NASS provides the official National and State estimates of acreage, yield, and production of crops, grain stocks, value and expenditures associated with farm commodities and inventory, and values and expenditures of livestock items. Data on approximately 120 crops and 40 livestock products are covered in more than 450 reports issued each year. Staff in 12 Regional offices serving all 50 States conduct the work to produce the Agricultural Estimates statistical reports. Cooperative arrangements with State agencies provide additional State and county data.

Census of Agriculture.—The Census of Agriculture provides the only source of comparable and consistent detailed data about agriculture and helps to measure trends and new development in the agricultural sector of our Nation's economy. The Census of Agriculture provides comprehensive data on the agriculture economy, land use, production expenses, value of land and buildings, farm size and characteristics of farm operators, market value of agricultural production sold, acreage of major crops, inventory of livestock and poultry, and farm irrigation practices. Miscellaneous funds received from local organizations, commodity groups, and others are available for dissemination of reports and for survey work conducted under cooperative agreements (7 U.S.C. 450b, 450h, 3318b). NASS also provides technical consultation, support, and assistance for international programs under participating agency service agreements.

Object Classification (in millions of dollars)

Identification code 012–1801–0–1–352	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	78	58	60
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	80	60	62

NATIONAL AGRICULTURAL STATISTICS SERVICE—Continued

Object Classification—Continued

Identification code 012–1801–0–1–352		2025 actual	2026 est.	2027 est.
12.1	Civilian personnel benefits	29	25	26
22.0	Transportation of things	1	1	2
23.1	Rental payments to GSA	6	6	6
23.3	Communications, utilities, and miscellaneous charges	3	3	3
25.2	Other services from non-Federal sources	44	50	49
25.3	Other goods and services from Federal sources	23	25	25
25.7	Operation and maintenance of equipment	11	14	13
26.0	Supplies and materials	.....	1	1
99.0	Direct obligations	197	185	187
99.0	Reimbursable obligations	42	34	35
99.9	Total new obligations, unexpired accounts	239	219	222

Employment Summary

Identification code 012–1801–0–1–352		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	664	395	389
2001	Reimbursable civilian full-time equivalent employment	106	100	100

AGRICULTURAL RESEARCH SERVICE

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Agricultural Research Service and for acquisition of lands by donation, exchange, or purchase at a nominal cost not to exceed $100,000 and with prior notification [and approval of] *to* the Committees on Appropriations of both Houses of Congress, and for land exchanges where the lands exchanged shall be of equal value or shall be equalized by a payment of money to the grantor which shall not exceed 25 percent of the total value of the land or interests transferred out of Federal ownership, [$1,793,063,000, which shall be for the purposes, and in the amounts, specified in the table titled "Agricultural Research Service Salaries and Expenses" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act)] *$1,699,044,000*: *Provided,* That appropriations hereunder shall be available for the operation and maintenance of aircraft and the purchase of not to exceed one for replacement only: *Provided further,* That appropriations hereunder shall be available pursuant to 7 U.S.C. 2250 for the construction, alteration, and repair of buildings and improvements, but unless otherwise provided, the cost of constructing any one building shall not exceed $500,000, except for headhouses or greenhouses which shall each be limited to $1,800,000, except for 10 buildings to be constructed or improved at a cost not to exceed $1,100,000 each, and except for four buildings to be constructed at a cost not to exceed $5,000,000 each, and the cost of altering any one building during the fiscal year shall not exceed 10 percent of the current replacement value of the building or $500,000, whichever is greater: *Provided further,* That appropriations hereunder shall be available for entering into lease agreements at any Agricultural Research Service location for the construction of a research facility by a non-Federal entity for use by the Agricultural Research Service and a condition of the lease shall be that any facility shall be owned, operated, and maintained by the non-Federal entity and shall be removed upon the expiration or termination of the lease agreement[: *Provided further,* That the limitations on alterations contained in this Act shall not apply to modernization or replacement of existing facilities at Beltsville, Maryland: *Provided further,* That appropriations hereunder shall be available for granting easements at the Beltsville Agricultural Research Center]: *Provided further,* That the foregoing limitations shall not apply to replacement of buildings needed to carry out the Act of April 24, 1948 (21 U.S.C. 113a): *Provided further,* That appropriations hereunder shall be available for granting easements at any Agricultural Research Service location for the construction of a research facility by a non-Federal entity for use by, and acceptable to, the Agricultural Research Service and a condition of the easements shall be that upon completion the facility shall be accepted by the Secretary, subject to the availability of funds herein, if the Secretary finds that acceptance of the facility is in the interest of the United States: *Provided further,* That funds may be received from any State, other political subdivision, organization, or individual for the purpose of establishing or operating any research facility or research project of the Agricultural Research Service, as authorized by law[: *Provided further,* That no later than 60 days from the date of enactment of this Act, the Secretary shall provide a report to the Committees on Appropriations of both House of Congress that outlines the current funding levels, staffing levels, and hiring plans in fiscal year 2026 for each research unit: *Provided further,* That the Secretary shall include in the department's fiscal year 2027 budget request estimates for funding levels, staffing levels, and hiring plans for each research unit: *Provided further,* That appropriations hereunder shall be available for the Experienced Services Program at the Agricultural Research Service (16 U.S.C. 3851)]. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–1400–0–1–352		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	6	6	6
2000	Total: Balances and receipts	6	6	6
5099	Balance, end of year	6	6	6

Program and Financing (in millions of dollars)

Identification code 012–1400–0–1–352		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Product quality/value added	136	137	131
0002	Livestock production	145	145	129
0003	Crop production	356	361	361
0004	Food safety	134	133	134
0005	Livestock protection	154	149	142
0006	Crop protection	251	251	221
0007	Human nutrition research	131	131	129
0008	Environmental stewardship	301	306	272
0009	National Agricultural Library	30	30	30
0010	Repair and maintenance of facilities	23	23	23
0013	National Bio-Agro Defense Facility	122	128	127
0799	Total direct obligations	1,783	1,794	1,699
0881	Salaries and Expenses (Reimbursable)	161	161	161
0889	Reimbursable program activities, subtotal	161	161	161
0900	Total new obligations, unexpired accounts	1,944	1,955	1,860
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	217	232	243
1001	Discretionary unobligated balance brought fwd, Oct 1	217	.....	.....
1021	Recoveries of prior year unpaid obligations	4	4	4
1070	Unobligated balance (total)	221	236	247
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,789	1,794	1,699
	Spending authority from offsetting collections, discretionary:			
1700	Collected	150	168	162
1701	Change in uncollected payments, Federal sources	22	.....	.....
1750	Spending auth from offsetting collections, disc (total)	172	168	162
1900	Budget authority (total)	1,961	1,962	1,861
1930	Total budgetary resources available	2,182	2,198	2,108
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-6	.....	.....
1941	Unexpired unobligated balance, end of year	232	243	248
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,188	1,213	1,487
3010	New obligations, unexpired accounts	1,944	1,955	1,860
3011	Obligations ("upward adjustments"), expired accounts	23	.....	.....
3020	Outlays (gross)	-1,894	-1,677	-1,937
3040	Recoveries of prior year unpaid obligations, unexpired	-4	-4	-4
3041	Recoveries of prior year unpaid obligations, expired	-44	.....	.....
3050	Unpaid obligations, end of year	1,213	1,487	1,406
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-341	-340	-340
3070	Change in uncollected pymts, Fed sources, unexpired	-22	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	23	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-340	-340	-340
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	847	873	1,147
3200	Obligated balance, end of year	873	1,147	1,066
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,961	1,962	1,861

	Outlays, gross:			
4010	Outlays from new discretionary authority	1,151	1,143	1,084
4011	Outlays from discretionary balances	737	534	853
4020	Outlays, gross (total)	1,888	1,677	1,937
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-126	-101	-94
4033	Non-Federal sources	-46	-67	-68
4040	Offsets against gross budget authority and outlays (total)	-172	-168	-162
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-22	.....	.....
4052	Offsetting collections credited to expired accounts	22	.....	.....
4070	Budget authority, net (discretionary)	1,789	1,794	1,699
4080	Outlays, net (discretionary)	1,716	1,509	1,775
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	6	.....	.....
4180	Budget authority, net (total)	1,789	1,794	1,699
4190	Outlays, net (total)	1,722	1,509	1,775

The Agricultural Research Service (ARS) is the principal in-house research agency of the U.S. Department of Agriculture (USDA). ARS conducts scientific research to develop and transfer solutions to agricultural problems of high national priority and to provide information access and dissemination to: ensure high-quality, safe food, and other agricultural products; assess the nutritional needs of Americans; sustain a competitive agricultural economy; enhance the natural resource base; and provide economic opportunities for rural citizens, communities, and society as a whole. This mission is carried out through ARS' major research program areas: New Products/Product Quality/Value Added; Livestock/Crop Production; Livestock/Crop Protection; Food Safety; Human Nutrition; and Environmental Stewardship.

The 2027 Salaries and Expenses Budget for ARS requests $1.7 billion, which supports ongoing intramural research conducted by ARS. The Budget includes an increase of $60 million to establish a competition-based pilot program, which will encourage labs to compete with one another for these funds. This pilot program will also increase non-federal funds in agricultural research, through implementation of a matching requirement.

Object Classification (in millions of dollars)

Identification code 012–1400–0–1–352	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	596	529	529
11.3 Other than full-time permanent	13	11	11
11.5 Other personnel compensation	10	9	9
11.9 Total personnel compensation	619	549	549
12.1 Civilian personnel benefits	239	212	212
21.0 Travel and transportation of persons	6	7	6
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	4	4	4
23.2 Rental payments to others	3	3	3
23.3 Communications, utilities, and miscellaneous charges	56	62	57
25.1 Advisory and assistance services	102	114	103
25.2 Other services from non-Federal sources	22	24	23
25.3 Other goods and services from Federal sources	145	162	147
25.4 Operation and maintenance of facilities	3	4	3
25.5 Research and development contracts	233	260	236
25.7 Operation and maintenance of equipment	19	22	20
26.0 Supplies and materials	67	75	68
31.0 Equipment	56	62	56
32.0 Land and structures	66	74	67
41.0 Grants, subsidies, and contributions	142	159	144
99.0 Direct obligations	1,783	1,794	1,699
99.0 Reimbursable obligations	161	161	161
99.9 Total new obligations, unexpired accounts	1,944	1,955	1,860

Employment Summary

Identification code 012–1400–0–1–352	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	5,599	4,663	4,663
2001 Reimbursable civilian full-time equivalent employment	265	265	265

Buildings and Facilities

[For the acquisition of land, construction, repair, improvement, extension, alteration, and purchase of fixed equipment or facilities as necessary to carry out the agricultural research programs of the Department of Agriculture, where not otherwise provided, $60,650,000, to remain available until expended, of which $57,650,000 shall be for the purposes, and in the amounts, specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), and of which, in addition to amounts otherwise available, $3,000,000 shall be for construction and facilities improvements at the Beltsville Agricultural Research Center.] *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–1401–0–1–352	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Building and facilities projects	46	109	72
0900 Total new obligations, unexpired accounts (object class 32.0)	46	109	72
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	122	128	80
1001 Discretionary unobligated balance brought fwd, Oct 1	122	.....	.....
1021 Recoveries of prior year unpaid obligations	9	.....	.....
1070 Unobligated balance (total)	131	128	80
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	43	61	.....
1930 Total budgetary resources available	174	189	80
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	128	80	8
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	780	643	596
3010 New obligations, unexpired accounts	46	109	72
3020 Outlays (gross)	-174	-156	-146
3040 Recoveries of prior year unpaid obligations, unexpired	-9	.....	.....
3050 Unpaid obligations, end of year	643	596	522
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	780	643	596
3200 Obligated balance, end of year	643	596	522
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	43	61	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	.....	30	.....
4011 Outlays from discretionary balances	174	126	146
4020 Outlays, gross (total)	174	156	146
4180 Budget authority, net (total)	43	61	.....
4190 Outlays, net (total)	174	156	146

The Buildings and Facilities account provides funds for the acquisition of land, construction, repair, improvement, extension, alteration, and purchase of fixed equipment or facilities of or used by the Agricultural Research Service (ARS).

The Agency operates an extensive network of federally-owned research facilities strategically located throughout the United States, reflective of the wide geographic diversity and site specificity of agricultural production and distinct climatic and agroecosystem zones. Its laboratories and facilities have a capitalization value of nearly $4 billion. Many of these laboratories/facilities have outlived their functional lifespan, and are badly in need of major repairs, renovation or replacement. In 2012, ARS completed an extensive review of its laboratory portfolio and developed a plan for future capital investments. The report, known as the "Capital Investment Strategy" (CIS), highlighted ARS' aging infrastructure. ARS has updated its 2012

BUILDINGS AND FACILITIES—Continued

CIS to identify its highest priority facilities in need of modernization or replacement. The 2027 Budget does not include funding for this program.

Trust Funds

MISCELLANEOUS CONTRIBUTED FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–8214–0–7–352	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Deposits of Miscellaneous Contributed Funds, Science and Education Administration	13	13	13
2000 Total: Balances and receipts	13	13	13
Appropriations:			
Current law:			
2101 Miscellaneous Contributed Funds	-13	-13	-13
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 012–8214–0–7–352	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Miscellaneous contributed funds	16	16	16
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	36	33	30
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	13	13	13
1930 Total budgetary resources available	49	46	43
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	33	30	27
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	4
3010 New obligations, unexpired accounts	16	16	16
3020 Outlays (gross)	-16	-13	-11
3050 Unpaid obligations, end of year	1	4	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	4
3200 Obligated balance, end of year	1	4	9
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	13	13	13
Outlays, gross:			
4100 Outlays from new mandatory authority	2	2	2
4101 Outlays from mandatory balances	14	11	9
4110 Outlays, gross (total)	16	13	11
4180 Budget authority, net (total)	13	13	13
4190 Outlays, net (total)	16	13	11

Miscellaneous contributed funds received from States, local organizations, individuals, and others are available for work under cooperative agreements on research activities.

Object Classification (in millions of dollars)

Identification code 012–8214–0–7–352	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	3	3	3
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	5	5	5
12.1 Civilian personnel benefits	1	1	1
25.2 Other services from non-Federal sources	4	4	4
25.5 Research and development contracts	2	2	2
26.0 Supplies and materials	2	2	2
41.0 Grants, subsidies, and contributions	2	2	2
99.9 Total new obligations, unexpired accounts	16	16	16

Employment Summary

Identification code 012–8214–0–7–352	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	37	37	37

NATIONAL INSTITUTE OF FOOD AND AGRICULTURE

Federal Funds

NATIONAL INSTITUTE OF FOOD AND AGRICULTURE

For payments to agricultural experiment stations, for cooperative forestry and other research, for facilities, for payments to States, the District of Columbia, Puerto Rico, Guam, the Virgin Islands, Micronesia, the Northern Marianas, and American Samoa for cooperative extension activities for research, education, and extension grant programs, including necessary administrative expenses, and for other expenses, $1,022,004,000: Provided, That $546,877,350, to remain available until expended, shall be for research grants for 1994 institutions, education grants for 1890 institutions, the agriculture and food research initiative, veterinary medicine loan repayment, grants management systems, Hispanic serving institutions education grants, tribal colleges education equity grants, scholarships at 1890 institutions, extension services at 1994 institutions, facility improvements at 1890 institutions, the new beginning for Tribal students program, and centers of excellence 1890 institutions: Provided further, That each institution eligible to receive funds under the Evans-Allen program shall receive not less than $1,000,000: Provided further, That $5,000,000, to remain available until September 30, 2028, shall be for providing grants for food and agricultural sciences for Alaska Native- and Native Hawaiian-Serving Institutions, or consortia of eligible institutions regardless of geographic locations: Provided further, That $2,000,000, to remain available until September 30, 2028, shall be for providing grants for food and agricultural sciences for Insular Areas: Provided further, That funds for education grants for 1890 institutions shall be made available to institutions eligible to receive funds under 7 U.S.C. 3221 and 3222: Provided further, That institutions eligible to receive funds under 7 U.S.C. 3221 for cooperative extension shall each receive not less than $1,000,000: Provided further, That funds for cooperative extension under sections 3(b) and (c) of the Smith-Lever Act (7 U.S.C. 343(b) and (c)) and section 208(c) of Public Law 93–471 shall be available for retirement and employees' compensation costs for extension agents: Provided further, That $8,000,000, to remain available until September 30, 2028, is available for the Food and Agriculture Defense Initiative: Provided further, That $3,000,000, to remain available until September 30, 2028, is available for Enhancing Agriculture Opportunities for Military Veterans.

NATIVE AMERICAN INSTITUTIONS ENDOWMENT FUND

For the Native American Institutions Endowment Fund authorized by Public Law 103–382 (7 U.S.C. 301 note), $11,880,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 012–0520–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Cooperative Forestry Research			20
0003 Payments to 1890 Colleges and Tuskegee University and West Virginia			50
0004 Special and Other Grants			32
0005 Agriculture Food and Research Initiative			427
0006 Veterinary Services Grant Program			4
0007 Federal Administration			25
0008 Higher Education			72
0009 Continuing Animal Health and Disease Research Program			4
0010 Veterinary Medical Loan Repayment			10
0012 Research Grants for 1994 Institutions			5
0013 Farm Business Management and Benchmarking			2
0014 Food Animal Residue Avoidance Database (FARAD) Program			2
0017 Smith-Lever Act 3(b) and 3(c)			175
0018 Youth at Risk			8
0019 Expanded Food and Nutrition Education Program (EFNEP)			48
0020 Farm Safety			5
0021 Federally Recognized Tribes Extension Program			4
0022 1890's Extension			62
0025 1890 Facilities (section 1447)			20
0026 Extension Services to 1994 Institutions			11
0027 Rural Health and Safety Education			4

0028	Risk Management Education			9
0029	New Technologies for Ag. Extension			2
0031	Beginning Farmers and Ranchers Program			24
0032	Food Safety Outreach Program			7
0033	Gus Schumacher Nutrition Incentive Program			53
0035	Farmer Stress Assistance Network			10
0038	Homeland Security			8
0039	Scholarships for Students at 1890 Institutions			10
0041	Specialty Crop Research Initiative			165
0044	Organic Research and Extension Initiative			47
0046	Ag in the Classroom			1
0047	Research Facilities Act			118
0048	Agricultural Genome to Phenome Initiative			2
0049	Urban Indoor and Other Emerging Ag			2
0799	Total direct obligations			1,448
0801	Reimbursable program activity			20
0809	Reimbursable program activities, subtotal			20
0900	Total new obligations, unexpired accounts			1,468
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation			1,034
1134	Appropriations precluded from obligation			-12
1160	Appropriation, discretionary (total)			1,022
	Appropriations, mandatory:			
1221	Appropriations transferred from other acct [012–4085]			10
1222	Exercised borrowing authority transferred from other accounts [012–4336]			433
1230	Appropriations and/or unobligated balance of appropriations permanently reduced			-25
1260	Appropriations, mandatory (total)			418
	Spending authority from offsetting collections, discretionary:			
1700	Collected			20
	Spending authority from offsetting collections, mandatory:			
1800	Collected			8
1900	Budget authority (total)			1,468
1930	Total budgetary resources available			1,468
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			1,468
3020	Outlays (gross)			-187
3050	Unpaid obligations, end of year			1,281
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			1,281
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			1,042
	Outlays, gross:			
4010	Outlays from new discretionary authority			196
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources			-20
	Mandatory:			
4090	Budget authority, gross			426
	Outlays, gross:			
4100	Outlays from new mandatory authority			-9
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources			-8
4180	Budget authority, net (total)			1,440
4190	Outlays, net (total)			159

The National Institute of Food and Agriculture (NIFA) participates in a nationwide system of agricultural research, education, and extension program planning and coordination between State and Tribal institutions and the U.S. Department of Agriculture. It assists in maintaining cooperation among the State and Tribal institutions, and between the State and Tribal institutions and their federal research partners. The agency administers grants and payments to State and Tribal institutions to leverage State and local funding for agricultural research, extension, and higher education.

As the federal partner of the Cooperative Extension System (CES), NIFA seeks to address public needs by developing methods that address national priorities, administers grants and payments to State and Tribal institutions, and provides program leadership. The agency supports both the universities and local CES offices, so that agricultural research and education can be disseminated beyond the walls of laboratories and classrooms directly to the regional and county level. With strong linkages with both public and private external groups, extension agents help farmers grow crops, homeowners plan and maintain their homes, and youth learn skills to become tomorrow's leaders. In addition to the Extension professionals in nearly all the Nation's 3,144 counties and county equivalents, thousands of paraprofessionals, and nearly 3 million volunteers support this partnership and magnify its impact. Strong linkages with both public and private external groups further the Extension system's strength and vitality.

In 2027, NIFA will invest $20 million into the McIntire-Stennis Research Program, the only formula fund that is directed exclusively to support forestry, range, and the forest products industry, and programs in the 1890s and 1862s LGUs and non-land-grant colleges of forestry. These funds will implement research for improved management and full utilization of forestry resources to support the creation of jobs, boost rural economies, and invigorate the forestry products industry. Research will focus on 1) increasing the volume of forest products including timber, lumber, and paper, 2) reducing threats (e.g. wildfires and pests), 3) protecting the nation's watersheds and water supply, 4) expanding and developing domestic markets (e.g. construction, bioenergy), and 5) training the next generation of forestry experts to ensure continued success.

All universities conduct research and teaching, but the nation's 112 land-grant colleges and universities have a third and critical mission for extension outreach. Extension programs emphasize through land-grant colleges and universities, the distribution of research and education discoveries and knowledge directly to the people to create positive change and provide solutions to contemporary problems. In support of Extension capacity programs for increasing services NIFA will invest $237 million to support educational services and initiatives and expertise in areas such as agriculture, family and consumer sciences, food safety, nutrition, youth and community development. NIFA will invest $243 million into research, Extension, teaching, and facilities programs at the 1890 Land-grant Institutions; research, education and Extension grants for Tribal colleges (including the Federally Recognized Tribes Extension Program) and Hispanic-serving institutions; education grants for Alaska Native-serving, Native Hawaiian-serving institutions; New Beginning for Tribal Students; Centers of Excellence at 1890 Institutions; and grants for Insular Areas.

In 2027, NIFA will invest $48 million in the Expanded Food and Nutrition Education Program (EFNEP). EFNEP is the Nation's first nutrition education program for low-income families, intended to improve the food and physical activity behaviors of families and youth through community-based, hands-on education. Supporting participants efforts toward self-sufficiency, nutritional health, and well-being with the support of 76 LGUs, CES representatives, and through engagement that adopts findings from multi-state research and work with federal partners and other stakeholders sharing best practices.

In 2027, NIFA will invest $419 million through AFRI programs. Focused investments will be made in the three major complementary components of AFRI: 1) Strengthening Agricultural Systems, 2) Foundational and Applied Science, and 3) Education and Workforce Development. These investments will allow sustained foundational efforts on supply chain efficiency and profitability of agricultural systems, enhanced focus in promising new areas of agricultural science such as robotics, sensors, and application of artificial intelligence (AI). Advance the convergence of agricultural and food sciences with engineering, social sciences, technology, and computational sciences, and advanced manufacturing to generate new markets, lifelong education opportunities, and consequently new high-skill jobs for the AI savvy workforce. Investments further seek to address the projected shortfalls in availability of a qualified scientific workforce in food and agriculture in the United States, especially in rural communities solidifying U.S. global leadership in bioeconomy development. With sustained support for predoctoral, postdoctoral fellowships, experiential learning, Science, Technology, Engineering, and Math (STEM) education.

NATIONAL INSTITUTE OF FOOD AND AGRICULTURE—Continued

Native American Institutions Endowment Fund.—The 2027 Budget includes $11.9 million, for an endowment for the 1994 Land-grant Institutions (the legislatively eligible Tribally controlled colleges) to strengthen the infrastructure of these institutions and develop Indian expertise for the food and agricultural sciences and businesses and their own communities. At the termination of each fiscal year, the Secretary withdraws the income from the endowment fund for the fiscal year, and after adjusting for the cost of administering the fund, distributes the adjusted income on a formula basis to the 1994 Land-grant Institutions. An estimated $9.8 million in interest earned in 2026 will be available to the program in 2027.

Beginning Farmer and Rancher Development Program.—This mandatory program provides funding to support the nations beginning farmers and ranchers by making competitive grants to new and established local and regional training, education, outreach, and technical assistance initiatives. Section 12301 of the 2018 Farm Bill (Pub. L. 115–334) amended Section 2501 of the Food, Agriculture, Conservation, and Trade Act of 1990 (7 U.S.C. 2279) and authorized $25 million for 2023 to be made available for each year thereafter to carry out the program.

Agriculture Risk Management Education Program.—This mandatory program provides funding for educating and providing technical assistance to agricultural producers on a full range of farm viability and risk management activities. These activities include futures, options, agricultural trade options, crop insurance, business planning, enterprise analysis, transfer and succession planning, management coaching, market assessment, cash flow analysis, cash forward contracting, debt reduction, production diversification, farm resources risk reduction, farm financial benchmarking, conservation activities, and other appropriate risk management strategies. Section 524(a) of the Federal Crop Insurance Act (7 U.S.C. 1524(a)), as amended by Section 133 of the Agricultural Risk Protection Act of 2000 and Section 11125 of the 2018 Farm Bill (Pub. L. 115–334), authorize $10 million be made available annually, to carry out the program.

Gus Schumacher Nutrition Incentive Program.—This mandatory program provides funding for projects that aim to increase the purchase of fruits and vegetables among consumers participating in the Supplemental Nutrition Assistance Program (SNAP) by providing incentives at the point of purchase. Section 4205 of the 2018 Farm Bill (Pub. L. 115–334), which amended Section 4405 of the Food, Conservation, and Energy Act of 2008 (7 U.S.C. 7517), authorized $56 million for 2023 and each year thereafter to be made available to carry out the program.

Organic Agriculture Research and Extension Initiative.—The mandatory program provides funding for competitive grants to support research, education, and extension activities regarding organically grown and processed agricultural commodities and their economic impact on producers, processors, and rural communities. Section 7210 of the 2018 Farm Bill (Pub. L. 115–334) amended Section 1672B of the FACT Act (7 U.S.C. 5925b) authorized $50 million for 2023 and each year thereafter to be made available to carry out the program.

Specialty Crop Research Initiative.—This mandatory program provides funding for competitive grants to solve critical industry issues through research and extension activities. Specialty crops are defined as fruits and vegetables, tree nuts, dried fruits, and horticulture and nursery crops including floriculture. SCRI will give priority to projects that are multistate, multi-institutional, or trans-disciplinary; and including explicit mechanisms to communicate results to producers and the public. Section 7305 of the 2018 Farm Bill (Pub. L. 115–334) reauthorized and amended Section 412 of AREERA of 1998 (7 U.S.C. 7632), further amended by Section 10604 of An Act to Provide for Reconciliation Pursuant to Title II of H. Con. Res. 14 (Pub. L. 119–21), an enacted amount of $175 million is authorized for 2026 and each year thereafter.

Urban, Indoor, and Other Emerging Agricultural Production Research, Education, and Extension Initiative.—The purpose of this mandatory program is to, in consultation with the Urban Agriculture and Innovation Production Advisory Committee, make competitive grants to support research, education, and extension activities that facilitate the development of production, harvesting, transportation, aggregation, packaging, distribution, and markets. Section 7212 of the 2018 Farm Bill (Pub. L. 115–334) authorized and amended Section 1672 of the FACT Act (Pub. L. 101–624) to add 7 U.S.C. 5925g, further amended by Section 10604 of An Act to Provide for Reconciliation Pursuant to Title II of H. Con. Res.14 (Pub. L 119–21), an enacted amount of $2 million is authorized for each fiscal year 2024 through 2031.

Research Facilities Act.—The purpose of this program is to support competitive grants for college, university, or nonprofit institutions that have a facility supportive of research in food and agricultural sciences to assist with costs related to construction, purchasing, updating, renovating, or modifying agricultural research buildings. In addition to authorization for discretionary funds, Section 10604(f) of An Act to Provide for Reconciliation Pursuant to Title II of H. Con. Res. 14 (Pub. L. 119–21) authorized $125 million to be made annually, to carry out the program.

Emergency Citrus Disease Research and Extension Program.—The purpose of this mandatory program is to support competitive projects that combat citrus diseases and pests, both domestic and invasive, through scientific research and extension activities, technical assistance, and development activities. Section 12605 of the 2018 Farm Bill (Pub. L. 115–334) established the Citrus Trust Fund to carry out the Emergency Citrus Disease Research and Extension (ECDRE) program in Section 412 of AREERA (7 U.S.C. 7632). Section 10607 of An Act to Provide for Reconciliation Pursuant to Title II of H. Con. Res. 14 (Pub. L. 119–21) extended the authorized $25 million, providing an enacted amount for each fiscal year 2019 through 2031.

Reimbursable Program.—Funds support basic and applied agriculture research and activities performed for other USDA, Federal, and non-Federal agencies.

Object Classification (in millions of dollars)

Identification code 012–0520–0–1–999		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent			38
12.1	Civilian personnel benefits			14
21.0	Travel and transportation of persons			1
23.1	Rental payments to GSA			1
23.3	Communications, utilities, and miscellaneous charges			1
25.1	Advisory and assistance services			4
25.2	Other services from non-Federal sources			27
25.3	Other goods and services from Federal sources			3
25.5	Research and development contracts			2
41.0	Grants, subsidies, and contributions			1,357
99.0	Direct obligations			1,448
99.0	Reimbursable obligations			20
99.9	Total new obligations, unexpired accounts			1,468

Employment Summary

Identification code 012–0520–0–1–999		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment			338

INTEGRATED ACTIVITIES

▌For the integrated research, education, and extension grants programs, including necessary administrative expenses, $40,100,000, which shall be for the purposes, in the amounts, and for the periods of availability specified in the table titled "National Institute of Food and Agriculture, Integrated Activities" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), of which $8,000,000 shall remain available until September 30, 2027: *Provided,* That notwithstanding any other provision of law, indirect costs shall not be charged against any Extension Implementation Program Area grant awarded under the Crop Protection/Pest Management Program (7 U.S.C. 7626).▐ *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–1502–0–1–352		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0050	Crop Protection/Pest Management	21	21	
0061	International Science Education		1	
0070	Methyl bromide transition program	2	1	
0071	Homeland Security (Food and Agriculture Defense Initiative)	7	8	
0080	Urban, Indoor, and Other Emerging Agricultural Production Research, Education, and Extension Initiative	2	2	
0084	Inst. For Rural Partnership (VT)		1	
0086	Specialty Crop Research Initiative	4	241	
0087	Regional Rural development centers	3	3	
0088	Organic transition	8	8	
0089	Organic Research and Extension Initiative	2	94	
0900	Total new obligations, unexpired accounts	49	380	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	121	1
1001	Discretionary unobligated balance brought fwd, Oct 1	1	2	
1021	Recoveries of prior year unpaid obligations	2		
1070	Unobligated balance (total)	4	121	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	41	40	
	Appropriations, mandatory:			
1222	Exercised borrowing authority transferred from other accounts [012–4336]	132	227	
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-7	-7	
1260	Appropriations, mandatory (total)	125	220	
1900	Budget authority (total)	166	260	
1930	Total budgetary resources available	170	381	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	121	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	456	345	606
3010	New obligations, unexpired accounts	49	380	
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-156	-119	-177
3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3041	Recoveries of prior year unpaid obligations, expired	-3		
3050	Unpaid obligations, end of year	345	606	429
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	456	345	606
3200	Obligated balance, end of year	345	606	429
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	41	40	
	Outlays, gross:			
4010	Outlays from new discretionary authority	2	2	
4011	Outlays from discretionary balances	38	30	47
4020	Outlays, gross (total)	40	32	47
	Mandatory:			
4090	Budget authority, gross	125	220	
	Outlays, gross:			
4100	Outlays from new mandatory authority	3	7	
4101	Outlays from mandatory balances	113	80	130
4110	Outlays, gross (total)	116	87	130
4180	Budget authority, net (total)	166	260	
4190	Outlays, net (total)	156	119	177

Programs previously funded under this account are proposed under a consolidated National Institute of Food and Agriculture account.

Object Classification (in millions of dollars)

Identification code 012–1502–0–1–352		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	4	2	
12.1	Civilian personnel benefits	1	1	
25.2	Other services from non-Federal sources	4	5	
41.0	Grants, subsidies, and contributions	40	372	
99.9	Total new obligations, unexpired accounts	49	380	

Employment Summary

Identification code 012–1502–0–1–352		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	22	17	

Biomass Research and Development

Program and Financing (in millions of dollars)

Identification code 012–1003–0–1–271		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Biomass research and development		4	
0900	Total new obligations, unexpired accounts (object class 41.0)		4	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	4	
1930	Total budgetary resources available	4	4	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			4
3010	New obligations, unexpired accounts		4	
3020	Outlays (gross)			-1
3050	Unpaid obligations, end of year		4	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			4
3200	Obligated balance, end of year		4	3
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances			1
4180	Budget authority, net (total)			
4190	Outlays, net (total)			1

Biomass Research and Development is authorized by the Biomass Research and Development Act of 2000. The program provides competitive grants for research, development, and demonstration to encourage innovation and development related to biomass, and improved commercialization of biobased products and energy. USDA and the Department of Energy jointly administer the program. In 2027, there has been no additional mandatory funding authorized for the program.

Research and Education Activities

[For payments to agricultural experiment stations, for cooperative forestry and other research, for facilities, and for other expenses, $1,075,810,000, which shall be for the purposes, in the amounts, and for the periods of availability specified in the table titled "National Institute of Food and Agriculture, Research and Education Activities" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), of which $551,060,000 shall remain available until expended and of which $7,000,000 shall remain available until September 30, 2027: *Provided,* That of the amounts provided under this heading, $13,560,000 shall be for the purposes, and in the amounts, specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), to remain available until expended, which shall not be subject to section 6(c) and section 6(d) of the Research Facilities Act (7 U.S.C. 390d): *Provided further,* That each institution eligible to receive funds under the Evans-Allen program receives no less than $1,000,000: *Provided further,* That funds for education grants for Alaska Native and Native Hawaiian-serving institutions be made available to individual eligible institutions or consortia of eligible institutions with funds awarded equally to each of the States of Alaska and Hawaii: *Provided further,* That funds for education grants for 1890 institutions shall be made available to institutions eligible to receive funds under 7 U.S.C. 3221 and 3222: *Provided further,* That not more than 5 percent of the amounts made available by this or any other Act to carry out the Agriculture and Food Research Initiative under 7 U.S.C. 3157 may be retained by the Secretary

RESEARCH AND EDUCATION ACTIVITIES—Continued

of Agriculture to pay administrative costs incurred by the Secretary in carrying out that authority.❱

NATIVE AMERICAN INSTITUTIONS ENDOWMENT FUND

❰For the Native American Institutions Endowment Fund authorized by Public Law 103–382 (7 U.S.C. 301 note), $11,880,000, to remain available until expended.❱ *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–1500–0–1–352	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	61	64	64
0198 Portion derived from general fund of the US Treasury	.....	.....	.....
0199 Balance, start of year	61	64	64
Receipts:			
Current law:			
1140 Earnings on Investments, Native American Institutions Endowment Fund	10	10	8
2000 Total: Balances and receipts	71	74	72
Appropriations:			
Current law:			
2101 Research and Education Activities	-7	-10	-10
5099 Balance, end of year	64	64	62

Program and Financing (in millions of dollars)

Identification code 012–1500–0–1–352	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payments under the Hatch Act	265	265	.....
0002 Cooperative forestry research	38	38	.....
0003 Payments to 1890 colleges and Tuskegee Univ. and West Virginia State University	89	89	.....
0004 Special Grants	85	95	.....
0005 Agriculture and Food Research Initiative	217	919	.....
0006 Animal health and disease research	4	3	.....
0007 Federal Administration	19	17	.....
0008 Higher education	35	252	.....
0009 Native American Institutions Endowment Fund	8	10	10
0012 Veterinary Medical Services Act	11	24	.....
0013 Veterinary Services Grant Program	4	4	.....
0015 Sun Grant Program	3	3	.....
0016 Farm Business Management and Benchmarking	2	2	.....
0021 Alfalfa Seed and Alfalfa Forage Systems	4	4	.....
0022 Capacity Building for Non-Land Grant Colleges of Agriculture	.....	12	.....
0023 Agricultural Genome to Phenome Initiative	2	2	.....
0025 Research Facilities Act	1	139	.....
0799 Total direct obligations	787	1,878	10
0801 Research and Education Activities (Reimbursable)	18	16	.....
0900 Total new obligations, unexpired accounts	805	1,894	10
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	356	631	.....
1001 Discretionary unobligated balance brought fwd, Oct 1	356	.....	.....
1021 Recoveries of prior year unpaid obligations	26	.....	.....
1070 Unobligated balance (total)	382	631	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,088	1,088	.....
1101 Appropriation (Native American Endowment Interest)	7	10	10
1131 Unobligated balance of appropriations permanently reduced	-37	-22	.....
1134 Appropriations precluded from obligation	-12	-12	.....
1160 Appropriation, discretionary (total)	1,046	1,064	10
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012–4336]	.....	185	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	8	6	.....
1701 Change in uncollected payments, Federal sources	-3	.....	.....
1750 Spending auth from offsetting collections, disc (total)	5	6	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected	4	8	.....
1900 Budget authority (total)	1,055	1,263	10
1930 Total budgetary resources available	1,437	1,894	10
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	631	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,629	2,203	2,961
3010 New obligations, unexpired accounts	805	1,894	10
3020 Outlays (gross)	-1,195	-1,136	-1,124
3040 Recoveries of prior year unpaid obligations, unexpired	-26	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-10	.....	.....
3050 Unpaid obligations, end of year	2,203	2,961	1,847
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-51	-36	-36
3070 Change in uncollected pymts, Fed sources, unexpired	3	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	12	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-36	-36	-36
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,578	2,167	2,925
3200 Obligated balance, end of year	2,167	2,925	1,811
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,051	1,070	10
Outlays, gross:			
4010 Outlays from new discretionary authority	150	203	2
4011 Outlays from discretionary balances	1,002	922	1,102
4020 Outlays, gross (total)	1,152	1,125	1,104
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-20	-6	.....
4040 Offsets against gross budget authority and outlays (total)	-20	-6	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	3	.....	.....
4052 Offsetting collections credited to expired accounts	12	.....	.....
4060 Additional offsets against budget authority only (total)	15	.....	.....
4070 Budget authority, net (discretionary)	1,046	1,064	10
4080 Outlays, net (discretionary)	1,132	1,119	1,104
Mandatory:			
4090 Budget authority, gross	4	193	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	1	.....
4101 Outlays from mandatory balances	43	10	20
4110 Outlays, gross (total)	43	11	20
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-4	-8	.....
4180 Budget authority, net (total)	1,046	1,249	10
4190 Outlays, net (total)	1,171	1,122	1,124
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	285	295	307
5001 Total investments, EOY: Federal securities: Par value	295	307	319
5096 Unexpired unavailable balance, SOY: Appropriations	238	250	262
5098 Unexpired unavailable balance, EOY: Appropriations	250	262	262

Programs previously funded under this account are proposed under a consolidated National Institute of Food and Agriculture account.

Object Classification (in millions of dollars)

Identification code 012–1500–0–1–352	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	16	17	.....
12.1 Civilian personnel benefits	13	14	.....
23.1 Rental payments to GSA	1	1	.....
25.1 Advisory and assistance services	2	2	.....
25.2 Other services from non-Federal sources	31	31	.....
25.3 Other goods and services from Federal sources	2	3	.....
25.5 Research and development contracts	1	2	.....
41.0 Grants, subsidies, and contributions	721	1,808	10
99.0 Direct obligations	787	1,878	10
99.0 Reimbursable obligations	18	16	.....
99.9 Total new obligations, unexpired accounts	805	1,894	10

Employment Summary

Identification code 012–1500–0–1–352	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	242	207	.....

Extension Activities

[For payments to States, the District of Columbia, Puerto Rico, Guam, the Virgin Islands, Micronesia, the Northern Marianas, and American Samoa, $561,100,000 which shall be for the purposes, in the amounts, and for the periods of availability specified in the table titled "National Institute of Food and Agriculture, Extension Activities" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), of which $33,500,000 shall remain available until expended: *Provided,* That institutions eligible to receive funds under 7 U.S.C. 3221 for cooperative extension receive no less than $1,000,000: *Provided further,* That funds for cooperative extension under sections 3(b) and (c) of the Smith-Lever Act (7 U.S.C. 343(b) and (c)) and section 208(c) of Public Law 93–471 shall be available for retirement and employees' compensation costs for extension agents.**]** *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–0502–0–1–352	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Smith-Lever Act, 3(b) and 3(c)	325	325	.....
0002 Youth at risk	8	8	.....
0004 Expanded food and nutrition education program (EFNEP)	70	70	.....
0006 Farm Safety and Youth Farm Safety	5	5	.....
0009 Federally Recognized Tribes Extension Program	4	4	.....
0013 Payments to 1890 colleges and Tuskegee Univ. and West Virginia State University	72	72	.....
0015 Renewable resources extension act	4	4	.....
0016 Federal administration	7	7	.....
0019 1890 facilities (section 1447)	22	21	.....
0022 1994 institutions activities	4	20	.....
0024 Rural health and safety education	4	3	.....
0026 Risk management education	9	9	.....
0027 New technologies for ag. extension	2	2	.....
0030 Food Animal Residue Avoidance Database	2	2	.....
0031 Beginning Farmers and Ranchers Program	2	47	.....
0032 Food Safety Outreach Program	10	10	.....
0034 Enhancing Agricultural Opportunities for Military Veterans	3	3	.....
0035 Food and Ag Service Learning	1	1	.....
0036 Farm Stress Assistance Network	10	13	.....
0037 The Gus Schumacher Nutrition Incentive Program	53	53	.....
0038 Women and Minorities in STEM	2	2	.....
0040 Assistive Technology	.....	8	.....
0799 Total direct obligations	619	689	.....
0801 Extension Activities (Reimbursable)	52	48	.....
0900 Total new obligations, unexpired accounts	671	737	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	13	37	.....
1001 Discretionary unobligated balance brought fwd, Oct 1	11	.....	.....
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1070 Unobligated balance (total)	15	37	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	562	561	.....
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [012–4085]	10	10	.....
1222 Exercised borrowing authority transferred from other accounts [012–4336]	81	89	.....
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-5	-5	.....
1260 Appropriations, mandatory (total)	86	94	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	16	45	.....
1701 Change in uncollected payments, Federal sources	30	.....	.....
1750 Spending auth from offsetting collections, disc (total)	46	45	.....
1900 Budget authority (total)	694	700	.....
1930 Total budgetary resources available	709	737	.....
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	37	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,346	1,300	1,265
3010 New obligations, unexpired accounts	671	737	.....
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-709	-772	-661
3040 Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-7	.....	.....
3050 Unpaid obligations, end of year	1,300	1,265	604
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-128	-133	-133
3070 Change in uncollected pymts, Fed sources, unexpired	-30	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	25	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-133	-133	-133
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,218	1,167	1,132
3200 Obligated balance, end of year	1,167	1,132	471
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	608	606	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	113	157	.....
4011 Outlays from discretionary balances	490	548	548
4020 Outlays, gross (total)	603	705	548
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-40	-45	.....
4033 Non-Federal sources	-1	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-41	-45	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-30	.....	.....
4052 Offsetting collections credited to expired accounts	25	.....	.....
4060 Additional offsets against budget authority only (total)	-5	.....	.....
4070 Budget authority, net (discretionary)	562	561	.....
4080 Outlays, net (discretionary)	562	660	548
Mandatory:			
4090 Budget authority, gross	86	94	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	6	7	.....
4101 Outlays from mandatory balances	100	60	113
4110 Outlays, gross (total)	106	67	113
4180 Budget authority, net (total)	648	655	.....
4190 Outlays, net (total)	668	727	661

Programs previously funded under this account are proposed under a consolidated National Institute of Food and Agriculture account.

Object Classification (in millions of dollars)

Identification code 012–0502–0–1–352	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	25	16	.....
12.1 Civilian personnel benefits	2	2	.....
25.2 Other services from non-Federal sources	3	3	.....
41.0 Grants, subsidies, and contributions	589	668	.....
99.0 Direct obligations	619	689	.....
99.0 Reimbursable obligations	52	48	.....
99.9 Total new obligations, unexpired accounts	671	737	.....

Employment Summary

Identification code 012–0502–0–1–352	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	133	113	.....

Trust Funds

EMERGENCY CITRUS DISEASE RESEARCH AND DEVELOPMENT TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–8559–0–7–352	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 Payment from Commodity Credit Corporation Fund, Emergency Citrus Disease Research and Development Trust Fund	25	25	25
2000 Total: Balances and receipts	25	25	25
Appropriations:			
Current law:			
2101 Emergency Citrus Disease Research and Development Trust Fund	-25	-25	-25
2132 Emergency Citrus Disease Research and Development Trust Fund			1
2199 Total current law appropriations	-25	-25	-24
2999 Total appropriations	-25	-25	-24
5099 Balance, end of year			1

Program and Financing (in millions of dollars)

Identification code 012–8559–0–7–352	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Emergency Citrus Disease Research and Extension	26	52	24
0900 Total new obligations, unexpired accounts (object class 41.0)	26	52	24
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	28	27	
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	25	25	25
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced			-1
1260 Appropriations, mandatory (total)	25	25	24
1930 Total budgetary resources available	53	52	24
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	27		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	52	56	82
3010 New obligations, unexpired accounts	26	52	24
3020 Outlays (gross)	-22	-26	-42
3050 Unpaid obligations, end of year	56	82	64
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	52	56	82
3200 Obligated balance, end of year	56	82	64
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	25	25	24
Outlays, gross:			
4100 Outlays from new mandatory authority		1	
4101 Outlays from mandatory balances	22	25	42
4110 Outlays, gross (total)	22	26	42
4180 Budget authority, net (total)	25	25	24
4190 Outlays, net (total)	22	26	42

ANIMAL AND PLANT HEALTH INSPECTION SERVICE

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Animal and Plant Health Inspection Service, including up to $30,000 for representation allowances and for expenses pursuant to the Foreign Service Act of 1980 (22 U.S.C. 4085), ⟦$1,157,534,000⟧ *$1,147,006,000* which shall be for the purposes, in the amounts, and for the periods of availability specified in the table titled "Animal and Plant Health Inspection Service" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), of which ⟦$594,551,000⟧ *$589,032,000* shall remain available until expended, ⟦of which $11,384,000 shall be for the purposes, and in the amounts, specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), to remain available until expended, and⟧ of which $8,500,000 shall remain available until September 30, ⟦2027⟧ *2028*: *Provided,* That no funds shall be used to formulate or administer a brucellosis eradication program for the current fiscal year that does not require minimum matching by the States of at least 40 percent: *Provided further,* That this appropriation shall be available for the purchase, replacement, operation, and maintenance of aircraft: *Provided further,* That in addition, in emergencies which threaten any segment of the agricultural production industry of the United States, the Secretary may transfer from other appropriations or funds available to the agencies or corporations of the Department such sums as may be deemed necessary, to be available only in such emergencies for the arrest and eradication of contagious or infectious disease or pests of animals, poultry, or plants, and for expenses in accordance with sections 10411 and 10417 of the Animal Health Protection Act (7 U.S.C. 8310 and 8316) and sections 431 and 442 of the Plant Protection Act (7 U.S.C. 7751 and 7772), and any unexpended balances of funds transferred for such emergency purposes in the preceding fiscal year shall be merged with such transferred amounts: *Provided further,* That the Secretary must notify the Committees on Appropriations about any transfer of funds in the preceding proviso within 15 days after such transfer being made: *Provided further,* That appropriations hereunder shall be available pursuant to law (7 U.S.C. 2250) for the repair and alteration of leased buildings and improvements, but unless otherwise provided the cost of altering any one building during the fiscal year shall not exceed 10 percent of the current replacement value of the building.

In fiscal year ⟦2026⟧ *2027*, the agency is authorized to collect fees to cover the total costs of providing technical assistance, goods, or services requested by States, other political subdivisions, domestic and international organizations, foreign governments, or individuals, provided that such fees are structured such that any entity's liability for such fees is reasonably based on the technical assistance, goods, or services provided to the entity by the agency, and such fees shall be reimbursed to this account, to remain available until expended, without further appropriation, for providing such assistance, goods, or services. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–1600–0–1–352	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	47	54	62
Receipts:			
Current law:			
1110 1990 Food, Agricultural Quarantine Inspection Fees	1,027	1,081	1,105
2000 Total: Balances and receipts	1,074	1,135	1,167
Appropriations:			
Current law:			
2101 Salaries and Expenses	-1,027	-1,081	-1,105
2103 Salaries and Expenses	-47	-54	-62
2132 Salaries and Expenses	54	62	63
2199 Total current law appropriations	-1,020	-1,073	-1,104
2999 Total appropriations	-1,020	-1,073	-1,104
5099 Balance, end of year	54	62	63

Program and Financing (in millions of dollars)

Identification code 012–1600–0–1–352	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Animal Health	377	407	400
0002 Plant Health	366	404	403
0003 Wildlife Services	148	151	151
0004 Regulatory Management	37	38	38
0005 Emergency Management	42	49	50
0006 Safe Trade and International Technical Assistance	44	44	44
0007 Animal Welfare	39	41	41
0008 Agency-Wide Programs	49	51	49
0009 Emergency Program Funding	1,101	1,700	172
0010 Agricultural Quarantine Inspection User Fees	276	351	331
0011 Congressionally Directed Spending		7	4
0012 Cogongrass - GP 775		2	
0014 2018 Farm Bill, Section 7721	71	90	85
0015 2018 Farm Bill, Section 12101	30	120	120

0016	2018 Farm Bill, Section 2408	.....	8	8
0017	American Rescue Plan Act	3	.....	.....
0100	Total direct program	2,583	3,463	1,896
0799	Total direct obligations	2,583	3,463	1,896
0801	Salaries and Expenses (Reimbursable)	309	298	298
0900	Total new obligations, unexpired accounts	2,892	3,761	2,194
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,762	2,275	1,085
1001	Discretionary unobligated balance brought fwd, Oct 1	1,506	.....	.....
1010	Unobligated balance transfer to other accts [070–0530]	-200	-243	-258
1011	Unobligated balance transfer from other acct [012–0115]	558	.....	.....
1011	Unobligated balance transfer from other acct [012–2500]	563	399	.....
1021	Recoveries of prior year unpaid obligations	47	.....	.....
1070	Unobligated balance (total)	2,730	2,431	827
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,148	1,158	1,147
1121	Appropriations transferred from other acct [012–0115]	94	.....	.....
1122	Exercised borrowing authority transferred from other accounts [012–4336]	129	.....	.....
1131	Unobligated balance of appropriations permanently reduced	-5	.....	.....
1160	Appropriation, discretionary (total)	1,366	1,158	1,147
	Appropriations, mandatory:			
1201	Appropriation (AQI User Fees)	1,027	1,081	1,105
1203	Appropriation (previously unavailable)(special or trust)	47	54	62
1220	Appropriations transferred to other accts [070–0530]	-441	-487	-516
1222	Exercised borrowing authority transferred from other accounts [012–4336]	158	323	323
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-6	.....	-20
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-54	-62	-63
1260	Appropriations, mandatory (total)	731	909	891
	Spending authority from offsetting collections, discretionary:			
1700	Collected	262	263	263
1701	Change in uncollected payments, Federal sources	85	85	85
1750	Spending auth from offsetting collections, disc (total)	347	348	348
1900	Budget authority (total)	2,444	2,415	2,386
1930	Total budgetary resources available	5,174	4,846	3,213
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-7	.....	.....
1941	Unexpired unobligated balance, end of year	2,275	1,085	1,019
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	995	967	1,881
3010	New obligations, unexpired accounts	2,892	3,761	2,194
3011	Obligations ("upward adjustments"), expired accounts	26	.....	.....
3020	Outlays (gross)	-2,875	-2,847	-2,942
3040	Recoveries of prior year unpaid obligations, unexpired	-47	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-24	.....	.....
3050	Unpaid obligations, end of year	967	1,881	1,133
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-197	-226	-311
3070	Change in uncollected pymts, Fed sources, unexpired	-85	-85	-85
3071	Change in uncollected pymts, Fed sources, expired	56	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-226	-311	-396
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	798	741	1,570
3200	Obligated balance, end of year	741	1,570	737
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,713	1,506	1,495
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,220	1,228	1,219
4011	Outlays from discretionary balances	1,175	792	832
4020	Outlays, gross (total)	2,395	2,020	2,051
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-105	-105	-105
4033	Non-Federal sources	-204	-158	-158
4040	Offsets against gross budget authority and outlays (total)	-309	-263	-263
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-85	-85	-85
4052	Offsetting collections credited to expired accounts	47	.....	.....
4060	Additional offsets against budget authority only (total)	-38	-85	-85
4070	Budget authority, net (discretionary)	1,366	1,158	1,147
4080	Outlays, net (discretionary)	2,086	1,757	1,788
	Mandatory:			
4090	Budget authority, gross	731	909	891
	Outlays, gross:			
4100	Outlays from new mandatory authority	259	626	601
4101	Outlays from mandatory balances	221	201	290
4110	Outlays, gross (total)	480	827	891
4180	Budget authority, net (total)	2,097	2,067	2,038
4190	Outlays, net (total)	2,566	2,584	2,679

The Secretary of Agriculture established the Animal and Plant Health Inspection Service (APHIS) on April 2, 1972, under the authority of Reorganization Plan No. 2 of 1953 and other authorities. The Agency has a broad mission that includes protecting the health and value of American agricultural and natural resources that are vulnerable to pests and diseases as well as natural disasters; developing and advancing science-based standards with trading partners to ensure U.S. agricultural exports are protected from unjustified restrictions; overseeing plants and certain other organisms developed using genetic engineering that may pose a pest risk to plants ; enforcing the Animal Welfare Act and Horse Protection Act; and, carrying out wildlife damage management activities. APHIS performs this important work using three major areas of activity, as follows:

Safeguarding and Emergency Preparedness/Response.—APHIS monitors animal and plant health throughout the world and uses the information to set effective agricultural import policies to prevent the introduction of foreign animal and plant pests and diseases. Should a pest or disease enter the United States, APHIS works cooperatively with Federal, State, Tribal, industry, and other partners to rapidly diagnose them and determine if there is a need to establish new pest or disease management programs. APHIS, in conjunction with partners and stakeholders, protects the health of animal and plant resources to ensure abundant agricultural products and services for U.S. customers, and to facilitate their movement in the global marketplace to benefit rural communities and all Americans. The Agency monitors endemic pests and diseases through surveys and sampling to detect their locations, and works with partners to implement controls and conduct outreach to prevent the spread of pests and diseases into non-infested parts of the country. The Agency maintains a cadre of trained professionals prepared to respond immediately to potential animal and plant health emergencies. Program personnel investigate reports of suspected presence of foreign and exotic pests and diseases and work with partners to determine an appropriate course of action, including emergency action if necessary. APHIS conducts diagnostic laboratory activities that support the Agency's animal disease and plant pest prevention, detection, control, and eradication programs. The Agency also provides and directs technology development to support animal and plant protection programs of the Agency and its cooperators at the State, Tribal, national, and international levels. APHIS provides technical and operational assistance to States, Tribes, and local entities to reduce wildlife damage to natural and agricultural resources. As part of this mission, APHIS ensures t plants and certain other organisms developed using genetic engineering do not pose a pest risk to plants and are available to American farmers to enhance production of food and fiber for the world.

Safe Trade and International Technical Assistance.— The Agency participates in the development of sanitary (animal) and phytosanitary (plant) (SPS) standards and regulations that have a significant impact on market access for the United States as an exporter of agricultural products. APHIS plays a central role in resolving technical trade issues to ensure the smooth and safe movement of agricultural commodities into and out of the United States. APHIS helps protect the United States from emerging animal and plant pests and diseases while meeting obligations under the World Trade Organization's SPS agreement by assisting developing countries in improving their protection systems. Finally, APHIS develops and implements programs designed to identify and reduce agricultural pest and disease

SALARIES AND EXPENSES—Continued

threats, while they are still outside of U.S. borders, to enhance safe agricultural trade, and to strengthen emergency response preparedness.

Animal Welfare.—The Agency conducts regulatory activities to enforce the humane care and treatment of animals, including horses, as required by the Animal Welfare Act of 1966 as amended (7 U.S.C. 2131–2159), and the Horse Protection Act of 1970 as amended (15 U.S.C. 1821–1831). These activities include inspecting certain establishments that handle animals intended for research, exhibition, and sale as pets, and monitoring of certain horse shows.

APHIS' 2027 Budget request is $1.147 billion. The Agency seeks to continue efforts to combat the northward spread of New World Screwworm, and continue supporting other high-priority programs such as controlling the spread of exotic fruit flies and rabies. The Budget proposes programmatic reductions to offset these higher priority efforts. The Budget continues the transition of the Agency's foreign animal disease laboratory operations from Plum Island, New York, to the new state-of-the-art National Bio and Agro-Defense Facility in Manhattan, Kansas.

Object Classification (in millions of dollars)

Identification code 012–1600–0–1–352		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	569	604	592
11.3	Other than full-time permanent	12	13	10
11.5	Other personnel compensation	19	20	17
11.8	Special personal services payments	5	6	4
11.9	Total personnel compensation	605	643	623
12.1	Civilian personnel benefits	239	252	244
13.0	Benefits for former personnel	.....	1	1
21.0	Travel and transportation of persons	29	31	28
22.0	Transportation of things	3	3	2
23.1	Rental payments to GSA	42	42	44
23.2	Rental payments to others	19	18	18
23.3	Communications, utilities, and miscellaneous charges	8	9	9
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	491	642	470
25.2	Other services from non-Federal sources	114	123	62
25.3	Other goods and services from Federal sources	192	937	252
25.5	Research and development contracts	6	6	6
25.7	Operation and maintenance of equipment	60	52	47
26.0	Supplies and materials	53	54	53
31.0	Equipment	25	33	31
32.0	Land and structures	6	6	5
42.0	Other insurance claims and indemnities	690	610	.....
99.0	Direct obligations	2,583	3,463	1,896
99.0	Reimbursable obligations	309	298	298
99.9	Total new obligations, unexpired accounts	2,892	3,761	2,194

Employment Summary

Identification code 012–1600–0–1–352		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	6,005	6,395	6,126
2001	Reimbursable civilian full-time equivalent employment	1,702	1,617	1,617

BUILDINGS AND FACILITIES

For plans, construction, repair, preventive maintenance, environmental support, improvement, extension, alteration, and purchase of fixed equipment or facilities, as authorized by 7 U.S.C. 2250, and acquisition of land as authorized by 7 U.S.C. 2268a, ⟦$500,000⟧ *$1,000,000*, to remain available until expended. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–1601–0–1–352		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Buildings and facilities	2	6	6
0900	Total new obligations, unexpired accounts (object class 25.2)	2	6	6
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	27	26	21
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1	1	1
1930	Total budgetary resources available	28	27	22
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	26	21	16
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8	2	6
3010	New obligations, unexpired accounts	2	6	6
3020	Outlays (gross)	-8	-2	-3
3050	Unpaid obligations, end of year	2	6	9
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8	2	6
3200	Obligated balance, end of year	2	6	9
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1	1	1
	Outlays, gross:			
4011	Outlays from discretionary balances	8	2	3
4180	Budget authority, net (total)	1	1	1
4190	Outlays, net (total)	8	2	3

This account provides for plans, construction, repair, preventive maintenance, environmental support, improvement, extension, alteration, purchase of fixed equipment or facilities, and acquisition of land, as needed, for Animal and Plant Health Inspection Service (APHIS) operated facilities, which include animal quarantine stations, plant inspection stations, sterile insect rearing facilities, and laboratories.

The 2027 Budget request proposes $1 million which would maintain funding for this account and allow the agency to address the needs of several facilities.

Trust Funds

MISCELLANEOUS TRUST FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–9971–0–7–999		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1130	Deposits of Miscellaneous Contributed Funds, APHIS	20	15	15
1140	Foreign Service National Separation Liability Trust Fund, APHIS	1	.....	.....
1198	Rounding adjustment	1	.....	.....
1199	Total current law receipts	22	15	15
1999	Total receipts	22	15	15
2000	Total: Balances and receipts	22	15	15
	Appropriations:			
	Current law:			
2101	Miscellaneous Trust Funds	-22	-15	-15
5099	Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 012–9971–0–7–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Miscellaneous trust funds	19	19	19
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	8	12	8
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	9	12	8

	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	22	15	15
1930	Total budgetary resources available	31	27	23
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	12	8	4
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	5	3	10
3010	New obligations, unexpired accounts	19	19	19
3020	Outlays (gross)	-20	-12	-16
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	3	10	13
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	5	3	10
3200	Obligated balance, end of year	3	10	13
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	22	15	15
	Outlays, gross:			
4100	Outlays from new mandatory authority	14	10	10
4101	Outlays from mandatory balances	6	2	6
4110	Outlays, gross (total)	20	12	16
4180	Budget authority, net (total)	22	15	15
4190	Outlays, net (total)	20	12	16

The Animal and Plant Health Inspection Service (APHIS) provides inspection and preclearance activities for growers, exporting associations, and foreign government entities. Those benefiting from the service must deposit funds into this account in advance of the service. APHIS uses the funds to cover the costs associated with inspecting and preclearing certain fruits, vegetables, flower bulbs, and other products in foreign countries before they are shipped to the United States.

Object Classification (in millions of dollars)

Identification code 012–9971–0–7–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	7	7	7
11.5 Other personnel compensation	2	2	2
11.8 Special personal services payments	1	1	1
11.9 Total personnel compensation	10	10	10
12.1 Civilian personnel benefits	4	4	4
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	4	4	4
99.9 Total new obligations, unexpired accounts	19	19	19

Employment Summary

Identification code 012–9971–0–7–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	38	38	38

FOOD SAFETY AND INSPECTION SERVICE

Federal Funds

Food Safety and Inspection Service

For necessary expenses to carry out services authorized by the Federal Meat Inspection Act, the Poultry Products Inspection Act, and the Egg Products Inspection Act, including not to exceed $10,000 for representation allowances and for expenses pursuant to section 8 of the Act approved August 3, 1956 (7 U.S.C. 1766), [$1,215,200,000] *$1,215,718,000*; and in addition, $1,000,000 may be credited to this account from fees collected for the cost of laboratory accreditation as authorized by section 1327 of the Food, Agriculture, Conservation and Trade Act of 1990 (7 U.S.C. 138f): *Provided,* That funds provided for the Public Health Data Communication Infrastructure system shall remain available until expended[: *Provided further,* That no fewer than 148 full-time equivalent positions shall be employed during fiscal year 2026 for purposes dedicated solely to inspections and enforcement related to the Humane Methods of Slaughter Act (7 U.S.C. 1901 et seq.): *Provided further,* That the Food Safety and Inspection Service shall continue implementation of section 11016 of Public Law 110–246 as further clarified by the amendments made in section 12106 of Public Law 113–79: *Provided further,* That this appropriation shall be available pursuant to law (7 U.S.C. 2250) for the alteration and repair of buildings and improvements, but the cost of altering any one building during the fiscal year shall not exceed 10 percent of the current replacement value of the building]. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–3700–0–1–554	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Salaries and expenses	1,218	1,215	1,216
0801 Salaries and Expenses (Reimbursable)	234	230	230
0900 Total new obligations, unexpired accounts	1,452	1,445	1,446
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	56	83	83
1001 Discretionary unobligated balance brought fwd, Oct 1	56	.....	.....
1021 Recoveries of prior year unpaid obligations	9	.....	.....
1070 Unobligated balance (total)	65	83	83
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,215	1,215	1,216
Spending authority from offsetting collections, discretionary:			
1700 Collected	250	230	230
1701 Change in uncollected payments, Federal sources	5	.....	.....
1750 Spending auth from offsetting collections, disc (total)	255	230	230
1900 Budget authority (total)	1,470	1,445	1,446
1930 Total budgetary resources available	1,535	1,528	1,529
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	83	83	83
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	175	130	137
3010 New obligations, unexpired accounts	1,452	1,445	1,446
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-1,479	-1,438	-1,449
3040 Recoveries of prior year unpaid obligations, unexpired	-9	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-10	.....	.....
3050 Unpaid obligations, end of year	130	137	134
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-39	-38	-38
3070 Change in uncollected pymts, Fed sources, unexpired	-5	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	6	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-38	-38	-38
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	136	92	99
3200 Obligated balance, end of year	92	99	96
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,470	1,445	1,446
Outlays, gross:			
4010 Outlays from new discretionary authority	1,290	1,233	1,233
4011 Outlays from discretionary balances	189	205	216
4020 Outlays, gross (total)	1,479	1,438	1,449
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-20	-5	.....
4033 Non-Federal sources	-234	-230	-230
4040 Offsets against gross budget authority and outlays (total)	-254	-235	-230
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-5	.....	.....
4052 Offsetting collections credited to expired accounts	4	5	.....
4060 Additional offsets against budget authority only (total)	-1	5	.....
4070 Budget authority, net (discretionary)	1,215	1,215	1,216
4080 Outlays, net (discretionary)	1,225	1,203	1,219
4180 Budget authority, net (total)	1,215	1,215	1,216
4190 Outlays, net (total)	1,225	1,203	1,219
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	2	2	2
5092 Unexpired unavailable balance, EOY: Offsetting collections	2	2	2

FOOD SAFETY AND INSPECTION SERVICE—Continued

The primary objective of the Food Safety and Inspection Service (FSIS) is to ensure that meat, poultry, and egg products are safe, wholesome, and accurately labeled and packaged, as required by the Federal Meat Inspection Act, the Poultry Products Inspection Act, and the Egg Products Inspection Act. In carrying out this mission, FSIS oversight responsibility covers a significant percentage of American spending on food. Providing adequate resources for Federal food safety agencies is a priority of the Administration. The 2027 Budget proposes $1.216 billion for inspection of meat, poultry and egg products. With these funds, FSIS will fully support all Federal, in-plant and other frontline personnel and the Federal share of State inspection programs, and continue to improve its data infrastructure and modernize its scientific approach to food safety. FSIS also enforces the Humane Methods of Slaughter Act (HMSA) through the program, which requires that all livestock at Federally-inspected establishments be handled and slaughtered in a humane way.

FEDERALLY-FUNDED INSPECTION ACTIVITIES

	2025 actual	2026 est.	2027 est.
FEDERALLY INSPECTED ESTABLISHMENTS:			
Slaughter only Establishments	6	6	6
Processing only Establishments	4,586	4,600	4,600
Combination Slaughter and Processing Establishments	1,301	1,300	1,300
Import Establishments	228	230	230
Egg Plants	77	80	80
Other Establishments	908	900	900
FEDERALLY INSPECTED and PASSED PRODUCTION:			
Meat Slaughter (headcount in millions)	160	161	161
Poultry Slaughter (carcuses in billions)	9.9	10	10
Egg Products (billions of pounds)	2,865	2,900	2,900
IMPORT/EXPORT ACTIVITY (millions of pounds):			
Meat and Poultry Imported	6,479	6,500	6,500
Meat and Poultry Exported	16,821	17,000	17,000
STATES AND TERRITORIES with COOPERATIVE PROGRAMS:			
Intrastate Inspection[1] (number of states)	30	31	31
Number of Slaughter and/or Processing Plants (excludes exempt plants)	1,192	1,200	1,200
Talmadge-Aiken Inspection (number of states)	9	9	9
Number of Talmadge-Aiken establishments[2]	408	410	410
COMPLIANCE ACTIVITIES:			
Investigations and Surveillance Activities	15,467	13,748	14,608
Enforcement Actions Completed	2,273	2,273	2,273
LABORATORY SAMPLING:			
Microbiology (Samples Analyzed)	118,767	120,000	120,000
Microbiology (Tests Performed)	311,160	313,000	313,000
Microbiology (Analytes Analyzed)	456,706	458,000	458,000
Chemistry (Samples Analyzed)	11,258	12,000	12,000
Chemistry (Tests Performed)	21,610	22,000	22,000
Chemistry (Analytes Analyzed)	1,932,562	2,000,000	2,000,000
Pathology Samples (Samples Analyzed)	2,850	3,000	3,000
CONSUMER EDUCATION and PUBLIC OUTREACH:			
Meat and Poultry Hotline Calls Received	8,727	8,988	9,257
Website Visits	20,257,396	20,657,540	21,065,588
Electronic Messages Received	1,680	1,730	1,781
Publications Distributed	227,788	234,621	241,659
E-mail Alert Service Subscribers	4,096,324	4,219,214	4,345,791
EPIDEMIOLOGICAL INVESTIGATIONS:			
Cooperative Efforts with State and Public Health Offices	7	7 (0–23)	7
Illnesses Reported and Treated[3]		310	310
	251	(0–1,149)	(0–1,456)

1 States with cooperative agreements which are operating programs.

2 These establishments are included in the counts of Federally inspected establishments.

3 Data must be collected over a number of years to chart national trends and estimate the incidence of foodborne illness and treatment.

Object Classification (in millions of dollars)

Identification code 012–3700–0–1–554	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	611	612	603
11.3 Other than full-time permanent	2	2	2
11.5 Other personnel compensation	67	67	67
11.9 Total personnel compensation	680	681	672
12.1 Civilian personnel benefits	302	300	300
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	34	34	34
22.0 Transportation of things	4	4	4
23.1 Rental payments to GSA	6	9	9
23.3 Communications, utilities, and miscellaneous charges	2	2	2
25.2 Other services from non-Federal sources	25	24	24
25.3 Other goods and services from Federal sources	71	72	71
25.4 Operation and maintenance of facilities	5		
26.0 Supplies and materials	7	7	7
31.0 Equipment	4	4	4
41.0 Grants, subsidies, and contributions	77	77	88
99.0 Direct obligations	1,218	1,215	1,216
99.0 Reimbursable obligations	234	230	230
99.9 Total new obligations, unexpired accounts	1,452	1,445	1,446

Employment Summary

Identification code 012–3700–0–1–554	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	8,009	8,000	8,000
2001 Reimbursable civilian full-time equivalent employment	25	26	26

Trust Funds

EXPENSES AND REFUNDS, INSPECTION AND GRADING OF FARM PRODUCTS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–8137–0–7–352	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
0198 Reconciliation adjustment			
0199 Balance, start of year			
Receipts:			
Current law:			
1130 Deposits of Fees, Inspection and Grading of Farm Products, Food Safety and Quality Service	18	18	18
2000 Total: Balances and receipts	18	18	18
Appropriations:			
Current law:			
2101 Expenses and Refunds, Inspection and Grading of Farm Products	-18	-18	-18
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 012–8137–0–7–352	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Expenses and refunds, inspection and grading of farm products	18	18	18
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	5	5
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	18	18	18
1930 Total budgetary resources available	23	23	23
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	
3010 New obligations, unexpired accounts	18	18	18
3020 Outlays (gross)	-18	-19	-18
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	18	18	18
Outlays, gross:			
4100 Outlays from new mandatory authority	13	18	18
4101 Outlays from mandatory balances	5	1	
4110 Outlays, gross (total)	18	19	18
4180 Budget authority, net (total)	18	18	18
4190 Outlays, net (total)	18	19	18

Under authority of the Agricultural Marketing Act of 1946, Federal meat and poultry inspection services are provided upon request and for a fee in cases where inspection is not mandated by statute. This service includes: certifying products for export beyond the requirements of export certificates; inspecting certain animals and poultry intended for human food where inspection is not required by statute, such as buffalo, rabbit, deer, and quail; and inspecting products intended for animal consumption.

Object Classification (in millions of dollars)

Identification code 012–8137–0–7–352	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	6	6	6
11.5 Other personnel compensation	3	3	3
11.9 Total personnel compensation	9	9	9
12.1 Civilian personnel benefits	3	3	3
25.2 Other services from non-Federal sources	2	2	2
25.3 Other goods and services from Federal sources	4	4	4
99.9 Total new obligations, unexpired accounts	18	18	18

Employment Summary

Identification code 012–8137–0–7–352	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	81	85	85

AGRICULTURAL MARKETING SERVICE

Federal Funds

MARKETING SERVICES

For necessary expenses of the Agricultural Marketing Service, ⟦$211,367,000⟧ *$170,728,000*, ⟦of which $6,000,000 shall be available for the purposes of section 12306 of Public Law 113–79, and⟧ of which $1,000,000 shall be available for the purposes of section 779 of division A of Public Law 117–103: *Provided*⟦, That of the amounts made available under this heading, $13,750,000, to remain available until expended, shall be to carry out section 12513 of Public Law 115–334, of which $11,250,000 shall be for dairy business innovation initiatives established in Public Law 116–6 and the Secretary shall take measures to ensure an equal distribution of funds between these three regional innovation initiatives: *Provided further*⟧, That this appropriation shall be available pursuant to law (7 U.S.C. 2250) for the alteration and repair of buildings and improvements, but the cost of altering any one building during the fiscal year shall not exceed 10 percent of the current replacement value of the building.

Fees may be collected for the cost of standardization activities, as established by regulation pursuant to law (31 U.S.C. 9701), except for the cost of activities relating to the development or maintenance of grain standards under the United States Grain Standards Act, 7 U.S.C. 71 et seq.

LIMITATION ON ADMINISTRATIVE EXPENSES

Not to exceed $62,596,000 (from fees collected) shall be obligated during the current fiscal year for administrative expenses: *Provided,* That if crop size is understated and/or other uncontrollable events occur, the agency may exceed this limitation by up to 10 percent with notification to the Committees on Appropriations of both Houses of Congress. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–2500–0–1–352	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Market news service	51	39	40
0002 Inspection and standardization	8	8	8
0003 Market protection and promotion	43	41	44
0004 Transportation and market development	5	4	5
0005 National Bioengineered Food Disclosure Standard	2	2	2
0006 Packers and Stockyards	24	31	23
0007 Grain Regulatory	19	17	19
0008 U.S. Warehouse Act	11	10	11
0009 International Food Procurement	9	8	.....
0010 Dairy Business Innovation Centers	14	13	.....
0011 ACER Access and Development	5	6	.....
0012 GSA Rent & DHS Security	4	4	4
0013 Hemp Production	10	10	11
0014 Farmers Market and Local Program	1	7	.....
0015 Microgrants for Food Security	5	5	.....
0016 Cattle Contract Library	1	1	1
0017 Bison Production and Marketing	4	.....	.....
0018 Cotton Classing Activities	.....	1	3
0091 Direct program activities, subtotal	216	207	171
0688 Supplemental Funding	68	44	25
0689 Farm Bill Funding	36	37	38
0691 Direct program activities, subtotal	104	81	63
0799 Total direct obligations	320	288	234
0801 Marketing Services (Reimbursable)	179	135	127
0900 Total new obligations, unexpired accounts	499	423	361
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,805	1,201	786
1001 Discretionary unobligated balance brought fwd, Oct 1	28	.....	.....
1010 Unobligated balance transfer to other accts [012–1600]	-563	-399	.....
1021 Recoveries of prior year unpaid obligations	30	23	.....
1070 Unobligated balance (total)	1,272	825	786
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	225	215	171
1131 Unobligated balance of appropriations permanently reduced	.....	.....	-20
1160 Appropriation, discretionary (total)	225	215	151
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012–4336]	37	60	36
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-2	-2	-2
1260 Appropriations, mandatory (total)	35	58	34
Spending authority from offsetting collections, discretionary:			
1700 Collected	120	114	113
1701 Change in uncollected payments, Federal sources	61	.....	.....
1750 Spending auth from offsetting collections, disc (total)	181	114	113
1900 Budget authority (total)	441	387	298
1930 Total budgetary resources available	1,713	1,212	1,084
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-13	-3	-3
1941 Unexpired unobligated balance, end of year	1,201	786	720
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,164	449	272
3010 New obligations, unexpired accounts	499	423	361
3011 Obligations ("upward adjustments"), expired accounts	6	4	4
3020 Outlays (gross)	-1,181	-576	-470
3040 Recoveries of prior year unpaid obligations, unexpired	-30	-23	.....
3041 Recoveries of prior year unpaid obligations, expired	-9	-5	-5
3050 Unpaid obligations, end of year	449	272	162
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-100	-113	-113
3070 Change in uncollected pymts, Fed sources, unexpired	-61	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	48	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-113	-113	-113
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,064	336	159
3200 Obligated balance, end of year	336	159	49
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	406	329	264
Outlays, gross:			
4010 Outlays from new discretionary authority	247	231	179
4011 Outlays from discretionary balances	131	183	145
4020 Outlays, gross (total)	378	414	324
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-96	-70	-69
4031 Interest on Federal securities	-1	.....	.....
4033 Non-Federal sources	-55	-44	-44
4040 Offsets against gross budget authority and outlays (total)	-152	-114	-113
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-61	.....	.....
4052 Offsetting collections credited to expired accounts	32	.....	.....

MARKETING SERVICES—Continued

Program and Financing—Continued

Identification code 012–2500–0–1–352		2025 actual	2026 est.	2027 est.
4060	Additional offsets against budget authority only (total)	-29		
4070	Budget authority, net (discretionary)	225	215	151
4080	Outlays, net (discretionary)	226	300	211
	Mandatory:			
4090	Budget authority, gross	35	58	34
	Outlays, gross:			
4100	Outlays from new mandatory authority		11	8
4101	Outlays from mandatory balances	803	151	138
4110	Outlays, gross (total)	803	162	146
4180	Budget authority, net (total)	260	273	185
4190	Outlays, net (total)	1,029	462	357

The 2027 Budget requests $151 million for the Agricultural Marketing Service (AMS) Marketing Services account which includes $20 million of cancelled unobligated balances. The following Marketing Services activities assist producers and handlers of agricultural commodities by providing a variety of marketing-related services. These services continue to become more complex as the volume of agricultural commodities increases, as greater numbers of new processed commodities are developed, and as the agricultural market structure undergoes extensive changes. Marketing changes include increased concentration in food retailing, direct buying, decentralization of processing, growth of interregional competition, vertical integration, and contract farming. The activities include:

Market News Service.—The market news program provides the agricultural community with information pertaining to the movement of agricultural products. This nationwide service provides daily reports on the supply, demand, and price of nearly 1,000 commodities on domestic and foreign markets.

Inspection, Grading and Standardization.—Nationally uniform standards of quality for agricultural products are established and applied to specific lots of products to: promote confidence between buyers and sellers; reduce hazards in marketing due to misunderstandings and disputes arising from the use of nonstandard descriptions; and encourage better preparation of uniform quality products for market. AMS grades cotton, fresh fruits and vegetables, processed fruits and vegetables, poultry, eggs, livestock and meat, dairy products, and tobacco.

Market Protection and Promotion.—The Budget requests approximately $45 million to support AMS Market Protection and Promotion activities, including: 1) the Federal Seed Act; 2) the Pesticide Data Program; 3) Country of Origin Labeling; and 4) the National Organic Program. N67 Federal seed inspectors conduct tests on seed samples to help ensure truthful labeling of agricultural and vegetable seeds sold in interstate commerce. The Pesticide Data program develops comprehensive, statistically defensible information on pesticide residues in food to improve government dietary risk procedures. Country of Origin Labeling reviews and verifies that retailers are notifying their customers of the country of origin of certain foods as specified in the law. The National Organic Program develops national standards for organically-produced agricultural products, assuring consumers that products with the USDA organic seal meet consistent, uniform standards. Finally, industry-funded research and promotion programs are designed to improve the competitive position and expand markets for a variety of agricultural commodities. Currently, 22 research and promotion programs (also referred to as "check-off" programs), are operated by commodity groups to pool resources for advertising campaigns, market research, new product development, and consumer education. Combined, over $1 billion in resources are available for the industry to self-fund their highest priorities, which should reduce the burden on taxpayers to fund industry-specific research and promotion activities.

Transportation and Market Development.—This program is designed to enhance the marketing of domestic agricultural commodities by conducting research into more efficient marketing methods and by providing technical assistance to those interested in improving their food distribution facilities, and by helping to ensure that the Nation's transportation systems will adequately serve the needs of agriculture and rural areas of the United States. The Budget requests $6.0 million for this program.

National Bioengineered Food Disclosure Standard.—Public Law 114–216 charges AMS with developing a national mandatory system for disclosing the presence of bioengineered material. This will increase consumers' confidence and understanding of the foods they buy, and avoid uncertainty for food companies and farmers.

Packers and Stockyards.—This program promotes fair business practices, financial integrity, and competitive environments to market livestock, meat, and poultry. Through its oversight activities, including monitoring programs, reviews, and investigations, the Program fosters fair competition, provides payment protection, and guards against deceptive and fraudulent trade practices that affect the movement and price of meat animals and their products. The Program enforces the Packers and Stockyards (P&S) Act, which prohibits unfair, deceptive, and unjust discriminatory practices by market agencies, dealers, stockyards, packers, swine contractors, and live poultry dealers in the livestock, meat packing, and poultry industries. The P&S Act provides an important safety net for livestock producers and poultry growers in rural America. The Program also issues licenses and conducts routine and ongoing regulatory inspections and audits to assess whether subject entities are operating in compliance with the Act, and conducts investigations of potential P&S Act violations identified by either industry complaints or previous regulatory inspections.

Grain Regulatory Program.—This program promotes and enforces the accurate and uniform application of the U.S. Grain Standards Act; identifies, evaluates, and implements new or improved techniques for measuring grain quality; and establishes and updates testing and grading standards to facilitate the marketing of U.S. grain, oilseeds, and related products.

U.S. Warehouse Act Program.—USDA supports the efficient use of commercial facilities in the storage of Commodity Credit Corporation-owned commodities, and administers the U.S. Warehouse Act (USWA) and certain provisions of the Commodity Credit Corporation (CCC) Charter Act. Its mission is to oversee the formulation of national policies and procedures to administer a nationwide warehousing system, establish posted county prices for major farm program commodities, and manage CCC commodity inventories and cotton economic assistance programs.

GSARent & DHS Security—The Budget requests just over $4 million to cover the appropriated portion of rent cost and security personnel.

Object Classification (in millions of dollars)

Identification code 012–2500–0–1–352		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	63	49	49
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	4	3	2
11.9	Total personnel compensation	68	53	52
12.1	Civilian personnel benefits	26	19	19
21.0	Travel and transportation of persons	2	2	2
23.1	Rental payments to GSA	4	4	
23.3	Communications, utilities, and miscellaneous charges	2	6	3
25.2	Other services from non-Federal sources	81	80	67
25.4	Operation and maintenance of facilities	4	4	3
25.5	Research and development contracts	38	37	28
25.7	Operation and maintenance of equipment	3	2	
26.0	Supplies and materials	40	32	24
41.0	Grants, subsidies, and contributions	52	49	36
99.0	Direct obligations	320	288	234
99.0	Reimbursable obligations	179	135	127
99.9	Total new obligations, unexpired accounts	499	423	361

Employment Summary

Identification code 012–2500–0–1–352		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	565	414	414

2001	Reimbursable civilian full-time equivalent employment	635	491	491

Payments to States and Possessions

[For payments to departments of agriculture, bureaus and departments of markets, and similar agencies for marketing activities under section 204(b) of the Agricultural Marketing Act of 1946 (7 U.S.C. 1623(b)), $500,000.] *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–2501–0–1–352		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payments to states and possessions	1	1	
0002	Specialty Crop Block Grants	75	89	89
0004	Specialty Crop Block Grants, Multi-State	1	7	7
0900	Total new obligations, unexpired accounts	77	97	96
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5	10	8
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	6	10	8
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1	1	
	Appropriations, mandatory:			
1222	Exercised borrowing authority transferred from other accounts [012–4336]	85	100	100
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-5	-6	-6
1260	Appropriations, mandatory (total)	80	94	94
1900	Budget authority (total)	81	95	94
1930	Total budgetary resources available	87	105	102
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	10	8	6
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	262	227	206
3010	New obligations, unexpired accounts	77	97	96
3020	Outlays (gross)	-106	-118	-114
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3041	Recoveries of prior year unpaid obligations, expired	-5		
3050	Unpaid obligations, end of year	227	206	188
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	262	227	206
3200	Obligated balance, end of year	227	206	188
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1	1	
	Outlays, gross:			
4011	Outlays from discretionary balances	2		
	Mandatory:			
4090	Budget authority, gross	80	94	94
	Outlays, gross:			
4100	Outlays from new mandatory authority	2	25	25
4101	Outlays from mandatory balances	102	93	89
4110	Outlays, gross (total)	104	118	114
4180	Budget authority, net (total)	81	95	94
4190	Outlays, net (total)	106	118	114

The Budget does not request funding for Federal-State Marketing Improvement Program grants, which are made on a matching fund basis to State departments of agriculture to carry out specifically approved programs.

Object Classification (in millions of dollars)

Identification code 012–2501–0–1–352		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.3	Other goods and services from Federal sources	3	4	4
41.0	Grants, subsidies, and contributions	74	93	92
99.9	Total new obligations, unexpired accounts	77	97	96

Limitation on Inspection and Weighing Services Expenses

Not to exceed $55,000,000 (from fees collected) shall be obligated during the current fiscal year for inspection and weighing services: *Provided,* That if grain export activities require additional supervision and oversight, or other uncontrollable factors occur, this limitation may be exceeded by up to 10 percent with notification to the Committees on Appropriations of both Houses of Congress. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–4050–0–3–352		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Limitation on inspection and weighing services	41	55	55
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5	14	14
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	6	14	14
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected [Inspection and Weighing Services]	47	55	55
1801	Change in uncollected payments, Federal sources	2		
1802	Offsetting collections (previously unavailable)	2	2	2
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-2	-2	-2
1850	Spending auth from offsetting collections, mand (total)	49	55	55
1930	Total budgetary resources available	55	69	69
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	14	14	14
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4	4	
3010	New obligations, unexpired accounts	41	55	55
3020	Outlays (gross)	-40	-59	-55
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	4		
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-8	-8
3070	Change in uncollected pymts, Fed sources, unexpired	-2		
3090	Uncollected pymts, Fed sources, end of year	-8	-8	-8
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-2	-4	-8
3200	Obligated balance, end of year	-4	-8	-8
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	49	55	55
	Outlays, gross:			
4100	Outlays from new mandatory authority	38	55	55
4101	Outlays from mandatory balances	2	4	
4110	Outlays, gross (total)	40	59	55
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources		-2	
4123	Non-Federal sources	-47	-53	-55
4130	Offsets against gross budget authority and outlays (total)	-47	-55	-55
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-2		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	-7	4	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-7	4	
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	2	2	2
5092	Unexpired unavailable balance, EOY: Offsetting collections	2	2	2

AMS provides a uniform system for the inspection and weighing of grain and related products for marketing and trade purposes. Services provided

LIMITATION ON INSPECTION AND WEIGHING SERVICES EXPENSES—Continued

under this system accurately and consistently describe the quality and quantity of grain and are partially financed through a fee-supported revolving fund. Fee-supported programs include direct services, supervision activities and administrative functions. Direct services include official grain inspection and weighing by AMS employees at certain export ports as well as the inspection of U.S. grain shipped through Canada. AMS supervises the inspection and weighing activities performed by its own employees. AMS also supervises 42 official private and state agencies: 32 official private agencies and six official state agencies that are designated to provide official inspection and/or weighing services in domestic and export (international containers and land based carriers to Canada and Mexico) markets; three official state agencies that are delegated to provide mandatory official export inspection and weighing services and designated to provide official domestic inspection and weighing services within the state; and one official state agency that is delegated to provide mandatory official export inspection and weighing services within the state. AMS provides an appeal service of original grain inspections and a registration system for the grain exporting firms. Through support from user fees, AMS conducts a railroad track scale testing program. In addition, AMS provides grading services, on request, for rice, graded commodities, and processed products under the authority of the Agricultural Marketing Act of 1946.

	2025 actual	2026 est.	2027 est.
Export standardized grain inspected and/or weighed (million metric tons):			
By Federal personnel	80.4	80.4	80.4
By delegated states/official agencies	65.9	65.9	65.9
Quantity of standardized grain inspected (official inspections) domestically (million metric tons)	322.5	322.5	322.5

Object Classification (in millions of dollars)

Identification code 012–4050–0–3–352	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	19	19	19
11.5 Other personnel compensation	8	8	8
11.9 Total personnel compensation	27	27	27
12.1 Civilian personnel benefits	9	9	9
21.0 Travel and transportation of persons	1	1	1
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources	2	2	2
25.3 Other goods and services from Federal sources		14	14
26.0 Supplies and materials	1	1	1
99.9 Total new obligations, unexpired accounts	41	55	55

Employment Summary

Identification code 012–4050–0–3–352	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	236	223	223

PERISHABLE AGRICULTURAL COMMODITIES ACT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–5070–0–2–352	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1	1	1
Receipts:			
Current law:			
1110 License Fees and Defaults, Perishable Agricultural Commodities Act Fund	11	12	12
2000 Total: Balances and receipts	12	13	13
Appropriations:			
Current law:			
2101 Perishable Agricultural Commodities Act Fund	-11	-12	-12
2103 Perishable Agricultural Commodities Act Fund	-1	-1	-1
2132 Perishable Agricultural Commodities Act Fund	1	1	1
2199 Total current law appropriations	-11	-12	-12
2999 Total appropriations	-11	-12	-12
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 012–5070–0–2–352	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Perishable Agricultural Commodities Act	12	13	13
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	18	17	16
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	11	12	12
1203 Appropriation (previously unavailable)(special or trust)	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	11	12	12
1930 Total budgetary resources available	29	29	28
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	17	16	15
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	1
3010 New obligations, unexpired accounts	12	13	13
3020 Outlays (gross)	-12	-14	-14
3050 Unpaid obligations, end of year	2	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	1
3200 Obligated balance, end of year	2	1	
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	11	12	12
Outlays, gross:			
4100 Outlays from new mandatory authority	3	9	9
4101 Outlays from mandatory balances	9	5	5
4110 Outlays, gross (total)	12	14	14
4180 Budget authority, net (total)	11	12	12
4190 Outlays, net (total)	12	14	14

License fees are deposited in this special fund and are used to meet the costs of administering the Perishable Agricultural Commodities and the Produce Agency Acts (7 U.S.C. 491–497, 499a–499s).

The Perishable Agricultural Commodities Act (PACA) establishes a code of fair trading practices covering the marketing of fresh and frozen fruits and vegetables in interstate and foreign commerce. The PACA protects growers, shippers, distributors, retailers, and others who deal in those commodities by prohibiting unfair and fraudulent practices. In general, individuals and companies operating in the produce industry who meet certain requirements must be licensed under the PACA. PACA investigates complaints of violations of the Act through: a) informal agreements between the two publication of the facts; b) formal decisions involving payment of reparation awards; c) suspension or revocation of license and/or publication of the facts; or d) monetary penalty in lieu of license suspension or revocation.

PACA requires that purchasers maintain trust assets on hand to meet their obligations to fruit and vegetable suppliers. The trust automatically goes into effect when the buyer receives the goods but produce sellers must notify their customers in writing of their intent to preserve their trust rights. The Act provides permanent authority to the Secretary of Agriculture to set license and reparation complaint filing fees.

PERISHABLE AGRICULTURAL COMMODITIES ACT ACTIVITIES

	2025 actual	2026 est.	2027 est.
Percentage of informal reparation complaints completed within time frame goal	90%	90%	90%

Object Classification (in millions of dollars)

Identification code 012–5070–0–2–352	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	8	8	8

12.1	Civilian personnel benefits	2	2	2
25.3	Other goods and services from Federal sources	2	3	3
99.9	Total new obligations, unexpired accounts	12	13	13

Employment Summary

Identification code 012–5070–0–2–352		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	55	43	43

Funds for Strengthening Markets, Income, and Supply (Section 32)

(including transfers of funds)

Funds available under section 32 of the Act of August 24, 1935 (7 U.S.C. 612c), shall be used only for commodity program expenses as authorized therein, and other related operating expenses, except for: (1) transfers to the Department of Commerce as authorized by the Fish and Wildlife Act of 1956 (16 U.S.C. 742a et seq.); (2) transfers otherwise provided in this Act; and (3) not more than ⟦$23,880,000⟧ *$24,464,000* for formulation and administration of marketing agreements and orders pursuant to the Agricultural Marketing Agreement Act of 1937 and the Agricultural Act of 1961 (Public Law 87–128). *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–5209–0–2–605		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	45,962	81,850	178,499
0198	Reconciliation adjustment	.....	.....	.....
0199	Balance, start of year	45,962	81,850	178,499
	Receipts:			
	Current law:			
1110	30 Percent of Customs Duties, Funds for Strengthening Markets, Income and Supply (section 32)	60,201	121,818	139,212
1140	General Fund Payment, Funds for Strengthening Markets, Income, and Supply (section 32)	.....	1	1
1199	Total current law receipts	60,201	121,819	139,213
1999	Total receipts	60,201	121,819	139,213
2000	Total: Balances and receipts	106,163	203,669	317,712
	Appropriations:			
	Current law:			
2101	Funds for Strengthening Markets, Income, and Supply (section 32)	-24,447	-25,209	-81,847
2103	Funds for Strengthening Markets, Income, and Supply (section 32)	.....	-49	.....
2132	Funds for Strengthening Markets, Income, and Supply (section 32)	86	88	90
2135	Funds for Strengthening Markets, Income, and Supply (section 32)	1	.....	.....
2135	Funds for Strengthening Markets, Income, and Supply (section 32)	49	.....	.....
2199	Total current law appropriations	-24,311	-25,170	-81,757
2999	Total appropriations	-24,311	-25,170	-81,757
5098	Rounding adjustment	-2	.....	.....
5099	Balance, end of year	81,850	178,499	235,955

Program and Financing (in millions of dollars)

Identification code 012–5209–0–2–605		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Child nutrition program purchases	485	485	485
0002	Emergency surplus removal	665	736	823
0004	State option contract	.....	5	5
0005	Removal of defective commodities	.....	3	3
0006	Disaster Relief	6	5	5
0007	2008 Farm Bill Specialty Crop Purchases	206	206	206
0091	Subtotal, Commodity program payments	1,362	1,440	1,527
0101	Administrative expenses	55	65	66
0192	Total direct program	1,417	1,505	1,593
0799	Total direct obligations	1,417	1,505	1,593
0811	Funds for Strengthening Markets, Income, and Supply (section 32) (Reimbursable)	9	7	7
0900	Total new obligations, unexpired accounts	1,426	1,512	1,600
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	302	334	333
1020	Adjustment of unobligated bal brought forward, Oct 1	48	.....	.....
1021	Recoveries of prior year unpaid obligations	34	.....	.....
1070	Unobligated balance (total)	384	334	333
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	24,447	25,209	81,847
1203	Appropriation (previously unavailable)(special or trust)	.....	49	.....
1220	Transferred to Food and Nutrition Service [012–3539]	-22,598	-23,252	-79,846
1220	Transferred to Department of Commerce [013–5139]	-345	-414	-414
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-86	-88	-90
1235	Appropriations precluded from obligation (special or trust)	-1	.....	.....
1235	Appropriations precluded from obligation (special or trust) Temp CHIMP	-49	.....	.....
1260	Appropriations, mandatory (total)	1,368	1,504	1,497
	Spending authority from offsetting collections, mandatory:			
1800	Collected	9	.....	.....
1801	Change in uncollected payments, Federal sources	-1	7	7
1850	Spending auth from offsetting collections, mand (total)	8	7	7
1900	Budget authority (total)	1,376	1,511	1,504
1930	Total budgetary resources available	1,760	1,845	1,837
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	334	333	237
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	443	543	471
3010	New obligations, unexpired accounts	1,426	1,512	1,600
3020	Outlays (gross)	-1,292	-1,584	-1,558
3040	Recoveries of prior year unpaid obligations, unexpired	-34	.....	.....
3050	Unpaid obligations, end of year	543	471	513
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-2	-9
3070	Change in uncollected pymts, Fed sources, unexpired	1	-7	-7
3090	Uncollected pymts, Fed sources, end of year	-2	-9	-16
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	440	541	462
3200	Obligated balance, end of year	541	462	497
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1,376	1,511	1,504
	Outlays, gross:			
4100	Outlays from new mandatory authority	726	1,053	1,048
4101	Outlays from mandatory balances	566	531	510
4110	Outlays, gross (total)	1,292	1,584	1,558
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources:	-9	.....	.....
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	1	-7	-7
4160	Budget authority, net (mandatory)	1,368	1,504	1,497
4170	Outlays, net (mandatory)	1,283	1,584	1,558
4180	Budget authority, net (total)	1,368	1,504	1,497
4190	Outlays, net (total)	1,283	1,584	1,558

Funds for Strengthening Markets, Income, and Supply (Section 32) Program.—The Agriculture Appropriations Act of 1935 (7 U.S.C. 612c) established the Section 32 program. The purpose of the program is three-fold: to encourage the exportation of agricultural commodities and products, to encourage domestic consumption of agricultural products by diverting them, and to reestablish farmers' purchasing power by making payments in connection with the normal production of any agricultural commodity for domestic consumption. There is also a requirement that the funds available under Section 32 shall be principally devoted to perishable agricultural commodities (e.g., fruits and vegetables). Program funds are used in support of the three primary purposes specified in the program's authorizing legislation. Funds may be used to stabilize market conditions through

FUNDS FOR STRENGTHENING MARKETS, INCOME, AND SUPPLY (SECTION 32)—Continued

purchasing surplus commodities which are in turn, distributed to nutrition assistance programs. A General Provision in this Budget proposes that carryover funds, with certain limitations, may be used to make direct payments under clause 3 of the authorizing legislation. Program funds are also used to purchase commodities that are distributed to schools as part of Child Nutrition Programs entitlements. Furthermore, the majority of these funds are transferred to the Food and Nutrition Service for commodity purchases under section 6 of the National School Lunch Act and other authorities specified in the Child Nutrition Programs statutes.

Marketing Agreements & Orders Program (MA&O).—MA&O programs are authorized by the Agricultural Marketing Agreement Act of 1937 ("AMAA"), as amended, 7 U.S.C. 60127; 67174. MA&O are binding on industry segments and regulate the marketing and handling of dairy products, fruits, vegetables, and specialty crops. The Orders are administered locally by marketing order committees and market administrators whose costs are funded through assessments on regulated handlers. Funds from Section 32 pay for the Federal costs of overseeing the MA&O program. Some costs are funded through assessments on regulated handlers.

Object Classification (in millions of dollars)

Identification code 012–5209–0–2–605	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	19	13	13
12.1 Civilian personnel benefits	7	6	6
22.0 Transportation of things	2	2	2
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources	2	2	2
25.3 Other goods and services from Federal sources	25	32	32
26.0 Supplies and materials: Grants of commodities to States	1,361	1,449	1,537
99.0 Direct obligations	1,417	1,505	1,593
99.0 Reimbursable obligations	9	7	7
99.9 Total new obligations, unexpired accounts	1,426	1,512	1,600

Employment Summary

Identification code 012–5209–0–2–605	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	119	70	70
2001 Reimbursable civilian full-time equivalent employment	40	40	40

Trust Funds

EXPENSES AND REFUNDS, INSPECTION AND GRADING OF FARM PRODUCTS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–8015–0–7–352	2025 actual	2026 est.	2027 est.
0100 Balance, start of year		1	1
0198 Reconciliation adjustment	1		
0199 Balance, start of year	1	1	1
Receipts:			
Current law:			
1130 Deposits of Fees, Inspection and Grading of Farm Products, AMS	227	233	233
1140 Interest on Investments in Public Debt Securities, AMS	3	3	3
1140 Payments from General Fund, Wool Research, Development, and Promotion Trust Fund	2	2	2
1198 Rounding adjustment	1		
1199 Total current law receipts	233	238	238
1999 Total receipts	233	238	238
2000 Total: Balances and receipts	234	239	239
Appropriations:			
Current law:			
2101 Expenses and Refunds, Inspection and Grading of Farm Products	-233	-238	-238
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 012–8015–0–7–352	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Dairy products	10	13	13
0002 Specialty Crops	74	86	86
0003 Meat grading	30	32	32
0004 Poultry products	81	84	84
0005 Miscellaneous agricultural commodities	18	21	21
0006 Ware Houses	4	4	4
0900 Total new obligations, unexpired accounts	217	240	240
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	100	122	126
1021 Recoveries of prior year unpaid obligations	4	4	4
1070 Unobligated balance (total)	104	126	130
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	233	238	238
1222 Exercised borrowing authority transferred from other accounts [012–4336]	2	2	2
1260 Appropriations, mandatory (total)	235	240	240
1930 Total budgetary resources available	339	366	370
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	122	126	130
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	31	34	20
3010 New obligations, unexpired accounts	217	240	240
3020 Outlays (gross)	-210	-250	-241
3040 Recoveries of prior year unpaid obligations, unexpired	-4	-4	-4
3050 Unpaid obligations, end of year	34	20	15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	31	34	20
3200 Obligated balance, end of year	34	20	15
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	235	240	240
Outlays, gross:			
4100 Outlays from new mandatory authority	124	120	120
4101 Outlays from mandatory balances	86	130	121
4110 Outlays, gross (total)	210	250	241
4180 Budget authority, net (total)	235	240	240
4190 Outlays, net (total)	210	250	241

Expenses and refunds, inspection and grading of farm products.—AMS' commodity grading programs provide grading, examination, and certification services for a wide variety of fresh and processed food commodities using Federally-approved grade standards and purchase specifications. Commodities graded include poultry, livestock, meat, dairy products, and fresh and processed fruits and vegetables. These programs use official grade standards which reflect the relative quality of a particular food commodity based on laboratory testing and characteristics such as taste, color, weight, and physical condition. Producers voluntarily request grading and certification services which are provided on a fee-for-service basis.

Object Classification (in millions of dollars)

Identification code 012–8015–0–7–352	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	94	94	94
11.3 Other than full-time permanent	4	4	4
11.5 Other personnel compensation	16	16	16
11.9 Total personnel compensation	114	114	114
12.1 Civilian personnel benefits	46	42	42
21.0 Travel and transportation of persons	11	11	11
23.1 Rental payments to GSA	5	5	5
25.2 Other services from non-Federal sources	35	59	59
26.0 Supplies and materials	1	2	2
31.0 Equipment	1	2	2
41.0 Grants, subsidies, and contributions	4	5	5

99.9	Total new obligations, unexpired accounts	217	240	240

Employment Summary

Identification code 012–8015–0–7–352		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,276	1,171	1,171

Milk Market Orders Assessment Fund

Program and Financing (in millions of dollars)

Identification code 012–8412–0–8–351		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Administration	65	62	63
0802	Marketing service	6	6	6
0900	Total new obligations, unexpired accounts	71	68	69
	Budgetary resources:			
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	71	68	69
1802	Offsetting collections (previously unavailable)	4	4	4
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-4	-4	-4
1850	Spending auth from offsetting collections, mand (total)	71	68	69
1930	Total budgetary resources available	71	68	69
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	.....	.....	4
3010	New obligations, unexpired accounts	71	68	69
3020	Outlays (gross)	-71	-64	-65
3050	Unpaid obligations, end of year	.....	4	8
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	.....	.....	4
3200	Obligated balance, end of year	.....	4	8
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	71	68	69
	Outlays, gross:			
4100	Outlays from new mandatory authority	71	64	65
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-71	-68	-69
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	-4	-4

The Milk Market Orders Assessment Fund displays the non-Federal costs of administering Federal milk marketing orders, and includes salaries and expenses, travel, and rent for office space.

The Secretary of Agriculture is authorized by the Agricultural Marketing Agreement Act of 1937, to issue Federal Milk Marketing Orders (FMMO) establishing minimum prices which handlers are required to pay for milk purchased from producers. Section 1403 of the 2018 Farm Bill requires AMS to implement changes to these milk price formulas through the FMMOs. Public Law 119–37, Sec. 5002 (a)(1) extended the 2018 Farm Bill to September 30, 2026. There are currently 11 Federally-sanctioned milk market orders in operation. Market administrators are appointed by the Secretary and are responsible for carrying out the terms of specific marketing orders. Their operating expenses are financed by assessments on regulated handlers and partly by deductions from producers, which are reported to the AMS.

Object Classification (in millions of dollars)

Identification code 012–8412–0–8–351		2025 actual	2026 est.	2027 est.
11.1	Reimbursable obligations: Personnel compensation: Full-time permanent	40	37	38
11.9	Total personnel compensation	40	37	38
12.1	Civilian personnel benefits	15	14	14
21.0	Travel and transportation of persons	3	3	3
23.2	Rental payments to others	5	5	5
23.3	Communications, utilities, and miscellaneous charges	2	2	2
25.2	Other services from non-Federal sources	4	5	5
26.0	Supplies and materials	1	1	1
31.0	Equipment	1	1	1
99.9	Total new obligations, unexpired accounts	71	68	69

Employment Summary

Identification code 012–8412–0–8–351		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	344	315	315

FARM PRODUCTION AND CONSERVATION

Federal Funds

Farm Production and Conservation Business Center

Salaries and Expenses

(including transfers of funds)

For necessary expenses of the Farm Production and Conservation Business Center, ⌊$167,633,000, of which $1,000,000 shall be for the implementation of section 773 of Public Law 117–328⌋ *$161,543,000*: *Provided*, That $70,740,000 of amounts appropriated for the current fiscal year pursuant to section 1241(a) of the Farm Security and Rural Investment Act of 1985 (16 U.S.C. 3841(a)) shall be transferred to and merged with this account*: Provided further, That this amount may be increased based on demonstrable need of the agency, and such additional transfers shall be made only with the approval of the Office of Management and Budget. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–0180–0–1–351		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	302	239	232
0801	Reimbursable program activity	15	.....	.....
0900	Total new obligations, unexpired accounts	317	239	232
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	.....	2	2
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	244	168	162
1121	Appropriations transferred from other acct [012–1004]	.....	.....	71
1160	Appropriation, discretionary (total)	244	168	233
	Appropriations, mandatory:			
1221	Appropriations transferred from other acct [012–1004]	60	71	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	12	.....	.....
1701	Change in uncollected payments, Federal sources	3	.....	.....
1750	Spending auth from offsetting collections, disc (total)	15	.....	.....
1900	Budget authority (total)	319	239	233
1930	Total budgetary resources available	319	241	235
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	2	3
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	105	89	51
3010	New obligations, unexpired accounts	317	239	232
3011	Obligations ("upward adjustments"), expired accounts	13	.....	.....
3020	Outlays (gross)	-327	-277	-225
3041	Recoveries of prior year unpaid obligations, expired	-19	.....	.....
3050	Unpaid obligations, end of year	89	51	58
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-80	-62	-62
3070	Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	21	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-62	-62	-62
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	25	27	-11

FARM PRODUCTION AND CONSERVATION BUSINESS CENTER—Continued

Program and Financing—Continued

Identification code 012–0180–0–1–351		2025 actual	2026 est.	2027 est.
3200	Obligated balance, end of year	27	-11	-4
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	259	168	233
	Outlays, gross:			
4010	Outlays from new discretionary authority	228	134	187
4011	Outlays from discretionary balances	39	84	25
4020	Outlays, gross (total)	267	218	212
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-30	-2	-2
4040	Offsets against gross budget authority and outlays (total)	-30	-2	-2
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
4052	Offsetting collections credited to expired accounts	18	2	2
4060	Additional offsets against budget authority only (total)	15	2	2
4070	Budget authority, net (discretionary)	244	168	233
4080	Outlays, net (discretionary)	237	216	210
	Mandatory:			
4090	Budget authority, gross	60	71	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	60	57	.....
4101	Outlays from mandatory balances	.....	2	13
4110	Outlays, gross (total)	60	59	13
4180	Budget authority, net (total)	304	239	233
4190	Outlays, net (total)	297	275	223

The Farm Production and Conservation (FPAC) Business Center (FBC) is a centralized shared service operational and administrative support agency within the FPAC Mission Area and headed by a Chief Operating Officer (COO). The FBC is responsible for financial management, budgeting, human resources, information technology, acquisitions/procurement, customer experience, internal controls, risk management, security and emergency management, strategic and annual planning, and other similar activities for the FPAC Mission area and component agencies, including the Farm Service Agency (FSA), the Natural Resources Conservation Service (NRCS), and Risk Management Agency (RMA). The FBC ensures that systems, policies, procedures, and practices are developed and implemented to provide a consistent enterprise-wide view that encompasses FSA, NRCS, and RMA and the services they require from those functions to effectively and efficiently deliver programs to American agricultural producers. The COO is responsible for ensuring that FPAC operational and administrative services are provided efficiently, effectively, and professionally and with a commitment to excellent customer service for FPAC, its customers, including farmers, ranchers, and forest landowners. The 2027 Budget requests $161.5 million in discretionary appropriations and $70.7 million in a transfer from the mandatory funding within NRCS, for a total funding amount of $232.3 million. The transfer amount from NRCS may be increased based on demonstrable need of the agency, and such additional transfers shall be made only with the approval of the Office of Management and Budget.

Object Classification (in millions of dollars)

Identification code 012–0180–0–1–351		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	195	150	150
11.9	Total personnel compensation	195	150	150
12.1	Civilian personnel benefits	71	56	56
23.1	Rental payments to GSA	3	3	3
25.1	Advisory and assistance services	32	29	22
31.0	Equipment	1	1	1
99.0	Direct obligations	302	239	232
99.0	Reimbursable obligations	15	.....	.....
99.9	Total new obligations, unexpired accounts	317	239	232

Employment Summary

Identification code 012–0180–0–1–351		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,546	1,083	1,083

RISK MANAGEMENT AGENCY

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Risk Management Agency, [$60,000,000] *$60,345,000*: *Provided,* That $1,000,000 of the amount appropriated under this heading in this Act shall be available for compliance and integrity activities required under section 516(b)(2)(C) of the Federal Crop Insurance Act of 1938 (7 U.S.C. 1516(b)(2)(C)), and shall be in addition to amounts otherwise provided for such purpose: *Provided further,* That not to exceed $1,000 shall be available for official reception and representation expenses, as authorized by 7 U.S.C. 1506(i). *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–2707–0–1–351		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses	73	67	70
0799	Total direct obligations	73	67	70
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	66	60	60
1121	Appropriations transferred from other acct [012–4085]	7	.....	.....
1160	Appropriation, discretionary (total)	73	60	60
	Appropriations, mandatory:			
1221	Appropriations transferred from other acct [012–4085]	.....	7	10
1900	Budget authority (total)	73	67	70
1930	Total budgetary resources available	73	67	70
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4	5	13
3010	New obligations, unexpired accounts	73	67	70
3020	Outlays (gross)	-72	-59	-69
3050	Unpaid obligations, end of year	5	13	14
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4	5	13
3200	Obligated balance, end of year	5	13	14
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	73	60	60
	Outlays, gross:			
4010	Outlays from new discretionary authority	68	48	48
4011	Outlays from discretionary balances	4	.....	12
4020	Outlays, gross (total)	72	48	60
	Mandatory:			
4090	Budget authority, gross	.....	7	10
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	6	8
4101	Outlays from mandatory balances	.....	5	1
4110	Outlays, gross (total)	.....	11	9
4180	Budget authority, net (total)	73	67	70
4190	Outlays, net (total)	72	59	69

The Risk Management Agency (RMA) was established under provisions of the Federal Agriculture Improvement and Reform Act of 1996 (1996 Act), P.L. 104–127, approved April 4, 1996. RMA is responsible for administration and oversight of the crop insurance program as authorized under the Federal Crop Insurance Act (7 U.S.C. 1501 et seq.). This account includes resources to maintain ongoing operations of the Federal crop insurance program and other functions assigned to RMA. The 2027 Budget requests $60 million in discretionary funds. RMA also plans to transfer

$10 million from mandatory FCIC funding for reviews, compliance and integrity under section 516(b)(2)(C) to the S&E account in 2027. By transferring these additional mandatory funds into the S&E account, RMA will be able to use these funds more efficiently and flexibly to maintain operations.

The Federal crop insurance program is delivered through private insurance companies. Certain administrative expenses incurred by the companies are reimbursed through mandatory funding that is reflected in the FCIC Fund account. RMA is provided approximately $17 million in additional mandatory funding that is authorized in the Farm Bill for specific administrative and IT related costs in the FCIC fund. The funding is further enhanced by the availability of $48 million in mandatory funding from the fees collected from the sale of insurance policies, which can be for administrative and IT related costs, and spent directly out of the FCIC fund.

Object Classification (in millions of dollars)

Identification code 012–2707–0–1–351		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	50	39	42
11.3	Other than full-time permanent	2	2	2
11.9	Total personnel compensation	52	41	44
12.1	Civilian personnel benefits	20	25	25
25.4	Operation and maintenance of facilities	1	1	1
99.0	Direct obligations	73	67	70
99.9	Total new obligations, unexpired accounts	73	67	70

Employment Summary

Identification code 012–2707–0–1–351		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	409	394	403

Corporations

The following corporations and agencies are hereby authorized to make expenditures, within the limits of funds and borrowing authority available to each such corporation or agency and in accord with law, and to make contracts and commitments without regard to fiscal year limitations as provided by section 104 of the Government Corporation Control Act as may be necessary in carrying out the programs set forth in the budget for the current fiscal year for such corporation or agency, except as hereinafter provided. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Federal Crop Insurance Corporation Fund

For payments as authorized by section 516 of the Federal Crop Insurance Act (7 U.S.C. 1516), such sums as may be necessary, to remain available until expended. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–4085–0–3–351		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Indemnities	8,529	12,665	12,820
0002	Delivery Expenses	2,840	2,520	2,905
0003	Underwriting Gains	2,470	2,273	2,266
0004	All Others	12	26	23
0005	AMA	.....	4	4
0799	Total direct obligations	13,851	17,488	18,018
0801	Reimbursable program - indemnities	7,233	6,920	6,917
0802	Reimbursable program - programs and activities	36	45	45
0899	Total reimbursable obligations	7,269	6,965	6,962
0900	Total new obligations, unexpired accounts	21,120	24,453	24,980
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	598	604	604
1021	Recoveries of prior year unpaid obligations	3	3	3
1070	Unobligated balance (total)	601	607	607
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	13,869	17,503	18,036
1220	Appropriations transferred to other acct [012–0502]	-10	-10	.....
1220	Appropriations transferred to other acct [012–2707]	-7	-7	-10
1220	Appropriations transferred to other acct [012–0520]	.....	.....	-10
1222	Appropriations transferred from other acct [012–4336]	4	4	4
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1260	Appropriations, mandatory (total)	13,854	17,488	18,018
	Spending authority from offsetting collections, mandatory:			
1800	Collected	7,273	6,965	6,962
1801	Change in uncollected payments, Federal sources	-1	.....	.....
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-3	-3	-3
1850	Spending auth from offsetting collections, mand (total)	7,269	6,962	6,959
1900	Budget authority (total)	21,123	24,450	24,977
1930	Total budgetary resources available	21,724	25,057	25,584
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	604	604	604
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4,505	4,525	4,449
3010	New obligations, unexpired accounts	21,120	24,453	24,980
3020	Outlays (gross)	-21,097	-24,526	-24,599
3040	Recoveries of prior year unpaid obligations, unexpired	-3	-3	-3
3050	Unpaid obligations, end of year	4,525	4,449	4,827
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	.....	.....
3070	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4,504	4,525	4,449
3200	Obligated balance, end of year	4,525	4,449	4,827
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	21,123	24,450	24,977
	Outlays, gross:			
4100	Outlays from new mandatory authority	16,790	19,398	19,550
4101	Outlays from mandatory balances	4,307	5,128	5,049
4110	Outlays, gross (total)	21,097	24,526	24,599
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-1	.....	.....
4123	Non-Federal sources	-7,272	-6,965	-6,962
4130	Offsets against gross budget authority and outlays (total)	-7,273	-6,965	-6,962
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4160	Budget authority, net (mandatory)	13,851	17,485	18,015
4170	Outlays, net (mandatory)	13,824	17,561	17,637
4180	Budget authority, net (total)	13,851	17,485	18,015
4190	Outlays, net (total)	13,824	17,561	17,637
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	21	24	27
5092	Unexpired unavailable balance, EOY: Offsetting collections	24	27	30
5096	Unexpired unavailable balance, SOY: Appropriations	33	35	37
5098	Unexpired unavailable balance, EOY: Appropriations	35	37	39

The Federal Crop Insurance Corporation (FCIC) is administered by the Risk Management Agency (RMA), and provides economic stability to agriculture through crop insurance. The Federal crop insurance program includes products providing crop yield and revenue insurance, pasture, rangeland forage, and livestock insurance, as well as other educational and risk mitigation initiatives/tools. The Federal crop insurance program provides farmers with a risk management program that protects against agricultural production losses due to natural disasters such as drought, excessive moisture, hail, wind, lightning, and insects. In addition to these causes, revenue insurance programs are available to protect against loss of revenue. Federal crop insurance is available for more than 350 different commodities in over 3,150 counties covering all 50 states, and Puerto Rico.

FEDERAL CROP INSURANCE CORPORATION FUND—Continued

For the 2025 Reinsurance Year, there were 1.35 million policies written with $18.576 billion in premiums.

Federal crop insurance policies are sold and serviced by 12 private crop insurance companies that share in the risk on the policies they sell under terms set out by USDA's Standard Reinsurance Agreement. The government is projected to provide the companies $2.3 billion a year in underwriting gains on average. In addition, the government pays the companies an Administrative and Operating (A&O) subsidy to offset the costs incurred to carry out the program. They reimburse approximately 14.7 percent of the premiums sold and pay $2.9 billion a year in A&O on average. For the 2027 Budget, the combined payments to the companies are projected to be $5.2 billion in combined subsidies.

The 2027 Budget requests funding to support $18.018 in obligations. Funding estimates for 2026 and 2027 as well as the outyears are based on a 1.0 loss ratio, which is the statutory target loss ratio used for estimating future crop insurance costs.

The minimum level of coverage is Catastrophic (CAT) crop insurance, which compensates the farmer for losses exceeding 50 percent of the individual's average yield at 55 percent of the expected market price; the premium is entirely subsidized. The cost to the producer for CAT coverage is an annual administrative fee of $655 per crop per county

Additional coverage is available to producers and is commonly referred to as "buy-up" coverage. Policyholders can elect to be paid up to 100 percent of the market price established by FCIC for each unit of production their actual yield is less than the individual yield guarantee. Premium rates for additional coverage depend on the level of protection selected and vary from crop to crop and county to county. They also depend on the producer's average production history (APH). Producers are assessed a fee of $30 per crop, per county, in addition to a share of the premium. The additional levels of insurance coverage are more attractive to farmers due to availability of optional units, other policy provisions not available with CAT coverage, and the ability to obtain a level of protection that permits them to use crop insurance as loan collateral and to achieve greater financial security.

Revenue protection for specified products is provided by extending traditional crop insurance protection, based on actual production history, to include price variability based on futures market prices. Producers have a choice of revenue protection (protection against loss of revenue caused by low prices, low yields, or a combination of both) or yield protection (protection for production losses only) within one Basic Provision and the applicable Crop Provision.

Currently for revenue protection, the farmer can opt to cover the projected or the harvest price. Traditional revenue insurance only protects against a projected price, where the farmer is guaranteed a price at the time of planting. Revenue coverage that protects the price at the time of harvest guarantees the price to the farmer for the higher of the projected price or the harvest price. This additional revenue protection allows farmers to hedge against low prices at harvest. The harvest price protection policies are more costly than traditional revenue coverage and therefore more heavily subsidized by the government. Almost all farmers choose the harvest price option because taxpayers pay such a large portion of the extra premium.

A crop insurance policy also contains coverage for when a producer is prevented from planting their crop due to weather and other perils. When an insured producer is unable to plant their crop within the planting time period because of excessive drought or moisture, they may file a prevented planting claim, which pays a portion of their full coverage level. It is optional for the producer to plant a second crop on the acres. If the producer does, the prevented planting claim on the first crop is reduced and the producer's APH is updated to incorporate that year. If the producer does not plant a second crop, they get their full prevented planting claim, and their APH is not affected in subsequent years for premium calculation purposes.

The following table illustrates Reinsurance Year statistics used to prepare the 2027 Budget. Reinsurance Year is generally all activity for crops from July 1-June 30 of a given year.

Reinsurance Year- July 1 thru June 30	2024 est.	2025 est.	2026 est.
Number of States	50	50	50
Number of counties	3,191	3,192	3,194
Insurage acreage (millions)	544	564	572
Producer premium (millions)	6,885	7,324	6,965
	7,457	6,885	6,752
Premium subsidy (millions)	10,439		
	11,768	11,252	18,576
Indemnities (millions)	15,922	13,616	19,631
Loss ration	0.92	0.73	1.00

Financing.—The Corporation is authorized under the Federal Crop Insurance Act, as amended, to use funds from the issuance of capital stock which provides working capital for the Corporation.

Receipts, which are for deposit to this fund, mainly come from premiums paid by farmers. The principal payments from this fund are for indemnities to insured farmers, and administrative expenses for approved insurance providers.

Premium subsidies are authorized by section 508(b) of the Federal Crop Insurance Act, as amended, and are received through appropriations.

Object Classification (in millions of dollars)

Identification code 012–4085–0–3–351		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services-Agriculture Risk Protection Act of 2000 Initiative	12	26	23
25.2	Other services from non-Federal sources	5,310	4,793	5,171
42.0	Insurance claims and indemnities	8,529	12,665	12,820
99.0	Direct obligations	13,851	17,484	18,014
	Reimbursable obligations:			
42.0	Insurance claims and indemnities	7,233	6,920	6,917
42.0	Programs and Activities	36	49	49
99.0	Reimbursable obligations	7,269	6,969	6,966
99.9	Total new obligations, unexpired accounts	21,120	24,453	24,980

FARM SERVICE AGENCY

Federal Funds

ASSISTANCE FOR FARMERS AND RANCHERS ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–1124–0–1–351		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Land Loss Assistance	47	3	.....
0003	Marketing Assistance for Specialty Crops	2,223	276	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	2,270	279	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	8	279	.....
1021	Recoveries of prior year unpaid obligations	42	.....	.....
1070	Unobligated balance (total)	50	279	.....
	Budget authority:			
	Appropriations, mandatory:			
1222	Exercised borrowing authority transferred from other accounts [012–4336]	2,650	.....	.....
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-151	.....	.....
1260	Appropriations, mandatory (total)	2,499	.....	.....
1930	Total budgetary resources available	2,549	279	.....
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	279	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	240	601	410
3010	New obligations, unexpired accounts	2,270	279	.....
3011	Obligations ("upward adjustments"), expired accounts	1	.....	.....

3020	Outlays (gross)	-1,868	-470	-238
3040	Recoveries of prior year unpaid obligations, unexpired	-42		
3050	Unpaid obligations, end of year	601	410	172
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	240	601	410
3200	Obligated balance, end of year	601	410	172
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	2,499		
	Outlays, gross:			
4100	Outlays from new mandatory authority	1,856		
4101	Outlays from mandatory balances	12	470	238
4110	Outlays, gross (total)	1,868	470	238
4180	Budget authority, net (total)	2,499		
4190	Outlays, net (total)	1,868	470	238

Salaries and Expenses

(including transfers of funds)

For necessary expenses of the Farm Service Agency, ⟦$1,125,000,000, of which not less than $15,000,000 shall be for the hiring of new employees to fill vacancies and anticipated vacancies at Farm Service Agency county offices and farm loan officers and shall be available until September 30, 2027⟧ *$953,388,000*: *Provided,* That the ⟦agency shall submit a report by the end of the fourth quarter of fiscal year 2026 to the Committees on Appropriations of both Houses of Congress that identifies for each project/investment that is operational (a) current performance against key indicators of customer satisfaction, (b) current performance of service level agreements or other technical metrics, (c) current performance against a pre-established cost baseline, (d) a detailed breakdown of current and planned spending on operational enhancements or upgrades, and (e) an assessment of whether the investment continues to meet business needs as intended as well as alternatives to the investment: *Provided further,* That the ⟧Secretary is authorized to use the services, facilities, and authorities (but not the funds) of the Commodity Credit Corporation to make program payments for all programs administered by the Agency: *Provided further,* That other funds made available to the Agency for authorized activities may be advanced to and merged with this account: *Provided further,* That of the amount appropriated under this heading, ⟦$696,594,000⟧ *$640,167,000* shall be made available to county offices, to remain available until expended: *Provided further,* That, notwithstanding the preceding proviso, any funds made available to county offices in the current fiscal year that the Administrator of the Farm Service Agency deems to exceed or not meet the amount needed for the county offices may be transferred to or from the Farm Service Agency for necessary expenses⟦: *Provided further,* That none of the funds available for any department or agency in this or any other appropriations Acts, including prior year Acts, shall be used to close Farm Service Agency county offices: *Provided further,* That none of the funds available in this or any other Act, including prior year Acts, shall be used to permanently relocate county based employees that would result in an office with two or fewer employees without prior notification and approval of the Committees on Appropriations of both Houses of Congress⟧. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–0600–0–1–351		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Agricultural Sector Support	1,256	1,135	969
0300	Subtotal, direct program	1,256	1,135	969
0801	Farm loans	296	306	236
0802	Other programs	16	10	10
0899	Total reimbursable obligations	312	316	246
0900	Total new obligations, unexpired accounts	1,568	1,451	1,215
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	106	48	39
1001	Discretionary unobligated balance brought fwd, Oct 1	106		
1012	Unobligated balance transfers between expired and unexpired accounts	14	10	10
1021	Recoveries of prior year unpaid obligations	1	1	1
1070	Unobligated balance (total)	121	59	50
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,209	1,125	953
	Spending authority from offsetting collections, discretionary:			
1700	Collected	318	306	236
1701	Change in uncollected payments, Federal sources	-2		
1750	Spending auth from offsetting collections, disc (total)	316	306	236
1900	Budget authority (total)	1,525	1,431	1,189
1930	Total budgetary resources available	1,646	1,490	1,239
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-30		
1941	Unexpired unobligated balance, end of year	48	39	24
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	244	229	176
3010	New obligations, unexpired accounts	1,568	1,451	1,215
3011	Obligations ("upward adjustments"), expired accounts	7		
3020	Outlays (gross)	-1,572	-1,503	-1,223
3040	Recoveries of prior year unpaid obligations, unexpired	-1	-1	-1
3041	Recoveries of prior year unpaid obligations, expired	-17		
3050	Unpaid obligations, end of year	229	176	167
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-36	-28	-28
3070	Change in uncollected pymts, Fed sources, unexpired	2		
3071	Change in uncollected pymts, Fed sources, expired	6		
3090	Uncollected pymts, Fed sources, end of year	-28	-28	-28
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	208	201	148
3200	Obligated balance, end of year	201	148	139
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,525	1,431	1,189
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,345	1,206	998
4011	Outlays from discretionary balances	227	297	225
4020	Outlays, gross (total)	1,572	1,503	1,223
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-323	-306	-236
4033	Non-Federal sources	-2		
4040	Offsets against gross budget authority and outlays (total)	-325	-306	-236
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	2		
4052	Offsetting collections credited to expired accounts	7		
4060	Additional offsets against budget authority only (total)	9		
4070	Budget authority, net (discretionary)	1,209	1,125	953
4080	Outlays, net (discretionary)	1,247	1,197	987
4180	Budget authority, net (total)	1,209	1,125	953
4190	Outlays, net (total)	1,247	1,197	987

The Farm Service Agency (FSA) was established October 13, 1994, pursuant to the Federal Crop Insurance Reform and Department of Agriculture Reorganization Act of 1994, P.L. 103–354. The Department of Agriculture Reorganization Act of 1994 was amended on April 4, 1996, by the Federal Agriculture Improvement and Reform Act of 1996 (1996 Act), Public Law 104–127. FSA administers a variety of activities, such as farm income support programs through various loans and payments; the Conservation Reserve Program (CRP); the Emergency Conservation Program (ECP); the Emergency Forest Restoration Program (EFRP); the Hazardous Waste Management Program; farm ownership, farm operating, emergency disaster, and other loan programs; and the Noninsured Crop Disaster Assistance Program, which provides crop loss protection for growers of many crops for which crop insurance is not available.

This consolidated administrative expense account includes funds to cover expenses of programs administered by, and functions assigned to, FSA. The funds consist of direct appropriation, transfers from program loan accounts under credit reform procedures, user fees, and advances and reimbursements from other sources. This is a consolidated account for administrative expenses of national, regional, State, and county offices. The 2027 Budget requests a total of $1.189 billion for administrative expenses.

USDA's Service Center Agencies comprise FSA, Natural Resources Conservation Service, and Rural Development offices that act as separate

SALARIES AND EXPENSES—Continued

franchises, with offices often located adjacent to each other. Prior efforts to improve the efficiency of USDA's county-based offices have resulted in significant co-location and the introduction of new information technology to simplify customer transactions.

Farm programs.—These programs provide an economic safety net through farm income support to eligible producers, cooperatives, and associations to help improve the economic stability and viability of the agricultural sector and to ensure the production and marketing of an adequate and reasonably priced supply of food and fiber. Activities of the Agency include providing Price Loss Coverage and Agriculture Risk Coverage , providing Marketing Assistance Loans and loan deficiency payments enabling recipients to continue farming operations without marketing their product immediately after harvest, and providing a financial safety net to eligible producers when natural disasters adversely affect their farming operation. These programs range from covering losses of grazing under the Livestock Forage Disaster Program; orchard trees and nursery to help replant or rehabilitate trees under the Tree Assistance Program; production under the Noninsured Crop Disaster Assistance Program; livestock under the Livestock Indemnity Program; and livestock, honeybees and farm raised fish losses not covered under the previously listed programs under the Emergency Assistance for Livestock, Honeybees, and Farm Raised Fish.

Farm program activities include the following functions dealing with the administration of programs carried out through the farmer committee system of the FSA: (1) developing program regulations and procedures; (2) collecting and compiling basic data for individual farms and producers; (3) establishing individual farm base acres for farm planting history; (4) notifying producers of established base acres and farm planting histories; (5) conducting referendums and certifying results; (6) accepting farmer certifications and checking compliance for specific purposes; (7) processing commodity loan documents and issuing checks; (8) processing Price Loss Coverage and Agriculture Risk Coverage payments and issuing checks; (9) certifying payment eligibility and monitoring payment limitations; and (10) processing farm storage facility loans and issuing checks.

Conservation and environment.—These programs assist agricultural producers and landowners in implementing practices to conserve soil, water, air, and wildlife resources on America's farmland and ranches to help protect the human and natural environment. Objectives of the Agency include improving environmental quality, protecting natural resources, and enhancing habitat for fish and wildlife, including threatened and endangered species through enrollment in CRP; providing ECP funding for farmers and ranchers to rehabilitate damaged farmland and for carrying out emergency conservation measures during periods of severe drought or flooding; restoring health of non-industrial private forests damaged by natural disaster through the implementation of EFRP; protecting the public health of communities through implementation of the Hazardous Waste Management Program; and implementing contracting, financial reporting, and other administrative operations processes. These activities include: (a) processing producer requests for conservation cost-sharing and issuing conservation reserve rental payments; and (b) transferring funds to the Natural Resources Conservation Service and other agencies for other conservation programs.

Farm loans (reimbursable).—Funding for farm loan administrative expenses is transferred to this account from the Agricultural Credit Insurance Fund (ACIF) to administer the direct and guaranteed loan programs. These programs provide an important safety net for producers, ensuring capital is available for essential farm operating and ownership purposes. Objectives of the Agency include improving the economic viability of farmers and ranchers, responding to loan making and servicing requests, and maximizing financial and technical assistance to family farms. Activities include reviewing and making determinations on direct loan and loan guarantee applications, servicing the loan portfolio, and providing technical assistance and guidance to agricultural lenders and new and existing producers.

Other reimbursable activities.—FSA collects administrative fees or receives reimbursements for services performed by Federal and county office employees on behalf of other Federal agencies, CCC, industry, and others.

Object Classification (in millions of dollars)

Identification code 012–0600–0–1–351		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	144	118	100
12.1	Civilian personnel benefits	56	50	43
21.0	Travel and transportation of persons	6	7	6
23.1	Rental payments to GSA	12	9	8
23.2	Rental payments to others	2	1	1
23.3	Communications, utilities, and miscellaneous charges	6	7	6
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	72	83	71
25.2	Other services from non-Federal sources	3	1	1
25.3	Other goods and services from Federal sources	169	25	21
25.7	Operation and maintenance of equipment		40	34
26.0	Supplies and materials	2	1	1
31.0	Equipment	4	97	83
32.0	Land and structures		2	2
41.0	Grants, subsidies, and contributions	778	693	591
42.0	Insurance claims and indemnities	1		
99.0	Direct obligations	1,256	1,135	969
99.0	Reimbursable obligations	312	316	246
99.9	Total new obligations, unexpired accounts	1,568	1,451	1,215

Employment Summary

Identification code 012–0600–0–1–351		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,669	1,653	1,653
2001	Reimbursable civilian full-time equivalent employment	1,448	1,434	1,434

STATE MEDIATION GRANTS

[For grants pursuant to section 502(b) of the Agricultural Credit Act of 1987, as amended (7 U.S.C. 5101–5106), $6,500,000: *Provided,* That the Secretary of Agriculture may determine that United States territories and Federally recognized Indian tribes are "States" for the purposes of Subtitle A of such Act.**]** *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–0170–0–1–351		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	State mediation grants	6	7	
0900	Total new obligations, unexpired accounts (object class 41.0)	6	7	
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	7	7	
1930	Total budgetary resources available	7	7	
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	2	
3010	New obligations, unexpired accounts	6	7	
3020	Outlays (gross)	-6	-9	
3050	Unpaid obligations, end of year	2		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	2	
3200	Obligated balance, end of year	2		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	7	7	
	Outlays, gross:			
4010	Outlays from new discretionary authority	4	7	
4011	Outlays from discretionary balances	2	2	

4020	Outlays, gross (total)	6	9	
4180	Budget authority, net (total)	7	7	
4190	Outlays, net (total)	6	9	

This grant program is authorized by Title V of the Agricultural Credit Act of 1987, P.L. 100–233, as amended. Originally designed to address agricultural credit disputes, the program was expanded by the Federal Crop Insurance Reform and Department of Agriculture Reorganization Act of 1994 (P.L. 103–354) to include other agricultural issues such as wetland determinations, conservation compliance, rural water loan programs, grazing on National Forest System lands, and pesticide use. Grants are made to States whose agricultural mediation programs have been certified by the Farm Service Agency. A grant will not exceed 79 percent of the total fiscal year funds that a qualifying State requires to operate and administer its agricultural mediation program. In no case will the total amount of a grant exceed $500,000 annually. The 2027 Budget does not request funding for this program.

Geographically Disadvantaged Farmers and Ranchers

[For necessary expenses to carry out direct reimbursement payments to geographically disadvantaged farmers and ranchers under section 1621 of the Food Conservation, and Energy Act of 2008 (7 U.S.C. 8792), $3,500,000, to remain available until expended.**]** *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–2701–0–1–351		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Geographically disadvantaged farmers and ranchers program	3	4	3
0900	Total new obligations, unexpired accounts (object class 41.0)	3	4	3
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	8	9	4
1001	Discretionary unobligated balance brought fwd, Oct 1	8	8	
1029	Other balances withdrawn to Treasury		-5	
1070	Unobligated balance (total)	8	4	4
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	4	4	
1930	Total budgetary resources available	12	8	4
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	9	4	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			1
3010	New obligations, unexpired accounts	3	4	3
3020	Outlays (gross)	-3	-3	-4
3050	Unpaid obligations, end of year		1	
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			1
3200	Obligated balance, end of year		1	
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4	4	
	Outlays, gross:			
4011	Outlays from discretionary balances	3	3	4
4180	Budget authority, net (total)	4	4	
4190	Outlays, net (total)	3	3	4

The Reimbursement Transportation Cost Payment Program for Geographically Disadvantaged Farmers and Ranchers (RTCP) was established in the Food, Conservation, and Energy Act of 2008. The Agricultural Act of 2014 permanently re-authorized RTCP for 2012 and each succeeding fiscal year subject to appropriated funding. The purpose of RTCP is to offset a portion of the higher cost of transporting agricultural inputs and commodities over long distances. This program assists farmers and ranchers residing outside the 48 contiguous states that are at a competitive disadvantage when transporting agriculture products to the market. RTCP benefits are calculated based on the costs incurred by the producer for transportation of the agricultural commodity or inputs during a fiscal year, subject to an $8,000 per producer cap per fiscal year. The Reimbursement Transportation Cost Payment Program for Geographically Disadvantaged Farmers and Ranchers received appropriations in Public Law 119–37 for $3.5 million. The 2027 Budget does not request funding for this program.

Emergency Conservation Program

Program and Financing (in millions of dollars)

Identification code 012–3316–0–1–453		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	6011-Stafford	113	2	
0002	6012-Non-Stafford	56	7	
0003	6013-Public Law 114–254	27	3	
0004	6014-Public Law 115–123	97	6	
0005	6015-Public Law 116–20	170	18	
0006	6016-Public Law 118–158		298	425
0900	Total new obligations, unexpired accounts (object class 41.0)	463	334	425
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	363	759	425
1001	Discretionary unobligated balance brought fwd, Oct 1	363	758	
1021	Recoveries of prior year unpaid obligations	30		
1029	Other balances withdrawn to Treasury	-20		
1033	Recoveries of prior year paid obligations	1		
1041	Other balances previously not available	20		
1070	Unobligated balance (total)	394	759	425
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	828		
1930	Total budgetary resources available	1,222	759	425
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	759	425	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	183	255	217
3010	New obligations, unexpired accounts	463	334	425
3020	Outlays (gross)	-361	-372	-217
3040	Recoveries of prior year unpaid obligations, unexpired	-30		
3050	Unpaid obligations, end of year	255	217	425
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	183	255	217
3200	Obligated balance, end of year	255	217	425
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	828		
	Outlays, gross:			
4011	Outlays from discretionary balances	361	372	217
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-1		
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	1		
4070	Budget authority, net (discretionary)	828		
4080	Outlays, net (discretionary)	360	372	217
4180	Budget authority, net (total)	828		
4190	Outlays, net (total)	360	372	217
	Memorandum (non-add) entries:			
5103	Unexpired unavailable balance, SOY: Fulfilled purpose	20		

The Emergency Conservation Program (ECP) was authorized by the Agricultural Credit Act of 1978 (16 U.S.C. 2201–05). It provides funds for sharing the cost of emergency measures to deal with cases of severe damage to farmlands and rangelands resulting from natural disasters. During 2025, 44 States and 1 territory participated in ECP, with new or continued activity from the previous year, involving approximately $361 million in cost-share and technical assistance fund allocations. The 2027

EMERGENCY CONSERVATION PROGRAM—Continued

Budget does not request funding for ECP. While the Budget does not request additional funding for the ECP, it reflects approximately $761 million in funds carried forward to aid producers following natural disasters.

EMERGENCY FOREST RESTORATION PROGRAM

Program and Financing (in millions of dollars)

Identification code 012–0171–0–1–453	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 6011- Stafford Designation	12	5	
0002 6012-Non-Stafford Designation	15	8	
0003 6013-Public Law 116–20	314	40	
0004 6014-Public Law 117–328		25	
0005 6015-Public Law 118–158		140	210
0900 Total new obligations, unexpired accounts (object class 41.0)	341	218	210
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	387	429	211
1001 Discretionary unobligated balance brought fwd, Oct 1	387	428	
1021 Recoveries of prior year unpaid obligations	26		
1029 Other balances withdrawn to Treasury	-19		
1041 Other balances previously not available	19		
1070 Unobligated balance (total)	413	429	211
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	357		
1930 Total budgetary resources available	770	429	211
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	429	211	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	102	273	222
3010 New obligations, unexpired accounts	341	218	210
3020 Outlays (gross)	-144	-269	-148
3040 Recoveries of prior year unpaid obligations, unexpired	-26		
3050 Unpaid obligations, end of year	273	222	284
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	102	273	222
3200 Obligated balance, end of year	273	222	284
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	357		
Outlays, gross:			
4011 Outlays from discretionary balances	144	269	148
4180 Budget authority, net (total)	357		
4190 Outlays, net (total)	144	269	148
Memorandum (non-add) entries:			
5103 Unexpired unavailable balance, SOY: Fulfilled purpose	19		

The Emergency Forest Restoration Program (EFRP) provides payments to eligible owners of non-industrial private forest to implement emergency measures to restore land damaged by a natural disaster. During 2025 , 34 States participated in EFRP with new or continued activity from the previous year, involving approximately $144 million in cost-share and technical assistance fund outlays. The 2027 Budget does not include funding for EFRP. While the Budget does not request additional funding for the EFRP, it reflects approximately $443 million in funds carried forward to aid producers following natural disasters.

GRASSROOTS SOURCE WATER PROTECTION PROGRAM

⟦For necessary expenses to carry out wellhead or groundwater protection activities under section 1240O of the Food Security Act of 1985 (16 U.S.C. 3839bb–2), $7,500,000, to remain available until expended.⟧ *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–3304–0–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Grassroots source water payments	1	15	
0900 Total new obligations, unexpired accounts (object class 41.0)	1	15	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	7	
1001 Discretionary unobligated balance brought fwd, Oct 1		7	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7	7	
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012–4336]		1	
1900 Budget authority (total)	7	8	
1930 Total budgetary resources available	8	15	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1	15	
3020 Outlays (gross)	-1	-15	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	7	7	
Outlays, gross:			
4010 Outlays from new discretionary authority		7	
4011 Outlays from discretionary balances		7	
4020 Outlays, gross (total)		14	
Mandatory:			
4090 Budget authority, gross		1	
Outlays, gross:			
4101 Outlays from mandatory balances	1	1	
4180 Budget authority, net (total)	7	8	
4190 Outlays, net (total)	1	15	

The Grassroots Source Water Protection Program (GSWPP) is a joint project by USDA's Farm Service Agency and the nonprofit National Rural Water Association. It is designed to help prevent source water pollution in States through voluntary practices installed by producers at the local level. GSWPP uses onsite technical assistance capabilities of each State rural water association that operates a wellhead or groundwater protection program in the State. State rural water associations can deliver assistance in developing source water protection plans within priority watersheds for the common goal of preventing the contamination of drinking water supplies. The 2027 Budget does not request funding for this program.

AGRICULTURAL CREDIT INSURANCE FUND PROGRAM ACCOUNT

(INCLUDING TRANSFERS OF FUNDS)

For gross obligations for the principal amount of direct and guaranteed farm ownership (7 U.S.C. 1922 et seq.) and operating (7 U.S.C. 1941 et seq.) loans, emergency loans (7 U.S.C. 1961 et seq.), Indian tribe land acquisition loans (25 U.S.C. 5136), boll weevil loans (7 U.S.C. 1989), guaranteed conservation loans (7 U.S.C. 1924 et seq.), to be available from funds in the Agricultural Credit Insurance Fund, as follows: ⟦$3,500,000,000⟧ *$4,663,756,000* for guaranteed farm ownership loans and ⟦$2,580,000,000⟧ *$1,241,992,000* for farm ownership direct loans; $2,000,000,000 for unsubsidized guaranteed operating loans and $1,633,000,000 for direct operating loans;⟦ emergency loans, $14,388,000; Indian tribe land acquisition loans, $20,000,000; guaranteed conservation loans, $150,000,000; and for boll weevil eradication program loans, $60,000,000: *Provided,* That the Secretary shall deem the pink bollworm to be a boll weevil for the purpose of boll weevil eradication program loans⟧ *notwithstanding section 346(b)(2)(A)(i)(I) of the Consolidated Farm and Rural Development Act (7 U.S.C. 1994(b)(2)(A)(i)(I))*.

For the cost of *farm ownership* direct ⟦and guaranteed⟧ loans⟦ and grants⟧, including the cost of modifying loans as defined in section 502 of the Congressional Budget Act of 1974, ⟦as follows: $1,000,000 for emergency loans, to remain available until expended; $32,766,000 for farm ownership direct loans, and $84,000 for boll weevil eradication program loans⟧ *$30,553,000*.

In addition, for administrative expenses necessary to carry out the direct and guaranteed loan programs, ⟦$326,053,000⟧ *$252,474,000*: *Provided,* That of this amount, ⟦$305,803,000⟧ *$236,474,000* shall be paid to the appropriation for "Farm Service Agency, Salaries and Expenses".

Funds appropriated by this Act to the Agricultural Credit Insurance Program Account for farm ownership, operating, conservation, and emergency direct loans and loan guarantees may be transferred among these programs: *Provided,* That the Committees on Appropriations of both Houses of Congress are notified at least 15 days in advance of any transfer.

Dairy Indemnity Program

(including transfer of funds)

For necessary expenses involved in making indemnity payments to dairy farmers and manufacturers of dairy products under a dairy indemnity program, such sums as may be necessary, to remain available until expended: *Provided,* That such program is carried out by the Secretary in the same manner as the dairy indemnity program described in the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2001 (Public Law 106–387, 114 Stat. 1549A-12). *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–1140–0–1–351	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Administrative expenses - PLCE	13	20	16
0012 Dairy Indemnity		1	1
0013 IRA Payments to distressed borrowers	88		
0091 Direct program activities, subtotal	101	21	17
Credit program obligations:			
0701 Direct loan subsidy	48	36	34
0703 Subsidy for modifications of direct loans	1		
0705 Reestimates of direct loan subsidy	398	229	
0706 Interest on reestimates of direct loan subsidy	17	17	
0707 Reestimates of loan guarantee subsidy	4	269	
0708 Interest on reestimates of loan guarantee subsidy	3	39	
0709 Administrative expenses	306	306	236
0791 Direct program activities, subtotal	777	896	270
0900 Total new obligations, unexpired accounts	878	917	287
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	208	154	152
1001 Discretionary unobligated balance brought fwd, Oct 1	11		
1021 Recoveries of prior year unpaid obligations	27		
1033 Recoveries of prior year paid obligations	8		
1070 Unobligated balance (total)	243	154	152
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	380	360	283
1131 Unobligated balance of appropriations permanently reduced			-95
1160 Appropriation, discretionary (total)	380	360	188
Appropriations, mandatory:			
1200 Appropriation	422	555	1
1900 Budget authority (total)	802	915	189
1930 Total budgetary resources available	1,045	1,069	341
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-13		
1941 Unexpired unobligated balance, end of year	154	152	54
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	116	34	28
3010 New obligations, unexpired accounts	878	917	287
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-932	-923	-289
3040 Recoveries of prior year unpaid obligations, unexpired	-27		
3041 Recoveries of prior year unpaid obligations, expired	-2		
3050 Unpaid obligations, end of year	34	28	26
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	116	34	28
3200 Obligated balance, end of year	34	28	26
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	380	360	188
Outlays, gross:			
4010 Outlays from new discretionary authority	355	353	185
4011 Outlays from discretionary balances	6	15	8
4020 Outlays, gross (total)	361	368	193
Mandatory:			
4090 Budget authority, gross	422	555	1
Outlays, gross:			
4100 Outlays from new mandatory authority	422	555	1
4101 Outlays from mandatory balances	149		95
4110 Outlays, gross (total)	571	555	96
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-8		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	8		
4160 Budget authority, net (mandatory)	422	555	1
4170 Outlays, net (mandatory)	563	555	96
4180 Budget authority, net (total)	802	915	189
4190 Outlays, net (total)	924	923	289

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 012–1140–0–1–351	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Farm Ownership	2,326	2,580	1,242
115002 Farm Operating	1,250	1,633	1,633
115003 Emergency Disaster	26	50	50
115999 Total direct loan levels	3,602	4,263	2,925
Direct loan subsidy (in percent):			
132001 Farm Ownership	1.95	1.27	2.47
132002 Farm Operating	-.61	-.81	-.55
132003 Emergency Disaster	11.64	6.95	7.38
132999 Weighted average subsidy rate	1.13	0.54	0.87
Direct loan subsidy budget authority:			
133001 Farm Ownership	45	33	31
133002 Farm Operating	-8	-13	-9
133003 Emergency Disaster	3	3	4
133999 Total subsidy budget authority	40	23	26
Direct loan subsidy outlays:			
134001 Farm Ownership	20	31	27
134002 Farm Operating	-26	-7	-6
134003 Emergency Disaster	-5	4	4
134999 Total subsidy outlays	-11	28	25
Direct loan reestimates:			
135001 Farm Ownership	337	162	
135002 Farm Operating	-125	14	
135003 Emergency Disaster	-18		
135999 Total direct loan reestimates	194	176	
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Farm Ownership—Unsubsidized	2,095	3,500	4,664
215002 Farm Operating—Unsubsidized	1,047	2,000	2,000
215999 Total loan guarantee levels	3,142	5,500	6,664
Guaranteed loan subsidy (in percent):			
232001 Farm Ownership—Unsubsidized	-.54	-.53	-.58
232002 Farm Operating—Unsubsidized	-.20	-.26	-.44
232999 Weighted average subsidy rate	-.43	-.43	-.54
Guaranteed loan subsidy budget authority:			
233001 Farm Ownership—Unsubsidized	-11	-19	-27
233002 Farm Operating—Unsubsidized	-2	-5	-9
233999 Total subsidy budget authority	-13	-24	-36
Guaranteed loan subsidy outlays:			
234001 Farm Ownership—Unsubsidized	-178	-11	-10
234002 Farm Operating—Unsubsidized	-160	-3	-2
234999 Total subsidy outlays	-338	-14	-12
Guaranteed loan reestimates:			
235001 Farm Ownership—Unsubsidized	-43	156	
235002 Farm Operating—Unsubsidized	-45	145	
235003 Farm Operating—Subsidized	-5		
235999 Total guaranteed loan reestimates	-93	301	
Administrative expense data:			
3510 Budget authority	326	326	252
3580 Outlays from balances	5	7	
3590 Outlays from new authority	326	322	252

AGRICULTURAL CREDIT INSURANCE FUND PROGRAM ACCOUNT—Continued

The Agricultural Credit Insurance Fund program account's loans are authorized by Title III of the Consolidated Farm and Rural Development Act. The program account includes subsidies to provide direct and guaranteed loans for farm ownership, farm operating, and emergency loans to individuals. The language change included the 2027 Budget ensures that the Direct Farm Ownership loans are fully available for all eligible farmers throughout the fiscal year, while still providing a robust set-aside for new and beginning farmers etc., sufficient to fully meet that demand . The 2027 Budget requests $30.6 million for loan subsidies, and a collective program level of $9.539 billion for all loan and loan guarantees combined.

Under the Dairy Indemnity Program, payments are made to farmers and manufacturers of dairy products who are directed to remove their milk or milk products from commercial markets because they contain residues of chemicals that have been registered and approved by the Federal Government, other chemicals, nuclear radiation, or nuclear fallout. Indemnification may also be paid for cows producing such milk. In 2025, $387,000 was paid to producers who filed claims under the program. The 2027 Budget requests such sums as may be necessary, which are estimated to be $500,000 for this program in 2027.

Object Classification (in millions of dollars)

Identification code 012–1140–0–1–351		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.3	Other goods and services from Federal sources	306	306	236
41.0	Grants, subsidies, and contributions	572	611	51
99.9	Total new obligations, unexpired accounts	878	917	287

AGRICULTURAL CREDIT INSURANCE FUND DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–4212–0–3–351		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Capitalized costs	2	5	5
	Credit program obligations:			
0710	Direct loan obligations	3,603	4,263	2,925
0713	Payment of interest to Treasury	709	857	857
0740	Negative subsidy obligations	8	13	9
0741	Modification savings	47	.....	.....
0742	Downward reestimates paid to receipt accounts	188	56	.....
0743	Interest on downward reestimates	32	13	.....
0791	Direct program activities, subtotal	4,587	5,202	3,791
0900	Total new obligations, unexpired accounts	4,589	5,207	3,796
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,896	2,923	266
1021	Recoveries of prior year unpaid obligations	134	.....	.....
1023	Unobligated balances applied to repay debt	-1,784	-2,923	-266
1024	Unobligated balance of borrowing authority withdrawn	-132	.....	.....
1070	Unobligated balance (total)	114	.....	.....
	Financing authority:			
	Appropriations, mandatory:			
1200	Appropriation (MAT cost transferred from the general fund)	49	.....	.....
	Borrowing authority, mandatory:			
1400	Borrowing authority	4,414	4,988	2,933
1422	Borrowing authority applied to repay debt	-2	.....	.....
1440	Borrowing authority, mandatory (total)	4,412	4,988	2,933
	Spending authority from offsetting collections, mandatory:			
1800	Collected	2,936	2,933	2,896
1801	Change in uncollected payments, Federal sources	5	1	1
1820	Capital transfer of spending authority from offsetting collections to general fund	-3	.....	.....
1825	Spending authority from offsetting collections applied to repay debt	-1	-2,449	.....
1850	Spending auth from offsetting collections, mand (total)	2,937	485	2,897
1900	Budget authority (total)	7,398	5,473	5,830
1930	Total budgetary resources available	7,512	5,473	5,830
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,923	266	2,034
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	652	755	1,145
3010	New obligations, unexpired accounts	4,589	5,207	3,796
3020	Outlays (gross)	-4,352	-4,817	-3,836
3040	Recoveries of prior year unpaid obligations, unexpired	-134	.....	.....
3050	Unpaid obligations, end of year	755	1,145	1,105
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-13	-14
3070	Change in uncollected pymts, Fed sources, unexpired	-5	-1	-1
3090	Uncollected pymts, Fed sources, end of year	-13	-14	-15
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	644	742	1,131
3200	Obligated balance, end of year	742	1,131	1,090
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	7,398	5,473	5,830
	Financing disbursements:			
4110	Outlays, gross (total)	4,352	4,817	3,836
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal Sources: Reestimate payment from program account	-414	-246	.....
4120	Federal Sources: Subsidy payment from program account	-42	-35	-34
4120	Federal sources: Modification Payment from Program Account	-1	.....	.....
4120	Federal sources: Payment from liquidating account	-2	.....	.....
4122	Federal Sources: Interest on uninvested funds	-182	-246	-246
4123	Repayments of principal	-1,769	-1,738	-1,843
4123	Repayments of interest	-522	-664	-769
4123	Sale of Foreclosed Property/Other	-3	.....	.....
4123	Other Actual Collections Non-Federal	-1	-4	-4
4130	Offsets against gross budget authority and outlays (total)	-2,936	-2,933	-2,896
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	-5	-1	-1
4160	Budget authority, net (mandatory)	4,457	2,539	2,933
4170	Outlays, net (mandatory)	1,416	1,884	940
4180	Budget authority, net (total)	4,457	2,539	2,933
4190	Outlays, net (total)	1,416	1,884	940

Status of Direct Loans (in millions of dollars)

Identification code 012–4212–0–3–351		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority	4,262	4,227	2,875
1121	Limitation available from carry-forward	73	130	94
1142	Unobligated direct loan limitation (-)	-655	.....	.....
1143	Unobligated limitation carried forward (P.L. xx) (-)	-77	-94	-44
1150	Total direct loan obligations	3,603	4,263	2,925
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	16,774	18,357	20,426
1231	Disbursements: Direct loan disbursements	3,475	3,870	2,961
1251	Repayments: Repayments and prepayments	-1,769	-1,738	-1,843
1261	Adjustments: Capitalized interest	6	.....	.....
1263	Write-offs for default: Direct loans	-63	-63	-63
1264	Other adjustments, net (+ or -)	-66	.....	.....
1290	Outstanding, end of year	18,357	20,426	21,481

Balance Sheet (in millions of dollars)

Identification code 012–4212–0–3–351		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury	1,897	2,923
	Investments in U.S. securities:		
1106	Receivables, net	414	246
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	16,774	18,357
1402	Interest receivable	330	353
1404	Foreclosed property	9	6
1405	Allowance for subsidy cost (-)	-66	-280
1405	Allowance for Interest Receivable (-)	.....	.....
1499	Net present value of assets related to direct loans	17,047	18,436

1999	Total assets	19,358	21,605
	LIABILITIES:		
	Federal liabilities:		
2103	Debt	19,138	21,534
2105	Other	219	71
2201	Non-Federal liabilities: Accounts payable	1	
2999	Total liabilities	19,358	21,605
	NET POSITION:		
3100	Unexpended appropriations		
3300	Cumulative results of operations		
3999	Total net position		
4999	Total liabilities and net position	19,358	21,605

Agricultural Credit Insurance Fund Guaranteed Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 012–4213–0–3–351	2025 actual	2026 est.	2027 est.
	Obligations by program activity:		
0003	Purchase of guaranteed loans	1	1
	Credit program obligations:		
0711	Default claim payments on principal	13	25	25
0713	Payment of interest to Treasury	8	8	8
0740	Negative subsidy obligations	13	24	36
0741	Modification savings	325		
0742	Downward reestimates paid to receipt accounts	85	6	
0743	Interest on downward reestimates	15		
0791	Direct program activities, subtotal	459	63	69
0900	Total new obligations, unexpired accounts	459	64	70
	Budgetary resources:		
	Unobligated balance:		
1000	Unobligated balance brought forward, Oct 1	249	78	445
1021	Recoveries of prior year unpaid obligations	1		
1023	Unobligated balances applied to repay debt	-47		
1033	Recoveries of prior year paid obligations	1		
1070	Unobligated balance (total)	204	78	445
	Financing authority:		
	Borrowing authority, mandatory:		
1400	Borrowing authority	281	54	30
	Spending authority from offsetting collections, mandatory:		
1800	Collected	56	377	74
1820	Capital transfer of spending authority from offsetting collections to general fund	-4		
1850	Spending auth from offsetting collections, mand (total)	52	377	74
1900	Budget authority (total)	333	431	104
1930	Total budgetary resources available	537	509	549
	Memorandum (non-add) entries:		
1941	Unexpired unobligated balance, end of year	78	445	479
	Change in obligated balance:		
	Unpaid obligations:		
3000	Unpaid obligations, brought forward, Oct 1	1	3	10
3010	New obligations, unexpired accounts	459	64	70
3020	Outlays (gross)	-456	-57	-56
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	3	10	24
	Memorandum (non-add) entries:		
3100	Obligated balance, start of year	1	3	10
3200	Obligated balance, end of year	3	10	24
	Financing authority and disbursements, net:		
	Mandatory:		
4090	Budget authority, gross	333	431	104
	Financing disbursements:		
4110	Outlays, gross (total)	456	57	56
	Offsets against gross financing authority and disbursements:		
	Offsetting collections (collected) from:		
4120	Payments from program account upward reestimate	-6	-308	
4122	Interest on uninvested funds	-7	-6	-6
4123	Fees and premiums	-36	-61	-66
4123	Loss recoveries and repayments	-8	-2	-2
4130	Offsets against gross budget authority and outlays (total)	-57	-377	-74
	Additional offsets against financing authority only (total):		
4143	Recoveries of prior year paid obligations, unexpired accounts	1		
4160	Budget authority, net (mandatory)	277	54	30
4170	Outlays, net (mandatory)	399	-320	-18
4180	Budget authority, net (total)	277	54	30
4190	Outlays, net (total)	399	-320	-18

Status of Guaranteed Loans (in millions of dollars)

Identification code 012–4213–0–3–351	2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on commitments:		
2111	Guaranteed loan commitments from current-year authority	5,768	5,650	6,664
2121	Limitation available from carry-forward			
2142	Uncommitted loan guarantee limitation	-2,626	-150	
2143	Uncommitted limitation carried forward			
2150	Total guaranteed loan commitments	3,142	5,500	6,664
2199	Guaranteed amount of guaranteed loan commitments	2,829	4,950	4,950
	Cumulative balance of guaranteed loans outstanding:		
2210	Outstanding, start of year	18,413	18,790	20,352
2231	Disbursements of new guaranteed loans	2,923	4,824	5,945
2251	Repayments and prepayments	-2,526	-3,200	-3,200
	Adjustments:		
2261	Terminations for default that result in loans receivable	-3	-29	-29
2263	Terminations for default that result in claim payments	-17	-33	-33
2264	Other adjustments, net			
2290	Outstanding, end of year	18,790	20,352	23,035
	Memorandum:		
2299	Guaranteed amount of guaranteed loans outstanding, end of year	17,148	20,209	20,209
	Addendum:		
	Cumulative balance of defaulted guaranteed loans that result in loans receivable:		
2310	Outstanding, start of year	85	83	72
2331	Disbursements for guaranteed loan claims	10	36	36
2351	Repayments of loans receivable	-6	-34	-34
2361	Write-offs of loans receivable	-6	-13	-13
2364	Other adjustments, net			
2390	Outstanding, end of year	83	72	61

Balance Sheet (in millions of dollars)

Identification code 012–4213–0–3–351	2024 actual	2025 actual
	ASSETS:	
	Federal assets:	
1101	Fund balances with Treasury	249	78
	Investments in U.S. securities:	
1106	Receivables, net	6	308
1206	Non-Federal assets: Receivables, net		
	Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:	
1501	Defaulted guaranteed loans receivable, gross	85	83
1502	Interest receivable	35	37
1505	Allowance for subsidy cost (-)	-85	-82
1599	Net present value of assets related to defaulted guaranteed loans	35	38
1999	Total assets	290	424
	LIABILITIES:		
	Federal liabilities:		
2103	Debt	53	286
2104	Resources payable to Treasury		
2105	Other	94	6
	Non-Federal liabilities:		
2201	Accounts payable		
2204	Liabilities for loan guarantees	143	132
2999	Total liabilities	290	424
	NET POSITION:		
3300	Cumulative results of operations		
4999	Total liabilities and net position	290	424

Agricultural Credit Insurance Fund Liquidating Account

Program and Financing (in millions of dollars)

Identification code 012–4140–0–3–351		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0009	Operating Expenses		1	1
0109	Costs incidental to acquisition of real property		1	1
	Credit program obligations:			
0741	Modification savings	2		
0900	Total new obligations, unexpired accounts (object class 41.0)	2	2	2
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	1	
1022	Capital transfer of unobligated balances to general fund	-2	-1	
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	2		
	Spending authority from offsetting collections, mandatory:			
1800	Collected	11	8	8
1820	Capital transfer of spending authority from offsetting collections to general fund	-10	-6	-6
1850	Spending auth from offsetting collections, mand (total)	1	2	2
1900	Budget authority (total)	3	2	2
1930	Total budgetary resources available	3	2	2
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1		
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	2	2	2
3020	Outlays (gross)	-2	-2	-2
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	3	2	2
	Outlays, gross:			
4100	Outlays from new mandatory authority	2	2	2
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Principal Repayments	-9	-6	-6
4123	Interest Repayments	-2	-2	-2
4130	Offsets against gross budget authority and outlays (total)	-11	-8	-8
4160	Budget authority, net (mandatory)	-8	-6	-6
4170	Outlays, net (mandatory)	-9	-6	-6
4180	Budget authority, net (total)	-8	-6	-6
4190	Outlays, net (total)	-9	-6	-6

Status of Direct Loans (in millions of dollars)

Identification code 012–4140–0–3–351		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	56	47	39
1251	Repayments: Repayments and prepayments	-9	-7	-7
1263	Write-offs for default: Direct loans		-1	-1
1290	Outstanding, end of year	47	39	31

Balance Sheet (in millions of dollars)

Identification code 012–4140–0–3–351		2024 actual	2025 actual
	ASSETS:		
1101	Federal assets: Fund balances with Treasury	2	1
1601	Loans Receivable	56	47
1602	Interest receivable	32	30
1603	Allowance for estimated uncollectible loans and interest (-)	-29	-29
1604	Direct loans and interest receivable, net	59	48
1606	Foreclosed property	7	6
1699	Value of assets related to direct loans	66	54
1999	Total assets	68	55
	LIABILITIES:		
2104	Federal liabilities: Resources payable to Treasury	68	55
2201	Non-Federal liabilities: Accounts payable		
2999	Total liabilities	68	55
4999	Total liabilities and net position	68	55

Commodity Credit Corporation Fund

Reimbursement for Net Realized Losses

(including transfers of funds)

For the current fiscal year, such sums as may be necessary to reimburse the Commodity Credit Corporation for net realized losses sustained, but not previously reimbursed, pursuant to section 2 of the Act of August 17, 1961 (15 U.S.C. 713a–11): *Provided,* That of the funds available to the Commodity Credit Corporation under section 11 of the Commodity Credit Corporation Charter Act (15 U.S.C. 714i) for the conduct of its business with the Foreign Agricultural Service, up to $5,000,000 may be transferred to and used by the Foreign Agricultural Service for information resource management activities of the Foreign Agricultural Service that are not related to Commodity Credit Corporation business: *Provided further,* That the Secretary shall notify the Committees on Appropriations of the House and Senate in writing 15 days prior to the obligation, commitment, or transfer of any emergency funds from the Commodity Credit Corporation or the transfer or cancellation of any previously obligated Commodity Credit Corporation funds: *Provided further,* That such written notification shall include a detailed spend plan for the anticipated uses of such funds and an expected timeline for program execution if such obligation, commitment, transfer, or cancellation exceeds $100,000,000.

Hazardous Waste Management

(limitation on expenses)

For the current fiscal year, the Commodity Credit Corporation shall not expend more than $15,000,000 for site investigation and cleanup expenses, and operations and maintenance expenses to comply with the requirement of section 107(g) of the Comprehensive Environmental Response, Compensation, and Liability Act (42 U.S.C. 9607(g)), and section 6001 of the Solid Waste Disposal Act (42 U.S.C. 6961). *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–4336–0–3–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0063	6013 Recourse Loans	28	32	30
0064	6014 Loan Deficiency Payments	6	101	82
0069	6019 Interest on Treasury Notes	561	652	583
0070	6020 Capital Stock Interest	3	3	3
0074	6024 Non-Insured Crop Disaster Assistance Program	280	319	256
0075	6025 Loss Adjuster Expenses Payments	2	2	2
0076	6026 Disaster Programs (ELAP)	824	657	475
0077	6027 Disaster Programs (LIP)	37	94	92
0078	6028 Disaster Programs (LFP)	913	1,608	1,577
0079	6029 Disaster Programs (TAP)	64	129	86
0081	6031 Market Access Program-ATPTF	185	185	185
0083	6033 Technical Assistance for Specialty Crops Program-ATPTF	8	14	14
0084	6034 Emerging Markets Program-ATPTF	2	3	3
0085	6035 Quality Samples Program-ATPTF	2	1	2
0086	6036 CRP Financial Assistance	1,456	1,459	1,528
0087	6037 CRP Technical Assistance	4	3	4
0088	6038 Price Support Storage	1		
0089	6040 Load in Charges	6	3	3
0091	Direct program activities, subtotal	4,382	5,265	4,925
0106	6046 Section 11	48	52	52
0107	6047 Section 4	15	30	30
0108	6048 Food For Progress Transportation	38	33	33
0109	6049 Food For Progress Commodity Costs	193	229	229
0110	6050 Food For Progress Administrative Funds	9	12	12
0115	6055 Agriculture Risk Coverage	4,848	405	5,445
0116	6056 Price Loss Coverage	10,348	697	8,596
0122	6062 Electronic Warehouse Receipts	1	1	1
0127	6067 National Organic Certification Cost Share	2	2	2
0132	6072 Economic Adj Assist to users of Upland Cotton	23	41	41
0138	6078 Foreign Market Development Cooperator Program , ATPTF	31	35	35
0139	6079 Dairy Margin Coverage	143	435	342
0144	6084 Emergency Citrus Disaster Research and Development	25	25	25
0148	6088 Section 711 FAS ATPTF	16	13	13
0191	Direct program activities, subtotal	15,740	2,010	14,856
0192	Direct program activities, subtotal	20,122	7,275	19,781
0501	6159 All Other Programs	37	3	3

0502	Direct obs incurred: Exempt from apportionment	6,296	7,591	7,297
0591	Direct program activities, subtotal	6,333	7,594	7,300
0799	Total direct obligations	26,455	14,869	27,081
0900	Total new obligations, unexpired accounts	26,455	14,869	27,081
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	106	141	105
1021	Recoveries of prior year unpaid obligations	595	.....	.....
1024	Unobligated balance of borrowing authority withdrawn	-543	.....	.....
1029	Other balances withdrawn to Treasury	-5	.....	.....
1033	Recoveries of prior year paid obligations	52	.....	.....
1041	Other balances previously not available	5	.....	.....
1070	Unobligated balance (total)	210	141	105
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	13,317	24,820	18,899
1236	Appropriations applied to repay debt	-13,317	-24,820	-18,899
	Borrowing authority, mandatory:			
1400	Borrowing authority	3,757,208	25,147	35,673
1402	Borrowing authority (previously unavailable)	807	.....	.....
1410	Exercised borrowing authority transferred to other accounts [012–1600]	-287	-323	-323
1410	Exercised borrowing authority transferred to other accounts [012–0502]	-81	-89	.....
1410	Exercised borrowing authority transferred to other accounts [012–1004]	-4,137	-5,244	-5,519
1410	Exercised borrowing authority transferred to other accounts [012–1072]	-50	-150	-150
1410	Exercised borrowing authority transferred to other accounts [012–1502]	-132	-227	.....
1410	Exercised borrowing authority transferred to other accounts [012–1900]	-19	-19	-19
1410	Exercised borrowing authority transferred to other accounts [012–1908]	-50	-50	-50
1410	Exercised borrowing authority transferred to other accounts [012–2073]	-7	-7	-7
1410	Exercised borrowing authority transferred to other accounts [012–2500]	-37	-60	-36
1410	Exercised borrowing authority transferred to other accounts [012–2501]	-85	-100	-100
1410	Exercised borrowing authority transferred to other accounts [012–3507]	-21	-21	-21
1410	Exercised borrowing authority transferred to other accounts [012–8015]	-2	-2	-2
1410	Exercised borrowing authority transferred to other accounts [012–4085]	-4	-4	-4
1410	Exercised borrowing authority transferred to other accounts [012–5635]	-16	-16	-16
1410	Exercised borrowing authority transferred to other accounts [012–1701]	.....	-1	.....
1410	Exercised borrowing authority transferred to other accounts [012–1801]	.....	-2	.....
1410	Exercised borrowing authority transferred to other accounts [012–9913]	-10,125	-3,025	-25
1410	Exercised borrowing authority transferred to other accounts [012–5636]	.....	-30	-30
1410	Exercised borrowing authority transferred to other accounts [012–3304]	.....	-1	.....
1410	Exercised borrowing authority transferred to other accounts [012–1500]	.....	-185	.....
1410	Exercised borrowing authority transferred to other accounts [012–1124]	-2,650	.....	.....
1410	Exercised borrowing authority transferred to other accounts [012–0520]	.....	.....	-433
1410	Exercised borrowing authority transferred to other accounts [012–9914]	.....	-5	.....
1410	Exercised borrowing authority transferred to other accounts [012–2900]	.....	.....	-285
1421	Borrowing authority temporarily reduced	-1,737	-753	-1,494
1422	Borrowing authority applied to repay debt	-3,712,189	.....	.....
1440	Borrowing authority, mandatory (total)	26,386	14,833	27,159
	Spending authority from offsetting collections, mandatory:			
1800	Collected	6,354	7,291	7,628
1801	Change in uncollected payments, Federal sources	-4	.....	.....
1825	Spending authority from offsetting collections applied to repay debt	-6,350	-7,291	-7,628
1900	Budget authority (total)	26,386	14,833	27,159
1930	Total budgetary resources available	26,596	14,974	27,264
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	141	105	183
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	18,071	31,991	29,979
3001	Adjustments to unpaid obligations brought forward, Oct 1	50	.....	.....
3010	New obligations, unexpired accounts	26,455	14,869	27,081
3020	Outlays (gross)	-11,990	-16,881	-28,674
3040	Recoveries of prior year unpaid obligations, unexpired	-595	.....	.....
3050	Unpaid obligations, end of year	31,991	29,979	28,386
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-70	-66	-66
3070	Change in uncollected pymts, Fed sources, unexpired	4	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-66	-66	-66
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	18,051	31,925	29,913
3200	Obligated balance, end of year	31,925	29,913	28,320
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	26,386	14,833	27,159
	Outlays, gross:			
4100	Outlays from new mandatory authority	8,583	11,796	18,702
4101	Outlays from mandatory balances	3,407	5,085	9,972
4110	Outlays, gross (total)	11,990	16,881	28,674
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-10	-13	-12
4123	Commodity Loans Repaid	-6,275	-7,114	-7,442
4123	DMC Premiums & Collections	-45	-56	-56
4123	Other Collections & Authority	-76	-108	-118
4130	Offsets against gross budget authority and outlays (total)	-6,406	-7,291	-7,628
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	4	.....	.....
4143	Recoveries of prior year paid obligations, unexpired accounts	52	.....	.....
4150	Additional offsets against budget authority only (total)	56	.....	.....
4160	Budget authority, net (mandatory)	20,036	7,542	19,531
4170	Outlays, net (mandatory)	5,584	9,590	21,046
4180	Budget authority, net (total)	20,036	7,542	19,531
4190	Outlays, net (total)	5,584	9,590	21,046
	Memorandum (non-add) entries:			
5101	Unexpired unavailable balance, SOY: Borrowing authority	850	1,780	.....
5102	Unexpired unavailable balance, EOY: Borrowing authority	1,780	.....	.....
5103	Unexpired unavailable balance, SOY: Fulfilled purpose	5	.....	.....

Status of Direct Loans (in millions of dollars)

Identification code 012–4336–0–3–999	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	4,778	4,867	4,873
1231 Disbursements: Direct loan disbursements	6,986	7,037	7,037
1251 Repayments: Repayments and prepayments	-6,897	-7,031	-7,031
1290 Outstanding, end of year	4,867	4,873	4,879

The Commodity Credit Corporation (CCC or the Corporation) is a wholly owned Government corporation created in 1933 under a Delaware charter and reincorporated June 30, 1948, as a Federal corporation within the Department of Agriculture by the Commodity Credit Corporation Charter Act, approved June 29, 1948 (15 U.S.C. 714). CCC assists in stabilizing, supporting, and protecting farm income and prices; helps to maintain balanced and adequate supplies of agricultural commodities; supports the orderly distribution of these commodities; and assists in the conservation of soil and water resources.

CCC program activities are implemented in response to various statutes, such as the Working Families Tax Cut Act (WFTC), Public Law119–21. WFTC extended and amended multiple authorities within the Agriculture Improvement Act of 2018 (the 2018 Farm Bill). P.L. 119–37 also extended the authority for several Farm Bill programs, not extended in WFTC, through 2026.

Budget Assumptions

The estimates for CCC spending in 2026 and 2027 reflect expenditures primarily related to commodity programs authorized under the extension

COMMODITY CREDIT CORPORATION FUND—Continued

of the 2018 Farm Bill by the WFTC (P.L. 119–21). Outlay projections are subject to complex and unpredictable factors such as weather; U.S. and world consumer income growth; factors which affect the volume of production of crops not yet planted; demands for feed, food, and bio-energy here and overseas; and foreign currency exchange rates and the value of the U.S. dollar overall.

PROGRAMS FOR COMMODITY CROPS

Price Support, Marketing Assistance Loans, and Related Stabilization Programs.—As authorized in the WFTC, the Corporation conducts programs to support farm income and prices and stabilize the market for agricultural commodities. Price support is provided to producers of agricultural commodities through loans, purchases, payments, and other means.

Price support is mandatory for sugar. Marketing assistance loans are mandatory for wheat, feed grains, oilseeds, upland cotton, peanuts, rice, pulse crops, sugar, honey, wool, mohair, and extra-long staple cotton.

One method of providing support is loans to and purchases from producers. With limited exceptions, loans made on commodities are nonrecourse. The commodities serve as collateral for the loan and at maturity the producer may deliver or forfeit such collateral to satisfy the loan obligation without further payment.

Direct purchases may be made from processors as well as producers, depending on the commodity involved. Also, purchases are made under various laws; for example, the Act of August 19, 1958, as amended, and section 416 of the Agricultural Act of 1949, as amended.

Commodity Payment Programs.—Agriculture Risk Coverage (ARC) and Price Loss Coverage (PLC) payments are available for a wide variety of commodity crops and paid on acres that historically produced commodity crops, called base acres. Under the WFTC, an additional 30 million acres can be added as base acres, making the acreage eligible to receive ARC or PLC payments. This is the first increase of base acres across all commodities eligible for farm income support (known as covered commodities) since the establishment of base acres in the 2002 Farm Bill (Farm Security and Rural Investment Act of 2002 ; Public Law 107–171).

Price Loss Coverage (PLC).— Payments are issued when the effective price of a covered commodity is less than the respective effective reference price for that commodity. Starting in crop year 2025, the effective reference price is the higher of 1) the reference price in statute or 2) the lesser of 115 percent of the statutory reference price or 88 percent of the 5-year Olympic average of the marketing year average (MYA) price of the covered commodity. Under the 2018 Farm Bill, the effective reference price formula used 85 percent of the MYA price of the covered commodity. The WFTC also increased the statutory reference prices used in the PLC payment calculations. PLC payments are not dependent upon the planting of a covered commodity or planting of the applicable base crop on the farm. The payment is equal to 85 percent of the base acres of the covered commodity times the difference between the effective reference price and the effective price times the program payment yield for the covered commodity. The 2018 Farm Bill authorized a nationwide PLC yield update for the 2020 crop year, while WFTC did not authorize a PLC yield update for base acres that already had an established PLC yield.

Agriculture Risk Coverage (ARC).—There are two types: ARC-County (CO) and ARC-Individual (IC).

ARC-CO: Payments are issued when the actual county crop revenue of a covered commodity is less than the ARC county guarantee for the covered commodity and are based on county data, not farm data. For the 2014 through 2024 crop years, the ARC county guarantee equaled 86 percent of the benchmark revenue. The benchmark revenue is the previous 5-year average national farm price, excluding the years with the highest and lowest price (the ARC guarantee price), times the 5-year average county yield, excluding the years with the highest and lowest yield (the ARC county guarantee yield). The WFTC amended ARC, such that for crop years 2025 through 2031, the calculation guarantees 90 percent of benchmark revenue. Both the guarantee and actual revenue are computed using base acres, not planted acres. The payment is equal to 85 percent of the base acres of the covered commodity times the difference between the county guarantee and the actual county crop revenue for the covered commodity. For crop years 2025 through 2031, payments may not exceed 12 percent of the benchmark county revenue (the ARC guarantee price times the ARC county guarantee yield), previously the maximum payment was 10 percent of the benchmark county revenue.

ARC-IC: Payments are issued when the actual individual crop revenues, for all covered commodities planted on the ARC-IC farm, are less than the ARC-IC guarantee for those covered commodities on the farm. The farm for ARC-IC purposes is the sum of the producer's interest in all ARC-IC enrolled farms in the State. For crop years 2025 through 2031, the farm's ARC individual guarantee equals 90 percent (86 percent for crop years 2014–2024) of the farm's individual benchmark guarantee, which is defined as the ARC guarantee price times the 5-year average individual yield, excluding the years with the highest and lowest yields, and summing across all crops on the farm. The actual revenue is computed in a similar fashion, with both the guarantee and actual revenue computed using planted acreage on the farm. The individual ARC payment equals: a) 65 percent of the sum of the base acres of all covered commodities on the farm, times b) the difference between the individual guaranteed revenue and the actual individual crop revenue across all covered commodities planted on the farm. For crop years 2025 through 2031, payments may not exceed 12 percent of the individual benchmark revenue. The previous maximum payment was 10 percent of the individual benchmark revenue.

Election Required.—All farm producers with interest in the cropland are required to make a unanimous election in 2021 of either ARC-CO or PLC on a crop-by-crop basis; or ARC-IC for all covered commodity base acres on a farm. Program election changes are permitted in subsequent crop years. As directed by the WFTC, for crop year 2025 only, farm producers with enrolled base acres will receive the higher of the ARC or PLC payment on a commodity-by-commodity basis.

Adjusted Gross Income.—The WFTC amended adjusted gross income (AGI) provisions for farm programs within 7 U.S.C. 1308–3a. Previously, producers whose average AGI exceeded $900,000 during a crop, fiscal, or program year were not eligible to participate in most programs administered by FSA and the Natural Resources Conservation Service (NRCS). Under the WFTC , for the Supplemental Disaster Programs (7 U.S.C. 9081) and the Noninsured Crop Disaster Assistance Program (7 U.S.C. 7333), the $900,000 AGI limit is waived if 75 percent or more of the producers AGI is derived from farming, ranching, or silviculture activities.

Payment Limitations.—The total amount of payments received, directly and indirectly, by a person or legal entity (except qualified pass-through entities) for Price Loss Coverage and Agriculture Risk Coverage (other than for peanuts), may not exceed $155,000 per crop year. A person or legal entity that receives payments for peanuts has a separate $155,000 payment limitation. Furthermore, starting in crop year 2025, the payment limit is adjusted annually to account for inflation, as estimated by the Consumer Price Index for All Urban Consumers published by the Bureau of Labor Statistics of the Department of Labor. For the Supplemental Disaster Programs, the $155,000 payment limit applies to payments under the Livestock Forage Disaster Program (LFP). The 2018 Farm Bill eliminated the payment limit for Emergency Assistance for Livestock, Honeybees and Farm-Raised Fish Program (ELAP), and the Bipartisan Budget Act of 2018 eliminated the payment limits for the Livestock Indemnity Program (LIP) and the Tree Assistance Program (TAP).

Marketing Assistance Loans (MALs) and Sugar Loans.—The WFTC extended the authority for sugar loans for the 2026 through 2031 crop years and nonrecourse marketing assistance loans (MALs) and loan deficiency payment (LDPs) for the 2026 through 2031 crops of wheat, corn, grain sorghum, barley, oats, upland cotton, extra-long staple cotton (eligible for loans only), long grain rice, medium grain rice, soybeans, other oilseeds (including sunflower seed, rapeseed, canola, safflower, flaxseed, mustard seed, crambe and sesame seed), dry peas, lentils, small chickpeas, large

chickpeas, graded and nongraded wool, mohair, honey, unshorn pelts, and peanuts. Additionally, the WFTC increased loan rates for commodities relative to the previously authorized loan rates. The Consolidated Appropriations Act, 2016 (Public Law 114–113) amended the Federal Agriculture Improvement and Reform Act of 1996, allowing producers to receive certificates in lieu of marketing loan gains or loan deficiency payments starting with the 2015 crop marketing year.

Dairy Programs

Dairy Margin Coverage.—The Dairy Margin Coverage (DMC) program was authorized in the 2018 Farm Bill, and was most recently reauthorized by the WFTC through calendar year 2031. The program is a voluntary risk management program for dairy producers. The program provides payments to dairy producers when the difference between the all milk price and the average feed price (the margin) falls below a margin selected by the producer. Catastrophic coverage is available at no cost to the producers, other than an annual $100 administrative fee. For a premium, farmers may choose various levels of buy-up coverage for the dairy operation's production history, ranging from 5 percent to 95 percent of production. For calendar years 2026 through 2031, dairy producers pay a lower premium for the first 6 million pounds of milk enrolled in the program versus production enrolled above the 6 million pound tier. Prior to the WFTC, the lower premium was applied to the first 5 million pounds of milk enrolled.

Dairy Indemnity Payment Program (DIPP).—The program provides payments to dairy producers when a public regulatory agency directs them to remove their raw milk from the commercial market because it has been contaminated by pesticides and other residues. In 2021, the DIPP regulations were amended to add provisions for the indemnification of cows that are likely to be not marketable for longer durations, as a result, for example, of per- and polyfluoroalkyl substances.

Programs for Bioenegy and Non-Commodity Crops

Noninsured Crop Disaster Assistance Program (NAP).—NAP provides coverage, similar to buy-up provisions offered under the Federal crop insurance program. Producers may elect coverage for each individual crop between 50 and 65 percent of production, in 5 percent increments, at 100 percent of the average market price. Producers also pay a fixed premium equal to 5.25 percent of the liability. Alternatively, catastrophic coverage is available for an administrative fee, covering 50 percent of production at 55 percent of the average market price.

Feedstock Flexibility Program (FFP).—FFP is continued through 2025. Congress authorized the FFP in the 2008 Farm Bill, allowing for the purchase of sugar to be sold for the production of bioenergy in order to avoid forfeitures of sugar loan collateral under the Sugar Program.

Disaster Programs

The following four disaster programs were authorized by the 2008 Farm Bill under the USDA Supplemental Disaster Assistance Program. These programs were permanently re-authorized under CCC in the 2014 Farm Bill and modified in the 2018 Farm Bill and the WFTC.

Livestock Forage Disaster Program (LFP).—LFP provides compensation to eligible livestock producers that have suffered grazing losses due to drought or fire on land that is native or improved pastureland with permanent vegetative cover or that is planted specifically for grazing. LFP payments for drought are equal to 60 percent of the monthly feed cost for up to 5 months, depending upon the severity of the drought. The WFTC lowered the threshold for receiving an LFP payment from at least 8 weeks of consecutive severe drought to 4 consecutive weeks. LFP payments for fire on federally managed rangeland are equal to 50 percent of the monthly feed cost for the number of days the producer is prohibited from grazing the managed rangeland, not to exceed 180 calendar days.

Livestock Indemnity Program (LIP).—LIP provides benefits to livestock producers for livestock deaths in excess of normal mortality caused by adverse weather or by attacks by animals reintroduced into the wild by the Federal Government. In most cases, LIP payments are equal to 75 percent of the average fair market value of the livestock. The WFTC increased the payment rate for livestock losses due to predation from animals reintroduced by the Federal Government into the wild from 75 percent of fair market value to 100 percent of fair market value.

Emergency Assistance for Livestock, Honey Bees, and Farm-Raised Fish (ELAP).—ELAP provides emergency assistance to eligible producers of livestock, honeybees and farm-raised fish for losses due to disease (including cattle tick fever), adverse weather, or other conditions, such as blizzards and wildfires, not covered by LFP and LIP.

Tree Assistance Program (TAP).—TAP provides financial assistance to qualifying orchardists and nursery tree growers to replant or rehabilitate eligible trees, bushes, and vines damaged by natural disasters. The WFTC removed the payment limitation for TAP and increased the number of acres for which a producer can receive payment from 500 to 1,000 acres per year.

Foreign Assistance Programs

Market Access Program (MAP).—Under the MAP, CCC Funds are used to reimburse participating organizations for a portion of the costs of carrying out overseas marketing and promotional activities. P.L. 119–37 continued the authority for the MAP with annual funding of $200 million for 2026.

Foreign Market Development Cooperator Program (FMD) and Quality Samples Program.—Under the FMD program, cost-share assistance is provided to nonprofit commodity and agricultural trade associations to support overseas market development activities that are designed to remove long-term impediments to increased U.S. trade. P.L. 119–37 extended FMD authority through 2026. CCC will fund the Quality Samples Program at an authorized annual level of $2.5 million. Under this initiative, samples of U.S. agricultural products will be provided to foreign importers to promote a better understanding and appreciation for the high quality of U.S. products.

Technical Assistance for Specialty Crops and Emerging Markets.—Technical Assistance for Specialty Crops and Emerging Markets were both extended through 2026 in P.L. 119–37.

Supplemental Agricultural Trade Promotion Program (SATPP) is authorized in WFTC with $285 million in annual funding starting in 2027, in order to "carry out a program to encourage the accessibility, development, maintenance, and expansion of commercial export markets for United States agricultural commodities."

The Bill Emerson Humanitarian Trust.—The Bill Emerson Humanitarian Trust (BEHT) is a commodity and/or monetary reserve designed to ensure that the United States can meet its international food aid commitments. Assets of the Trust can be released any time the Administrator of the U.S. Agency for International Development determines that PL 480 Title II is inadequate to meet those needs in any fiscal year. When a release from the Trust is authorized, the Trust's assets cover all commodity costs associated with the release. All non-commodity costs, including ocean freight charges; internal transportation, handling, and storage overseas; and certain administrative costs are paid by CCC. P.L. 119–37 extends the authorization to replenish the BEHT through 2026.

Food for Progress Program (FPP).—FPP helps developing countries and emerging democracies modernize and strengthen their agricultural sectors. U.S. agricultural commodities donated to recipient countries are sold on the local market and the proceeds are used to support agricultural, economic or infrastructure development programs. The 2018 Farm Bill authorizes funding for this program based on metric tonnage and the P.L. 119–37 continued it through 2026.

Conservation Programs

Conservation Reserve Program (CRP).—The Inflation Reduction Act extended the authorization of CRP through 2031. Modifications to CRP enacted in the 2018 Farm Bill remain in place, with limits on practice incentive payments to the actual cost of practice implementation and CRP soil rental payments at 85 percent of the rental rate for general program enrollment and at 90 percent for continuous program enrollment. The acreage cap remains at 27 million acres for 2025. The 2018 Farm Bill also

COMMODITY CREDIT CORPORATION FUND—Continued

authorized up to $12 million in incentive payments for tree thinning and related activities.

OPERATING EXPENSES

The Corporation carries out its functions through utilization of employees and facilities of other Government agencies. Administrative expenses are incurred by: the Farm Service Agency (FSA); the Foreign Agricultural Service; the Natural Resources Conservation Service; other agencies of the Department engaged in the Corporation's activities; and the Office of Inspector General for audit functions. The table below summarizes some of the administrative expenses funded through the Corporation. These funds are in addition to discretionary appropriations for these agencies.

CCC Funding Used for Administrative Expenses

(Funding in thousands of dollars)

Program or Funding Category	2025 actual	2026 est.	2027 est.
Emerging Markets Program (FAS)	-	989	989
Technical Assistance for Specialty Crops (FAS)	104	1,107	1,107
Foreign Market Development Cooperator Program (FAS)	-	1,347	1,347
Food for Progress (FAS)	4,570	4,570	4,570
Market Access Program (FAS)	21	6,669	6,669
CCC Section 4 authority (multiple agencies)	26,198	19,811	20,406
CCC Section 11 authority (multiple agencies)	28,862	52,904	52,904

Expenses are incurred for acquisition, operation, maintenance, improvement, or disposition of existing property that the Corporation owns or in which it has an interest. These expenses are treated as program expenses. Such program expenses include inspection, classing, and grading work performed on a fee basis by Federal employees or Federal- or State-licensed inspectors; and special services performed by Federal agencies within and outside this Department. Most of these general expenses, including storage and handling, transportation, inspection, classing and grading, and producer storage payments, are included in program costs. They are shown in the program and financing schedule in the entries entitled "Storage, transportation, and other obligations not included above."

Section 161 of the 1996 Act amended Section 11 of the CCC Charter Act to limit the use of CCC funds for the transfer and allotment of funds to State and Federal agencies. The Section 11 cap of $56.1 million remains in 2025 and 2026.

The Corporation receives reimbursement for grain requisitioned pursuant to Public Law 87–152 by the States from Corporation stocks to feed resident wildlife threatened with starvation through the appropriation reimbursement for net realized losses. There have been no requisitions in recent years, however. The Corporation receives reimbursement for the commodity costs and other costs, including administrative costs, for commodities supplied to domestic nutrition programs and international food aid programs.

FINANCING

Appropriations.—Reimbursement for Net Realized Losses. Under Section 2 of Public Law 87–155, the Act of August 17, 1961 (15 U.S.C. 713a 11), annual appropriations are authorized for each fiscal year, commencing with 1961, to reimburse the Corporation for net realized losses. The Omnibus Budget Reconciliation Act of 1987 amended Public Law 87–155 to authorize that the Corporation is reimbursed for its net realized losses by means of a current, indefinite appropriation as provided in annual appropriations acts. Appropriations to the Corporation for net realized losses have no effect on budget authority, as they are used to repay debt directly with the Treasury.

Borrowing Authority.—The Corporation has an authorized capital stock of $100 million held by the U.S. Treasury and, effective in 1988, authority to have outstanding borrowings up to $30 billion at any one time. Funds are borrowed from the Treasury and may also be borrowed from private lending agencies and others. The Corporation reserves a sufficient amount of its borrowing authority to purchase at any time all notes and other obligations evidencing loans made to the Corporation by such agencies and others. All bonds, notes, debentures, and similar obligations issued by the Corporation are subject to approval by the Secretary of the Treasury as required by the Act of March 8, 1938.

Interest on borrowings from the Treasury (and on capital stock) is paid at a rate based upon the average interest rate of all outstanding marketable obligations (of comparable maturity date) of the United States as of the preceding month. Interest is also paid on other notes and obligations at a rate prescribed by the Corporation and approved by the Secretary of the Treasury. The Department of Agriculture and Related Agencies Appropriation Act, 1966, made provision for terminating interest after June 30, 1964, on the portion of the Corporation's borrowings from the Treasury equal to the unreimbursed realized losses recorded on the books of the Corporation after the end of the fiscal year in which such losses are realized.

Object Classification (in millions of dollars)

Identification code 012–4336–0–3–999		2025 actual	2026 est.	2027 est.
	Direct obligations:			
33.0	Investments and loans	14,550	6,664	13,070
41.0	Grants, subsidies, and contributions	11,905	8,205	14,011
99.0	Direct obligations	26,455	14,869	27,081
99.9	Total new obligations, unexpired accounts	26,455	14,869	27,081

COMMODITY CREDIT CORPORATION EXPORT (LOANS) CREDIT GUARANTEE PROGRAM ACCOUNT

(INCLUDING TRANSFERS OF FUNDS)

For administrative expenses to carry out the Commodity Credit Corporation's Export Guarantee Program, GSM 102 and GSM 103, $6,063,000, to cover common overhead expenses as permitted by section 11 of the Commodity Credit Corporation Charter Act and in conformity with the Federal Credit Reform Act of 1990, which shall be paid to the appropriation for "Foreign Agricultural Service, Salaries and Expenses". *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–1336–0–1–351		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0702	Loan guarantee subsidy	1	4	6
0707	Reestimates of loan guarantee subsidy	2	2	.....
0708	Interest on reestimates of loan guarantee subsidy	1	1	.....
0709	Administrative expenses	6	6	6
0900	Total new obligations, unexpired accounts	10	13	12
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	6	6	6
	Appropriations, mandatory:			
1200	Appropriation	4	7	6
1900	Budget authority (total)	10	13	12
1930	Total budgetary resources available	10	13	12
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	4	2
3010	New obligations, unexpired accounts	10	13	12
3020	Outlays (gross)	-7	-15	-14
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	4	2	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	4	2
3200	Obligated balance, end of year	4	2	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	6	6	6
	Outlays, gross:			
4010	Outlays from new discretionary authority	2	5	5
4011	Outlays from discretionary balances	1	3	3

4020	Outlays, gross (total)	3	8	8
	Mandatory:			
4090	Budget authority, gross	4	7	6
	Outlays, gross:			
4100	Outlays from new mandatory authority	4	7	6
4180	Budget authority, net (total)	10	13	12
4190	Outlays, net (total)	7	15	14

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 012–1336–0–1–351	2025 actual	2026 est.	2027 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 GSM 102	2,619	4,970	4,967
215003 Export Guarantee Program—Facilities	.....	488	495
215999 Total loan guarantee levels	2,619	5,458	5,462
Guaranteed loan subsidy (in percent):			
232001 GSM 102	-.23	-.25	-.20
232003 Export Guarantee Program—Facilities	.....	-.13	-1.79
232999 Weighted average subsidy rate	-.23	-.24	-.34
Guaranteed loan subsidy budget authority:			
233001 GSM 102	-6	-12	-10
233003 Export Guarantee Program—Facilities	.....	-1	-9
233999 Total subsidy budget authority	-6	-13	-19
Guaranteed loan subsidy outlays:			
234001 GSM 102	-7	-11	-11
234003 Export Guarantee Program—Facilities	.....	-1	-1
234999 Total subsidy outlays	-7	-12	-12
Guaranteed loan reestimates:			
235001 GSM 102	-10	-5	.....
235002 Supplier Credit	-4	-2	.....
235999 Total guaranteed loan reestimates	-14	-7	.....
Administrative expense data:			
3510 Budget authority	6	6	6
3580 Outlays from balances	1	.....	.....
3590 Outlays from new authority	2	3	3

This is the program account for the GSM-102 CCC Export Credit Guarantee Program. The GSM-102 Export Credit Guarantee Program covers credit terms of up to 18 months. Under this program, CCC does not provide financing, but guarantees payments due from foreign banks and buyers. Because payment is guaranteed, financial institutions in the United States can offer competitive credit terms to foreign banks, usually with interest rates based on the Secured Overnight Financing Rate (SOFR). If the foreign bank fails to make any payment as agreed, the exporter or assignee must submit a notice of default to the CCC. A claim for loss must be filed, and the CCC will promptly pay claims found to be in good order. CCC usually guarantees 98 percent of the principal payment due and interest based on a percentage of the one-year Treasury rate.

A portion of the GSM-102 guarantees is also made available as Facilities Guarantees. Under this program, CCC guarantees export financing for capital goods and services to improve handling, marketing, processing, storage, or distribution of imported agricultural commodities and products in emerging markets where the program can benefit U.S. agricultural commodity exports.

The subsidy estimates for the GSM-102 program are determined in large part by the obligor's sovereign or non-sovereign country risk grade and the terms of the guarantee as offset by the fee received from the applicant. These risk grades are developed annually by the Interagency Country Risk Assessment System Committee (ICRAS). Sometimes an ICRAS grade for a country may change during the fiscal year. The default estimates for GSM-102 guarantees use the ICRAS grades, but are also based on programmatic default and recovery experience and country-specific macroeconomic assumptions rather than the government-wide default estimates used previously.

As required by the Federal Credit Reform Act of 1990, this account records, for this program, the subsidy costs associated with the credit guarantees committed in 1992 and beyond (including modifications of credit guarantees that resulted from obligations or commitments in any year), as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis. The 2027 Budget displays the GSM loan guarantee volume, the subsidy level that can be justified by forecast economic conditions, and the expected supply/demand conditions of countries requesting GSM loan guarantees. The 2027 Budget includes $6.1 million for administrative expenses.

Object Classification (in millions of dollars)

Identification code 012–1336–0–1–351	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	6	6	6
41.0 Grants, subsidies, and contributions	4	7	6
99.9 Total new obligations, unexpired accounts	10	13	12

Commodity Credit Corporation Export Guarantee Financing Account

Program and Financing (in millions of dollars)

Identification code 012–4337–0–3–351	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0711 Default claim payments on principal	.....	5	11
0713 Payment of interest to Treasury	3	2	2
0715 Pro Rata Share of Claims paid to banks	.....	1	1
0740 Negative subsidy obligations	8	17	25
0742 Downward reestimates paid to receipt accounts	13	6	.....
0743 Interest on downward reestimates	4	4	.....
0900 Total new obligations, unexpired accounts	28	35	39
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	22	21	79
1023 Unobligated balances applied to repay debt	-14	.....	.....
1070 Unobligated balance (total)	8	21	79
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	3	39	39
Spending authority from offsetting collections, mandatory:			
1800 Collected	56	54	58
1825 Spending authority from offsetting collections applied to repay debt	-18	.....	.....
1850 Spending auth from offsetting collections, mand (total)	38	54	58
1900 Budget authority (total)	41	93	97
1930 Total budgetary resources available	49	114	176
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	21	79	137
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	7
3010 New obligations, unexpired accounts	28	35	39
3020 Outlays (gross)	-28	-29	-31
3050 Unpaid obligations, end of year	1	7	15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	7
3200 Obligated balance, end of year	1	7	15
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	41	93	97
Financing disbursements:			
4110 Outlays, gross (total)	28	29	31
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from Program Account Upward Reestimate	-3	-3	.....
4120 Payments from Program Account Positive Subsidy	-1	-6	-6
4122 Interest on uninvested funds	-1	-1	-1
4123 Loan origination fee	-11	-35	-42
4123 Recoveries of Principal	-37	-8	-8
4123 Recoveries of Interest	-2	-1	-1
4123 Other Collections - Non-Federal sources	-1	.....	.....
4130 Offsets against gross budget authority and outlays (total)	-56	-54	-58

COMMODITY CREDIT CORPORATION EXPORT GUARANTEE FINANCING ACCOUNT—Continued

Program and Financing—Continued

Identification code 012–4337–0–3–351	2025 actual	2026 est.	2027 est.
4160 Budget authority, net (mandatory)	-15	39	39
4170 Outlays, net (mandatory)	-28	-25	-27
4180 Budget authority, net (total)	-15	39	39
4190 Outlays, net (total)	-28	-25	-27

Status of Guaranteed Loans (in millions of dollars)

Identification code 012–4337–0–3–351	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	5,459	5,458	5,462
2142 Uncommitted loan guarantee limitation	-2,840	.....	.....
2150 Total guaranteed loan commitments	2,619	5,458	5,462
2199 Guaranteed amount of guaranteed loan commitments	2,566	5,353	5,349
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	2,723	2,440	2,941
2231 Disbursements of new guaranteed loans	2,518	5,458	5,458
2251 Repayments and prepayments	-2,801	-4,940	-4,940
2263 Adjustments: Terminations for default that result in claim payments	.....	-17	-17
2290 Outstanding, end of year	2,440	2,941	3,442
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	2,387	1,880	1,880
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	76	40	31
2331 Disbursements for guaranteed loan claims	.....	.....	.....
2351 Repayments of loans receivable	-36	-9	-9
2364 Other adjustments, net	.....	.....	.....
2390 Outstanding, end of year	40	31	22

Balance Sheet (in millions of dollars)

Identification code 012–4337–0–3–351	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	23	22
1101 Accounts Receivable, net	.....	.....
Investments in U.S. securities:		
1106 Receivables, net	3	3
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	76	40
1502 Interest receivable	1	.....
1505 Allowance for subsidy cost (-)	-18	-20
1599 Net present value of assets related to defaulted guaranteed loans	59	20
1999 Total assets	85	45
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable	.....	.....
2103 Debt	57	28
2104 Resources payable to Treasury	.....	.....
2105 Other	19	11
Non-Federal liabilities:		
2201 Accounts payable	1	1
2204 Liabilities for loan guarantees	7	5
2207 Other	1	.....
2999 Total liabilities	85	45
NET POSITION:		
3300 Cumulative results of operations	.....	.....
4999 Total liabilities and net position	85	45

FARM STORAGE FACILITY LOANS PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–3301–0–1–351	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0705 Reestimates of direct loan subsidy	21	4	.....
0706 Interest on reestimates of direct loan subsidy	1	1	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	22	5	.....
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	22	5	.....
1930 Total budgetary resources available	22	5	.....
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	22	5	.....
3020 Outlays (gross)	-22	-5	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	22	5	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	22	5	.....
4180 Budget authority, net (total)	22	5	.....
4190 Outlays, net (total)	22	5	.....

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 012–3301–0–1–351	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Farm Storage Facility Loans	262	500	500
115002 Sugar Storage Facility Loans	.....	69	69
115999 Total direct loan levels	262	569	569
Direct loan subsidy (in percent):			
132001 Farm Storage Facility Loans	0.08	-.17	-.51
132002 Sugar Storage Facility Loans	.....	-.39	-1.20
132999 Weighted average subsidy rate	0.08	-.20	-.59
Direct loan subsidy budget authority:			
133001 Farm Storage Facility Loans	.....	-1	-3
133002 Sugar Storage Facility Loans	.....	.....	-1
133999 Total subsidy budget authority	.....	-1	-4
Direct loan subsidy outlays:			
134002 Sugar Storage Facility Loans	-1	.....	.....
134999 Total subsidy outlays	-1	.....	.....
Direct loan reestimates:			
135001 Farm Storage Facility Loans	19	-2	.....
135999 Total direct loan reestimates	19	-2	.....

Farm Storage Facility Loan (FSFL) Program.—The FSFL program was established by the Commodity Credit Corporation (CCC) in 1949 to offer low-cost financing to producers for the construction or upgrade of on-farm storage facilities—the program was discontinued in the early 1980s when studies showed sufficient storage space was available. The FSFL was re-established in 2000 due to a severe shortage of available storage. The program was implemented in 2000 by CCC under Section 504(c) of the Federal Credit Reform Act of 1990. The Agriculture Improvement Act of 2018 (the 2018 Farm Bill) continued the authority for this program. The program now provides producers financing with seven-, ten-, or twelve-year repayment terms and low interest rates. The program also offers a micro-loan option for loans under $50,000 with three-, five-, or seven-year repayment terms. The program gives producers greater marketing flexibility when farm storage is limited and/or transportation difficulties cause storage problems, allows farmers to benefit from new marketing and technological advances, and maximizes their returns through identity-preserved marketing.

Sugar Storage Facility Loans.—The 2002 Farm Bill, as amended by the 2008 Farm Bill and extended through the 2018 Farm Bill, directs that CCC establish a sugar storage facility loan program to provide financing for processors of domestically produced sugarcane and sugar beets to construct

or upgrade storage and handling facilities for raw sugars and refined sugars. The loan term is a minimum of seven years with the amount and terms being determined as any other commercial loan.

The 2026 Appropriations Act for Agriculture, P.L. 119–37, extended Farm Bill authorities through the end of 2026.

Farm Storage Facility Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 012–4158–0–3–351	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	262	569	569
0713 Payment of interest to Treasury	69	37	37
0740 Negative subsidy obligations		1	4
0742 Downward reestimates paid to receipt accounts	3	5	
0743 Interest on downward reestimates		1	
0900 Total new obligations, unexpired accounts	334	613	610
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	159	228	
1021 Recoveries of prior year unpaid obligations	22		
1023 Unobligated balances applied to repay debt	-119	-228	
1070 Unobligated balance (total)	62		
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	413	613	610
Spending authority from offsetting collections, mandatory:			
1800 Payments from program account (Upward Reestimate)	22	5	
1800 Principal repayments	257	276	317
1800 Interest repayments	33	43	56
1800 Interest on Uninvested Funds	28	18	18
1800 Fees and Other Collections		1	1
1800 Subsidy Payment from Program Account	1		
1825 Spending authority from offsetting collections applied to repay debt	-254	-343	-392
1850 Spending auth from offsetting collections, mand (total)	87		
1900 Budget authority (total)	500	613	610
1930 Total budgetary resources available	562	613	610
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	228		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	251	198	398
3010 New obligations, unexpired accounts	334	613	610
3020 Outlays (gross)	-365	-413	-617
3040 Recoveries of prior year unpaid obligations, unexpired	-22		
3050 Unpaid obligations, end of year	198	398	391
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	251	198	398
3200 Obligated balance, end of year	198	398	391
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	500	613	610
Financing disbursements:			
4110 Outlays, gross (total)	365	413	617
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payment from program account Upward Reestimate	-22	-5	
4120 Payment from Program Account Subsidy	-1		
4122 Interest on uninvested funds	-28	-18	-18
4123 Principal collections	-257	-276	-317
4123 Interest collections	-33	-43	-56
4123 Fees and Other Collections		-1	-1
4130 Offsets against gross budget authority and outlays (total)	-341	-343	-392
4160 Budget authority, net (mandatory)	159	270	218
4170 Outlays, net (mandatory)	24	70	225
4180 Budget authority, net (total)	159	270	218
4190 Outlays, net (total)	24	70	225

Status of Direct Loans (in millions of dollars)

Identification code 012–4158–0–3–351	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	540	569	569
1142 Unobligated direct loan limitation (-)	-278		
1150 Total direct loan obligations	262	569	569
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	1,413	1,451	1,495
1231 Disbursements: Direct loan disbursements	295	320	546
1251 Repayments: Repayments and prepayments	-257	-276	-317
1290 Outstanding, end of year	1,451	1,495	1,724

Balance Sheet (in millions of dollars)

Identification code 012–4158–0–3–351	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	408	425
Investments in U.S. securities:		
1106 Receivables, net	22	4
1206 Non-Federal assets: Receivables, net	9	8
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	1,413	1,451
1402 Interest receivable	19	23
1405 Allowance for subsidy cost (-)	5	
1499 Net present value of assets related to direct loans	1,437	1,474
1801 Other Federal assets: Cash and other monetary assets	2	2
1999 Total assets	1,878	1,913
LIABILITIES:		
Federal liabilities:		
2103 Debt payable to Treasury	1,858	1,900
2105 Other Federal Liabilities	4	5
2201 Non-Federal liabilities: Accounts payable	16	8
2999 Total liabilities	1,878	1,913
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	1,878	1,913

Agricultural Disaster Relief Fund

Program and Financing (in millions of dollars)

Identification code 012–5531–0–2–351	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5080 Outstanding debt, SOY	-2,595	-2,595	-2,595
5081 Outstanding debt, EOY	-2,595	-2,595	-2,595

The Agricultural Disaster Relief Trust Fund, established under Section 902 of the Food, Conservation, and Energy Act of 2008, administered by USDA Farm Service Agency, used to execute payments to farmers and ranchers under the following five disaster assistance programs: Supplemental Revenue Assistance Payments (SURE) Program, Livestock Forage Disaster Program (LFP), Livestock Indemnity Program (LIP), Tree Assistance Program (TAP), and Emergency Assistance for Livestock, Honey Bees, and Farm-Raised Fish (ELAP) Program. The Agricultural Act of 2014, the 2014 Farm Bill, extended all but SURE and shifted the funding authority for these disaster programs from the Agriculture Disaster Relief Trust Fund to the Commodity Credit Corporation. In 2025, the outlays are due to residual payments, corrections and/or appeals to obligations incurred during prior crop years. Obligations in 2026 and 2027 may still be required to make residual payments for disaster programs under the Disaster Trust authority.

PIMA AGRICULTURE COTTON TRUST FUND

Program and Financing (in millions of dollars)

Identification code 012–5635–0–2–351	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Pima Cotton Agreements	15	17	16
0900 Total new obligations, unexpired accounts (object class 41.0)	15	17	16
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	2	1
Budget authority:			
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012–4336]	16	16	16
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced			-1
1260 Appropriations, mandatory (total)	16	16	15
1930 Total budgetary resources available	17	18	16
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	1	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1		
3010 New obligations, unexpired accounts	15	17	16
3020 Outlays (gross)	-16	-17	-16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	16	16	15
Outlays, gross:			
4100 Outlays from new mandatory authority	15	16	15
4101 Outlays from mandatory balances	1	1	1
4110 Outlays, gross (total)	16	17	16
4180 Budget authority, net (total)	16	16	15
4190 Outlays, net (total)	16	17	16

The Pima Agriculture Cotton Trust Fund was authorized under Section 12314 of the Agricultural Act of 2014, the 2014 Farm Bill, to reduce the economic injury to domestic manufacturers resulting from tariffs on cotton fabric that are higher than tariffs on certain apparel articles made of cotton fabric. Mandatory funding as established in the Farm Bill is $16 million annually, to be transferred from funds of the Commodity Credit Corporation. The Working Families Tax Cut Act (P.L. 119–21) is the most recent reauthorization, extending the 2014 Farm Bill authorities through calendar year 2031.

AGRICULTURE WOOL APPAREL MANUFACTURERS TRUST FUND

Program and Financing (in millions of dollars)

Identification code 012–5636–0–2–351	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Wool Manufacturers Payments	19	33	28
0900 Total new obligations, unexpired accounts (object class 41.0)	19	33	28
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	22	3	
Budget authority:			
Appropriations, mandatory:			
1222 Exercised borrowing authority transferred from other accounts [012–4336]		30	30
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced			-2
1260 Appropriations, mandatory (total)		30	28
1930 Total budgetary resources available	22	33	28
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			3
3010 New obligations, unexpired accounts	19	33	28
3020 Outlays (gross)	-19	-30	-28
3050 Unpaid obligations, end of year		3	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			3
3200 Obligated balance, end of year		3	3
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		30	28
Outlays, gross:			
4100 Outlays from new mandatory authority		30	28
4101 Outlays from mandatory balances	19		
4110 Outlays, gross (total)	19	30	28
4180 Budget authority, net (total)		30	28
4190 Outlays, net (total)	19	30	28

The Agriculture Wool Apparel Manufacturers Trust Fund was authorized under Section 12315 of the Agricultural Act of 2014, the 2014 Farm Bill, to reduce the economic injury to domestic manufacturers resulting from tariffs on wool fabric that are higher than tariffs on certain apparel articles made of wool fabric. Mandatory funding as established in the Farm Bill is the lesser of the amount the Secretary determines to be necessary to make payments in that year or $30 million each year, to be transferred from funds of the Commodity Credit Corporation. The Working Families Tax Cut Act (P.L. 119–21) is the most recent reauthorization, extending the 2014 Farm Bill authorities through calendar year 2031.

Trust Funds

TOBACCO TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–8161–0–7–351	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1110 Excise Taxes for Tobacco Assessments, Tobacco Trust Fund	6		
2000 Total: Balances and receipts	6		
Appropriations:			
Current law:			
2101 Tobacco Trust Fund	-6		
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 012–8161–0–7–351	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Tobacco Buyout Cost Reimbursement to CCC	6		
0900 Total new obligations, unexpired accounts (object class 41.0)	6		
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	6		
1900 Budget authority (total)	6		
1930 Total budgetary resources available	6		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	6		
3020 Outlays (gross)	-6		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	6		
Outlays, gross:			
4100 Outlays from new mandatory authority	6		
4180 Budget authority, net (total)	6		

4190	Outlays, net (total)	6	.....	.....

NATURAL RESOURCES CONSERVATION SERVICE

Federal Funds

Conservation Operations

For necessary expenses for carrying out the provisions of the Act of April 27, 1935 (16 U.S.C. 590a-f), including preparation of conservation plans and establishment of measures to conserve soil and water (including farm irrigation and land drainage and such special measures for soil and water management as may be necessary to prevent floods and the siltation of reservoirs and to control agricultural related pollutants); operation of conservation plant materials centers; classification and mapping of soil; dissemination of information; acquisition of lands, water, and interests therein for use in the plant materials program by donation, exchange, or purchase at a nominal cost not to exceed $100 pursuant to the Act of August 3, 1956 (7 U.S.C. 2268a); purchase and erection or alteration or improvement of permanent and temporary buildings; and operation and maintenance of aircraft, ❙$850,000,000, which shall be for the purposes and in the amounts specified in the table titled "Natural Resources Conservation Service, Conservation Operations" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), to remain available until September 30, 2027, of which $34,625,000 shall for be for the purposes, and in the amounts specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act)❙ *$111,472,000 to remain available until September 30, 2028*: *Provided,* That appropriations hereunder shall be available pursuant to 7 U.S.C. 2250 for construction and improvement of buildings and public improvements at plant materials centers, except that the cost of alterations and improvements to other buildings and other public improvements shall not exceed $250,000: *Provided further,* That when buildings or other structures are erected on non-Federal land, that the right to use such land is obtained as provided in 7 U.S.C. 2250a. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–1000–0–1–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Conservation Technical Assistance	598	979	.....
0002	Soil surveys	71	101	86
0003	Snow survey and water forecasting	14	18	14
0004	Plant materials centers	11	13	11
0005	Watershed Projects	1	.....	.....
0006	Partnerships for Climate-Smart Commodities	85	.....	335
0007	Urban Agriculture and Innovative Production Program	1	11	.....
0008	Healthy Forests Reserve Program	.....	3	1
0009	Conservation Technical Assistance - Inflation Reduction Act	182	.....	307
0010	Greenhouse Gas Inventory and Assessment (IRA)	56	.....	131
0799	Total direct obligations	1,019	1,125	885
0801	EPA Great Lakes - Reimbursable	5	5	5
0802	Reimbursable Agency Activity	8	9	9
0899	Total reimbursable obligations	13	14	14
0900	Total new obligations, unexpired accounts	1,032	1,139	899
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,154	1,139	858
1001	Discretionary unobligated balance brought fwd, Oct 1	164	365	.....
1021	Recoveries of prior year unpaid obligations	145	24	.....
1070	Unobligated balance (total)	1,299	1,163	858
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	896	850	111
1131	Unobligated balance of appropriations permanently reduced	-30	-30	.....
1160	Appropriation, discretionary (total)	866	820	111
	Spending authority from offsetting collections, discretionary:			
1700	Collected	13	14	14
1701	Change in uncollected payments, Federal sources	28	.....	.....
1750	Spending auth from offsetting collections, disc (total)	41	14	14
1900	Budget authority (total)	907	834	125
1930	Total budgetary resources available	2,206	1,997	983
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-35	.....	.....
1941	Unexpired unobligated balance, end of year	1,139	858	84
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4,065	3,533	1,598
3010	New obligations, unexpired accounts	1,032	1,139	899
3011	Obligations ("upward adjustments"), expired accounts	12	.....	.....
3020	Outlays (gross)	-1,388	-3,050	-1,498
3040	Recoveries of prior year unpaid obligations, unexpired	-145	-24	.....
3041	Recoveries of prior year unpaid obligations, expired	-43	.....	.....
3050	Unpaid obligations, end of year	3,533	1,598	999
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-93	-104	-104
3070	Change in uncollected pymts, Fed sources, unexpired	-28	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	17	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-104	-104	-104
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3,972	3,429	1,494
3200	Obligated balance, end of year	3,429	1,494	895
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	907	834	125
	Outlays, gross:			
4010	Outlays from new discretionary authority	471	599	91
4011	Outlays from discretionary balances	376	592	496
4020	Outlays, gross (total)	847	1,191	587
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-12	-14	-14
4033	Non-Federal sources	-9	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-21	-14	-14
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-28	.....	.....
4052	Offsetting collections credited to expired accounts	8	.....	.....
4060	Additional offsets against budget authority only (total)	-20	.....	.....
4070	Budget authority, net (discretionary)	866	820	111
4080	Outlays, net (discretionary)	826	1,177	573
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	541	1,859	911
4180	Budget authority, net (total)	866	820	111
4190	Outlays, net (total)	1,367	3,036	1,484

The Private Lands Conservation Operations account provides one source of funding for NRCS salaries and expenses to deliver the Natural Resources Conservation Service (NRCS) Mission. NRCS staff provide technical assistance supported by science-based technology and tools that help people conserve, maintain, and improve the Nations natural resources. In addition, NRCS delivers the Soil Survey Program; Snow Survey and Water Supply Forecasting Program; and Plant Materials Centers.

The 2027 Budget proposes a total of $111.47 million for the Private Lands Conservation Operations (PLCO) account for snow survey and water supply forecasting and plant materials centers.

The 2027 Budget does not request funding for conservation technical assistance (CTA). The CTA program will be funded through the Farm Bill's Farm Security and Rural Investment Programs.

Snow survey and water supply forecasting.—The purpose of the program is to provide western States and Alaska with information on seasonal water supply forecasts for water quantity management decisions relating to agricultural production, flood control, hydroelectric power generation, fish and wildlife management, municipal and industrial water supply, inland waterway navigation, and recreation. NRCS field staff and cooperators collect and analyze data on snow depth and snow water equivalent to approximately 2,000 remote, high elevation data collection sites. Over 900 of those sites are NRCS automated mountain weather stations that report hourly observations on snowpack, precipitation, air temperature, and other parameters. Snow Survey data and water supply forecasts are used by farmers and ranchers; water resource managers; climate researchers; Federal, State, and local government agencies; municipal and industrial water providers; hydroelectric power generation utilities; irrigation districts; fish and wildlife

CONSERVATION OPERATIONS—Continued

management agencies; reservoir project managers; recreationists; Tribal Nations; and the countries of Canada and Mexico.

Plant Material Centers (PMCs).—NRCS's network of 25 PMCs identify, evaluate, and demonstrate the performance of plants and plant technologies to help solve natural resource problems and improve the utilization of our nation's natural resources. PMCs continue to build on their long and successful history of releasing plants for resource conservation that have been instrumental at increasing the commercial availability of appropriate plant materials to the public. PMC activities contribute to reducing soil erosion; increasing cropland soil health and productivity; restoring wetlands, improving water quality, improving wildlife habitat (including pollinators); protecting streambank and riparian areas; stabilizing coastal dunes; producing forage; improving air quality; and addressing other conservation treatment needs.

The results of studies conducted by PMCs provide much of the basis for NRCS vegetative recommendations and conservation practices. PMC-led research ensures that NRCS conservation practices and recommendations to meet new and emerging natural resource issues are science-based. PMC-led training sessions and demonstrations improve the knowledge and capability of NRCS field staff. PMCs carry out their work cooperatively with State and Federal agencies, universities, Tribes, commercial businesses, and seed and nursery associations. PMC activities directly benefit private landowners as well as Federal and State land managing agencies.

Object Classification (in millions of dollars)

Identification code 012–1000–0–1–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	347	349	52
11.3 Other than full-time permanent	2	1	
11.5 Other personnel compensation	3	3	
11.9 Total personnel compensation	352	353	52
12.1 Civilian personnel benefits	142	149	22
21.0 Travel and transportation of persons	14	16	4
22.0 Transportation of things	2	2	1
23.1 Rental payments to GSA	6	3	3
23.2 Rental payments to others	27	14	
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	213	434	438
25.2 Other services from non-Federal sources	79	51	2
25.3 Other goods and services from Federal sources	70	71	5
26.0 Supplies and materials	7	7	4
31.0 Equipment	21	22	
41.0 Grants, subsidies, and contributions	85	2	353
99.0 Direct obligations	1,019	1,125	885
99.0 Reimbursable obligations	13	14	14
99.9 Total new obligations, unexpired accounts	1,032	1,139	899

Employment Summary

Identification code 012–1000–0–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	4,429	3,864	570
2001 Reimbursable civilian full-time equivalent employment	45	45	45

FARM SECURITY AND RURAL INVESTMENT PROGRAMS

Program and Financing (in millions of dollars)

Identification code 012–1004–0–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Wetlands Reserve Program	2	17	6
0002 Environmental Quality Incentives Program	1,648	2,675	2,288
0003 Technical Assistance	1,544	1,417	1,557
0008 Grassland Reserve Program		10	3
0009 Conservation Stewardship Program 2014	25	3	
0010 Agricultural Management Assistance Program	4	4	4
0012 Healthy Forests Reserve Program		3	1
0014 Agricultural Conservation Easement Program	344	858	580
0015 Regional Conservation Partnership Program	308	828	495
0016 Voluntary Public Access and Habitat Incentive Program		52	17
0017 Wetlands Mitigation Banking Program - Mandatory	4		
0018 Feral Swine Eradication and Control Pilot Program		35	12
0019 Conservation Stewardship Program - 2018	830	1,222	1,050
0021 Wetlands Mitigation Banking Program - Discretionary		7	
0022 Agricultural Conservation Easement Program - Inflation Reduction Act	34		
0023 Conservation Stewardship Program - Inflation Reduction Act	126		
0024 Regional Conservation Partnership Program - Inflation Reduction Act	120		
0025 Environmental Quality Incentives Program - Inflation Reduction Act	280		
0799 Total direct obligations	5,269	7,131	6,013
0801 Reimbursable program activities	5	4	4
0802 Reimbursable EPA Great Lakes Environmental Quality Incentives Program	20	22	22
0899 Total reimbursable obligations	25	26	26
0900 Total new obligations, unexpired accounts	5,294	7,157	6,039
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,441	2,705	951
1001 Discretionary unobligated balance brought fwd, Oct 1	8	6	
1021 Recoveries of prior year unpaid obligations	603	501	
1070 Unobligated balance (total)	4,044	3,206	951
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2	2	
1120 Appropriations transferred to other acct [012–0180]			-71
1160 Appropriation, discretionary (total)	2	2	-71
Appropriations, mandatory:			
1200 Appropriation [Inflation Reduction Act of 2022, P.L. 117–169]	6,000	7,950	
1220 Appropriations transferred to other acct [012–0180]	-60	-71	
1222 Exercised borrowing authority transferred from other accounts [012–4336]	4,137	5,244	5,519
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-229	-299	-315
1230 Appropriations and/or unobligated balance of appropriations permanently reduced—IRA Funding	-342		
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-5,577	-7,950	
1260 Appropriations, mandatory (total)	3,929	4,874	5,204
Spending authority from offsetting collections, mandatory:			
1800 Offsetting Collections	20	26	26
1801 Change in uncollected payments, Federal sources	4		
1850 Spending auth from offsetting collections, mand (total)	24	26	26
1900 Budget authority (total)	3,955	4,902	5,159
1930 Total budgetary resources available	7,999	8,108	6,110
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,705	951	71
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9,838	9,988	10,489
3010 New obligations, unexpired accounts	5,294	7,157	6,039
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-4,537	-6,155	-5,256
3040 Recoveries of prior year unpaid obligations, unexpired	-603	-501	
3041 Recoveries of prior year unpaid obligations, expired	-6		
3050 Unpaid obligations, end of year	9,988	10,489	11,272
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-101	-101	-101
3070 Change in uncollected pymts, Fed sources, unexpired	-4		
3071 Change in uncollected pymts, Fed sources, expired	4		
3090 Uncollected pymts, Fed sources, end of year	-101	-101	-101
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9,737	9,887	10,388
3200 Obligated balance, end of year	9,887	10,388	11,171
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2	2	-71
Outlays, gross:			
4010 Outlays from new discretionary authority			-71
4011 Outlays from discretionary balances	3	5	4
4020 Outlays, gross (total)	3	5	-67
Mandatory:			
4090 Budget authority, gross	3,953	4,900	5,230

	Outlays, gross:			
4100	Outlays from new mandatory authority	1,375	662	768
4101	Outlays from mandatory balances	3,159	5,488	4,555
4110	Outlays, gross (total)	4,534	6,150	5,323
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-23	-26	-26
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-4	.....	.....
4142	Offsetting collections credited to expired accounts	3	.....	.....
4150	Additional offsets against budget authority only (total)	-1	.....	.....
4160	Budget authority, net (mandatory)	3,929	4,874	5,204
4170	Outlays, net (mandatory)	4,511	6,124	5,297
4180	Budget authority, net (total)	3,931	4,876	5,133
4190	Outlays, net (total)	4,514	6,129	5,230

Title XII of the Food Security Act of 1985 provides mandatory funding for conservation efforts on private lands, including wetlands, grasslands, forests, and farm and ranch lands. For conservation programs where NRCS is the lead agency, funds are transferred from the Commodity Credit Corporation (CCC) to the NRCS Farm Security and Rural Investment Programs account. These mandatory funds support programs to protect the natural resource base on private lands by providing technical assistance to farmers, ranchers and other private landowners to support the development of conservation plans; and by providing financial assistance to partially offset the cost to implement conservation measures necessary to safeguard natural resources and improve wildlife habitat; and by purchasing easements either directly, or through third parties.

The Agriculture Improvement Act of 2018 amended Title XII of the Food Security Act of 1985, reauthorizing some programs, and creating one new conservation program that is administered by NRCS. The Inflation Reduction Act (IRA) amended the Farm Bill to extend NRCS conservation programs activities through FY 2031. In addition, the IRA provided additional funding for select conservation programs as noted below. Public Law 119–21, the Working Families Tax Cut Act (WFTC) rescinded the remaining unobligated balances from the IRA. WFTC also increased mandatory funding for the Title XII conservation programs by $20 billion over ten years.

Technical Assistance Funding (all programs).— NRCS is the principal agency within USDA for providing conservation technical assistance to private landowners, conservation districts, Indian tribes, and other organizations. Conservation technical assistance supports agency operations, staffing, and expenses. Through conservation technical assistance, NRCS helps land managers reduce soil loss from erosion; address soil and water quality, water conservation, air quality, and agricultural waste management concerns; reduce potential damage caused by excess water and sedimentation or drought; enhance the quality of fish and wildlife habitat; improve the long-term sustainability of all lands, including cropland, forestland, grazing lands, coastal lands, and developed or developing lands; and facilitate changes in land use as needed for natural resource protection and sustainability. In 2027, the Budget assumes $2.2 in CTA obligations across all the agency's accounts. *Environmental Quality Incentives Program (EQIP).*—This program is authorized under Subchapter A of Chapter 4 of Subtitle D of Title XII of the Food Security Act of 1985, as amended. The Agriculture Improvement Act of 2018 reauthorized the program through 2023. Additionally, the IRA amended the Farm Bill to extend EQIP funding for all EQIP activities through FY 2031. WFTC increased mandatory funding for EQIP by $10 billion over ten years. The purpose of the program is to promote agricultural production and environmental quality as compatible national goals. EQIP promotes the voluntary application of land-based conservation practices and activities that maintain or improve the condition of the soil, water, plants, and air; conserve energy; and address other natural resource concerns. Eligible land includes cropland, rangeland, pastureland, private non-industrial forestland, tribal land, and other farm or ranch lands. In 2027, the Budget assumes extension of this program and includes $2.855 billion within the mandatory baseline.

Conservation Stewardship Program (CSP).—This program is authorized by Subchapter B of Chapter 4 of Subtitle D of title XII of the Food Security Act of 1985, as amended. The Agriculture Improvement Act of 2018 reauthorized the program through 2023. Additionally, the IRA amended the Farm Bill to extend CSP funding for all CSP activities through FY 2031. WFTC increased mandatory funding for CSP by $3 billion over ten years. The program encourages producers to address resource concerns in a comprehensive manner by undertaking additional conservation activities and improving, maintaining, and managing existing conservation activities. In 2027, the Budget assumes extension of this program and includes $1.325 billion within the mandatory baseline.

Conservation Reserve Program (CRP) Technical Assistance.—CRP is authorized by Sections 1231–1235A of the Food Security Act of 1985, as amended, and is administered by the Farm Service Agency. NRCS supports the program by providing technical assistance to producers to implement conservation practices on CRP land. The Agriculture Improvement Act of 2018 reauthorized the program, and the 2027 Budget assumes $221 million in technical assistance for NRCS support of CRP. The IRA amended Section 1241 of the Food Security Act of 1985 to extend the availability CCC funds, and the authority to manage CRP, through FY 2031. In 2021, NRCS received an additional $139 million in technical assistance funding to begin a nationwide soil sampling program to determine the level of soil carbon on land enrolled in CRP.

Agricultural Conservation Easement Program (ACEP).—ACEP consists of two components: 1) an agricultural land easement component under which NRCS assists eligible entities to protect agricultural land by limiting non-agricultural uses of that land through the purchase of agricultural land easements; and 2) a wetland reserve easement component under which NRCS provides financial and technical assistance directly to landowners to restore, protect and enhance wetlands through the purchase of wetlands reserve easements. ACEP replaced the Farm and Ranch Lands Protection Program (FRPP), Grasslands Reserve Program (GRP), and Wetlands Reserve Program (WRP) but maintained the purposes of these predecessor easement programs. Easements and 30 year contracts previously enrolled under FRPP, GRP, and WRP, as well as easements previously enrolled in the previously repealed Farmland Protection Program (FPP) and the Emergency Wetlands Reserve Program (EWRP) are considered enrolled in ACEP. The agency currently holds 1,418 Agricultural Land Easements covering 966,781 acres and 2,079 Wetland Reserve Easements covering 384,882 acres. In addition, the agency holds 4,322 FRPP, including FPP, easements covering 1,067,954 easements, 642 GRP easements covering 383,490 acres, 13,570 WRP easements covering 2,520,414 acres and 729 EWRP easements covering 83,957 acres. The program was reauthorized through 2023 by the Agriculture Improvement Act of 2018 under Subtitle H of Title XII of the Food Security Act of 1985. The IRA amended the Farm Bill to extend ACEP funding for all ACEP activities through FY 2031. WFTC increased mandatory funding for ACEP by $2 billion over ten years. In 2027, the Budget assumes extension of this program and includes $650 million within the mandatory baseline.

Regional Conservation Partnership Program (RCPP).—RCPP promotes the implementation of conservation activities through agreements between NRCS and partners, and through conservation program contracts and easements with producers and landowners. The program was reauthorized through 2023 by the Agriculture Improvement Act of 2018 under Subtitle I of Title XII of the Food Security Act of 1985. The IRA amended the Farm Bill to extend RCPP funding for all RCPP activities through FY 2031. WFTC increased mandatory funding for RCPP by $1.3 billion over ten years. Through agreements between partners and conservation program contracts or easements directly with producers and landowners, RCPP helps implement conservation projects that may focus on water quality and quantity, soil erosion, wildlife habitat, drought mitigation, flood control, or other regional priorities. In 2027, the Budget assumes extension of this program and includes $450 million within the mandatory baseline.

FARM SECURITY AND RURAL INVESTMENT PROGRAMS—Continued

Voluntary Public Access and Habitat Incentive Program (VPA-HIP).—The program is authorized by Section 1240R of the Food Security Act of 1985, as amended by Section 2406 of the Agriculture Improvement Act of 2018, provided $50 million for obligations between 2025 through 2031. VPA-HIP is a competitive grant program. Funding is limited to State and Tribal governments establishing new public access programs, expanding existing public access programs, and/or enhancing wildlife habitat on lands enrolled in public access programs.

Feral Swine Eradication and Control Pilot Program (FSCP).—The program is authorized by Sections 2408 of the Agriculture Improvement Act of 2018. The program provides $75 million for obligations between 2019 and 2023, of which NRCS is to receive 50 percent. FSCP is authorized $7.5 million for 2024 by amendment to Section 2408(g)(1) of the Agriculture Improvement Act of 2018 (Public Law 115–334); in Division B, Title 1 Section 102(d)(1)(C) of the Further Continuing Appropriations and Other Extensions Act of 2024 (Public Law 118–22). FSCP is authorized $105 million for obligations between 2025 and 2031, of which NRCS is to receive 50 percent, by amendment to Section 2408(g)(1) of the Agriculture Improvement Act of 2018 (Public Law 115–334); in Title I Subtitle F Section 10601(f) of the Working Families Tax Cut Act (Public Law 119–21). The program is implemented by NRCS and the Animal Plant Health Inspection Service to respond to the threat feral swine pose to agriculture, native ecosystems, and human and animal health.

In addition to the programs authorized under the Food Security Act of 1985, NRCS implements the following conservation programs:

Agricultural Management Assistance Program (AMA).—This program is authorized by Section 524(b) of the Federal Crop Insurance Act (7 U.S.C. 1524(b)), as amended. It authorizes $10 million annually for the program, of which NRCS is to receive 50 percent. This program is implemented by NRCS, the Agricultural Marketing Service, and the Risk Management Agency. AMA activities are carried out in 16 States in which participation in the Federal Crop Insurance Program is historically low. The program helps producers mitigate financial risk by using conservation to reduce soil erosion and improve water quality. The 2027 Budget assumes extension of this program and includes $5 million for the program.

NRCS works to deliver conservation programs using its technical field staff and by partnering with public and private entities through the Technical Service Provider (TSP) system. NRCS can contract with TSPs to help deliver the Farm Bill programs, or agricultural producers may select TSPs to help plan and implement conservation practices in their operations.

The U.S. has made great strides in improving water quality; however, nonpoint source pollution remains a significant challenge that requires policy attention and thoughtful new approaches. In 2027, the Budget continues to support the agency's efforts to better coordinate conservation practices among key Federal agency partners, along with agricultural producer organizations, conservation districts, States, Tribes, non-governmental organizations, and other local leaders, and to identify areas where a focused and coordinated approach can achieve substantial improvements in water quality. The Budget builds upon the collaborative process already underway among Federal agency partners to demonstrate substantial improvements in water quality from conservation programs by ensuring that USDA's key investments through Farm Bill conservation programs and related efforts are appropriately leveraged by other Federal programs.

The Farm Production and Conservation (FPAC) Business Center is a centralized operations office within the FPAC Mission Area responsible for financial management, budgeting, human resources, information technology, acquisitions/procurement, customer experience, internal controls, risk management, strategic and annual planning, and other activities for the FPAC Mission area and its component agencies, including NRCS, the Farm Service Agency (FSA), and the Risk Management Agency (RMA). The 2027 Budget includes a transfer of $70,740,000 in mandatory funds to the Business Center to offset costs associated with administration and oversight of mandatory conservation programs. The proposed transfer is an estimate based on current staffing in the FPAC agencies and estimated costs in support of the Business Center.

Object Classification (in millions of dollars)

Identification code 012–1004–0–1–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	630	463	772
11.3	Other than full-time permanent	2	1	3
11.5	Other personnel compensation	3	3	6
11.9	Total personnel compensation	635	467	781
12.1	Civilian personnel benefits	275	197	329
21.0	Travel and transportation of persons	3	5	3
23.1	Rental payments to GSA	28	37	49
23.2	Rental payments to others	76	99	132
23.3	Communications, utilities, and miscellaneous charges	1	3	2
24.0	Printing and reproduction	1	5	2
25.1	Advisory and assistance services	283	330	128
25.2	Other services from non-Federal sources		10	31
25.3	Other goods and services from Federal sources	224	229	79
25.7	Operation and maintenance of equipment	8	12	8
26.0	Supplies and materials	4	6	6
31.0	Equipment	10	17	9
32.0	Land and structures	169	176	179
41.0	Grants, subsidies, and contributions	3,552	5,538	4,275
99.0	Direct obligations	5,269	7,131	6,013
99.0	Reimbursable obligations	25	26	26
99.9	Total new obligations, unexpired accounts	5,294	7,157	6,039

Employment Summary

Identification code 012–1004–0–1–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	6,863	5,116	8,531
2001	Reimbursable civilian full-time equivalent employment	30	30	30

WATERSHED AND FLOOD PREVENTION OPERATIONS

For necessary expenses to carry out preventive measures, including but not limited to surveys and investigations, engineering operations, works of improvement, and changes in use of land, in accordance with the Watershed Protection and Flood Prevention Act (16 U.S.C. 1001–1005 and 1007–1009) and in accordance with the provisions of laws relating to the activities of the Department, $50,000,000, to remain available until expended, of which $32,360,000 shall be for the purposes, and in the amounts, specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act): *Provided,* That for funds provided by this Act or any other prior Act, the limitation regarding the size of the watershed or subwatershed exceeding two hundred and fifty thousand acres in which such activities can be undertaken shall only apply for activities undertaken for the primary purpose of flood prevention (including structural and land treatment measures): *Provided further,* That of the amounts made available under this heading, $10,000,000 shall be allocated to multi-benefit irrigation modernization projects and activities that increase fish or wildlife habitat, reduce drought impact, improve water quality or instream flow, or provide off-channel renewable energy production. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–1072–0–1–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Emergency watershed protection operations	372	152	3
0004	Small watershed operations (P.L. 83–566)	85	59	10
0005	Flood Prevention Operations P.L. 78–534	3	5	
0006	EWP (SANDY)	2	26	40
0007	Watershed Flood and Prevention Operations	32	78	93
0009	Watershed and Flood Prevention Operations Technical Assistance	109	225	71
0799	Total direct obligations	603	545	217
0802	Watershed and Flood Prevention Operations (Reimbursable)	4	4	4
0900	Total new obligations, unexpired accounts	607	549	221

	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	903	429	122
1021	Recoveries of prior year unpaid obligations	45	47	.....
1070	Unobligated balance (total)	948	476	122
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	15	50	.....
	Appropriations, mandatory:			
1222	Exercised borrowing authority transferred from other accounts [012–4336]	50	150	150
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-3	-9	-9
1260	Appropriations, mandatory (total)	47	141	141
	Spending authority from offsetting collections, discretionary:			
1700	Collected	34	4	4
1900	Budget authority (total)	96	195	145
1930	Total budgetary resources available	1,044	671	267
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-8	.....	.....
1941	Unexpired unobligated balance, end of year	429	122	46
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,884	2,005	1,846
3010	New obligations, unexpired accounts	607	549	221
3020	Outlays (gross)	-439	-661	-668
3040	Recoveries of prior year unpaid obligations, unexpired	-45	-47	.....
3041	Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050	Unpaid obligations, end of year	2,005	1,846	1,399
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-50	-50	-50
3090	Uncollected pymts, Fed sources, end of year	-50	-50	-50
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,834	1,955	1,796
3200	Obligated balance, end of year	1,955	1,796	1,349
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	49	54	4
	Outlays, gross:			
4010	Outlays from new discretionary authority	3	6	4
4011	Outlays from discretionary balances	368	592	573
4020	Outlays, gross (total)	371	598	577
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-34	-4	-4
4040	Offsets against gross budget authority and outlays (total)	-34	-4	-4
	Mandatory:			
4090	Budget authority, gross	47	141	141
	Outlays, gross:			
4100	Outlays from new mandatory authority	9	8	8
4101	Outlays from mandatory balances	59	55	83
4110	Outlays, gross (total)	68	63	91
4180	Budget authority, net (total)	62	191	141
4190	Outlays, net (total)	405	657	664

NRCS watershed programs provide for cooperative actions between the Federal Government and States and their political subdivisions to reduce damage from floodwater, sediment, and erosion; for the conservation, development, utilization, and disposal of water; and for the conservation and proper utilization of land. Funds in Watershed and Flood Prevention Operations can be used to implement authorized watershed projects for watershed flood protection; flood prevention; water quality improvements; soil erosion reduction; rural, municipal and industrial water supply; irrigation water management; sediment control; fish and wildlife habitat enhancement; wetland creation and restoration, and also for projects that address multiple resource concerns, depending upon the needs and opportunities.

Emergency Watershed Program.—NRCS undertakes such emergency measures to mitigate imminent threats to life and property from floods, fires or windstorms, or when other natural elements or forces cause a sudden impairment of a watershed. NRCS may acquire Floodplain Easements on lands impacted by frequent flooding. Funding for the Emergency Watershed Program is typically provided through emergency supplemental appropriations.

Watershed operations authorized by Public Law 78–534.—NRCS cooperates with soil conservation districts and other local organizations in planning and installing flood prevention improvements in 11 watersheds authorized by the Flood Control Act of 1944. The Federal Government shares the cost of improvements for flood prevention, agricultural water management, recreation, and fish and wildlife development. The 2027 Budget does not propose funding for this program.

Small watershed operations authorized by Public Law 83–566.—NRCS provides technical and financial assistance to local organizations to install measures for watershed protection, flood prevention, agricultural water management, recreation, and fish and wildlife enhancement. The 2027 Budget does not propose funding for this program.

Watershed Protection and Flood Prevention.—Section 10601 of Public Law 119–21 authorizes $150 million per year for NRCS to provide technical and financial assistance to local organizations to implement projects for watershed protection and flood prevention.

Loans through the Agricultural Credit Insurance Fund have been made in previous years to the local sponsors in order to fund the local cost of Public Law 83–566 or 78–534 projects. No funding for these loans is assumed in 2027.

Object Classification (in millions of dollars)

Identification code 012–1072–0–1–301	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	14	13	4
11.5 Other personnel compensation	1	.....	.....
11.9 Total personnel compensation	15	13	4
12.1 Civilian personnel benefits	6	6	2
21.0 Travel and transportation of persons	1	1	1
25.1 Advisory and assistance services	72	112	25
25.2 Other services from non-Federal sources	26	84	30
32.0 Land and structures	2	9	9
41.0 Grants, subsidies, and contributions	481	320	146
99.0 Direct obligations	603	545	217
99.0 Reimbursable obligations	4	4	4
99.9 Total new obligations, unexpired accounts	607	549	221

Employment Summary

Identification code 012–1072–0–1–301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	139	144	48
2001 Reimbursable civilian full-time equivalent employment	8	8	8

Emergency Watershed Protection

Program and Financing (in millions of dollars)

Identification code 012–0017–0–1–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 EWP Infrastructure	43	1	.....
0002 EWP 2025	90	562	188
0003 EWP Technical Assistance	7	56	18
0900 Total new obligations, unexpired accounts	140	619	206
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	43	824	206
1021 Recoveries of prior year unpaid obligations	1	1	.....
1070 Unobligated balance (total)	44	825	206
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	920	.....	.....
1930 Total budgetary resources available	964	825	206
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	824	206	.....

EMERGENCY WATERSHED PROTECTION—Continued

Program and Financing—Continued

Identification code 012–0017–0–1–301	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	64	196	417
3010 New obligations, unexpired accounts	140	619	206
3020 Outlays (gross)	-7	-397	-310
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-1	
3050 Unpaid obligations, end of year	196	417	313
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	64	196	417
3200 Obligated balance, end of year	196	417	313
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	920		
Outlays, gross:			
4011 Outlays from discretionary balances	7	397	310
4180 Budget authority, net (total)	920		
4190 Outlays, net (total)	7	397	310

NRCS undertakes such emergency measures to mitigate imminent hazards to life and property from floods, fires, or windstorms, or when other natural elements or forces cause a sudden impairment of a watershed. Funding for the Emergency Watershed Program is typically provided through emergency supplemental appropriations.

Object Classification (in millions of dollars)

Identification code 012–0017–0–1–301	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	
25.1 Advisory and assistance services	6	55	18
41.0 Grants, subsidies, and contributions	133	563	188
99.0 Direct obligations	140	619	206
99.9 Total new obligations, unexpired accounts	140	619	206

Employment Summary

Identification code 012–0017–0–1–301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	5	6	

WATERSHED REHABILITATION PROGRAM

[Under the authorities of section 14 of the Watershed Protection and Flood Prevention Act, $3,000,000 is provided.] *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–1002–0–1–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Watershed Rehabilitation Program	12	1	
0002 Small Watershed Rehabilitation Program	1	17	
0003 Watershed Rehabilitation Technical Assistance	4	15	
0799 Total direct obligations	17	33	
0801 Reimbursable program activity	2		
0900 Total new obligations, unexpired accounts	19	33	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	47	40	10
1001 Discretionary unobligated balance brought fwd, Oct 1	33	20	
1021 Recoveries of prior year unpaid obligations	11		
1070 Unobligated balance (total)	58	40	10
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1	3	
Spending authority from offsetting collections, discretionary:			
1700 Collected			1
1900 Budget authority (total)	1	3	1
1930 Total budgetary resources available	59	43	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	40	10	11
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	168	136	128
3010 New obligations, unexpired accounts	19	33	
3020 Outlays (gross)	-35	-41	-37
3040 Recoveries of prior year unpaid obligations, unexpired	-11		
3041 Recoveries of prior year unpaid obligations, expired	-5		
3050 Unpaid obligations, end of year	136	128	91
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	168	136	128
3200 Obligated balance, end of year	136	128	91
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1	3	1
Outlays, gross:			
4011 Outlays from discretionary balances	21	25	22
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources			-1
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	14	16	15
4180 Budget authority, net (total)	1	3	
4190 Outlays, net (total)	35	41	36

Under the authorities of Section 14 of the Watershed Protection and Flood Prevention Act (16 U.S.C. 1012), assistance is provided to communities to support the rehabilitation of small local dams originally constructed with Federal assistance and near or past their design life, or that no longer meet federal or state safety criteria or performance standards. The 2027 Budget does not request funding for this program.

Object Classification (in millions of dollars)

Identification code 012–1002–0–1–301	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	
12.1 Civilian personnel benefits	1	1	
25.1 Advisory and assistance services	1	12	
25.2 Other services from non-Federal sources	1	1	
41.0 Grants, subsidies, and contributions	13	18	
99.0 Direct obligations	17	33	
99.0 Reimbursable obligations	2		
99.9 Total new obligations, unexpired accounts	19	33	

Employment Summary

Identification code 012–1002–0–1–301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	14	17	
2001 Reimbursable civilian full-time equivalent employment	4	4	4

HEALTHY FORESTS RESERVE PROGRAM

Program and Financing (in millions of dollars)

Identification code 012–1090–0–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Healthy Forests Reserve Program		4	1
0002 Healthy Forests Reserve Technical Assistance		1	1
0900 Total new obligations, unexpired accounts		5	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	7	2
1930 Total budgetary resources available	7	7	2

	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	7	2	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			4
3010	New obligations, unexpired accounts		5	2
3020	Outlays (gross)		-1	-1
3050	Unpaid obligations, end of year		4	5
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			4
3200	Obligated balance, end of year		4	5
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances		1	1
4180	Budget authority, net (total)			
4190	Outlays, net (total)		1	1

The Healthy Forests Reserve Program (HFRP), which is authorized by Title V of the Healthy Forests Restoration Act of 2003 (Public Law 108–148), helps landowners restore, enhance, and protect forest resources through easements and financial assistance. Land enrolled in HFRP easements must (1) be privately owned, or owned by American Indian tribes, and (2) restore, enhance, or measurably increase the recovery of threatened or endangered species, improve biological diversity, or increase carbon sequestration. The agency currently holds 88 closed easements covering 23,534 acres. The 2027 Budget does not request funding for this program.

Object Classification (in millions of dollars)

Identification code 012–1090–0–1–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources		5	1
41.0 Grants, subsidies, and contributions			1
99.0 Direct obligations		5	2
99.9 Total new obligations, unexpired accounts		5	2

Employment Summary

Identification code 012–1090–0–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment		1	

Urban Agriculture and Innovative Production

Program and Financing (in millions of dollars)

Identification code 012–1005–0–1–302	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6	3	2
3020 Outlays (gross)	-3	-1	-1
3050 Unpaid obligations, end of year	3	2	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6	3	2
3200 Obligated balance, end of year	3	2	1
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	3	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)	3	1	1

The Office of Urban Agriculture and Innovative Production (OUAIP) was authorized by Section 12302 of the Agriculture Improvement Act of 2018 (the 2018 Farm Bill) amending Section 222 of the Department of Agriculture Reorganization Act of 1994 (7 U.S.C. 6911 et seq.). The Secretary of Agriculture delegated NRCS to lead the USDA-wide office, and to work in partnership with other USDA and federal agencies to support urban and innovative agriculture, including community composting and food waste reduction efforts. OUAIP is statutorily directed to administer grants, cooperative agreement pilot projects, work with FSA to establish pilot Urban/Suburban County Committees and maintain a Federal Advisory Committee for Urban Agriculture and Innovative Production, among other responsibilities. The 2027 Budget does not include funding for this program.

Water Bank Program

Program and Financing (in millions of dollars)

Identification code 012–3320–0–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Water Bank Program		3	
0002 Water Bank Technical Assistance		1	
0900 Total new obligations, unexpired accounts (object class 41.0)		4	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		2	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2	2	
1930 Total budgetary resources available	2	4	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	17	14	12
3010 New obligations, unexpired accounts		4	
3020 Outlays (gross)	-3	-6	-6
3050 Unpaid obligations, end of year	14	12	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	17	14	12
3200 Obligated balance, end of year	14	12	6
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2	2	
Outlays, gross:			
4011 Outlays from discretionary balances	3	6	6
4180 Budget authority, net (total)	2	2	
4190 Outlays, net (total)	3	6	6

The Water Bank Program is authorized by the Water Bank Act of 1970 (16 U.S.C. 1301–1311). NRCS enters into ten-year agreements with landowners and operators to conserve surface water; preserve, maintain, and improve the Nation's wetlands; increase waterfowl habitat in migratory waterfowl nesting, breeding, and feeding areas in the United States; and secure recreational and environmental benefits for the Nation. The 2027 Budget does not request funding for this program.

Employment Summary

Identification code 012–3320–0–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment		1	

Damage Assessment and Restoration Revolving Fund

Program and Financing (in millions of dollars)

Identification code 012–4368–0–3–306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Damage Assessment & Restoration Revolving	2	6	6
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	10	10	7
1011 Unobligated balance transfer from other acct [014–5198]	2	3	5
1070 Unobligated balance (total)	12	13	12

DAMAGE ASSESSMENT AND RESTORATION REVOLVING FUND—Continued

Program and Financing—Continued

Identification code 012–4368–0–3–306		2025 actual	2026 est.	2027 est.
1930	Total budgetary resources available	12	13	12
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	10	7	6
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8	6	8
3010	New obligations, unexpired accounts	2	6	6
3020	Outlays (gross)	-4	-4	-6
3050	Unpaid obligations, end of year	6	8	8
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8	6	8
3200	Obligated balance, end of year	6	8	8
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	4	.....	.....
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	4	6
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	4	4	6

Object Classification (in millions of dollars)

Identification code 012–4368–0–3–306		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1	1	1
25.2	Other services from non-Federal sources	1	.....	.....
41.0	Grants, subsidies, and contributions	.....	5	5
99.0	Direct obligations	2	6	6
99.9	Total new obligations, unexpired accounts	2	6	6

Employment Summary

Identification code 012–4368–0–3–306		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	5	5	5

RURAL DEVELOPMENT

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses for carrying out the administration and implementation of Rural Development programs, including activities with institutions concerning the development and operation of agricultural cooperatives; and for cooperative agreements; ⟦$312,000,000⟧ *$264,761,000*: *Provided,* That of the amount made available under this heading, no less than $75,000,000, to remain available until expended, shall be used for information technology expenses: *Provided further,* That notwithstanding any other provision of law, funds appropriated under this heading may be used for advertising and promotional activities that support Rural Development programs: *Provided further,* That in addition to any other funds appropriated for purposes authorized by section 502(i) of the Housing Act of 1949 (42 U.S.C. 1472(i)), any amounts collected under such section, as amended by this Act, will immediately be credited to this account and will remain available until expended for such purposes: *Provided further,* That⟦ of the amount made available under this heading, $2,000,000, to remain available until expended, shall be for the Secretary of Agriculture to carry out a pilot program that assists rural hospitals to improve long-term operations and financial health, including strategies to expand and sustain access to maternal health care services, by providing technical assistance through analysis of current hospital management practices⟧*, in addition to any other funds appropriated for purposes authorized by section 501(e) of the Housing Act of 1949 (42 U.S.C. 1471(e)), from any interest or income held in the escrow account or accounts established under such subsection in excess of the State-required interest payments made to individuals, up to $4,000,000 shall be deposited into this account and shall remain available until expended for administrative expenses of escrow, including expenses associated with the management of tax and insurance escrow payments, except that the Secretary shall retain within the escrow account or accounts such reserves as are necessary, but in no case less than $5,000,000, to ensure the availability of funds for disbursement in accordance with such subsection and to meet the requirements of the financial institution at which the escrow account or accounts are established. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–0403–0–1–452		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and expenses	342	339	265
0003	Interchange	27	32	.....
0799	Total direct obligations	369	371	265
0801	Reimbursable program - Program Transfers and Reimbursable Obligations	471	468	460
0811	LAMP and LAMP COVID	2	1	.....
0816	Reconnect transfer for Administration and Technical Support	34	8	8
0817	Division N Disaster Funding Transfer for Administration	3	1	1
0818	Disaster Assistance Fund Administration	.....	15	.....
0899	Total reimbursable obligations	510	493	469
0900	Total new obligations, unexpired accounts	879	864	734
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	56	95	12
1001	Discretionary unobligated balance brought fwd, Oct 1	49	.....	.....
1011	Unobligated balance transfer from other acct [012–3106]	11	.....	.....
1011	Unobligated balance transfer from other acct [012–2081]	3	.....	.....
1011	Unobligated balance transfer from other acct [012–1232]	2	.....	.....
1011	Unobligated balance transfer from other acct [012–1230]	37	.....	.....
1021	Recoveries of prior year unpaid obligations	2	.....	.....
1070	Unobligated balance (total)	111	95	12
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	351	312	265
1121	Appropriations transferred from other acct [012–0405]	15	.....	.....
1160	Appropriation, discretionary (total)	366	312	265
	Spending authority from offsetting collections, discretionary:			
1700	Collected	506	469	487
1701	Change in uncollected payments, Federal sources	-7	.....	.....
1750	Spending auth from offsetting collections, disc (total)	499	469	487
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1	.....	.....
1900	Budget authority (total)	866	781	752
1930	Total budgetary resources available	977	876	764
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-3	.....	.....
1941	Unexpired unobligated balance, end of year	95	12	30
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	179	155	266
3010	New obligations, unexpired accounts	879	864	734
3011	Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020	Outlays (gross)	–892	-753	-731
3040	Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-11	.....	.....
3050	Unpaid obligations, end of year	155	266	269
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-30	-18	-18
3070	Change in uncollected pymts, Fed sources, unexpired	7	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	5	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-18	-18	-18
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	149	137	248
3200	Obligated balance, end of year	137	248	251
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	865	781	752
	Outlays, gross:			
4010	Outlays from new discretionary authority	734	636	611
4011	Outlays from discretionary balances	153	115	120
4020	Outlays, gross (total)	887	751	731

	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-512	-469	-487
4040	Offsets against gross budget authority and outlays (total)	-512	-469	-487
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	7		
4052	Offsetting collections credited to expired accounts	6		
4060	Additional offsets against budget authority only (total)	13		
4070	Budget authority, net (discretionary)	366	312	265
4080	Outlays, net (discretionary)	375	282	244
	Mandatory:			
4090	Budget authority, gross	1		
	Outlays, gross:			
4101	Outlays from mandatory balances	5	2	
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-1		
4180	Budget authority, net (total)	366	312	265
4190	Outlays, net (total)	379	284	244

The Rural Development Salaries and Expenses (S&E) account is a consolidated account to administer all Rural Development programs, including programs in the Rural Utilities Service (RUS), the Rural Housing Service (RHS), and the Rural Business-Cooperative Service (RBS). The 2027 Budget funds S&E at $710 million, which is made up of a direct appropriation of $265 million plus offsetting collections from the RD loan program accounts of $445 million. The direct appropriation includes a specific set-aside of no less than $75 million for information technology expenses, and these funds are available until expended. Additionally, the 2027 Budget adds language to allow the RD access to the interest accrued in the single family housing direct loan mortgage escrow account. This funding will be used solely to support the escrow contracts held by the RD's Service Office, and will provide necessary financial resources to effectively manage and support the escrow functions. For more information about the Rural Development mission area go to *www.rd.usda.gov*.

Object Classification (in millions of dollars)

Identification code 012–0403–0–1–452	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	173	81	72
11.9 Total personnel compensation	173	81	72
12.1 Civilian personnel benefits	66	43	38
21.0 Travel and transportation of persons	2		
23.1 Rental payments to GSA	14	14	14
23.2 Rental payments to others	14	16	16
23.3 Communications, utilities, and miscellaneous charges	1		
25.1 Advisory and assistance services	27	115	24
25.2 Other services from non-Federal sources		31	31
25.7 Operation and maintenance of equipment	72	71	71
99.0 Direct obligations	369	371	266
99.0 Reimbursable obligations	510	493	468
99.9 Total new obligations, unexpired accounts	879	864	734

Employment Summary

Identification code 012–0403–0–1–452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,533	830	1,043
2001 Reimbursable civilian full-time equivalent employment	2,922	2,228	2,014

Rural Development Disaster Assistance Fund

Program and Financing (in millions of dollars)

Identification code 012–0405–0–1–453	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		21	21
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	362		
1120 Appropriations transferred to other acct [012–1953]	-47		
1120 Appropriations transferred to other acct [012–1980]	-180		
1120 Appropriations transferred to other acct [012–1902]	-8		
1120 Appropriations transferred to other acct [012–1230]	-13		
1120 Appropriations transferred to other acct [012–0403]	-15		
1120 Appropriations transferred to other acct [012–3108]	-1		
1120 Appropriations transferred to other acct [012–3105]	-4		
1120 Appropriations transferred to other acct [012–1900]	-3		
1120 Appropriations transferred to other acct [012–1951]	-69		
1120 Appropriations transferred to other acct [012–2081]	-1		
1160 Appropriation, discretionary (total)	21		
1900 Budget authority (total)	21		
1930 Total budgetary resources available	21	21	21
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	21	21	21
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	21		
4180 Budget authority, net (total)	21		
4190 Outlays, net (total)			

The Rural Disaster Assistance Fund (RDAF) reflects transferred-in balances from consolidated Rural Development (RD) disaster supplemental funding from specific RD programs that were for previous disasters, but where the original funds are no longer needed for the initial purpose/disaster for which they were provided. The funding in the account allows RD to use its existing programs to address disaster needs quickly and flexibly, as the funding can be immediately applied for disaster response to any RD program. Funding can also be directly appropriated to the account, and in 2024 the account received $363 million in emergency supplemental funding from P.L. 118–158, the Further Continuing Appropriations and Other Extensions Act, 2025 - Division B. No new funding is requested for the RDAF in the 2027 Budget.

RURAL HOUSING SERVICE

Federal Funds

Rural Housing Assistance Grants

For grants for very low-income housing repair and rural housing preservation made by the Rural Housing Service, as authorized by 42 U.S.C. 1474, and 1490m, ⟦$27,000,000⟧ *$26,000,000* , to remain available until expended. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–1953–0–1–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0012 Very Low-Income Housing Repair Grants	26	22	21
0016 Rural Housing Preservation Grants	10	7	8
0017 Domestic Violence Shelters with Pets	3	3	
0018 Very Low-Income Housing Repair Grants (Division N)	7	30	
0020 Rural Housing Preservation Grants (Division N)		2	
0022 Disaster Assistance Fund	1	46	
0900 Total new obligations, unexpired accounts (object class 41.0)	47	110	29
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	41	81	3
1021 Recoveries of prior year unpaid obligations	4	2	1
1070 Unobligated balance (total)	45	83	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	38	30	26
1121 Appropriations transferred from other acct [012–0405]	47		
1131 Unobligated balance of appropriations permanently reduced	-2		
1160 Appropriation, discretionary (total)	83	30	26
1900 Budget authority (total)	83	30	26
1930 Total budgetary resources available	128	113	30
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	81	3	1

RURAL HOUSING ASSISTANCE GRANTS—Continued

Program and Financing—Continued

Identification code 012–1953–0–1–604		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	50	41	87
3010	New obligations, unexpired accounts	47	110	29
3020	Outlays (gross)	-52	-62	-61
3040	Recoveries of prior year unpaid obligations, unexpired	-4	-2	-1
3050	Unpaid obligations, end of year	41	87	54
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	50	41	87
3200	Obligated balance, end of year	41	87	54
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	83	30	26
	Outlays, gross:			
4010	Outlays from new discretionary authority	25	17	16
4011	Outlays from discretionary balances	27	45	45
4020	Outlays, gross (total)	52	62	61
4180	Budget authority, net (total)	83	30	26
4190	Outlays, net (total)	52	62	61

The very low-income housing repair grant program is authorized under section 504 of the Housing Act of 1949, as amended. This grant program enables very low-income elderly residents in rural areas to improve or modernize their dwellings, to make the dwelling safer or more sanitary, or to remove health and safety hazards. The 2027 Budget requests $20 million for this account.

For other housing assistance grants authorized for funding in this account such as housing preservation grants and supervisory and technical assistance grants as authorized by section 533 and 525 of the Housing Act of 1949, as amended, the 2027 Budget requests $6 million for the housing preservation grants.

RENTAL ASSISTANCE PROGRAM

For rental assistance agreements entered into or renewed pursuant to the authority under section 521(a)(2) of the Housing Act of 1949 or agreements entered into in lieu of debt forgiveness or payments for eligible households as authorized by section 502(c)(5)(D) of the Housing Act of 1949, ⟦$1,715,000,000⟧ *$1,795,000,000*, and in addition such sums as may be necessary, as authorized by section 521(c) of the Act, to liquidate debt incurred prior to fiscal year 1992 to carry out the rental assistance program under section 521(a)(2) of the Act: *Provided,* That amounts made available under this heading shall be available for renewal of rental assistance agreements⟦ for a maximum of 5,000 units⟧ where the Secretary determines that a maturing loan for a project cannot reasonably be restructured with another USDA loan or modification and the project was operating with rental assistance under section 521 of the Housing Act of 1949: *Provided further,* That the Secretary may enter into rental assistance contracts in maturing properties with existing rental assistance agreements notwithstanding any provision of section 521 of the Housing Act of 1949, for a term of at least 10 years but not more than 20 years: *Provided further,* That any agreement to enter into a rental assistance contract under section 521 of the Housing Act of 1949 for a maturing property shall obligate the owner to continue to maintain the project as decent, safe, and sanitary housing and to operate the development in accordance with the Housing Act of 1949, except that rents shall be based on current Fair Market Rents as established by the Department of Housing and Urban Development pursuant to 24 CFR 888 Subpart A, 42 U.S.C. 1437f and 3535d, to determine the maximum initial rent and adjusted annually by the Operating Cost Adjustment Factor pursuant to 24 CFR 888 Subpart B, unless the Agency determines that the project's budget-based needs require a higher rent, in which case the Agency may approve a budget-based rent level: *Provided further*, That rental assistance agreements entered into or renewed during the current fiscal year shall be funded for a one year period: *Provided further*, That upon request by an owner under section 514 or 515 of the Act, the Secretary may renew the rental assistance agreement for a period of 20 years or until the term of such loan has expired, subject to annual appropriations: *Provided further*, That any unexpended balances remaining at the end of such one-year agreements may be transferred and used for purposes of any debt reduction, maintenance, repair, or rehabilitation of any existing projects; preservation; and rental assistance activities authorized under title V of the Act: *Provided further*, That rental assistance provided under agreements entered into prior to fiscal year ⟦2026⟧ *2027* for a farm labor multi-family housing project financed under section 514 or 516 of the Act may not be recaptured for use in another project until such assistance has remained unused for a period of twelve consecutive months, if such project has a waiting list of tenants seeking such assistance or the project has rental assistance eligible tenants who are not receiving such assistance: *Provided further*, That such recaptured rental assistance shall, to the extent practicable, be applied to another farm labor multi-family housing project financed under section 514 or 516 of the Act: *Provided further*, That except as provided in the seventh proviso under this heading and notwithstanding any other provision of the Act, the Secretary may recapture rental assistance provided under agreements entered into prior to fiscal year ⟦2026⟧ *2027* for a project that the Secretary determines no longer needs rental assistance and use such recaptured funds for current needs⟦: *Provided further*, That in addition to any other available funds, the Secretary may expend not more than $1,000,000 total, from the program funds made available under this heading, for information technology improvements under this heading⟧. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–0137–0–1–604		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Rental assistance program	1,642	1,715	1,795
0900	Total new obligations, unexpired accounts (object class 41.0)	1,642	1,715	1,795
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		2	2
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,610	1,715	1,795
1121	Appropriations transferred from other acct [012–1902]	34		
1160	Appropriation, discretionary (total)	1,644	1,715	1,795
1900	Budget authority (total)	1,644	1,715	1,795
1930	Total budgetary resources available	1,644	1,717	1,797
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	2	2
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,907	1,769	1,762
3010	New obligations, unexpired accounts	1,642	1,715	1,795
3020	Outlays (gross)	-1,780	-1,722	-1,742
3050	Unpaid obligations, end of year	1,769	1,762	1,815
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,907	1,769	1,762
3200	Obligated balance, end of year	1,769	1,762	1,815
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,644	1,715	1,795
	Outlays, gross:			
4010	Outlays from new discretionary authority	298	343	359
4011	Outlays from discretionary balances	1,482	1,379	1,383
4020	Outlays, gross (total)	1,780	1,722	1,742
4180	Budget authority, net (total)	1,644	1,715	1,795
4190	Outlays, net (total)	1,780	1,722	1,742

The rental assistance program is authorized under section 521(a)(2) of the Housing Act of 1949, as amended, and is designed to reduce rent expenses for very low-income and low-income families living in RHS-financed rural rental and farm labor housing projects. A total of $1.8 billion is being requested for renewals of existing rental assistance contracts for maintaining a sustainable rental assistance program.

The Budget also requests authority to decouple Rental Assistance from the Multi-family Housing Direct Loan program, allowing RHS to continue offering Rental Assistance to certain properties that no longer have an RHS-financed loan. Decoupling these two programs will help ensure low-income rural tenants in USDA financed properties continue to have access to affordable rents when projects reach loan maturity and leave the portfolio. Decoupling will also lead to the preservation of the majority of USDA's

project-based assistance, and, thus, decrease the number of tenant-based vouchers needed for USDA financed properties going forward.

From 1978 through 1991, the rental assistance program was funded under the Rural Housing Insurance Fund (RHIF). Beginning in 1992, pursuant to Credit Reform, a separate grant account was established for this program. Prior year obligations are funded with "such sums" amounts to cover those pre-credit reform contracts in RHIF.

Rural Housing Voucher Account

[For the rural housing voucher program as authorized under section 542 of the Housing Act of 1949, but notwithstanding subsection (b) of such section, $48,000,000, to remain available until expended: *Provided,* That the funds made available under this heading shall be available for rural housing vouchers to any low-income household (including those not receiving rental assistance) residing in a property financed with a section 515 loan which has been prepaid or otherwise paid off after September 30, 2005, and is not receiving stand-alone section 521 rental assistance: *Provided further,* That the amount of such voucher shall be the difference between comparable market rent for the section 515 unit and the tenant paid rent for such unit: *Provided further,* That funds made available for such vouchers shall be subject to the availability of annual appropriations: *Provided further,* That the Secretary shall, to the maximum extent practicable, administer such vouchers with current regulations and administrative guidance applicable to section 8 housing vouchers administered by the Secretary of the Department of Housing and Urban Development: *Provided further,* That in addition to any other available funds, the Secretary may expend not more than $1,000,000 total, from the program funds made available under this heading, for administrative expenses for activities funded under this heading.] *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–2002–0–1–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0011 Vouchers	47	49	3
0012 Administrative Expenses	1	1	
0900 Total new obligations, unexpired accounts	48	50	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9	3	4
1001 Discretionary unobligated balance brought fwd, Oct 1	9	2	
1020 Adjustment of unobligated bal brought forward, Oct 1	2		
1021 Recoveries of prior year unpaid obligations	4	3	3
1070 Unobligated balance (total)	15	6	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	48	48	
1131 Unobligated balance of appropriations permanently reduced	-12		
1160 Appropriation, discretionary (total)	36	48	
1900 Budget authority (total)	36	48	
1930 Total budgetary resources available	51	54	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	4	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	33	33	36
3010 New obligations, unexpired accounts	48	50	3
3020 Outlays (gross)	-44	-44	-32
3040 Recoveries of prior year unpaid obligations, unexpired	-4	-3	-3
3050 Unpaid obligations, end of year	33	36	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	33	33	36
3200 Obligated balance, end of year	33	36	4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	36	48	
Outlays, gross:			
4010 Outlays from new discretionary authority	8	15	
4011 Outlays from discretionary balances	36	29	32
4020 Outlays, gross (total)	44	44	32
4180 Budget authority, net (total)	36	48	
4190 Outlays, net (total)	44	44	32
Memorandum (non-add) entries:			
5103 Unexpired unavailable balance, SOY: Fulfilled purpose	1		

This account includes funding for vouchers as authorized in section 542 of the Housing Act of 1949 to be used to assist families who may face hardship when the mortgage on the RHS-financed rural rental housing projects is prepaid or paid in full. A voucher can be used in lieu of rental assistance, which is no longer available once the property is paid-off. The 2027 Budget continues to request authority to decouple rental assistance from RHS-financed properties reaching natural maturity. Having that authority significantly reduces the need for the rural housing vouchers, so the 2027 Budget does not request funding for this program.

Object Classification (in millions of dollars)

Identification code 012–2002–0–1–604	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	1	1	
41.0 Grants, subsidies, and contributions	47	49	3
99.9 Total new obligations, unexpired accounts	48	50	3

Mutual and Self-Help Housing Grants

For grants and contracts pursuant to section 523(b)(1)(A) of the Housing Act of 1949 (42 U.S.C. 1490c), $25,000,000, to remain available until expended. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–2006–0–1–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Mutual and self-help housing grants	23	29	25
0900 Total new obligations, unexpired accounts (object class 41.0)	23	29	25
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		3	
1021 Recoveries of prior year unpaid obligations	1	1	
1070 Unobligated balance (total)	1	4	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	25	25	25
1930 Total budgetary resources available	26	29	25
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	52	39	41
3010 New obligations, unexpired accounts	23	29	25
3020 Outlays (gross)	-35	-26	-29
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-1	
3050 Unpaid obligations, end of year	39	41	37
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	52	39	41
3200 Obligated balance, end of year	39	41	37
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	25	25	25
Outlays, gross:			
4010 Outlays from new discretionary authority	5	5	5
4011 Outlays from discretionary balances	30	21	24
4020 Outlays, gross (total)	35	26	29
4180 Budget authority, net (total)	25	25	25
4190 Outlays, net (total)	35	26	29

MUTUAL AND SELF-HELP HOUSING GRANTS—Continued

This program is authorized under section 523 of the Housing Act of 1949, as amended. Grants and contracts are made for the purpose of providing technical and supervisory assistance to groups of families to enable them to build their own homes through the mutual exchange of labor. The 2027 Budget requests $25 million for this program.

RURAL COMMUNITY FACILITIES PROGRAM ACCOUNT

(INCLUDING TRANSFERS OF FUNDS)

For gross obligations for the principal amount of direct and guaranteed loans as authorized by section 306 and described in section 381E(d)(1) of the Consolidated Farm and Rural Development Act, $1,250,000,000 for direct loans and $650,000,000 for guaranteed loans[.]

[For the cost of direct loans, loan guarantees and grants, including the cost of modifying loans, as defined in section 502 of the Congressional Budget Act of 1974, for rural community facilities programs as authorized by section 306 and described in section 381E(d)(1) of the Consolidated Farm and Rural Development Act, $677,160,846 to remain available until expended, of which $659,160,846 shall be for the purposes, and in the amounts, specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act): *Provided,* That $5,000,000 of the amount appropriated under this heading shall be available for a Rural Community Development Initiative: *Provided further,* That such funds shall be used solely to develop the capacity and ability of private, nonprofit community-based housing and community development organizations, low-income rural communities, and Federally Recognized Native American Tribes to undertake projects to improve housing, community facilities, community and economic development projects in rural areas: *Provided further,* That such funds shall be made available to qualified private, nonprofit and public intermediary organizations proposing to carry out a program of financial and technical assistance: *Provided further,* That such intermediary organizations shall provide matching funds from other sources, including Federal funds for related activities, in an amount not less than funds provided: *Provided further,* That any unobligated balances from prior year appropriations under this heading for the cost of direct loans, loan guarantees and grants, including amounts deobligated or cancelled, may be made available to cover the subsidy costs for direct loans, loan guarantees and or grants under this heading in this fiscal year: *Provided further,* That no amounts may be made available pursuant to the preceding proviso from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985 or that were specified in the tables titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statements accompanying prior year Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Acts, as described in section 4 in the matter preceding division A of such Acts: *Provided further,* That no amounts may be made available pursuant to the fifth proviso without prior notification and approval of the Committees of Appropriations of both Houses of Congress: *Provided further,* That $13,000,000 of the amount appropriated under this heading shall be available for community facilities grants, as authorized by section 306(a)(19) of the Consolidated Farm and Rural Development Act, of which $8,000,000 shall be for grants to tribal colleges as authorized by section 306(a)(25) of such Act[]: *Provided*[*further*], That sections 381E-H and 381N of the Consolidated Farm and Rural Development Act are not applicable to the funds made available under this heading[]: *Provided further,* That in addition to any other available funds, the Secretary may expend not more than $1,000,000 total, from the program funds made available under this heading, for administrative expenses for activities funded under this heading[]. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–1951–0–1–452		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	CF Grants	264	689	291
0012	Rural Community Development Initiative Grants		10	1
0014	Tribal College Grants	8	8	
0020	CF Grants (Division N)	29		
0022	CF Grants Disaster (Division N)	1	8	
0025	CF Admin Expense	1		
0026	CF Grants Disaster Assistance Fund		69	
0091	Direct program activities, subtotal	303	784	292
	Credit program obligations:			
0701	Direct loan subsidy	10		
0705	Reestimates of direct loan subsidy	189	248	
0706	Interest on reestimates of direct loan subsidy	41	42	
0707	Reestimates of loan guarantee subsidy	6	6	
0708	Interest on reestimates of loan guarantee subsidy	2	1	
0791	Direct program activities, subtotal	248	297	
0900	Total new obligations, unexpired accounts	551	1,081	292
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	612	401	296
1021	Recoveries of prior year unpaid obligations	4	2	1
1070	Unobligated balance (total)	616	403	297
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	18	677	
1121	Appropriations transferred from other acct [012–2081]	6		
1121	Appropriations transferred from other acct [012–0405]	69		
1121	Appropriations transferred from other acct [012–1902]	1		
1121	Appropriations transferred from other acct [012–1230]	4		
1160	Appropriation, discretionary (total)	98	677	
	Appropriations, mandatory:			
1200	Appropriation	238	297	
1900	Budget authority (total)	336	974	
1930	Total budgetary resources available	952	1,377	297
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	401	296	5
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	814	833	1,156
3010	New obligations, unexpired accounts	551	1,081	292
3020	Outlays (gross)	-523	-756	-582
3040	Recoveries of prior year unpaid obligations, unexpired	-4	-2	-1
3041	Recoveries of prior year unpaid obligations, expired	-5		
3050	Unpaid obligations, end of year	833	1,156	865
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	814	833	1,156
3200	Obligated balance, end of year	833	1,156	865
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	98	677	
	Outlays, gross:			
4010	Outlays from new discretionary authority	1	121	
4011	Outlays from discretionary balances	197	249	513
4020	Outlays, gross (total)	198	370	513
	Mandatory:			
4090	Budget authority, gross	238	297	
	Outlays, gross:			
4100	Outlays from new mandatory authority	238	297	
4101	Outlays from mandatory balances	87	89	69
4110	Outlays, gross (total)	325	386	69
4180	Budget authority, net (total)	336	974	
4190	Outlays, net (total)	523	756	582

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 012–1951–0–1–452		2025 actual	2026 est.	2027 est.
	Direct loan levels supportable by subsidy budget authority:			
115002	Community Facility Loans	851	1,250	1,250
115999	Total direct loan levels	851	1,250	1,250
	Direct loan subsidy (in percent):			
132002	Community Facility Loans	1.12	-3.53	-1.37
132999	Weighted average subsidy rate	1.12	-3.53	-1.37
	Direct loan subsidy budget authority:			
133002	Community Facility Loans	10	-44	-17
133999	Total subsidy budget authority	10	-44	-17
	Direct loan subsidy outlays:			
134002	Community Facility Loans	23	-39	-36
134999	Total subsidy outlays	23	-39	-36
	Direct loan reestimates:			
135002	Community Facility Loans	224	185	
135005	Community Facility Relending	4	1	
135006	Community Facility Loan-by-Loan		73	

135999	Total direct loan reestimates	228	259	
	Guaranteed loan levels supportable by subsidy budget authority:			
215002	Community Facility Loan Guarantees	89	200	450
215999	Total loan guarantee levels	89	200	450
	Guaranteed loan subsidy (in percent):			
232002	Community Facility Loan Guarantees	-1.17	-.83	-.98
232999	Weighted average subsidy rate	-1.17	-.83	-.98
	Guaranteed loan subsidy budget authority:			
233002	Community Facility Loan Guarantees	-1	-2	-4
233999	Total subsidy budget authority	-1	-2	-4
	Guaranteed loan subsidy outlays:			
234002	Community Facility Loan Guarantees	-44	-1	-3
234999	Total subsidy outlays	-44	-1	-3
	Guaranteed loan reestimates:			
235002	Community Facility Loan Guarantees	2	3	
235999	Total guaranteed loan reestimates	2	3	

This account funds the direct and guaranteed community facility loans and community facility grants, which are authorized under sections 306(a)(1) and 306(a)(19) of the Consolidated Farm and Rural Development Act, as amended. Loans are provided to local governments and nonprofit organizations for the construction and improvement of community facilities providing essential services in rural areas of not more than 20,000 in population for direct loans, and not more than 50,000 for loan guarantees. Total program level in the 2027 Budget is projected to be $1.25 billion for direct loans and $650 million for guaranteed loans. The 2027 Budget is not requesting funding for grants.

As required by the Federal Credit Reform Act of 1990, this account records, for this program, the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond (including credit sales of acquired property). The subsidy amounts are estimated on a present value basis.

Object Classification (in millions of dollars)

Identification code 012–1951–0–1–452		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1		
41.0	Grants, subsidies, and contributions	550	1,081	292
99.9	Total new obligations, unexpired accounts	551	1,081	292

Employment Summary

Identification code 012–1951–0–1–452		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	4	2	

Rural Community Facility Direct Loans Financing Account

Program and Financing (in millions of dollars)

Identification code 012–4225–0–3–452		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0710	Direct loan obligations	851	1,250	1,250
0713	Payment of interest to Treasury	383	391	395
0740	Negative subsidy obligations		44	17
0742	Downward reestimates paid to receipt accounts	2	17	
0743	Interest on downward reestimates	1	14	
0900	Total new obligations, unexpired accounts	1,237	1,716	1,662
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	571	712	
1021	Recoveries of prior year unpaid obligations	255	195	
1023	Unobligated balances applied to repay debt	-517	-712	
1024	Unobligated balance of borrowing authority withdrawn	-255	-195	
1070	Unobligated balance (total)	54		
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	885	541	631
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1,023	1,141	983
1801	Change in uncollected payments, Federal sources	-13	38	58
1825	Spending authority from offsetting collections applied to repay debt		-4	-10
1850	Spending auth from offsetting collections, mand (total)	1,010	1,175	1,031
1900	Budget authority (total)	1,895	1,716	1,662
1930	Total budgetary resources available	1,949	1,716	1,662
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	712		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4,480	3,958	3,650
3010	New obligations, unexpired accounts	1,237	1,716	1,662
3020	Outlays (gross)	-1,504	-1,829	-1,994
3040	Recoveries of prior year unpaid obligations, unexpired	-255	-195	
3050	Unpaid obligations, end of year	3,958	3,650	3,318
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-62	-49	-87
3070	Change in uncollected pymts, Fed sources, unexpired	13	-38	-58
3090	Uncollected pymts, Fed sources, end of year	-49	-87	-145
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4,418	3,909	3,563
3200	Obligated balance, end of year	3,909	3,563	3,173
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	1,895	1,716	1,662
	Financing disbursements:			
4110	Outlays, gross (total)	1,504	1,829	1,994
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-253	-293	-5
4122	Interest on uninvested funds	-45	-46	-48
4123	Repayment of principal	-362	-411	-475
4123	Interest received on loans	-363	-391	-455
4130	Offsets against gross budget authority and outlays (total)	-1,023	-1,141	-983
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	13	-38	-58
4160	Budget authority, net (mandatory)	885	537	621
4170	Outlays, net (mandatory)	481	688	1,011
4180	Budget authority, net (total)	885	537	621
4190	Outlays, net (total)	481	688	1,011

Status of Direct Loans (in millions of dollars)

Identification code 012–4225–0–3–452		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority	851	1,250	1,250
1150	Total direct loan obligations	851	1,250	1,250
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	12,510	13,048	13,984
1231	Disbursements: Direct loan disbursements	1,075	1,362	1,532
1251	Repayments: Repayments and prepayments	-362	-411	-440
1261	Adjustments: Capitalized interest		10	12
1263	Write-offs for default: Direct loans	-37	-25	-28
1264	Other adjustments, net (+ or -)	-138		
1290	Outstanding, end of year	13,048	13,984	15,060

Balance Sheet (in millions of dollars)

Identification code 012–4225–0–3–452		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury	571	713
	Investments in U.S. securities:		
1106	Receivables, net	226	216
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	12,510	13,048
1402	Interest receivable	53	79
1405	Allowance for subsidy cost (-)	-431	-475
1499	Net present value of assets related to direct loans	12,132	12,652
1999	Total assets	12,929	13,581

RURAL COMMUNITY FACILITY DIRECT LOANS FINANCING ACCOUNT—Continued

Balance Sheet—Continued

Identification code 012–4225–0–3–452	2024 actual	2025 actual
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable		
2103 Debt	12,926	13,549
2105 Other	3	32
2999 Total liabilities	12,929	13,581
4999 Total liabilities and net position	12,929	13,581

RURAL COMMUNITY FACILITY GUARANTEED LOANS FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–4228–0–3–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0711 Default claim payments on principal		2	2
0740 Negative subsidy obligations	1	2	4
0742 Downward reestimates paid to receipt accounts	5	3	
0743 Interest on downward reestimates	1	1	
0900 Total new obligations, unexpired accounts	7	8	6
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	17	21	23
1023 Unobligated balances applied to repay debt	-2	-5	-5
1070 Unobligated balance (total)	15	16	18
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	2	5	
Spending authority from offsetting collections, mandatory:			
1800 Collected	11	10	2
1900 Budget authority (total)	13	15	2
1930 Total budgetary resources available	28	31	20
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	21	23	14
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	2	3
3010 New obligations, unexpired accounts	7	8	6
3020 Outlays (gross)	-6	-7	-2
3050 Unpaid obligations, end of year	2	3	7
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		1	2
3200 Obligated balance, end of year	1	2	6
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	13	15	2
Financing disbursements:			
4110 Outlays, gross (total)	6	7	2
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-8	-8	
4122 Interest on uninvested funds	-1		
4123 Guarantee Fees	-2	-2	-2
4130 Offsets against gross budget authority and outlays (total)	-11	-10	-2
4160 Budget authority, net (mandatory)	2	5	
4170 Outlays, net (mandatory)	-5	-3	
4180 Budget authority, net (total)	2	5	
4190 Outlays, net (total)	-5	-3	

Status of Guaranteed Loans (in millions of dollars)

Identification code 012–4228–0–3–452	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	89	200	450
2150 Total guaranteed loan commitments	89	200	450
2199 Guaranteed amount of guaranteed loan commitments	80	180	405
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	1,297	1,268	1,230
2231 Disbursements of new guaranteed loans	92	80	95
2251 Repayments and prepayments	-121	-114	-110
Adjustments:			
2261 Terminations for default that result in loans receivable		-2	-3
2263 Terminations for default that result in claim payments		-2	-3
2264 Other adjustments, net			
2290 Outstanding, end of year	1,268	1,230	1,209
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	1,141	1,107	1,088
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	7	6	6
2331 Disbursements for guaranteed loan claims		1	1
2351 Repayments of loans receivable		-1	-1
2361 Write-offs of loans receivable	-1		
2390 Outstanding, end of year	6	6	6

Balance Sheet (in millions of dollars)

Identification code 012–4228–0–3–452	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	17	21
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	7	6
1505 Allowance for subsidy cost (-)	5	6
1599 Net present value of assets related to defaulted guaranteed loans	12	12
1999 Total assets	29	33
LIABILITIES:		
Federal liabilities:		
2103 Debt	13	12
2104 Resources payable to Treasury		
2204 Non-Federal liabilities: Liabilities for loan guarantees	16	21
2999 Total liabilities	29	33
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	29	33

RURAL HOUSING INSURANCE FUND PROGRAM ACCOUNT

(INCLUDING TRANSFERS OF FUNDS)

For gross obligations for the principal amount of direct and guaranteed loans as authorized by title V of the Housing Act of 1949, to be available from funds in the rural housing insurance fund, as follows: ⟦$1,000,000,000⟧ *$983,168,000* shall be for section 502 direct loans; ⟦$5,000,000 shall be for a Single Family Housing Relending demonstration program for Native American Tribes; and $25,000,000,000⟧ *$20,000,000,000, to remain available until September 30, 2028,* shall be for section 502 unsubsidized guaranteed loans; $25,000,000 for section 504 housing repair loans; $50,000,000 for section 515 rental housing; ⟦$400,000,000⟧ *$500,000,000* for section 538 guaranteed multi-family housing loans; $10,000,000 for credit sales of single family housing acquired property⟦; $5,000,000 for section 523 self-help housing land development loans; $5,000,000 for section 524 site development loans⟧; and ⟦$15,000,000⟧ *$15,001,000* for section 514 direct farm labor housing loans.

For the cost of direct loans, guaranteed loans, and grants, including the cost of modifying loans, as defined in section 502 of the Congressional Budget Act of 1974, as follows: section 502 direct loans, ⟦$130,600,000, of which $32,650,000 shall remain available until September 30, 2027; Single Family Housing Relending demonstration program for Native American Tribes, $2,125,000⟧ *$130,663,000*;

section 504 housing repair loans, ⟦$4,333,000⟧ *$4,270,000*; repair, rehabilitation, and new construction of section 515 rental housing, ⟦$15,130,000⟧ *$16,640,000*, to remain available until expended⟦; section 523 self-help housing land development loans, $657,000; section 524 site development loans, $502,000⟧; section 514 farm labor housing loans, ⟦$4,761,000⟧ *$5,057,000*, to remain available until expended; and farm labor housing grants, as authorized by section 516 of the Housing Act of 1949 (42 U.S.C. 1484, 1486), $6,000,000, to remain available until expended: *Provided,* That to support the loan program level for section 538 guaranteed loans made available under this heading the Secretary may charge or adjust any fees to cover the projected cost of such loan guarantees pursuant to the provisions of the Credit Reform Act of 1990 (2 U.S.C. 661 et seq.), and the interest on such loans may not be subsidized: *Provided further,* That applicants in communities that have a current rural area waiver under section 541 of the Housing Act of 1949 (42 U.S.C. 1490q) shall be treated as living in a rural area for purposes of section 502 guaranteed loans provided under this heading: *Provided further,* That⟦ of the amounts available under this paragraph for section 502 direct loans, no less than $5,000,000 shall be available for direct loans for individuals whose homes will be built pursuant to a program funded with a mutual and self-help housing grant authorized by section 523 of the Housing Act of 1949 until June 1, 2026: *Provided further,* That the Secretary shall implement provisions to provide incentives to nonprofit organizations and public housing authorities to facilitate the acquisition of Rural Housing Service (RHS) multifamily housing properties by such nonprofit organizations and public housing authorities that commit to keep such properties in the RHS multifamily housing program for a period of time as determined by the Secretary, with such incentives to include, but not be limited to, the following: allow such nonprofit entities and public housing authorities to earn a Return on Investment on the owner's initial equity contributions, as defined by the Secretary, invested in the transaction; and allow reimbursement of organizational costs associated with owner's oversight of asset referred to as "Asset Management Fee" of up to $7,500 per property⟧*, notwithstanding section 504(a) of the Housing Act of 1949 (42 U.S.C. 1474(a)), section 504 housing repair loans for $15,000 or less need only be evidenced by a promissory note*.

In addition, for the cost of direct loans and grants, including the cost of modifying loans, as defined in section 502 of the Congressional Budget Act of 1974, $30,000,000, to remain available until expended, for a demonstration program for the preservation and revitalization of the sections 514, 515, and 516 multi-family rental housing properties to restructure existing USDA multi-family housing loans, as the Secretary deems appropriate, expressly for the purposes of ensuring the project has sufficient resources to preserve the project for the purpose of providing safe and affordable housing for low-income residents and farm laborers including reducing or eliminating interest; deferring loan payments, subordinating, reducing or re-amortizing loan debt; and other financial assistance including advances, payments and incentives (including the ability of owners to obtain reasonable returns on investment) required by the Secretary: *Provided,* That the Secretary shall, as part of the preservation and revitalization agreement, obtain a restrictive use agreement consistent with the terms of the restructuring.

In addition, for administrative expenses necessary to carry out the direct and guaranteed loan programs, $412,254,000 shall be paid to the appropriation for "Rural Development, Salaries and Expenses". *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–2081–0–1–371		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	MPR Grants	4		
0011	Farm labor housing grants	7	12	14
0012	MPR Grants/Mods/Deferrals		54	4
0091	Direct program activities, subtotal	11	66	18
	Credit program obligations:			
0701	Direct loan subsidy	110	199	192
0705	Reestimates of direct loan subsidy	536	193	
0706	Interest on reestimates of direct loan subsidy	404	27	
0707	Reestimates of loan guarantee subsidy	413	645	
0708	Interest on reestimates of loan guarantee subsidy	73	118	
0709	Administrative expenses	412	412	412
0791	Direct program activities, subtotal	1,948	1,594	604
0900	Total new obligations, unexpired accounts	1,959	1,660	622
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	145	191	127
1001	Discretionary unobligated balance brought fwd, Oct 1	145		
1010	Unobligated balance transfer to other accts [012–0403]	-3		
1021	Recoveries of prior year unpaid obligations	18	8	9
1070	Unobligated balance (total)	160	199	136
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	572	608	605
1120	Appropriations transferred to other acct [012–1951]	-6		
1121	Appropriations transferred from other acct [012–0405]	1		
1160	Appropriation, discretionary (total)	567	608	605
	Appropriations, mandatory:			
1200	Appropriation	1,426	983	
1900	Budget authority (total)	1,993	1,591	605
1930	Total budgetary resources available	2,153	1,790	741
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-3	-3	
1941	Unexpired unobligated balance, end of year	191	127	119
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	216	174	269
3010	New obligations, unexpired accounts	1,959	1,660	622
3020	Outlays (gross)	-1,979	-1,557	-649
3040	Recoveries of prior year unpaid obligations, unexpired	-18	-8	-9
3041	Recoveries of prior year unpaid obligations, expired	-4		
3050	Unpaid obligations, end of year	174	269	233
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	216	174	269
3200	Obligated balance, end of year	174	269	233
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	567	608	605
	Outlays, gross:			
4010	Outlays from new discretionary authority	479	522	520
4011	Outlays from discretionary balances	74	52	129
4020	Outlays, gross (total)	553	574	649
	Mandatory:			
4090	Budget authority, gross	1,426	983	
	Outlays, gross:			
4100	Outlays from new mandatory authority	1,426	983	
4180	Budget authority, net (total)	1,993	1,591	605
4190	Outlays, net (total)	1,979	1,557	649

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 012–2081–0–1–371		2025 actual	2026 est.	2027 est.
	Direct loan levels supportable by subsidy budget authority:			
115001	Section 502 Single Family Housing	748	939	1,059
115004	Section 515 Multifamily Housing	8	30	38
115007	Section 504 Housing Repair	11	24	25
115011	Section 514 Farm Labor Housing	33	44	16
115012	Section 524 Site Development	1	1	
115013	Section 523 Self-Help Housing		1	
115014	Single Family Housing Credit Sales		1	10
115017	Multifamily Housing Revitalization Seconds	1	45	21
115020	Multifamily Housing Revitalization Zero		38	27
115021	Native American Single Family Relending Pilot	5	5	
115999	Total direct loan levels	807	1,128	1,196
	Direct loan subsidy (in percent):			
132001	Section 502 Single Family Housing	11.80	13.06	13.29
132004	Section 515 Multifamily Housing	39.59	30.26	33.28
132007	Section 504 Housing Repair	21.40	17.33	17.08
132011	Section 514 Farm Labor Housing	38.76	31.74	33.71
132012	Section 524 Site Development	8.72	10.04	
132013	Section 523 Self-Help Housing		13.13	
132014	Single Family Housing Credit Sales		-1.53	-2.99
132017	Multifamily Housing Revitalization Seconds	71.01	59.86	64.71
132020	Multifamily Housing Revitalization Zero		53.15	55.28
132021	Native American Single Family Relending Pilot	49.38	42.50	
132999	Weighted average subsidy rate	13.61	17.67	15.99
	Direct loan subsidy budget authority:			
133001	Section 502 Single Family Housing	88	123	141
133004	Section 515 Multifamily Housing	3	9	13
133007	Section 504 Housing Repair	2	4	4
133011	Section 514 Farm Labor Housing	13	14	5
133017	Multifamily Housing Revitalization Seconds	1	27	14
133020	Multifamily Housing Revitalization Zero		20	15
133021	Native American Single Family Relending Pilot	2	2	
133999	Total subsidy budget authority	109	199	192
	Direct loan subsidy outlays:			
134001	Section 502 Single Family Housing	103	121	135

RURAL HOUSING INSURANCE FUND PROGRAM ACCOUNT—Continued

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued

Identification code 012–2081–0–1–371	2025 actual	2026 est.	2027 est.
134004 Section 515 Multifamily Housing	7	5	25
134007 Section 504 Housing Repair	2	4	4
134011 Section 514 Farm Labor Housing	3	3	5
134012 Section 524 Site Development			1
134017 Multifamily Housing Revitalization Seconds	8	5	27
134020 Multifamily Housing Revitalization Zero	2	5	16
134021 Native American Single Family Relending Pilot	1	7	2
134022 Section 514 Multifamily Housing Revitalization Modifications	3	2	2
134025 Multifamily Housing Relending Demo	1		
134999 Total subsidy outlays	130	152	217
Direct loan reestimates:			
135001 Section 502 Single Family Housing	813	-9	
135004 Section 515 Multifamily Housing	-29	-6	
135007 Section 504 Housing Repair	9	4	
135011 Section 514 Farm Labor Housing	1	-3	
135014 Single Family Housing Credit Sales	-3	-1	
135017 Multifamily Housing Revitalization Seconds	-1		
135020 Multifamily Housing Revitalization Zero		1	
135021 Native American Single Family Relending Pilot		2	
135024 Section 515 Multifamily Housing Revitalization Deferrals	6	-3	
135999 Total direct loan reestimates	796	-15	
Guaranteed loan levels supportable by subsidy budget authority:			
215003 Guaranteed 538 Multifamily Housing	188	212	208
215011 Guaranteed 502 Single Family Housing	8,351	11,424	13,088
215999 Total loan guarantee levels	8,539	11,636	13,296
Guaranteed loan subsidy (in percent):			
232003 Guaranteed 538 Multifamily Housing	-.86	-.88	-2.16
232011 Guaranteed 502 Single Family Housing	-.54	-.81	-.79
232999 Weighted average subsidy rate	-.55	-.81	-.81
Guaranteed loan subsidy budget authority:			
233003 Guaranteed 538 Multifamily Housing	-2	-2	-4
233011 Guaranteed 502 Single Family Housing	-45	-93	-103
233999 Total subsidy budget authority	-47	-95	-107
Guaranteed loan subsidy outlays:			
234003 Guaranteed 538 Multifamily Housing	-5	-5	-5
234011 Guaranteed 502 Single Family Housing	-43	-42	-42
234999 Total subsidy outlays	-48	-47	-47
Guaranteed loan reestimates:			
235001 Guaranteed 502 Single Family Housing, Purchase	17	30	
235003 Guaranteed 538 Multifamily Housing	-34	-23	
235011 Guaranteed 502 Single Family Housing	431	710	
235999 Total guaranteed loan reestimates	414	717	
Administrative expense data:			
3510 Budget authority	412	412	412
3590 Outlays from new authority	412	412	412

Rural Housing Insurance Fund.—This fund was established in 1965 (Public Law 89–117) pursuant to section 517 of title V of the Housing Act of 1949, as amended. Loan programs are limited to rural areas that include towns, villages, and other places which are not part of an urban area. These areas: (1) have a population not in excess of 2,500 inhabitants; or (2) in excess of 2,500, but not in excess of 10,000 if rural in character; or (3) a population in excess of 10,000 but not more than 20,000 and not within a standard metropolitan statistical area and have a serious lack of mortgage credit for low- and moderate-income borrowers.

For 2027, the Section 502 single family housing guarantees are requested at a $20 billion loan level. The subsidy rate for 2027 continues to be negative with the combination annual and up-front fee structure. The Budget requests that loan authority for this program be available for two years, which facilitates the operation of the program during the transition between fiscal years, including during continuing resolutions.

The Budget requests a loan level of $10 million for credit sales of acquired property for single family housing loans; for Section 515 multi-family housing direct loans, $50 million; for Section 502 single family housing direct loans the 2027 budget requests $983 million; and for Section 504 very low-income housing repair loans, $25 million. The Budget also requests $30 million for the multi-family housing preservation and revitalization pilot program which is included in this account to facilitate preservation loan modifications on post-credit reform multi-family housing loans.

The 2027 Budget also requests a $500 million loan level for the multi-family housing guaranteed loan program and continues to include appropriations language that will allow the program to operate without interest subsidy and with a fee.

The 2027 Budget requests $15 million loan level for farm labor housing loans and $6 million for grants.

For administrative costs, the 2027 Budget requests $412 million.

As required by the Federal Credit Reform Act of 1990, this account records, for this program, the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond (including credit sales of acquired property), as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

Object Classification (in millions of dollars)

Identification code 012–2081–0–1–371	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	412	412	412
41.0 Grants, subsidies, and contributions	1,547	1,248	210
99.9 Total new obligations, unexpired accounts	1,959	1,660	622

RURAL HOUSING INSURANCE FUND DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–4215–0–3–371	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 Capitalized Costs	173	188	192
Credit program obligations:			
0710 Direct loan obligations	806	1,128	1,196
0713 Payment of interest to Treasury	682	652	649
0742 Downward reestimates paid to receipt accounts	121	120	
0743 Interest on downward reestimates	24	115	
0791 Direct program activities, subtotal	1,633	2,015	1,845
0900 Total new obligations, unexpired accounts	1,806	2,203	2,037
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,347	1,968	
1021 Recoveries of prior year unpaid obligations	117	124	127
1023 Unobligated balances applied to repay debt	-1,292	-1,991	
1024 Unobligated balance of borrowing authority withdrawn	-103	-101	-127
1070 Unobligated balance (total)	69		
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	1,056	1,284	1,338
Spending authority from offsetting collections, mandatory:			
1800 Collected	2,682	2,149	1,981
1801 Change in uncollected payments, Federal sources	-33	-30	-32
1825 Spending authority from offsetting collections applied to repay debt		-1,200	-1,250
1850 Spending auth from offsetting collections, mand (total)	2,649	919	699
1900 Budget authority (total)	3,705	2,203	2,037
1930 Total budgetary resources available	3,774	2,203	2,037
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,968		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,382	1,092	1,138
3010 New obligations, unexpired accounts	1,806	2,203	2,037
3020 Outlays (gross)	-1,979	-2,033	-1,991
3040 Recoveries of prior year unpaid obligations, unexpired	-117	-124	-127
3050 Unpaid obligations, end of year	1,092	1,138	1,057
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-160	-127	-97
3070 Change in uncollected pymts, Fed sources, unexpired	33	30	32

3090	Uncollected pymts, Fed sources, end of year	-127	-97	-65
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,222	965	1,041
3200	Obligated balance, end of year	965	1,041	992
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	3,705	2,203	2,037
	Financing disbursements:			
4110	Outlays, gross (total)	1,979	2,033	1,991
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources: payment from program account subsidy	-128	-152	-217
4120	Federal sources: payment from program account upward reestimate	-940	-221	.....
4120	Federal sources, other actual collections	-2	.....	.....
4122	Interest on uninvested funds	-119	-83	-84
4123	Non-Federal sources: Repayments of principal	-943	-1,137	-1,120
4123	Interest received on loans	-516	-517	-520
4123	Proceeds on sale of acquired property	-21	-26	-26
4123	Fees	-11	-9	-10
4123	Other non-federal collections	-2	-4	-4
4130	Offsets against gross budget authority and outlays (total)	-2,682	-2,149	-1,981
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	33	30	32
4160	Budget authority, net (mandatory)	1,056	84	88
4170	Outlays, net (mandatory)	-703	-116	10
4180	Budget authority, net (total)	1,056	84	88
4190	Outlays, net (total)	-703	-116	10

Status of Direct Loans (in millions of dollars)

Identification code 012–4215–0–3–371	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	890	1,177	1,140
1121 Limitation available from carry-forward	116	219	174
1142 Unobligated direct loan limitation (-)	-28	-19	.....
1143 Unobligated limitation carried forward (P.L. 117–2) (-)	-172	-249	-118
1150 Total direct loan obligations	806	1,128	1,196
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	18,249	18,410	18,230
Disbursements:			
1231 Direct loan disbursements	1,046	961	1,191
1233 Purchase of loans assets from a liquidating account	6	.....	.....
Repayments:			
1251 Repayments and prepayments	-943	-1,137	-1,120
1252 Proceeds from loan asset sales to the public or discounted	-21	-26	-26
1261 Adjustments: Capitalized interest	17	25	26
1263 Write-offs for default: Direct loans	-3	-3	-3
1264 Other adjustments, net (+ or -)	59	.....	.....
1290 Outstanding, end of year	18,410	18,230	18,298

This account reflects the financing for direct rural housing loans for section the 502 very low- and low-to-moderate-income home ownership loan program; section 504 very low-income housing repair loan program; section 514 domestic farm labor housing loan program; section 515 rural rental housing loan program; sections 523 self-help housing loans; 524 site development loans; and single family housing credit sales of acquired property the Multifamily Housing Preservation demonstration loan programs (zero percent, soft-seconds, and 515 loan modifications).

Balance Sheet (in millions of dollars)

Identification code 012–4215–0–3–371	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	1,347	1,966
Investments in U.S. securities:		
1106 Receivables, net	907	205
1206 Non-Federal assets: Receivables, net	.....	.....
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	18,249	18,410
1402 Interest receivable	486	574
1404 Foreclosed property	24	43
1405 Allowance for subsidy cost (-)	-2,210	-2,361
1499 Net present value of assets related to direct loans	16,549	16,666
1999 Total assets	18,803	18,837
LIABILITIES:		
Federal liabilities:		
2103 Debt	18,549	18,466
2105 Other	119	220
Non-Federal liabilities:		
2201 Accounts payable	126	146
2206 Other liabilities not crosswalked	.....	.....
2207 Other	9	5
2999 Total liabilities	18,803	18,837
NET POSITION:		
3300 Cumulative results of operations	.....	.....
4999 Total liabilities and net position	18,803	18,837

Rural Housing Insurance Fund Guaranteed Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 012–4216–0–3–371	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Interest assistance paid to lenders	6	7	7
Credit program obligations:			
0711 Default claim payments on principal	260	312	261
0713 Payment of interest to Treasury	59	58	60
0740 Negative subsidy obligations	47	95	107
0742 Downward reestimates paid to receipt accounts	66	35	.....
0743 Interest on downward reestimates	7	10	.....
0791 Direct program activities, subtotal	439	510	428
0799 Total direct obligations	445	517	435
0900 Total new obligations, unexpired accounts	445	517	435
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	383	792	1,589
1020 Adjustment of unobligated bal brought forward, Oct 1	44	.....	.....
1021 Recoveries of prior year unpaid obligations	3	5	4
1023 Unobligated balances applied to repay debt	-195	-113	-126
1024 Unobligated balance of borrowing authority withdrawn	-1	.....	.....
1070 Unobligated balance (total)	234	684	1,467
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	6	140	164
Spending authority from offsetting collections, mandatory:			
1800 Collected	997	1,282	510
1900 Budget authority (total)	1,003	1,422	674
1930 Total budgetary resources available	1,237	2,106	2,141
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	792	1,589	1,706
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	11	12	4
3010 New obligations, unexpired accounts	445	517	435
3020 Outlays (gross)	-441	-520	-435
3040 Recoveries of prior year unpaid obligations, unexpired	-3	-5	-4
3050 Unpaid obligations, end of year	12	4	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	11	12	4
3200 Obligated balance, end of year	12	4	.....
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	1,003	1,422	674
Financing disbursements:			
4110 Outlays, gross (total)	441	520	435
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources Upward Reestimate	-487	-762	.....
4122 Interest on uninvested funds	-23	-18	-19
4123 Non-Federal sources: guarantee fees	-441	-456	-442
4123 Repayments of Principal	-44	-44	-47
4123 Interest Received on Loans	-1	-1	-1
4123 Non-Federal sources	-1	-1	-1
4130 Offsets against gross budget authority and outlays (total)	-997	-1,282	-510
4160 Budget authority, net (mandatory)	6	140	164

Rural Housing Insurance Fund Guaranteed Loan Financing Account—Continued

Program and Financing—Continued

Identification code 012–4216–0–3–371	2025 actual	2026 est.	2027 est.
4170 Outlays, net (mandatory)	-556	-762	-75
4180 Budget authority, net (total)	6	140	164
4190 Outlays, net (total)	-556	-762	-75

Status of Guaranteed Loans (in millions of dollars)

Identification code 012–4216–0–3–371	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	25,400	25,400	13,296
2121 Limitation available from carry-forward	18,870	25,000	.....
2142 Uncommitted loan guarantee limitation	-10,731	-38,764	.....
2143 Uncommitted limitation carried forward	-25,000	.....	.....
2150 Total guaranteed loan commitments	8,539	11,636	13,296
2199 Guaranteed amount of guaranteed loan commitments	7,685	10,472	11,966
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	110,833	109,603	111,747
2231 Disbursements of new guaranteed loans	8,149	11,486	13,155
2251 Repayments and prepayments	-9,033	-9,045	-9,222
Adjustments:			
2263 Terminations for default that result in claim payments	-378	-331	-337
2264 Other adjustments, net	.....	.....	.....
2265 Capitalized interest	32	34	34
2290 Outstanding, end of year	109,603	111,747	115,377
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	97,961	100,572	103,839
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	762	788	853
2331 Disbursements for guaranteed loan claims	71	110	119
2351 Repayments of loans receivable	-44	-44	-47
2361 Write-offs of loans receivable	-1	-1	-1
2364 Other adjustments, net	.....	.....	.....
2390 Outstanding, end of year	788	853	924

Balance Sheet (in millions of dollars)

Identification code 012–4216–0–3–371	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	383	791
Investments in U.S. securities:		
1106 Receivables, net	338	648
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	762	788
1502 Interest receivable	.....	.....
1505 Allowance for subsidy cost (-)	-728	-727
1505 Currently not collectible (-)	.....	.....
1599 Net present value of assets related to defaulted guaranteed loans	34	61
1999 Total assets	755	1,500
LIABILITIES:		
Federal liabilities:		
2103 Debt	2,856	2,663
2104 Resources payable to Treasury	.....	.....
2105 Other	20	25
Non-Federal liabilities:		
2201 Accounts payable	.....	4
2204 Liabilities for loan guarantees	-2,121	-1,192
2999 Total liabilities	755	1,500
NET POSITION:		
3300 Cumulative results of operations	.....	.....
4999 Total liabilities and net position	755	1,500

Rural Housing Insurance Fund Liquidating Account

Program and Financing (in millions of dollars)

Identification code 012–4141–0–3–371	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0107 Other costs incident to loans	27	32	32
0900 Total new obligations, unexpired accounts (object class 25.2)	27	32	32
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	74	56	.....
1021 Recoveries of prior year unpaid obligations	2	2	2
1022 Capital transfer of unobligated balances to general fund	-74	-58	-2
1070 Unobligated balance (total)	2	.....	.....
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	281	271	257
1820 Capital transfer of spending authority from offsetting collections to general fund	-200	-239	-225
1850 Spending auth from offsetting collections, mand (total)	81	32	32
1930 Total budgetary resources available	83	32	32
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	56	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	79	92	66
3010 New obligations, unexpired accounts	27	32	32
3020 Outlays (gross)	-12	-56	-56
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-2	-2
3050 Unpaid obligations, end of year	92	66	40
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	79	92	66
3200 Obligated balance, end of year	92	66	40
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	81	32	32
Outlays, gross:			
4100 Outlays from new mandatory authority	12	28	28
4101 Outlays from mandatory balances	.....	28	28
4110 Outlays, gross (total)	12	56	56
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-4	.....	.....
4123 Non-Federal sources	-277	-271	-257
4130 Offsets against gross budget authority and outlays (total)	-281	-271	-257
4160 Budget authority, net (mandatory)	-200	-239	-225
4170 Outlays, net (mandatory)	-269	-215	-201
4180 Budget authority, net (total)	-200	-239	-225
4190 Outlays, net (total)	-269	-215	-201

Status of Direct Loans (in millions of dollars)

Identification code 012–4141–0–3–371	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	4,490	4,258	4,071
Repayments:			
1251 Repayments and prepayments	-182	-180	-171
1252 Proceeds from loan asset sales to the public or discounted	-7	.....	.....
1261 Adjustments: Capitalized interest	1	.....	.....
1263 Write-offs for default: Direct loans	-5	-7	-7
1264 Other adjustments, net (+ or -)	-39	.....	.....
1290 Outstanding, end of year	4,258	4,071	3,893

Balance Sheet (in millions of dollars)

Identification code 012–4141–0–3–371	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	153	147
1601 Direct loans, gross	4,490	4,258
1602 Interest receivable	870	829
1603 Allowance for estimated uncollectible loans and interest (-)	-815	-769
1604 Direct loans and interest receivable, net	4,545	4,318

1606	Foreclosed property	5	7
1699	Value of assets related to direct loans	4,550	4,325
	Other Federal assets:		
1801	Cash and other monetary assets	85	112
1901	Other assets not crosswalked	.....	.....
1999	Total assets	4,788	4,584
	LIABILITIES:		
2104	Federal liabilities: Resources payable to Treasury	4,668	4,432
	Non-Federal liabilities:		
2201	Accounts payable	22	26
2206	Total Other Liabilities Not Cross-walked (299X)	.....	.....
2207	Other	98	126
2999	Total liabilities	4,788	4,584
	NET POSITION:		
3300	Cumulative results of operations	.....	.....
4999	Total liabilities and net position	4,788	4,584

RURAL BUSINESS-COOPERATIVE SERVICE

Federal Funds

Energy Assistance Payments

Program and Financing (in millions of dollars)

Identification code 012–2073–0–1–452		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	Bioenergy Program for Advanced Biofuels Payments (Farm Bill-Mandatory)	1	14	7
0012	Higher Blends Infrastructure Incentive Program (Farm Bill-Mandatory)	31	47	44
0013	Higher Blends Infrastructure Incentive Program IRA	300	22	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	332	83	51
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	417	112	45
1021	Recoveries of prior year unpaid obligations	20	9	6
1070	Unobligated balance (total)	437	121	51
	Budget authority:			
	Appropriations, mandatory:			
1222	Exercised borrowing authority transferred from other accounts [012–4336]	7	7	7
1930	Total budgetary resources available	444	128	58
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	112	45	7
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	209	402	291
3010	New obligations, unexpired accounts	332	83	51
3020	Outlays (gross)	-119	-185	-150
3040	Recoveries of prior year unpaid obligations, unexpired	-20	-9	-6
3050	Unpaid obligations, end of year	402	291	186
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	209	402	291
3200	Obligated balance, end of year	402	291	186
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	7	7	7
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	7	7
4101	Outlays from mandatory balances	119	178	143
4110	Outlays, gross (total)	119	185	150
4180	Budget authority, net (total)	7	7	7
4190	Outlays, net (total)	119	185	150

The purpose of the Bioenergy Program for Advanced Biofuels is to provide payments to eligible agricultural producers to support and ensure an expanding production of advanced biofuels. This program is authorized pursuant to section 9005 of the Farm Security and Rural Investment Act of 2002, as amended by the Farm, Conservation, and Energy Act of 2008, the Agricultural Act of 2014, and the Agriculture Improvement Act of 2018.

The purpose of the Higher Blends Infrastructure Incentive Program is to increase significantly the sales and use of higher blends of ethanol and biodiesel by expanding the infrastructure for renewable fuels derived from U.S. agricultural products. The program is also intended to encourage a more comprehensive approach to market higher blends by sharing the costs related to building out biofuel-related infrastructure.

This account also includes funding made available under Section 22003 of the Inflation Reduction Act, which provides up to $500 million in grants for infrastructure improvements to blend, store or distribute biofuels. This includes installing, retrofitting or upgrading dispensers for ethanol at retail stations as well as home heating oil distribution centers.

Employment Summary

Identification code 012–2073–0–1–452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	3	.....	.....

Rural Cooperative Development Grants

For rural cooperative development grants authorized under section 310B(e) of the Consolidated Farm and Rural Development Act (7 U.S.C. 1932), $20,000,000: *Provided,* That of the amount appropriated under this heading, $3,000,000 shall be for cooperative agreements for the appropriate technology transfer for rural areas program; $3,000,000 shall be for grants for cooperative development centers, individual cooperatives, or groups of cooperatives that serve socially disadvantaged groups and a majority of the boards of directors or governing boards of which are comprised of individuals who are members of socially disadvantaged groups; $8,000,000, to remain available until expended, shall be for value-added agricultural product market development grants, as authorized by section 210A of the Agricultural Marketing Act of 1946; and $1,000,000, to remain available until expended, shall be for Agriculture Innovation Centers authorized pursuant to section 6402 of Public Law 107–171. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–1900–0–1–452		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Rural Cooperative Development Grants	6	8	.....
0011	Value Added Agricultural Producer Grants (discretionary)	12	13	1
0012	Appropriate Technology Transfer for Rural Areas	3	3	.....
0014	LAMP Value Added (Farm Bill-Mandatory)	19	19	19
0016	Additional Coronavirus Response and Relief LAMP (Mand)	1	.....	.....
0017	Disaster Assistance Fund VAPG	2	1	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	43	44	20
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	9	13	10
1001	Discretionary unobligated balance brought fwd, Oct 1	4	.....	.....
1021	Recoveries of prior year unpaid obligations	6	3	1
1070	Unobligated balance (total)	15	16	11
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	25	20	.....
1121	Appropriations transferred from other acct [012–0405]	3	.....	.....
1131	Unobligated balance of appropriations permanently reduced	-2	.....	.....
1160	Appropriation, discretionary (total)	26	20	.....
	Appropriations, mandatory:			
1222	Exercised borrowing authority transferred from other accounts [012–4336]	19	19	19
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-1	-1	-1
1260	Appropriations, mandatory (total)	18	18	18
1900	Budget authority (total)	44	38	18
1930	Total budgetary resources available	59	54	29
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-3	.....	.....
1941	Unexpired unobligated balance, end of year	13	10	9

RURAL COOPERATIVE DEVELOPMENT GRANTS—Continued

Program and Financing—Continued

Identification code 012–1900–0–1–452	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	100	90	76
3010 New obligations, unexpired accounts	43	44	20
3020 Outlays (gross)	-47	-55	-46
3040 Recoveries of prior year unpaid obligations, unexpired	-6	-3	-1
3050 Unpaid obligations, end of year	90	76	49
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	100	90	76
3200 Obligated balance, end of year	90	76	49
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	26	20	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	1	1	.....
4011 Outlays from discretionary balances	25	27	25
4020 Outlays, gross (total)	26	28	25
Mandatory:			
4090 Budget authority, gross	18	18	18
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	1	1
4101 Outlays from mandatory balances	21	26	20
4110 Outlays, gross (total)	21	27	21
4180 Budget authority, net (total)	44	38	18
4190 Outlays, net (total)	47	55	46

Grants for rural cooperative development were authorized under section 310B(e) of the Consolidated Farm and Rural Development Act by Public Law 104–127, April 4, 1996. These grants are made available to nonprofit corporations and institutions of higher education to fund the establishment and operation of centers for rural cooperative development. The Appropriate Technology Transfer to Rural Areas (ATTRA) program was first authorized by the Food Security Act of 1985. The program provides information and technical assistance to agricultural producers to adopt sustainable agricultural practices that are environmentally friendly and lower production costs. These grants provide assistance to small minority producers through cooperatives and associations of cooperatives.

Additionally, USDA provides Value-Added Marketing Grants for producers of agricultural commodities. These grants can be used for planning activities and for working capital for marketing value-added agricultural products. The 2027 Budget does not include funding for these programs; they are duplicative and overlap with similar business development programs operated by other Federal agencies.

HEALTHY FOOD FINANCING INITIATIVE

[For the cost of loans and grants that is consistent with section 243 of subtitle D of title II of the Department of Agriculture Reorganization Act of 1994 (7 U.S.C. 6953), as added by section 4206 of the Agricultural Act of 2014, for necessary expenses of the Secretary to support projects that provide access to healthy food in underserved areas, to create and preserve quality jobs, and to revitalize low-income communities, $50,000, to remain available until expended: *Provided,* That such costs of loans, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974.**]** *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–0015–0–1–451	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0012 Grants (No-Year)	1	.....	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	1	.....	.....
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1	.....	.....
1930 Total budgetary resources available	1	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	14	14	11
3010 New obligations, unexpired accounts	1	.....	.....
3020 Outlays (gross)	-1	-3	-6
3050 Unpaid obligations, end of year	14	11	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	14	14	11
3200 Obligated balance, end of year	14	11	5
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1	.....	.....
Outlays, gross:			
4011 Outlays from discretionary balances	1	3	6
4180 Budget authority, net (total)	1	.....	.....
4190 Outlays, net (total)	1	3	6

Healthy Food Financing Initiative is authorized by section 4206 of the Agricultural Act of 2014. This program support projects that provide access to healthy food in underserved areas; to create and preserve quality of jobs and to revitalized low-income communities. The 2027 Budget not include funding for this program.

RURAL ECONOMIC DEVELOPMENT GRANTS

Program and Financing (in millions of dollars)

Identification code 012–3105–0–1–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Rural economic development grants	2	10	14
0002 Subsidy	9	8	8
0003 ReConnect funding	48	11	.....
0005 ReConnect Technical Assistance	1	8	.....
0006 Rural economic development grants - Farm Bill	7	2	.....
0008 Disaster Assistance Fund	.....	4	.....
0091 Direct program activities, subtotal	67	43	22
0900 Total new obligations, unexpired accounts	67	43	22
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	80	59	42
1001 Discretionary unobligated balance brought fwd, Oct 1	.....	4	.....
1021 Recoveries of prior year unpaid obligations	21	3	.....
1070 Unobligated balance (total)	101	62	42
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [012–0405]	4	.....	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected	22	24	24
1821 Spending authority from offsetting collections permanently reduced	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total)	21	23	23
1900 Budget authority (total)	25	23	23
1930 Total budgetary resources available	126	85	65
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	59	42	43
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	559	456	290
3010 New obligations, unexpired accounts	67	43	22
3020 Outlays (gross)	-149	-206	-147
3040 Recoveries of prior year unpaid obligations, unexpired	-21	-3	.....
3050 Unpaid obligations, end of year	456	290	165
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	559	456	290
3200 Obligated balance, end of year	456	290	165

	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4	.....	.....
	Outlays, gross:			
4011	Outlays from discretionary balances	.....	2	2
	Mandatory:			
4090	Budget authority, gross	21	23	23
	Outlays, gross:			
4100	Outlays from new mandatory authority	10	16	16
4101	Outlays from mandatory balances	139	188	129
4110	Outlays, gross (total)	149	204	145
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Guaranteed Underwriter Fees	-22	-24	-24
4180	Budget authority, net (total)	3	-1	-1
4190	Outlays, net (total)	127	182	123

This grant program is authorized under section 313B of the Rural Electrification Act, as amended, and provides funds for the purpose of promoting rural economic development and job creation projects, including funding for project feasibility studies, start-up costs, incubator projects and other expenses for the purpose of fostering rural development. The 2027 Budget requests authority to provide $10 million in grants.

Object Classification (in millions of dollars)

Identification code 012–3105–0–1–452	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	1	.....	.....
41.0 Grants, subsidies, and contributions	66	43	22
99.9 Total new obligations, unexpired accounts	67	43	22

Rural Microentrepreneur Assistance Program

[For the principal amount of direct loans as authorized by section 379E of the Consolidated Farm and Rural Development Act (7 U.S.C. 2008s), $17,000,000.**]**

[For the cost of loans and grants, $4,000,000 under the same terms and conditions as authorized by section 379E of the Consolidated Farm and Rural Development Act (7 U.S.C. 2008s).**]** *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–1955–0–1–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0011 Grants	4	2	.....
Credit program obligations:			
0701 Direct loan subsidy	1	2	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	5	4	.....
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5	4	.....
1900 Budget authority (total)	5	4	.....
1930 Total budgetary resources available	5	4	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6	7	8
3010 New obligations, unexpired accounts	5	4	.....
3020 Outlays (gross)	-4	-3	-4
3050 Unpaid obligations, end of year	7	8	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6	7	8
3200 Obligated balance, end of year	7	8	4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5	4	.....
Outlays, gross:			
4011 Outlays from discretionary balances	3	3	4
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	1	.....	.....
4180 Budget authority, net (total)	5	4	.....
4190 Outlays, net (total)	4	3	4

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 012–1955–0–1–452	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Rural Microenterprise Direct Loans	6	15	.....
Direct loan subsidy (in percent):			
132001 Rural Microenterprise Direct Loans	21.79	16.09	.....
132999 Weighted average subsidy rate	21.79	16.09	0.00
Direct loan subsidy budget authority:			
133001 Rural Microenterprise Direct Loans	1	2	.....
Direct loan subsidy outlays:			
134001 Rural Microenterprise Direct Loans	.....	1	.....

This program provides microentrepreneurs with the skills necessary to establish new rural microenterprises, and to support these types of businesses with technical and financial assistance. The program provides loans and grants to intermediaries that assist microentrepreneurs. The program is authorized pursuant to section 379E of the Consolidated Farm and Rural Development Act, and as amended by the Agricultural Act of 2014, and as amended by the Agriculture Improvement Act of 2018. The 2027 Budget does not include funding for this program; it is duplicative and overlaps with similar business development programs operated by other Federal agencies.

Rural Microenterprise Investment Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 012–4354–0–3–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	6	15	.....
0713 Payment of interest to Treasury	1	.....	.....
0900 Total new obligations, unexpired accounts	7	15	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	4	.....
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1023 Unobligated balances applied to repay debt	-5	-4	.....
1024 Unobligated balance of borrowing authority withdrawn	-2	.....	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	5	11	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected	5	6	5
1801 Change in uncollected payments, Federal sources	1	-2	.....
1825 Spending authority from offsetting collections applied to repay debt	.....	.....	-5
1850 Spending auth from offsetting collections, mand (total)	6	4	.....
1900 Budget authority (total)	11	15	.....
1930 Total budgetary resources available	11	15	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10	10	19
3010 New obligations, unexpired accounts	7	15	.....
3020 Outlays (gross)	-5	-6	-7
3040 Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3050 Unpaid obligations, end of year	10	19	12
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-2	.....
3070 Change in uncollected pymts, Fed sources, unexpired	-1	2	.....
3090 Uncollected pymts, Fed sources, end of year	-2	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9	8	19
3200 Obligated balance, end of year	8	19	12

RURAL MICROENTERPRISE INVESTMENT DIRECT LOAN FINANCING ACCOUNT—Continued

Program and Financing—Continued

Identification code 012–4354–0–3–452	2025 actual	2026 est.	2027 est.
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	11	15	
Financing disbursements:			
4110 Outlays, gross (total)	5	6	7
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-1	-1	-1
4123 Repayments of Loan Principal	-4	-5	-3
4123 Interest received on loans			-1
4130 Offsets against gross budget authority and outlays (total)	-5	-6	-5
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-1	2	
4160 Budget authority, net (mandatory)	5	11	-5
4170 Outlays, net (mandatory)			2
4180 Budget authority, net (total)	5	11	-5
4190 Outlays, net (total)			2

Status of Direct Loans (in millions of dollars)

Identification code 012–4354–0–3–452	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	6	15	
1150 Total direct loan obligations	6	15	
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	38	38	39
1231 Disbursements: Direct loan disbursements	4	6	7
1251 Repayments: Repayments and prepayments	-4	-5	-3
1290 Outstanding, end of year	38	39	43

Balance Sheet (in millions of dollars)

Identification code 012–4354–0–3–452	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	5	4
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	38	38
1405 Allowance for subsidy cost (-)	-1	-1
1499 Net present value of assets related to direct loans	37	37
1999 Total assets	42	41
LIABILITIES:		
2103 Federal liabilities: Debt	42	41
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	42	41

RURAL BUSINESS PROGRAM ACCOUNT

[For gross obligations for the principal amount of guaranteed loans as authorized by section 310B of the Consolidated Farm and Rural Development Act (7 U.S.C. 1932(g)), $1,750,000,000.**]**

[For the cost of loan guarantees and grants, for the rural business development programs authorized by section 310B and described in subsections (a), (c), (f) and (g) of section 310B of the Consolidated Farm and Rural Development Act, $50,575,000, to remain available until expended, of which no less than $100,000 shall be made available for one or more qualified state technology council to promote private-sector economic development in the bio-sciences: *Provided,* That of the amount appropriated under this heading, $15,575,000 shall be for business and industry guaranteed loans: *Provided further*, That of the amount appropriated under this heading, $21,000,000 shall be for rural business development grants as authorized by section 310B(c) of the Consolidated Farm and Rural Development Act, of which not to exceed $500,000 shall be made available for one grant to a qualified national organization to provide technical assistance for rural transportation in order to promote economic development: *Provided further,* That of the amount appropriated under this heading, $10,000,000 shall be for grants to the Delta Regional Authority (7 U.S.C. 2009aa et seq.), the Northern Border Regional Commission (40 U.S.C. 15101 et seq.), the Southwest Border Regional Commission (40 U.S.C. 15301 et seq.), and the Appalachian Regional Commission (40 U.S.C. 14101 et seq.) for any Rural Community Advancement Program purpose as described in section 381E(d) of the Consolidated Farm and Rural Development Act, of which not more than 5 percent may be used for administrative expenses: *Provided further,* That $4,000,000 of the amount appropriated under this heading shall be for business grants to benefit Federally Recognized Native American Tribes, including $250,000 for a grant to a qualified national organization to provide technical assistance for rural transportation in order to promote economic development: *Provided further,* That sections 381E-H and 381N of the Consolidated Farm and Rural Development Act are not applicable to funds made available under this heading.**]** *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–1902–0–1–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0013 Rural Business Development Grants	22	33	8
0015 DRA and ARC Grants	8	10	
0017 Disaster Assistance Fund	5	3	
0091 Direct program activities, subtotal	35	46	8
Credit program obligations:			
0702 Loan guarantee subsidy	4	23	2
0707 Reestimates of loan guarantee subsidy	64	196	
0708 Interest on reestimates of loan guarantee subsidy	9	27	
0791 Direct program activities, subtotal	77	246	2
0900 Total new obligations, unexpired accounts (object class 41.0)	112	292	10
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	19	9
1001 Discretionary unobligated balance brought fwd, Oct 1	5	18	
1021 Recoveries of prior year unpaid obligations	12	8	2
1070 Unobligated balance (total)	17	27	11
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	67	51	
1120 Appropriations transferred to other acct [012–0137]	-34		
1120 Appropriations transferred to other acct [012–1951]	-1		
1121 Appropriations transferred from other acct [012–0405]	8		
1160 Appropriation, discretionary (total)	40	51	
Appropriations, mandatory:			
1200 Appropriation	74	223	
1900 Budget authority (total)	114	274	
1930 Total budgetary resources available	131	301	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	19	9	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	149	117	109
3010 New obligations, unexpired accounts	112	292	10
3020 Outlays (gross)	-132	-292	-58
3040 Recoveries of prior year unpaid obligations, unexpired	-12	-8	-2
3050 Unpaid obligations, end of year	117	109	59
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	149	117	109
3200 Obligated balance, end of year	117	109	59
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	40	51	
Outlays, gross:			
4010 Outlays from new discretionary authority		7	
4011 Outlays from discretionary balances	58	62	58
4020 Outlays, gross (total)	58	69	58
Mandatory:			
4090 Budget authority, gross	74	223	
Outlays, gross:			
4100 Outlays from new mandatory authority	74	223	
4180 Budget authority, net (total)	114	274	
4190 Outlays, net (total)	132	292	58

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 012–1902–0–1–452	2025 actual	2026 est.	2027 est.
Direct loan reestimates:			
135004 Business and Industry Loans		-2	
Guaranteed loan levels supportable by subsidy budget authority:			
215007 Business and Industry Loan Guarantees	2,112	2,092	85
215999 Total loan guarantee levels	2,112	2,092	85
Guaranteed loan subsidy (in percent):			
232007 Business and Industry Loan Guarantees	0.20	1.09	1.93
232999 Weighted average subsidy rate	0.20	1.09	1.93
Guaranteed loan subsidy budget authority:			
233007 Business and Industry Loan Guarantees	4	23	2
233999 Total subsidy budget authority	4	23	2
Guaranteed loan subsidy outlays:			
234007 Business and Industry Loan Guarantees	13	22	13
234999 Total subsidy outlays	13	22	13
Guaranteed loan reestimates:			
235006 Guaranteed Business and Industry Loans - ARRA	-1	-1	
235007 Business and Industry Loan Guarantees	40	148	
235008 Business and Industry Emergency Supplemental Loan Guarantees	-1	-1	
235012 Business and Industry CARES Act	-1	47	
235999 Total guaranteed loan reestimates	37	193	

This account funds direct and guaranteed business and industry loans, and rural business development grants. Business and industry guaranteed loans are authorized under section 310B(g) of the Consolidated Farm and Rural Development Act, as amended. These loans are made to public, private or cooperative organizations, Indian tribes or tribal groups, corporate entities, or individuals for the purpose of improving the economic climate in rural areas. The 2027 Budget proposes to terminate the loan guarantee program; applicants can access the private market to obtain financing for projects funded under this authority. The 2027 Budget does not include funding for rural business development grants; they are duplicative and overlap with similar business development programs operated by other Federal agencies.

Rural Business and Industry Direct Loans Financing Account

Program and Financing (in millions of dollars)

Identification code 012–4223–0–3–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0742 Downward reestimates paid to receipt accounts		1	
0743 Interest on downward reestimates		2	
0900 Total new obligations, unexpired accounts		3	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		3	
1023 Unobligated balances applied to repay debt		-3	
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority		3	
Spending authority from offsetting collections, mandatory:			
1800 Collected	3		
1900 Budget authority (total)	3	3	
1930 Total budgetary resources available	3	3	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		3	
3020 Outlays (gross)		-3	
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	3	3	
Financing disbursements:			
4110 Outlays, gross (total)		3	
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Repayments of principal	-2		
4123 Collection of Loan Interest	-1		
4130 Offsets against gross budget authority and outlays (total)	-3		
4160 Budget authority, net (mandatory)		3	
4170 Outlays, net (mandatory)	-3	3	
4180 Budget authority, net (total)		3	
4190 Outlays, net (total)	-3	3	

Status of Direct Loans (in millions of dollars)

Identification code 012–4223–0–3–452	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	1		
1251 Repayments: Repayments and prepayments	-2		
1263 Write-offs for default: Direct loans	-9		
1264 Other adjustments, net (+ or -)	10		

Balance Sheet (in millions of dollars)

Identification code 012–4223–0–3–452	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury		3
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	1	
1405 Allowance for subsidy cost (-)	-1	-3
1499 Net present value of assets related to direct loans		-3
1502 Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable: Interest receivable		
1999 Total assets		
LIABILITIES:		
Federal liabilities:		
2103 Debt		
2104 Resources payable to Treasury		
2999 Total liabilities		
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position		

Rural Business and Industry Guaranteed Loans Financing Account

Program and Financing (in millions of dollars)

Identification code 012–4227–0–3–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0711 Default claim payments on principal	278	123	70
0712 Default claim payments on interest	13	6	2
0713 Payment of interest to Treasury	7	7	7
0742 Downward reestimates paid to receipt accounts	34	26	
0743 Interest on downward reestimates	3	4	
0900 Total new obligations, unexpired accounts	335	166	79
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	212	248	467
1020 Adjustment of unobligated bal brought forward, Oct 1	-44		
1021 Recoveries of prior year unpaid obligations	3		
1023 Unobligated balances applied to repay debt	-10	-15	-21
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	162	233	446
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	245	7	7
Spending authority from offsetting collections, mandatory:			
1800 Collected	189	405	129
1801 Change in uncollected payments, Federal sources	-13	-12	-7
1850 Spending auth from offsetting collections, mand (total)	176	393	122
1900 Budget authority (total)	421	400	129
1930 Total budgetary resources available	583	633	575
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	248	467	496

RURAL BUSINESS AND INDUSTRY GUARANTEED LOANS FINANCING ACCOUNT—Continued

Program and Financing—Continued

Identification code 012–4227–0–3–452		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			30
3010	New obligations, unexpired accounts	335	166	79
3020	Outlays (gross)	-332	-136	-79
3040	Recoveries of prior year unpaid obligations, unexpired	-3		
3050	Unpaid obligations, end of year		30	30
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-33	-20	-8
3070	Change in uncollected pymts, Fed sources, unexpired	13	12	7
3090	Uncollected pymts, Fed sources, end of year	-20	-8	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-33	-20	22
3200	Obligated balance, end of year	-20	22	29
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	421	400	129
	Financing disbursements:			
4110	Outlays, gross (total)	332	136	79
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-86	-245	-13
4122	Interest on uninvested funds	-5	-4	-4
4123	Repayments of principal	-39	-76	-56
4123	Guarantee Fees	-52	-76	-52
4123	Repayments of interest	-8	-4	-4
4130	Offsets against gross budget authority and outlays (total)	-190	-405	-129
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	13	12	7
4143	Recoveries of prior year paid obligations, unexpired accounts	1		
4150	Additional offsets against budget authority only (total)	14	12	7
4160	Budget authority, net (mandatory)	245	7	7
4170	Outlays, net (mandatory)	142	-269	-50
4180	Budget authority, net (total)	245	7	7
4190	Outlays, net (total)	142	-269	-50

Status of Guaranteed Loans (in millions of dollars)

Identification code 012–4227–0–3–452		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on commitments:			
2111	Guaranteed loan commitments from current-year authority	1,663	1,429	
2121	Limitation available from carry-forward	1,133	684	85
2143	Uncommitted limitation carried forward	-684	-21	
2150	Total guaranteed loan commitments	2,112	2,092	85
2199	Guaranteed amount of guaranteed loan commitments	1,689	1,673	68
	Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year	9,077	9,548	10,375
2231	Disbursements of new guaranteed loans	1,379	1,973	1,223
2251	Repayments and prepayments	-542	-994	-1,082
	Adjustments:			
2261	Terminations for default that result in loans receivable	-269	-120	-98
2263	Terminations for default that result in claim payments	-19	-32	-25
2264	Other adjustments, net	-78		
2290	Outstanding, end of year	9,548	10,375	10,393
	Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year	7,638	8,319	8,352
	Addendum:			
	Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year	344	599	622
2331	Disbursements for guaranteed loan claims	307	114	79
2351	Repayments of loans receivable	-39	-59	-58
2361	Write-offs of loans receivable	-31	-32	-35
2364	Other adjustments, net	18		
2390	Outstanding, end of year	599	622	608

Balance Sheet (in millions of dollars)

Identification code 012–4227–0–3–452		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury	180	229
	Investments in U.S. securities:		
1106	Receivables, net	73	176
	Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501	Defaulted guaranteed loans receivable, gross	344	599
1502	Interest receivable		
1505	Allowance for subsidy cost (-)	-114	-69
1599	Net present value of assets related to defaulted guaranteed loans	230	530
1999	Total assets	483	935
	LIABILITIES:		
	Federal liabilities:		
2103	Debt	145	380
2105	Other	16	28
2204	Non-Federal liabilities: Liabilities for loan guarantees	322	527
2999	Total liabilities	483	935
	NET POSITION:		
3300	Cumulative results of operations		
4999	Total liabilities and net position	483	935

INTERMEDIARY RELENDING PROGRAM FUND ACCOUNT

(INCLUDING TRANSFER OF FUNDS)

[For the principal amount of direct loans, as authorized by the Intermediary Relending Program Fund Account (7 U.S.C. 1936b), $9,000,000.]

[For the cost of direct loans, $2,495,000 as authorized by the Intermediary Relending Program Fund Account (7 U.S.C. 1936b), of which $250,000 shall be available through June 30, 2026, for Federally Recognized Native American Tribes; and of which $499,000 shall be available through June 30, 2026, for Mississippi Delta Region counties (as determined in accordance with Public Law 100–460): *Provided,* That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974.]

[In addition, for administrative expenses to carry out the direct loan programs, $4,468,000 shall be paid to the appropriation for "Rural Development, Salaries and Expenses".] *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–2069–0–1–452		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0701	Direct loan subsidy	3	2	
0705	Reestimates of direct loan subsidy	1	2	
0706	Interest on reestimates of direct loan subsidy	1	1	
0709	Administrative expenses	5	5	
0900	Total new obligations, unexpired accounts	10	10	
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	8	7	
	Appropriations, mandatory:			
1200	Appropriation	2	3	
1900	Budget authority (total)	10	10	
1930	Total budgetary resources available	10	10	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	6	7	6
3010	New obligations, unexpired accounts	10	10	
3020	Outlays (gross)	-9	-11	-3
3050	Unpaid obligations, end of year	7	6	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	6	7	6
3200	Obligated balance, end of year	7	6	3

	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	8	7	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	5	5	.....
4011	Outlays from discretionary balances	2	3	3
4020	Outlays, gross (total)	7	8	3
	Mandatory:			
4090	Budget authority, gross	2	3	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	2	3	.....
4180	Budget authority, net (total)	10	10	.....
4190	Outlays, net (total)	9	11	3

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 012–2069–0–1–452	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Intermediary Relending Program	10	9	.....
Direct loan subsidy (in percent):			
132001 Intermediary Relending Program	34.06	27.72	.....
132999 Weighted average subsidy rate	34.06	27.72	0.00
Direct loan subsidy budget authority:			
133001 Intermediary Relending Program	3	2	.....
Direct loan subsidy outlays:			
134001 Intermediary Relending Program	3	3	3
Direct loan reestimates:			
135001 Intermediary Relending Program	-4	2	.....
Administrative expense data:			
3510 Budget authority	4	5	.....
3590 Outlays from new authority	4	5	.....

This account finances loans to intermediary borrowers, who, in turn, relend the funds to small rural businesses, community development corporations, and other organizations for the purpose of improving economic opportunities in rural areas. Through the use of local intermediaries, this program serves small-scale enterprises and gives preference to those communities with the greatest need. The 2027 Budget does not request funding for this program; it is duplicative and overlaps with similar business development programs.

As required by the Federal Credit Reform Act of 1990, this account records for this program the subsidy costs associated with the direct loans obligated in 1992 and beyond, as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

Object Classification (in millions of dollars)

Identification code 012–2069–0–1–452	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	5	5	.....
41.0 Grants, subsidies, and contributions	5	5	.....
99.9 Total new obligations, unexpired accounts	10	10	.....

Rural Development Loan Fund Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 012–4219–0–3–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	10	9	.....
0713 Payment of interest to Treasury	9	10	10
0742 Downward reestimates paid to receipt accounts	4	1	.....
0743 Interest on downward reestimates	2	.....	.....
0900 Total new obligations, unexpired accounts	25	20	10
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	26	22	.....
1021 Recoveries of prior year unpaid obligations	2	2	.....
1023 Unobligated balances applied to repay debt	-24	-22	.....
1024 Unobligated balance of borrowing authority withdrawn	-1	-2	.....
1070 Unobligated balance (total)	3	.....	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	15	12	10
Spending authority from offsetting collections, mandatory:			
1800 Collected	29	30	26
1801 Change in uncollected payments, Federal sources	.....	-1	-1
1825 Spending authority from offsetting collections applied to repay debt	.....	-21	.....
1850 Spending auth from offsetting collections, mand (total)	29	8	25
1900 Budget authority (total)	44	20	35
1930 Total budgetary resources available	47	20	35
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	22	.....	25
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	28	23	18
3010 New obligations, unexpired accounts	25	20	10
3020 Outlays (gross)	-28	-23	-20
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-2	.....
3050 Unpaid obligations, end of year	23	18	8
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-6	-5
3070 Change in uncollected pymts, Fed sources, unexpired	.....	1	1
3090 Uncollected pymts, Fed sources, end of year	-6	-5	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	22	17	13
3200 Obligated balance, end of year	17	13	4
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	44	20	35
Financing disbursements:			
4110 Outlays, gross (total)	28	23	20
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from program account	-5	-6	-3
4122 Interest on uninvested funds	-1	-1	-1
4123 Non-Federal sources - repayment of principal	-22	-22	-21
4123 Non-Federal sources - repayments of interest	-1	-1	-1
4130 Offsets against gross budget authority and outlays (total)	-29	-30	-26
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	.....	1	1
4160 Budget authority, net (mandatory)	15	-9	10
4170 Outlays, net (mandatory)	-1	-7	-6
4180 Budget authority, net (total)	15	-9	10
4190 Outlays, net (total)	-1	-7	-6

Status of Direct Loans (in millions of dollars)

Identification code 012–4219–0–3–452	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	10	9	.....
1150 Total direct loan obligations	10	9	.....
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	279	267	257
1231 Disbursements: Direct loan disbursements	12	12	10
1251 Repayments: Repayments and prepayments	-22	-22	-21
1264 Other adjustments, net (+ or -)	-2	.....	.....
1290 Outstanding, end of year	267	257	246

Balance Sheet (in millions of dollars)

Identification code 012–4219–0–3–452	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	26	22
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	279	267
1402 Interest receivable	1	1
1405 Allowance for subsidy cost (-)	-45	-34
1499 Net present value of assets related to direct loans	235	234
1999 Total assets	261	256

RURAL DEVELOPMENT LOAN FUND DIRECT LOAN FINANCING ACCOUNT—Continued

Balance Sheet—Continued

Identification code 012–4219–0–3–452	2024 actual	2025 actual
LIABILITIES:		
Federal liabilities:		
2103 Debt	261	256
2104 Resources payable to Treasury		
2999 Total liabilities	261	256
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	261	256

RURAL ECONOMIC DEVELOPMENT LOANS PROGRAM ACCOUNT

For the principal amount of direct loans, as authorized under section 313B(a) of the Rural Electrification Act, for the purpose of promoting rural economic development and job creation projects, $50,000,000.

The cost of grants authorized under section 313B(a) of the Rural Electrification Act, for the purpose of promoting rural economic development and job creation projects shall not exceed $10,000,000. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–3108–0–1–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	11	9	8
0705 Reestimates of direct loan subsidy	5	11	
0900 Total new obligations, unexpired accounts (object class 41.0)	16	20	8
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1001 Discretionary unobligated balance brought fwd, Oct 1		1	
1021 Recoveries of prior year unpaid obligations	1	1	1
1070 Unobligated balance (total)	2	2	2
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [012–0405]	1		
Appropriations, mandatory:			
1200 Appropriation	5	11	
Spending authority from offsetting collections, mandatory:			
1800 Collected	9	8	8
1900 Budget authority (total)	15	19	8
1930 Total budgetary resources available	17	21	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10	10	7
3010 New obligations, unexpired accounts	16	20	8
3020 Outlays (gross)	-15	-22	-9
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-1	-1
3050 Unpaid obligations, end of year	10	7	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10	10	7
3200 Obligated balance, end of year	10	7	5
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1		
Outlays, gross:			
4011 Outlays from discretionary balances		1	
Mandatory:			
4090 Budget authority, gross	14	19	8
Outlays, gross:			
4100 Outlays from new mandatory authority	8	13	2
4101 Outlays from mandatory balances	7	8	7
4110 Outlays, gross (total)	15	21	9
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-9	-8	-8
4180 Budget authority, net (total)	6	11	
4190 Outlays, net (total)	6	14	1

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 012–3108–0–1–452	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Rural Economic Development Loans	53	54	50
Direct loan subsidy (in percent):			
132001 Rural Economic Development Loans	19.81	16.85	16.81
132999 Weighted average subsidy rate	19.81	16.85	16.81
Direct loan subsidy budget authority:			
133001 Rural Economic Development Loans	10	9	8
Direct loan subsidy outlays:			
134001 Rural Economic Development Loans	10	10	9
Direct loan reestimates:			
135001 Rural Economic Development Loans	4	10	

Rural economic development loans are made for the purpose of promoting rural economic development and job creation projects. Loans are made to electric and telecommunication borrowers, who, in turn, finance rural development projects in their service areas. The 2027 Budget assumes the continuation of this program and requests $50 million.

As required by the Federal Credit Reform Act of 1990, this account records for this program the subsidy costs associated with the direct loans obligated in 1992 and beyond. The subsidy amounts are estimated on a present value basis.

RURAL ECONOMIC DEVELOPMENT DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–4176–0–3–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	53	54	50
0713 Payment of interest to Treasury	7	6	5
0742 Downward reestimates paid to receipt accounts	1		
0743 Interest on downward reestimates		1	
0900 Total new obligations, unexpired accounts	61	61	55
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	35	51	
1021 Recoveries of prior year unpaid obligations	10	6	
1023 Unobligated balances applied to repay debt	-35	-51	
1024 Unobligated balance of borrowing authority withdrawn	-9	-6	
1070 Unobligated balance (total)	1		
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	52		
Spending authority from offsetting collections, mandatory:			
1800 Collected	59	68	58
1801 Change in uncollected payments, Federal sources	1	1	1
1825 Spending authority from offsetting collections applied to repay debt	-1	-8	
1850 Spending auth from offsetting collections, mand (total)	59	61	59
1900 Budget authority (total)	111	61	59
1930 Total budgetary resources available	112	61	59
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	51		4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	73	60	52
3010 New obligations, unexpired accounts	61	61	55
3020 Outlays (gross)	-64	-63	-61
3040 Recoveries of prior year unpaid obligations, unexpired	-10	-6	
3050 Unpaid obligations, end of year	60	52	46
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-10	-11	-12
3070 Change in uncollected pymts, Fed sources, unexpired	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year	-11	-12	-13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	63	49	40

3200	Obligated balance, end of year	49	40	33
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	111	61	59
	Financing disbursements:			
4110	Outlays, gross (total)	64	63	61
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal Funds: Program Account	-14	-21	-9
4122	Interest on uninvested funds	-2	-2	-2
4123	Non-Federal sources: Repayment of Principal	-43	-45	-47
4130	Offsets against gross budget authority and outlays (total)	-59	-68	-58
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	-1	-1	-1
4160	Budget authority, net (mandatory)	51	-8	
4170	Outlays, net (mandatory)	5	-5	3
4180	Budget authority, net (total)	51	-8	
4190	Outlays, net (total)	5	-5	3

Status of Direct Loans (in millions of dollars)

Identification code 012–4176–0–3–452	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	53	54	50
1150 Total direct loan obligations	53	54	50
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	238	252	263
1231 Disbursements: Direct loan disbursements	56	56	55
1251 Repayments: Repayments and prepayments	-42	-45	-47
1290 Outstanding, end of year	252	263	271

Balance Sheet (in millions of dollars)

Identification code 012–4176–0–3–452	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	35	49
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	238	252
1405 Allowance for subsidy cost (-)	-14	-24
1499 Net present value of assets related to direct loans	224	228
1999 Total assets	259	277
LIABILITIES:		
Federal liabilities:		
2103 Debt	259	277
2104 Resources payable to Treasury		
2999 Total liabilities	259	277
NET POSITION:		
3300 Cumulative results of operations		
4999 Total upward reestimate subsidy BA [12–3108]	259	277

Rural Business Investment Program Account

Program and Financing (in millions of dollars)

Identification code 012–1907–0–1–452	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	2	2
1020 Adjustment of unobligated bal brought forward, Oct 1	-1		
1070 Unobligated balance (total)	2	2	2
1930 Total budgetary resources available	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The Rural Business Investment Program was authorized by section 6029 of the Farm Security and Rural Investment Act of 2002, Public Law 107–171. As required by the Federal Credit Reform Act of 1990, this account records for this program the subsidy costs associated with the loan guarantees committed in 1992 and beyond. The subsidy amounts are estimated on a present value basis. The 2027 Budget does not requesting funding for the loan program.

Rural Business Investment Program Guarantee Financing Account

Program and Financing (in millions of dollars)

Identification code 012–4033–0–3–452	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

Status of Guaranteed Loans (in millions of dollars)

Identification code 012–4033–0–3–452	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority			
2150 Total guaranteed loan commitments			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	8	8	8
2231 Disbursements of new guaranteed loans			
2251 Repayments and prepayments			
Adjustments:			
2261 Terminations for default that result in loans receivable			
2264 Other adjustments, net			
2290 Outstanding, end of year	8	8	8
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year			
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	8	8	8
2331 Disbursements for guaranteed loan claims			
2351 Repayments of loans receivable			
2390 Outstanding, end of year	8	8	8

Balance Sheet (in millions of dollars)

Identification code 012–4033–0–3–452	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	1	1
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	8	8
1505 Allowance for subsidy cost (-)	-8	-8
1599 Net present value of assets related to defaulted guaranteed loans		
1999 Total assets	1	1
LIABILITIES:		
2103 Federal liabilities: Debt	1	1
2204 Non-Federal liabilities: Liabilities for loan guarantees		
2999 Total liabilities	1	1
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	1	1

Rural Energy for America Program

⟦For the principal amount of loan guarantees, under the same terms and conditions as authorized by section 9007 of the Farm Security and Rural Investment Act of 2002 (7 U.S.C. 8107), $100,000,000.⟧ *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

RURAL ENERGY FOR AMERICA PROGRAM—Continued

Program and Financing (in millions of dollars)

Identification code 012–1908–0–1–451		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0011	Grants	50	48	49
0012	IRA Grants Under. Tech	16	31	26
0013	IRA Grants	324	294	171
0014	Administrative Expenses	28	4	4
0091	Direct program activities, subtotal	418	377	250
	Credit program obligations:			
0702	Loan guarantee subsidy	.....	5	4
0707	Reestimates of loan guarantee subsidy	18	22	.....
0708	Interest on reestimates of loan guarantee subsidy	2	3	.....
0791	Direct program activities, subtotal	20	30	4
0900	Total new obligations, unexpired accounts	438	407	254
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	276	133	7
1021	Recoveries of prior year unpaid obligations	33	9	9
1070	Unobligated balance (total)	309	142	16
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	233	237	212
1222	Exercised borrowing authority transferred from other accounts [012–4336]	50	50	50
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-21	-15	-15
1260	Appropriations, mandatory (total)	262	272	247
1900	Budget authority (total)	262	272	247
1930	Total budgetary resources available	571	414	263
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	133	7	9
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,022	924	579
3010	New obligations, unexpired accounts	438	407	254
3020	Outlays (gross)	-502	-743	-493
3040	Recoveries of prior year unpaid obligations, unexpired	-33	-9	-9
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	924	579	331
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,022	924	579
3200	Obligated balance, end of year	924	579	331
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	2	4	3
	Mandatory:			
4090	Budget authority, gross	262	272	247
	Outlays, gross:			
4100	Outlays from new mandatory authority	47	69	45
4101	Outlays from mandatory balances	453	670	445
4110	Outlays, gross (total)	500	739	490
4180	Budget authority, net (total)	262	272	247
4190	Outlays, net (total)	502	743	493

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 012–1908–0–1–451		2025 actual	2026 est.	2027 est.
	Guaranteed loan levels supportable by subsidy budget authority:			
215001	Renewable Energy Loan Guarantees	178	100	100
	Guaranteed loan subsidy (in percent):			
232001	Renewable Energy Loan Guarantees	-.88	4.54	3.78
232999	Weighted average subsidy rate	-.88	4.54	3.78
	Guaranteed loan subsidy budget authority:			
233001	Renewable Energy Loan Guarantees	-2	5	4
	Guaranteed loan subsidy outlays:			
234001	Renewable Energy Loan Guarantees	-2	-1	1
	Guaranteed loan reestimates:			
235001	Renewable Energy Loan Guarantees	7	25	.....

The Rural Energy for America Program was formerly the Renewable Energy Systems and Energy Efficiency Improvements Program. This program provides loan guarantees and grants to farmers, ranchers, and small rural businesses to purchase renewable energy systems and make energy efficiency improvements. This program is authorized pursuant to Section 9007 of the Farm Security and Rural Investment Act of 2002, as amended by the Food, Conservation and Energy Act of 2008, as amended by the American Taxpayer Relief Act of 2012; as amended by the Agricultural Act of 2014; and as amended by the Agriculture Improvement Act of 2018, 7 U.S.C. 8107.

The 2027 Budget is not requesting discretionary funding for this program. This program receives $50 million in Mandatory Budget Authority Funding annually through the Farm Bill.

The account also includes funding made available under Section 22002 of the Inflation Reduction Act, which provided up to $2.025 billion for the Rural Energy for America Program, with $303.8 million set aside for underutilized technologies and technical assistance.

Object Classification (in millions of dollars)

Identification code 012–1908–0–1–451		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	14	.....	.....
11.3	Other than full-time permanent	2	.....	.....
11.9	Total personnel compensation	16	.....	.....
25.1	Advisory and assistance services	11	4	4
41.0	Grants, subsidies, and contributions	411	403	250
99.9	Total new obligations, unexpired accounts	438	407	254

Employment Summary

Identification code 012–1908–0–1–451		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	75	.....	.....
1001	Direct civilian full-time equivalent employment	45	.....	.....

RURAL ENERGY FOR AMERICA GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–4267–0–3–451		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0711	Default claim payments on principal	8	8	7
0713	Payment of interest to Treasury	1	1	1
0740	Negative subsidy obligations	1	.....	.....
0742	Downward reestimates paid to receipt accounts	13	.....	.....
0743	Interest on downward reestimates	1	.....	.....
0900	Total new obligations, unexpired accounts	24	9	8
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	12	27	58
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	12	9	.....
	Spending authority from offsetting collections, mandatory:			
1800	Collected	28	31	8
1801	Change in uncollected payments, Federal sources	-1	.....	.....
1850	Spending auth from offsetting collections, mand (total)	27	31	8
1900	Budget authority (total)	39	40	8
1930	Total budgetary resources available	51	67	66
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	27	58	58
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	2	11
3010	New obligations, unexpired accounts	24	9	8
3020	Outlays (gross)	-24	.....	.....
3050	Unpaid obligations, end of year	2	11	19
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	.....	.....

3070	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	2	11
3200	Obligated balance, end of year	2	11	19
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	39	40	8
	Financing disbursements:			
4110	Outlays, gross (total)	24	.....	.....
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-20	-25	-2
4122	Interest on uninvested funds	-1	.....	.....
4123	Guarantee fees	-7	-6	-6
4130	Offsets against gross budget authority and outlays (total)	-28	-31	-8
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4160	Budget authority, net (mandatory)	12	9	.....
4170	Outlays, net (mandatory)	-4	-31	-8
4180	Budget authority, net (total)	12	9	.....
4190	Outlays, net (total)	-4	-31	-8

Status of Guaranteed Loans (in millions of dollars)

Identification code 012–4267–0–3–451	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	178	100	100
2150 Total guaranteed loan commitments	178	100	100
2199 Guaranteed amount of guaranteed loan commitments	160	90	90
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	2,108	2,302	2,397
2231 Disbursements of new guaranteed loans	291	224	214
2251 Repayments and prepayments	-85	-119	-124
Adjustments:			
2261 Terminations for default that result in loans receivable	-5	-10	-10
2263 Terminations for default that result in claim payments	-3	.....	.....
2264 Other adjustments, net	-4	.....	.....
2290 Outstanding, end of year	2,302	2,397	2,477
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	2,072	2,157	2,229
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	25	27	27
2331 Disbursements for guaranteed loan claims	5	.....	.....
2351 Loss Settlement	-3	.....	.....
2390 Outstanding, end of year	27	27	27

Balance Sheet (in millions of dollars)

Identification code 012–4267–0–3–451	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	12	27
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	25	27
1505 Allowance for subsidy cost (-)	-1	-1
1599 Net present value of assets related to defaulted guaranteed loans	24	26
1999 Total assets	36	53
LIABILITIES:		
2103 Federal liabilities: Debt	31	43
2204 Non-Federal liabilities: Liability for loan guarantees	5	10
2999 Total liabilities	36	53
NET POSITION:		
3300 Cumulative results of operations	.....	.....
4999 Total liabilities and net position	36	53

Biorefinery Assistance Program Account

Program and Financing (in millions of dollars)

Identification code 012–3106–0–1–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0707 Reestimates of loan guarantee subsidy	54	10	.....
0708 Interest on reestimates of loan guarantee subsidy	15	4	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	69	14	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	167	189	189
1010 Unobligated balance transfer to other accts [012–0403]	-11	.....	.....
1021 Recoveries of prior year unpaid obligations	33	.....	.....
1070 Unobligated balance (total)	189	189	189
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	69	14	.....
1930 Total budgetary resources available	258	203	189
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	189	189	189
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	33	.....	.....
3010 New obligations, unexpired accounts	69	14	.....
3020 Outlays (gross)	-69	-14	.....
3040 Recoveries of prior year unpaid obligations, unexpired	-33	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	33	.....	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	69	14	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	69	14	.....
4180 Budget authority, net (total)	69	14	.....
4190 Outlays, net (total)	69	14	.....

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 012–3106–0–1–452	2025 actual	2026 est.	2027 est.
Guaranteed loan reestimates:			
235001 Section 9003 Loan Guarantees	62	9	.....

The Biorefinery, Renewable Chemical, and Biobased Product Manufacturing Assistance Program, also known as the "Section 9003 Program", provides loan guarantees to assist in the development of advanced biofuels, renewable chemicals, and biobased products manufacturing facilities. The 2027 Budget does not request discretionary funding for this program because mandatory funding is provided through the 2018 Farm Bill. The Section 9003 Program is authorized under section 9003 of the Farm Security and Rural Investment Act of 2002; as amended by the Food, Conservation, and Energy Act of 2008, the American Taxpayers Relief Act of 2012, the Agricultural Act of 2014, and the Agriculture Improvement Act of 2018. Loan assumptions reflect an illustrative example for informational purposes only. The assumptions will be determined at the time of execution and will reflect the actual terms and conditions of the loan guarantee contracts.

Biorefinery Assistance Guaranteed Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 012–4355–0–3–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0711 Default claim payments on principal	.....	48	25
0713 Payment of interest to Treasury	5	5	6
0742 Downward reestimates paid to receipt accounts	7	5	.....
0900 Total new obligations, unexpired accounts	12	58	31

BIOREFINERY ASSISTANCE GUARANTEED LOAN FINANCING ACCOUNT—Continued

Program and Financing—Continued

Identification code 012–4355–0–3–452	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	177	123	84
1023 Unobligated balances applied to repay debt	-90	-11	-9
1070 Unobligated balance (total)	87	112	75
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority		5	6
Spending authority from offsetting collections, mandatory:			
1800 Collected	81	25	9
1801 Change in uncollected payments, Federal sources	-33		
1850 Spending auth from offsetting collections, mand (total)	48	25	9
1900 Budget authority (total)	48	30	15
1930 Total budgetary resources available	135	142	90
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	123	84	59
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	12	58	31
3020 Outlays (gross)	-12	-58	-31
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-33		
3070 Change in uncollected pymts, Fed sources, unexpired	33		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-33		
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	48	30	15
Financing disbursements:			
4110 Outlays, gross (total)	12	58	31
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-69	-14	
4122 Interest on uninvested funds	-4	-3	-3
4123 Guaranteed Fees	-8	-8	-6
4130 Offsets against gross budget authority and outlays (total)	-81	-25	-9
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	33		
4160 Budget authority, net (mandatory)		5	6
4170 Outlays, net (mandatory)	-69	33	22
4180 Budget authority, net (total)		5	6
4190 Outlays, net (total)	-69	33	22

Status of Guaranteed Loans (in millions of dollars)

Identification code 012–4355–0–3–452	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority			
2121 Limitation available from carry-forward			
2150 Total guaranteed loan commitments			
2199 Guaranteed amount of guaranteed loan commitments			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	395	371	267
2231 Disbursements of new guaranteed loans			
2251 Repayments and prepayments	-24	-56	-41
Adjustments:			
2263 Terminations for default that result in claim payments		-48	-25
2264 Other adjustments, net			
2264 Other adjustments, net			
2290 Outstanding, end of year	371	267	201
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	297	214	160
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	205	151	149
2331 Disbursements for guaranteed loan claims		43	22
2351 Repayments of loans receivable	-54	-45	-39
2364 Other adjustments, net			
2390 Outstanding, end of year	151	149	132

Balance Sheet (in millions of dollars)

Identification code 012–4355–0–3–452	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	140	119
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	205	151
1502 Interest receivable		
1505 Allowance for subsidy cost (-)	-68	-50
1599 Net present value of assets related to defaulted guaranteed loans	137	101
1999 Total assets	277	220
LIABILITIES:		
2103 Federal liabilities: Debt	230	140
Non-Federal liabilities:		
2203 Debt		
2204 Liabilities for loan guarantees	47	80
2999 Total liabilities	277	220
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	277	220

ALTERNATIVE AGRICULTURAL RESEARCH AND COMMERCIALIZATION CORPORATION REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 012–4144–0–3–352	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1001 Discretionary unobligated balance brought fwd, Oct 1	1		
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5010 Total investments, SOY: non-Fed securities: Market value	3	3	
5011 Total investments, EOY: non-Fed securities: Market value	3		

RURAL UTILITIES SERVICE

Federal Funds

HIGH ENERGY COST GRANTS

Program and Financing (in millions of dollars)

Identification code 012–2042–0–1–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 High energy cost grants	21	8	
0900 Total new obligations, unexpired accounts (object class 41.0)	21	8	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	13		
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [012–1980]	8	8	
1930 Total budgetary resources available	21	8	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	20	31	25
3010 New obligations, unexpired accounts	21	8	
3020 Outlays (gross)	-10	-14	-12
3050 Unpaid obligations, end of year	31	25	13

	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	20	31	25
3200	Obligated balance, end of year	31	25	13
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	8	8	
	Outlays, gross:			
4010	Outlays from new discretionary authority		1	
4011	Outlays from discretionary balances	10	13	12
4020	Outlays, gross (total)	10	14	12
4180	Budget authority, net (total)	8	8	
4190	Outlays, net (total)	10	14	12

High energy costs grants can be made to eligible entities to construct, extend, upgrade, and otherwise improve energy generation, transmission, or distribution facilities serving communities in which the average residential expenditure for home energy is at least 275 percent of the national average residential expenditure for home energy (as determined by the Energy Information Agency using the most recent data available). Grants are also available to establish and support a revolving fund to provide a more cost-effective means of purchasing fuel where the fuel cannot be shipped by means of surface transportation. The 2027 Budget does not propose funding for this program.

Rural Water and Waste Disposal Program Account

(including transfers of funds)

For gross obligations for the principal amount of direct and guaranteed loans as authorized by section 306 and described in section 381E(d)(2) of the Consolidated Farm and Rural Development Act, as follows: ⟦$1,015,000,000⟧ *$816,872,000* for direct loans; and $50,000,000 for guaranteed loans.

For the cost of direct loans, loan guarantees and grants, including the cost of modifying loans, as defined in section 502 of the Congressional Budget Act of 1974, for rural water, waste water, waste disposal, and solid waste management programs authorized by sections 306⟦, 306A⟧, 306C, 306D⟦, 306E⟧, and 310B and described in sections 306C(a)(2), 306D⟦, 306E⟧, and 381E(d)(2) of the Consolidated Farm and Rural Development Act, ⟦$445,864,564⟧ *$202,488,000* to remain available until expended: *Provided,* That ⟦$51,476,000⟧ *$58,488,000* of the amount appropriated under this heading shall be available for direct loans⟦, of which no less than $3,876,000 shall be available for water and waste direct one percent loans for distressed communities as the Secretary deems appropriate: *Provided further,* That $1,000,000 shall be available for the rural utilities program described in section 306(a)(2)(B) of such Act: *Provided further,* That $5,000,000 of the amount appropriated under this heading shall be available for the rural utilities program described in section 306E of such Act, of which $1,000,000 shall be to provide subgrants to eligible individuals for the construction, refurbishing, and servicing of individually owned household decentralized waste water systems: *Provided further,* That $7,000,000 of the amount appropriated under this heading shall be for grants authorized by section 306A(i)(2) of the Consolidated Farm and Rural Development Act in addition to funding authorized by section 306A(i)(1) of such Act⟧: *Provided further,* That ⟦ $60,000,000⟧ *$20,000,000* of the amount appropriated under this heading shall be for loans and grants including water and waste disposal systems grants authorized by⟦ section 306C(a)(2)(B) and⟧ section 306D of the Consolidated Farm and Rural Development Act, and Federally Recognized Native American Tribes authorized by 306C(a)(1) of such Act⟦, and the Department of Hawaiian Home Lands (of the State of Hawaii)⟧: *Provided further, That, notwithstanding any other provision of this Act, funds appropriated under this paragraph may be transferred pursuant to section 702(b) of the Department of Agriculture Organic Act of 1944 (7 U.S.C. 2257) or section 8 of Public Law 89–106 (7 U.S.C. 2263) without written notification to Congress: Provided further,* That funding provided for section 306D of the Consolidated Farm and Rural Development Act may be provided to a consortium formed pursuant to section 325 of Public Law 105–83: *Provided further,* That not more than 2 percent of the funding provided for section 306D of the Consolidated Farm and Rural Development Act may be used by the State of Alaska for training and technical assistance programs and not more than 2 percent of the funding provided for section 306D of the Consolidated Farm and Rural Development Act may be used by a consortium formed pursuant to section 325 of Public Law 105–83 for training and technical assistance programs⟦: *Provided further,* That $35,000,000 of the amount appropriated under this heading shall be for technical assistance grants for rural water and waste systems pursuant to section 306(a)(14) of such Act, unless the Secretary makes a determination of extreme need, of which $10,000,000 shall be made available for a grant to a qualified nonprofit multi-State regional technical assistance organization, with experience in working with small communities on water and waste water problems, the principal purpose of such grant shall be to assist rural communities with populations of 3,300 or less, in improving the planning, financing, development, operation, and management of water and waste water systems, and of which not less than $800,000 shall be for a qualified national Native American organization to provide technical assistance for rural water systems for tribal communities⟧: *Provided further,* That ⟦$23,900,000⟧ *$24,000,000* of the amount appropriated under this heading shall be for contracting with qualified national organizations for a circuit rider program to provide technical assistance for rural water systems⟦: *Provided further,* That $4,000,000 of the amounts made available under this heading shall be for solid waste management grants: *Provided further,* That $250,488,564 of the amounts made available under this heading shall be for grants pursuant to section 306(a)(2)(a) of the Consolidated Farm and Rural Development Act, of which $110,488,564 shall be for the purposes, and in the amounts, specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act): *Provided further,* That $8,000,000 of the amount appropriated under this heading shall be transferred to, and merged with, the Rural Utilities Service, High Energy Cost Grants Account to provide grants authorized under section 19 of the Rural Electrification Act of 1936 (7 U.S.C. 918a)⟧: *Provided further,* That if any funds made available for the direct loan subsidy costs ⟦under this heading⟧ remain unobligated after July 31, ⟦2026⟧ *2027*, such unobligated balances may be used for grant programs funded under this heading⟦: *Provided further,* That any unobligated balances from prior year appropriations under this heading for the cost of direct loans, loan guarantees and grants, including amounts deobligated or cancelled, may be made available to cover the subsidy costs for direct loans, loan guarantees and or grants under this heading in this fiscal year: *Provided further,* That no amounts may be made available pursuant to the two preceding provisos from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985, or that are specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act)⟧: *Provided further,* That sections 381E-H and 381N of the Consolidated Farm and Rural Development Act are not applicable to the funds made available under this heading. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–1980–0–1–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Water and waste disposal systems grants	446	265	225
0012 Solid waste management grants	4	4	
0016 ECWAG Appropriated	11	7	1
0018 2023 Disaster Grants	136	6	
0020 WWD Grants Cong. Directed Spending	31	40	45
0022 WWD DAF Transfer Grants		80	100
0091 Direct program activities, subtotal	628	402	371
Credit program obligations:			
0701 Direct loan subsidy	95	52	61
0705 Reestimates of direct loan subsidy	196	265	
0706 Interest on reestimates of direct loan subsidy	62	74	
0709 Administrative expenses			1
0791 Direct program activities, subtotal	353	391	62
0900 Total new obligations, unexpired accounts (object class 41.0)	981	793	433
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	294	286	336
1001 Discretionary unobligated balance brought fwd, Oct 1	292	286	
1021 Recoveries of prior year unpaid obligations	62	66	63
1033 Recoveries of prior year paid obligations	2		
1070 Unobligated balance (total)	358	352	399
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	479	446	202
1120 Appropriations transferred to other accts [012–2042]	-8	-8	
1121 Appropriations transferred from other acct [012–0405]	180		
1160 Appropriation, discretionary (total)	651	438	202

RURAL WATER AND WASTE DISPOSAL PROGRAM ACCOUNT—Continued

Program and Financing—Continued

Identification code 012–1980–0–1–452		2025 actual	2026 est.	2027 est.
	Appropriations, mandatory:			
1200	Appropriation	258	339	.....
1900	Budget authority (total)	909	777	202
1930	Total budgetary resources available	1,267	1,129	601
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	286	336	168
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,994	2,988	2,319
3010	New obligations, unexpired accounts	981	793	433
3020	Outlays (gross)	-925	-1,396	-941
3040	Recoveries of prior year unpaid obligations, unexpired	-62	-66	-63
3050	Unpaid obligations, end of year	2,988	2,319	1,748
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2,994	2,988	2,319
3200	Obligated balance, end of year	2,988	2,319	1,748
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	651	438	202
	Outlays, gross:			
4010	Outlays from new discretionary authority	29	12	6
4011	Outlays from discretionary balances	638	1,043	934
4020	Outlays, gross (total)	667	1,055	940
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-2	.....	.....
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	2	.....	.....
4070	Budget authority, net (discretionary)	651	438	202
4080	Outlays, net (discretionary)	665	1,055	940
	Mandatory:			
4090	Budget authority, gross	258	339	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	258	339	.....
4101	Outlays from mandatory balances	.....	2	1
4110	Outlays, gross (total)	258	341	1
4180	Budget authority, net (total)	909	777	202
4190	Outlays, net (total)	923	1,396	941

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 012–1980–0–1–452		2025 actual	2026 est.	2027 est.
	Direct loan levels supportable by subsidy budget authority:			
115001	Water and Waste Disposal Loans	889	1,005	844
115006	Water and Waste 1%	9	15	.....
115999	Total direct loan levels	898	1,020	844
	Direct loan subsidy (in percent):			
132001	Water and Waste Disposal Loans	10.34	4.76	7.16
132006	Water and Waste 1%	31.30	25.84	.....
132999	Weighted average subsidy rate	10.55	5.07	7.16
	Direct loan subsidy budget authority:			
133001	Water and Waste Disposal Loans	92	48	60
133006	Water and Waste 1%	3	4	.....
133999	Total subsidy budget authority	95	52	60
	Direct loan subsidy outlays:			
134001	Water and Waste Disposal Loans	-11	24	35
134006	Water and Waste 1%	.....	3	3
134999	Total subsidy outlays	-11	27	38
	Direct loan reestimates:			
135001	Water and Waste Disposal Loans	243	338	.....
135999	Total direct loan reestimates	243	338	.....
	Guaranteed loan levels supportable by subsidy budget authority:			
215001	Water and Waste Disposal Loan Guarantees	3	16	50
	Guaranteed loan subsidy (in percent):			
232001	Water and Waste Disposal Loan Guarantees	-.20	-.19	-.22
232999	Weighted average subsidy rate	-.20	-.19	-.22

This account funds the direct and guaranteed water and waste disposal loans, water and waste disposal grants, emergency community water assistance grants, and solid waste management grants.

Water and waste disposal loans are authorized under 7 U.S.C. 1926. The program provides direct loans to municipalities, counties, special purpose districts, certain Indian Tribes, and non-profit corporations to develop water and waste disposal systems in rural areas and towns with populations of less than 20,000. The program also guarantees water and waste disposal loans made by banks and other eligible lenders.

Water and waste disposal grants are authorized under Section 306(a)(2) of the Consolidated Farm and Rural Development Act, as amended. Grants are authorized to be made to associations, including nonprofit corporations, municipalities, counties, public and quasi-public agencies, and certain Indian tribes. The grants can be used to finance development, storage, treatment, purification, or distribution of water or the collection, treatment, or disposal of waste in rural areas and cities or towns with populations of less than 10,000. The amount of any development grant may not exceed 75 percent of the eligible development cost of the project.

Emergency community water assistance grants are authorized under Section 306A of the Consolidated Farm and Rural Development Act, as amended. Grants are made to public bodies and nonprofit organizations for construction or extension of water lines, repair or maintenance of existing systems, replacement of equipment, and payment of costs to correct emergency situations. These grants are funded on an as needed basis using flexibility of funds authority.

Solid waste management grants are authorized under Section 310B(b) of the Consolidated Farm and Rural Development Act, as amended. Grants are made to non-profit organizations to provide regional technical assistance to local and regional governments and related agencies for the purpose of reducing or eliminating pollution of water resources, and for improving the planning and management of solid waste disposal facilities.

The 2027 Budget requests $817 million in direct loans, $50 million in guaranteed loans, and $144 million in grants. The funding will provide $20 million for grants targeted to Native Americans and Alaskan Native Villages and $24 million for grants for a Circuit Rider.

As required by the Federal Credit Reform Act of 1990, this account records for this program the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond (including credit sales of acquired property). The subsidy amounts are estimated on a present value basis.

RURAL WATER AND WASTE DISPOSAL DIRECT LOANS FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–4226–0–3–452		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0710	Direct loan obligations	898	1,020	844
0713	Payment of interest to Treasury	496	485	485
0742	Downward reestimates paid to receipt accounts	12	.....	.....
0743	Interest on downward reestimates	4	1	.....
0900	Total new obligations, unexpired accounts	1,410	1,506	1,329
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	729	689	.....
1021	Recoveries of prior year unpaid obligations	196	.....	.....
1023	Unobligated balances applied to repay debt	-654	-689	.....
1024	Unobligated balance of borrowing authority withdrawn	-195	.....	.....
1070	Unobligated balance (total)	76	.....	.....
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	858	262	404
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1,085	1,265	946
1801	Change in uncollected payments, Federal sources	80	-21	-21
1850	Spending auth from offsetting collections, mand (total)	1,165	1,244	925

1900	Budget authority (total)	2,023	1,506	1,329
1930	Total budgetary resources available	2,099	1,506	1,329
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	689		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4,860	4,443	4,037
3010	New obligations, unexpired accounts	1,410	1,506	1,329
3020	Outlays (gross)	-1,631	-1,912	-1,528
3040	Recoveries of prior year unpaid obligations, unexpired	-196		
3050	Unpaid obligations, end of year	4,443	4,037	3,838
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-106	-186	-165
3070	Change in uncollected pymts, Fed sources, unexpired	-80	21	21
3090	Uncollected pymts, Fed sources, end of year	-186	-165	-144
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4,754	4,257	3,872
3200	Obligated balance, end of year	4,257	3,872	3,694
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	2,023	1,506	1,329
	Financing disbursements:			
4110	Outlays, gross (total)	1,631	1,912	1,528
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-272	-391	-62
4122	Interest on uninvested funds	-53	-55	-50
4123	Repayment of principal	-399	-460	-483
4123	Interest Received on Loans	-361	-359	-351
4130	Offsets against gross budget authority and outlays (total)	-1,085	-1,265	-946
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	-80	21	21
4160	Budget authority, net (mandatory)	858	262	404
4170	Outlays, net (mandatory)	546	647	582
4180	Budget authority, net (total)	858	262	404
4190	Outlays, net (total)	546	647	582

Status of Direct Loans (in millions of dollars)

Identification code 012–4226–0–3–452	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	898	1,020	844
1150 Total direct loan obligations	898	1,020	844
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	14,183	14,842	15,590
1231 Disbursements: Direct loan disbursements	1,095	1,221	1,291
1251 Repayments: Repayments and prepayments	-442	-460	-483
1264 Other adjustments, net (+ or -)	6	-13	-13
1290 Outstanding, end of year	14,842	15,590	16,385

Balance Sheet (in millions of dollars)

Identification code 012–4226–0–3–452	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	729	689
Investments in U.S. securities:		
1106 Receivables, net	259	339
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	14,183	14,842
1402 Interest receivable	41	114
1404 Foreclosed property		
1405 Allowance for subsidy cost (-)	2	-280
1499 Net present value of assets related to direct loans	14,226	14,676
1999 Total assets	15,214	15,704
LIABILITIES:		
Federal liabilities:		
2103 Debt	15,197	15,703
2105 Other	17	1
2999 Total liabilities	15,214	15,704
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	15,214	15,704

Rural Water and Waste Water Disposal Guaranteed Loans Financing Account

Program and Financing (in millions of dollars)

Identification code 012–4218–0–3–452	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	5	5
1930 Total budgetary resources available	5	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

Status of Guaranteed Loans (in millions of dollars)

Identification code 012–4218–0–3–452	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	3	16	50
2121 Limitation available from carry-forward			
2150 Total guaranteed loan commitments	3	16	50
2199 Guaranteed amount of guaranteed loan commitments	3	14	45
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	119	123	130
2231 Disbursements of new guaranteed loans	8	15	16
2251 Repayments and prepayments	-4	-8	-9
2264 Adjustments: Other adjustments, net			
2290 Outstanding, end of year	123	130	137
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	111	117	123

Balance Sheet (in millions of dollars)

Identification code 012–4218–0–3–452	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	1	1
1999 Total assets	1	1
LIABILITIES:		
2105 Federal liabilities: Other		
2204 Non-Federal liabilities: Liabilities for loan guarantees	1	1
2999 Total liabilities	1	1
4999 Total liabilities and net position	1	1

Rural Electrification and Telecommunications Loans Program Account

(INCLUDING TRANSFER OF FUNDS)

The principal amount of loans and loan guarantees as authorized by sections 4, 305, 306, 313A, and 317 of the Rural Electrification Act of 1936 (7 U.S.C. 904, 935, 936, 940c–1, and 940g) shall be made as follows: guaranteed rural electric loans made pursuant to section 306 of that Act, ⟦$2,667,000,000⟧ *$2,867,000,000*; cost of money direct loans made pursuant to sections 4, notwithstanding the one-eighth of one percent in 4(c)(2), and 317, notwithstanding 317(c), of that Act, ⟦$4,333,000,000⟧ *$4,533,000,000* ⟦; guaranteed underwriting loans pursuant to section 313A of that Act, $910,000,000; for cost-of-money rural telecommunications loans made pursuant to section 305(d)(2) of that Act, $350,000,000⟧; and for guaranteed rural telecommunications loans made pursuant to section 306 of that Act, $200,000,000⟦: *Provided,* That up to $2,000,000,000 shall be used for the construction, acquisition, design, engineering or improvement of fossil-fueled electric generating plants (whether new or existing) that utilize carbon subsurface utilization and storage systems⟧.

RURAL ELECTRIFICATION AND TELECOMMUNICATIONS LOANS PROGRAM ACCOUNT—Continued

[For the cost of direct loans as authorized by section 305(d)(2) of the Rural Electrification Act of 1936 (7 U.S.C. 935(d)(2)), including the cost of modifying loans, as defined in section 502 of the Congressional Budget Act of 1974, cost of money rural telecommunications loans, $3,570,000.]

[In addition, $4,200,000 to remain available until expended, to carry out section 6407 of the Farm Security and Rural Investment Act of 2002 (7 U.S.C. 8107a): *Provided,* That the energy efficiency measures supported by the funding in this paragraph shall contribute in a demonstrable way to the reduction of greenhouse gases.]

In addition, for administrative expenses necessary to carry out the direct and guaranteed loan programs, $33,270,000, which shall be paid to the appropriation for "Rural Development, Salaries and Expenses". *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–1230–0–1–271	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 IRA Section 22004 Grants	5,615		
0011 DAF Transfer Grants		3	4
0012 Energy Circuit Rider Grants		1	2
0013 New ERA Round 2		81	90
0091 Direct program activities, subtotal	5,615	85	96
Credit program obligations:			
0701 Direct loan subsidy	2	6	
0701 Direct loan subsidy	336	411	
0701 Direct loan subsidy	974	5	
0701 Direct loan subsidy	992	1	
0701 Direct loan subsidy	3		
0701 Direct loan subsidy	1	4	
0705 Reestimates of direct loan subsidy	374	289	
0706 Interest on reestimates of direct loan subsidy	201	71	
0709 Administrative expenses	33	33	33
0709 Administrative expenses	13	4	
0791 Direct program activities, subtotal	2,929	824	33
0900 Total new obligations, unexpired accounts	8,544	909	129
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8,563	608	103
1001 Discretionary unobligated balance brought fwd, Oct 1	1		
1010 Unobligated balance transfer to other accts [012–0403]	-37		
1070 Unobligated balance (total)	8,526	608	103
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	43	44	33
1120 Appropriations transferred to other acct [012–1951]	-4		
1121 Appropriations transferred from other acct [012–0405]	13		
1160 Appropriation, discretionary (total)	52	44	33
Appropriations, mandatory:			
1200 Appropriation	574	360	
1900 Budget authority (total)	626	404	33
1930 Total budgetary resources available	9,152	1,012	136
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	608	103	7
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,197	10,105	8,056
3010 New obligations, unexpired accounts	8,544	909	129
3020 Outlays (gross)	-636	-2,958	-3,204
3050 Unpaid obligations, end of year	10,105	8,056	4,981
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,197	10,105	8,056
3200 Obligated balance, end of year	10,105	8,056	4,981
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	52	44	33
Outlays, gross:			
4010 Outlays from new discretionary authority	33	35	33
4011 Outlays from discretionary balances	3	21	23
4020 Outlays, gross (total)	36	56	56
Mandatory:			
4090 Budget authority, gross	574	360	
Outlays, gross:			
4100 Outlays from new mandatory authority	574	360	
4101 Outlays from mandatory balances	26	2,542	3,148
4110 Outlays, gross (total)	600	2,902	3,148
4180 Budget authority, net (total)	626	404	33
4190 Outlays, net (total)	636	2,958	3,204

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 012–1230–0–1–271	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115003 Treasury Electric Loans	5,416	4,133	4,533
115004 FFB Electric Loans	2,708	2,667	2,867
115006 Treasury Telecommunications Loans	122	350	
115007 FFB Telecommunications Loans		200	200
115008 FFB Guaranteed Underwriting	900	910	
115012 Rural Energy Savings Program	10	37	2
115014 Consumer Oriented Operating Loans		200	
115015 IRA Section 22001	891	1,118	
115016 IRA Section 22004 Blended	5,688	6	
115017 IRA Section 22004 Zero	2,584	16	
115018 IRA Section 22004 Subsidized	331		
115999 Total direct loan levels	18,650	9,637	7,602
Direct loan subsidy (in percent):			
132003 Treasury Electric Loans	-1.61	-1.04	-1.93
132004 FFB Electric Loans	-4.30	-4.42	-5.04
132006 Treasury Telecommunications Loans	1.11	1.02	
132007 FFB Telecommunications Loans		-3.00	-2.95
132008 FFB Guaranteed Underwriting	-2.89	0.00	
132012 Rural Energy Savings Program	20.16	16.80	0.00
132014 Consumer Oriented Operating Loans		-2.48	
132015 IRA Section 22001	37.68	36.73	
132016 IRA Section 22004 Blended	17.44	11.87	
132017 IRA Section 22004 Zero	37.70	32.07	
132018 IRA Section 22004 Subsidized	0.99		
132999 Weighted average subsidy rate	11.15	2.64	-3.13
Direct loan subsidy budget authority:			
133003 Treasury Electric Loans	-87	-43	-87
133004 FFB Electric Loans	-116	-118	-144
133006 Treasury Telecommunications Loans	1	4	
133007 FFB Telecommunications Loans		-6	-6
133008 FFB Guaranteed Underwriting	-27		
133012 Rural Energy Savings Program	2	6	
133014 Consumer Oriented Operating Loans		-5	
133015 IRA Section 22001	336	411	
133016 IRA Section 22004 Blended	992	1	
133017 IRA Section 22004 Zero	974	5	
133018 IRA Section 22004 Subsidized	3		
133999 Total subsidy budget authority	2,078	255	-237
Direct loan subsidy outlays:			
134003 Treasury Electric Loans	-87	-78	-78
134004 FFB Electric Loans	-114	-108	-111
134006 Treasury Telecommunications Loans			1
134007 FFB Telecommunications Loans			-2
134008 FFB Guaranteed Underwriting	-2	-17	-12
134012 Rural Energy Savings Program	3	21	19
134015 IRA Section 22001	16	161	272
134016 IRA Section 22004 Blended		248	298
134017 IRA Section 22004 Zero		264	318
134018 IRA Section 22004 Subsidized		1	1
134999 Total subsidy outlays	-184	492	706
Direct loan reestimates:			
135002 Municipal Electric Loans	9	7	
135003 Treasury Electric Loans	-254	93	
135004 FFB Electric Loans	-558	-247	
135005 Telecommunication Hardship Loans		1	
135006 Treasury Telecommunications Loans	-18	-10	
135007 FFB Telecommunications Loans	-9	-3	
135008 FFB Guaranteed Underwriting	323	-720	
135011 Electric Loan Modifications	6	-1	
135012 Rural Energy Savings Program	-1	-1	
135014 Consumer Oriented Operating Loans	-25	-12	
135015 IRA Section 22001		-1	
135999 Total direct loan reestimates	-527	-894	
Administrative expense data:			
3510 Budget authority	33	33	33
3590 Outlays from new authority	43	33	33

The Rural Utilities Service (RUS) conducts the rural electrification and the rural telecommunications loan programs. The rural electrification loan

program finances the construction and operation of generating facilities, electric transmission and distribution lines, or system improvements. The rural telecommunications loan program provides funding for construction, expansion, and operation of telecommunications lines and facilities or systems. The Budget requests $4.5 billion for rural electric cost-of-money direct loans and $2.9 billion for guaranteed rural electric loans. Together, these investments will support additional clean energy, energy storage, and transmission projects in rural areas.

For telecommunications FFB loans made pursuant to section 306 of the Rural Electrification Act, the Budget requests $200 million to support the expanded deployment of broadband in rural areas.

For administrative costs, the 2027 Budget requests $33.3 million.

Funding provided by this account supports the Administration's priorities as described in Executive Order 14154: Unleashing American Energy. Program level funds will be made available to enable rural electric cooperatives to use operating loans for the purpose of lowering, or preventing increases to consumer enegry costs.

This account includes funding provided under Section 22001 of the Inflation Reduction Act, which provided up to $1 billion for RUS loans for renewable energy infrastructure. The Act requires the agency to forgive up to 50% of the loan amount. Eligible entities include electric service providers, including municipals, cooperatives, investor-owned and Tribal utilities.

The account also includes funding made available under Section 22004 of the Inflation Reduction Act, which provided up to $9.7 billion for RUS to offer loans, grants, loan modifications and other financial assistance to rural electric cooperatives. Remaining funding will be used to make investments in projects that increase energy capacity thereby lowering consumer energy costs. Such investments include, but are not limited to, reconductoring and new generation capacity.

As required by the Federal Credit Reform Act of 1990, this account records for the rural electrification and telecommunications programs the subsidy costs associated with the direct and guaranteed loans obligated in 1992 and beyond (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year), and the administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

Object Classification (in millions of dollars)

Identification code 012–1230–0–1–271		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1		
25.1	Advisory and assistance services	12	4	
25.3	Other goods and services from Federal sources	33	33	33
41.0	Grants, subsidies, and contributions	8,498	872	96
99.9	Total new obligations, unexpired accounts	8,544	909	129

Employment Summary

Identification code 012–1230–0–1–271		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	8		

Rural Electrification and Telecommunications Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 012–4208–0–3–271		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Interest on FFB Loans	1,620	1,784	1,784
	Credit program obligations:			
0710	Direct loan obligations	18,650	9,637	7,602
0713	Payment of interest to Treasury	592	254	254
0740	Negative subsidy obligations	230	172	237
0742	Downward reestimates paid to receipt accounts	794	812	
0743	Interest on downward reestimates	308	443	
0791	Direct program activities, subtotal	20,574	11,318	8,093
0900	Total new obligations, unexpired accounts	22,194	13,102	9,877
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4,196	5,545	
1021	Recoveries of prior year unpaid obligations	133		
1023	Unobligated balances applied to repay debt	-306	-5,545	
1024	Unobligated balance of borrowing authority withdrawn	-133		
1033	Recoveries of prior year paid obligations	1		
1070	Unobligated balance (total)	3,891		
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	18,393	6,907	5,005
	Spending authority from offsetting collections, mandatory:			
1800	Collected	5,357	6,217	6,473
1801	Change in uncollected payments, Federal sources	2,289		
1825	Spending authority from offsetting collections applied to repay debt	-2,191	-22	
1850	Spending auth from offsetting collections, mand (total)	5,455	6,195	6,473
1900	Budget authority (total)	23,848	13,102	11,478
1930	Total budgetary resources available	27,739	13,102	11,478
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5,545		1,601
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	18,033	30,533	28,945
3010	New obligations, unexpired accounts	22,194	13,102	9,877
3020	Outlays (gross)	-9,561	-14,690	-13,784
3040	Recoveries of prior year unpaid obligations, unexpired	-133		
3050	Unpaid obligations, end of year	30,533	28,945	25,038
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-373	-2,662	-2,662
3070	Change in uncollected pymts, Fed sources, unexpired	-2,289		
3090	Uncollected pymts, Fed sources, end of year	-2,662	-2,662	-2,662
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	17,660	27,871	26,283
3200	Obligated balance, end of year	27,871	26,283	22,376
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	23,848	13,102	11,478
	Financing disbursements:			
4110	Outlays, gross (total)	9,561	14,690	13,784
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Payment from program account	-593	-1,056	-909
4122	Interest on uninvested funds	-345	-361	-377
4123	Repayment of principal	-2,418	-2,804	-3,168
4123	Interest received on loans	-1,887	-1,900	-1,925
4123	Repayment of principal Cushion of Credit	-23	-21	-19
4123	Repayment of interest Cushion of Credit	-13	-5	-5
4123	Other Actual Business Type Collections Non-Federal sources	-79	-70	-70
4130	Offsets against gross budget authority and outlays (total)	-5,358	-6,217	-6,473
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	-2,289		
4143	Recoveries of prior year paid obligations, unexpired accounts	1		
4150	Additional offsets against budget authority only (total)	-2,288		
4160	Budget authority, net (mandatory)	16,202	6,885	5,005
4170	Outlays, net (mandatory)	4,203	8,473	7,311
4180	Budget authority, net (total)	16,202	6,885	5,005
4190	Outlays, net (total)	4,203	8,473	7,311

Status of Direct Loans (in millions of dollars)

Identification code 012–4208–0–3–271		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority	18,650	9,637	7,602
1150	Total direct loan obligations	18,650	9,637	7,602
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	60,365	63,970	72,281
1231	Disbursements: Direct loan disbursements	6,047	11,136	9,645

RURAL ELECTRIFICATION AND TELECOMMUNICATIONS DIRECT LOAN FINANCING ACCOUNT—Continued

Status of Direct Loans—Continued

Identification code 012–4208–0–3–271	2025 actual	2026 est.	2027 est.
Repayments:			
1251 Repayments and prepayments - Cash	-2,418	-2,804	-3,168
1251 Repayments and prepayments - CoC	-23	-21	-19
1263 Write-offs for default: Direct loans	-16		
1264 Other adjustments, Reclassified, net	15		
1290 Outstanding, end of year	63,970	72,281	78,739

Balance Sheet (in millions of dollars)

Identification code 012–4208–0–3–271	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	4,017	5,387
Investments in U.S. securities:		
1106 Receivables, net	537	346
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	58,757	62,531
1402 Interest receivable	41	45
1405 Allowance for subsidy cost (-)	1,304	2,228
1499 Net present value of assets related to direct loans	60,102	64,804
1999 Total assets	64,656	70,537
LIABILITIES:		
Federal liabilities:		
2102 Interest payable	40	43
2103 Debt	9,771	14,889
2103 FFB	53,781	54,384
2105 Other	1,064	1,221
2207 Non-Federal liabilities: Other		
2999 Total liabilities	64,656	70,537
NET POSITION:		
3100 Unexpended appropriations		
3300 Cumulative results of operations		
3999 Total net position		
4999 Total liabilities and net position	64,656	70,537

ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	179	159
Investments in U.S. securities:		
1106 Receivables, net	2	1
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	1,608	1,439
1402 Interest receivable		
1405 Allowance for subsidy cost (-)	8	20
1499 Net present value of assets related to direct loans	1,616	1,459
1999 Total assets	1,797	1,619
LIABILITIES:		
Federal liabilities:		
2102 Interest payable		
2103 Debt	1,228	1,127
2103 FFB	549	481
2105 Other	20	11
2207 Non-Federal liabilities: Other		
2999 Total liabilities	1,797	1,619
4999 Total liabilities and net position	1,797	1,619

RURAL ELECTRIFICATION AND TELECOMMUNICATIONS LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–4230–0–3–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0738 Cushion of Credit Direct Loan Payments		118	
0739 CoC for Financing	36	81	8
0791 Direct program activities, subtotal	36	199	8
0900 Total new obligations, unexpired accounts (object class 94.0)	36	199	8
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	352	200	
1022 Capital transfer of unobligated balances to general fund	-133	-9	
1070 Unobligated balance (total)	219	191	
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	8		
Spending authority from offsetting collections, mandatory:			
1800 Collected	10	8	8
1825 Spending authority from offsetting collections applied to repay debt	-1		
1850 Spending auth from offsetting collections, mand (total)	9	8	8
1900 Budget authority (total)	17	8	8
1930 Total budgetary resources available	236	199	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	200		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			191
3010 New obligations, unexpired accounts	36	199	8
3020 Outlays (gross)	-36	-8	-8
3050 Unpaid obligations, end of year		191	191
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			191
3200 Obligated balance, end of year		191	191
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	17	8	8
Outlays, gross:			
4100 Outlays from new mandatory authority	17	8	8
4101 Outlays from mandatory balances	19		
4110 Outlays, gross (total)	36	8	8
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Loans Repaid - Cash	-7	-5	-5
4123 Interest Repaid - Cash	-3	-1	-1
4123 Loans Repaid - CoC		-2	-2
4130 Offsets against gross budget authority and outlays (total)	-10	-8	-8
4160 Budget authority, net (mandatory)	7		
4170 Outlays, net (mandatory)	26		
4180 Budget authority, net (total)	7		
4190 Outlays, net (total)	26		

Status of Direct Loans (in millions of dollars)

Identification code 012–4230–0–3–999	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	54	47	40
Repayments:			
1251 Repayments and prepayments - Cash	-7	-5	-5
1251 Repayments and prepayments - CoC		-2	-2
1290 Outstanding, end of year	47	40	33

STATUS OF AGENCY DEBT

dollars in millions

	2025 actual	2026 est.	2027 est.
Agency debt held by FFB:			
Outstanding FFB direct, start of year	1	0	0
Repayments and prepayments, FFB Direct	-1	0	0
Outstanding FFB direct, end of year	0	0	0

The Rural Telephone Bank was dissolved in 2006. To accomplish this, the Rural Telephone Bank liquidating account loans were used to redeem a portion of the Government's stock. The Rural Telephone Bank liquidating account loans were transferred to the Rural Electrification and Telecommunications liquidating account in 2006.

The Rural Utilities Service (RUS) continues to service all loans in this account, providing business management and technical assistance to the borrowers on a regular basis over the life of the loans.

Rural electric loans.—This program is financed through RUS direct loans for the construction and operation of generating facilities, electric transmission and distribution lines or system improvements.

As required by the Federal Credit Reform Act of 1990, this account records, for rural electrification and telecommunications programs, all cash flows to and from the Government resulting from direct loans obligated and loan guarantees committed prior to 1992. All new activity in Rural Electrification and Telecommunications Revolving Fund in 1992 and beyond is recorded in corresponding program and financing accounts.

The following tables reflect statistics on loans made through the liquidating account only. Since 1992 new electric and telephone loans have been made through a separate program account.

ELECTRIC PROGRAM STATISTICS

dollars in millions

	2025 actual	2026 est.	2027 est.
Cumulative RUS financed direct loans	21,879	21,879	21,879
Cumulative FFB financed direct loans	26,598	26,598	26,598
Cumulative RUS funds advanced	21,879	21,879	21,879
Unadvanced RUS funds, end of year	0	0	0
Cumulative RUS principal repaid	21,881	21,881	21,881
Cumulative RUS interest paid	13,680	13,681	13,681
Number of borrowers	3	3	2

Rural telecommunications.—This loan program is financed through RUS direct loans for the construction, expansion, and operation of telecommunications lines and facilities or systems.

TELECOMMUNICATIONS PROGRAM STATISTICS

dollars in millions

	2025 actual	2026 est.	2027 est.
Cumulative RUS financed direct loans	5,916	5,916	5,916
Cumulative FFB financed direct loans	562	562	562
Cumulative RUS funds advanced	5,916	5,916	5,916
Unadvanced RUS funds, end of period	0	0	0
Cumulative RUS principal repaid	5,906	5,908	5,910
Cumulative RUS interest paid	3,559	3,559	3,559
Cumulative loan guarantee commitments	0	0	0
Number of borrowers	12	8	6

RURAL TELEPHONE BANK PROGRAM STATISTICS

dollars in millions

	2025 actual	2026 est.	2027 est.
Cumulative net loans	2,471	2,471	2,471
Cumulative loan funds, advanced	2,471	2,471	2,471
Unadvanced loan funds, end of year	0	0	0
Cumulative principal repaid	2,471	2,471	2,471
Cumulative interest paid	2,463	2,463	2,463
Number of borrowers	2	1	1

Balance Sheet (in millions of dollars)

Identification code 012–4230–0–3–999	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	352	200
1206 Non-Federal assets: Receivables, net	-219	-191
1601 Direct loans, gross	54	47
1602 Interest receivable	2	1
1603 Allowance for estimated uncollectible loans and interest (-)	.....	.....
1699 Value of assets related to direct loans	56	48
1901 Other Federal assets: Other assets	.....	.....
1999 Total assets	189	57
LIABILITIES:		
Federal liabilities:		
2102 Interest payable	.....	.....
2103 Debt	1	.....
2104 Resources payable to Treasury	188	57
2105 Other	.....	.....
2999 Total liabilities	189	57
4999 Total liabilities and net position	189	57

RURAL TELEPHONE BANK PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–1231–0–1–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0705 Reestimates of direct loan subsidy	2	8	.....
0706 Interest on reestimates of direct loan subsidy	5	20	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	7	28	.....
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	7	28	.....
1930 Total budgetary resources available	7	28	.....
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	7	28	.....
3020 Outlays (gross)	-7	-28	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	7	28	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	7	28	.....
4180 Budget authority, net (total)	7	28	.....
4190 Outlays, net (total)	7	28	.....

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 012–1231–0–1–452	2025 actual	2026 est.	2027 est.
Direct loan reestimates:			
135001 Rural Telephone Bank	7	28	.....

The Rural Telephone Bank (RTB) completed dissolution in 2006, therefore no federally funded RTB loans are proposed.

As required by the Federal Credit Reform Act of 1990, this account records, for the RTB, the subsidy costs associated with the direct loans obligated in 1992 and beyond. The subsidy amounts are estimated on a present value basis.

RURAL TELEPHONE BANK DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–4210–0–3–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury	2	2	1
0900 Total new obligations, unexpired accounts	2	2	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15	7	.....
1023 Unobligated balances applied to repay debt	-15	-7	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	2	.....	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected	9	30	1
1825 Spending authority from offsetting collections applied to repay debt	-2	-28	.....
1850 Spending auth from offsetting collections, mand (total)	7	2	1
1900 Budget authority (total)	9	2	1
1930 Total budgetary resources available	9	2	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	2	2	1
3020 Outlays (gross)	-2	-2	-1

RURAL TELEPHONE BANK DIRECT LOAN FINANCING ACCOUNT—Continued

Program and Financing—Continued

Identification code 012–4210–0–3–452	2025 actual	2026 est.	2027 est.
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	9	2	1
Financing disbursements:			
4110 Outlays, gross (total)	2	2	1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-7	-28	.....
4122 Interest on uninvested funds	-1	.....	.....
4123 Principal received on loans	-1	-2	-1
4130 Offsets against gross budget authority and outlays (total)	-9	-30	-1
4160 Budget authority, net (mandatory)	.....	-28	.....
4170 Outlays, net (mandatory)	-7	-28	.....
4180 Budget authority, net (total)	.....	-28	.....
4190 Outlays, net (total)	-7	-28	.....

Status of Direct Loans (in millions of dollars)

Identification code 012–4210–0–3–452	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	6	5	3
1251 Repayments: Repayments and prepayments	-1	-2	-1
1290 Outstanding, end of year	5	3	2

Balance Sheet (in millions of dollars)

Identification code 012–4210–0–3–452	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	14	7
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	6	5
1405 Allowance for subsidy cost (-)	36	30
1499 Net present value of assets related to direct loans	42	35
1999 Total assets	56	42
LIABILITIES:		
2103 Federal liabilities: Debt	56	42
2207 Non-Federal liabilities: Other	.....	.....
2999 Total liabilities	56	42
NET POSITION:		
3300 Cumulative results of operations	.....	.....
4999 Total liabilities and net position	56	42

DISTANCE LEARNING, TELEMEDICINE, AND BROADBAND PROGRAM

For grants for telemedicine and distance learning services in rural areas, as authorized by 7 U.S.C. 950aaa et seq., ⟦$40,767,000⟧ *$30,000,000*, to remain available until expended⟦, of which $10,767,000 shall be for the purposes, and in the amounts, specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act)⟧: *Provided,* That $3,000,000 shall be made available for grants authorized by section 379G of the Consolidated Farm and Rural Development Act: *Provided further,* That funding provided under this heading for grants under section 379G of the Consolidated Farm and Rural Development Act may only be provided to entities that meet all of the eligibility criteria for a consortium as established by this section.

⟦For the cost to continue a broadband loan and grant pilot program established by section 779 of division A of the Consolidated Appropriations Act, 2018 (Public Law 115–141) under the Rural Electrification Act of 1936, as amended (7 U.S.C. 901 et seq.), $50,750,000, to remain available until expended, of which $750,000 shall be for the purposes, and in the amounts, specified for this account in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act): *Provided,* That the Secretary may award grants described in section 601(a) of the Rural Electrification Act of 1936, as amended (7 U.S.C. 950bb(a)) for the purposes of carrying out such pilot program: *Provided further,* That the cost of direct loans shall be defined in section 502 of the Congressional Budget Act of 1974: *Provided further,* That at least 90 percent of the households to be served by a project receiving a loan or grant under the pilot program shall be in a rural area without sufficient access to broadband: *Provided further,* That for purposes of such pilot program, a rural area without sufficient access to broadband shall be defined as twenty-five megabits per second downstream and three megabits per second upstream: *Provided further,* That to the extent possible, projects receiving funds provided under the pilot program must build out service to at least one hundred megabits per second downstream, and twenty megabits per second upstream: *Provided further,* That an entity to which a loan or grant is made under the pilot program shall not use the loan or grant to overbuild or duplicate broadband service in a service area by any entity that has received a broadband loan from the Rural Utilities Service unless such service is not provided sufficient access to broadband at the minimum service threshold: *Provided further,* That not more than four percent of the funds made available in this paragraph can be used for administrative costs to carry out the pilot program and up to three percent of funds made available in this paragraph may be available for technical assistance and pre-development planning activities to support the most rural communities: *Provided further,* That the Rural Utilities Service is directed to expedite program delivery methods that would implement this paragraph: *Provided further,* That for purposes of this paragraph, the Secretary shall adhere to the notice, reporting and service area assessment requirements set forth in section 701 of the Rural Electrification Act (7 U.S.C. 950cc).⟧

⟦In addition, $17,000,000, to remain available until expended, for the Community Connect Grant Program authorized by 7 U.S.C. 950bb–3.⟧ *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–1232–0–1–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Grants	622	276	35
Credit program obligations:			
0701 Direct loan subsidy	24	19	.....
0701 Direct loan subsidy	.....	70	.....
0705 Reestimates of direct loan subsidy	.....	6	.....
0706 Interest on reestimates of direct loan subsidy	.....	2	.....
0709 Administrative expenses	14	16	.....
0709 Administrative expenses	14	.....	.....
0791 Direct program activities, subtotal	52	113	.....
0900 Total new obligations, unexpired accounts	674	389	35
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	927	415	143
1001 Discretionary unobligated balance brought fwd, Oct 1	927	.....	.....
1010 Unobligated balance transfer to other accts [012–0403]	-2	.....	.....
1021 Recoveries of prior year unpaid obligations	44	20	16
1070 Unobligated balance (total)	969	435	159
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	150	109	30
1131 Unobligated balance of appropriations permanently reduced	-30	-20	-40
1160 Appropriation, discretionary (total)	120	89	-10
Appropriations, mandatory:			
1200 Appropriation	.....	8	.....
1900 Budget authority (total)	120	97	-10
1930 Total budgetary resources available	1,089	532	149
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	415	143	114
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,431	3,583	2,762
3010 New obligations, unexpired accounts	674	389	35
3020 Outlays (gross)	-473	-1,190	-1,157
3040 Recoveries of prior year unpaid obligations, unexpired	-44	-20	-16
3041 Recoveries of prior year unpaid obligations, expired	-5	.....	.....
3050 Unpaid obligations, end of year	3,583	2,762	1,624
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,431	3,583	2,762
3200 Obligated balance, end of year	3,583	2,762	1,624
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	120	89	-10

	Outlays, gross:			
4010	Outlays from new discretionary authority		6	
4011	Outlays from discretionary balances	473	1,176	1,157
4020	Outlays, gross (total)	473	1,182	1,157
	Mandatory:			
4090	Budget authority, gross		8	
	Outlays, gross:			
4100	Outlays from new mandatory authority		8	
4180	Budget authority, net (total)	120	97	-10
4190	Outlays, net (total)	473	1,190	1,157

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 012–1232–0–1–452	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115003 Broadband Treasury Rate Loans		503	
115005 ReConnect Direct Loans	63	73	
115006 ReConnect Grant Assisted Loans	83	41	
115999 Total direct loan levels	146	617	
Direct loan subsidy (in percent):			
132003 Broadband Treasury Rate Loans		13.69	
132005 ReConnect Direct Loans	25.75	22.33	
132006 ReConnect Grant Assisted Loans	8.96	9.61	
132999 Weighted average subsidy rate	16.21	14.44	
Direct loan subsidy budget authority:			
133003 Broadband Treasury Rate Loans		69	
133005 ReConnect Direct Loans	16	16	
133006 ReConnect Grant Assisted Loans	7	4	
133999 Total subsidy budget authority	23	89	
Direct loan subsidy outlays:			
134003 Broadband Treasury Rate Loans		11	13
134005 ReConnect Direct Loans	13	42	41
134006 ReConnect Grant Assisted Loans	14	28	15
134999 Total subsidy outlays	27	81	69
Direct loan reestimates:			
135003 Broadband Treasury Rate Loans	-14	7	
135005 ReConnect Direct Loans	-6	-14	
135006 ReConnect Grant Assisted Loans	-50	-25	
135999 Total direct loan reestimates	-70	-32	
Administrative expense data:			
3510 Budget authority	3	2	
3580 Outlays from balances	17	77	13
3590 Outlays from new authority		2	

The loan and grant program provides access to advanced telecommunications services for improved education and health care in rural areas throughout the country. The loans and grants help education and health care providers bring the most modern technology, level of care, and education to rural America so its citizens can compete regionally, nationally, and globally.

The 2027 Budget proposes $30 million for Distance Learning and Telemedicine grants, including $3 million for grants for health care services in Mississippi. These grants also have a set-aside for substance use disorder to help strengthen local capacity to address substance use/opioid treatment.

The Budget also proposes to cancel $40 million in unobligated balances from prior year balances from the ReConnect pilot program consistent with the 2026 Budget.

As required by the Federal Credit Reform Act of 1990, this account records for this program the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond (including credit sales of acquired property), and administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

Object Classification (in millions of dollars)

Identification code 012–1232–0–1–452	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	4		
25.1 Advisory and assistance services	15		
41.0 Grants, subsidies, and contributions	655	389	35
99.9 Total new obligations, unexpired accounts	674	389	35

Employment Summary

Identification code 012–1232–0–1–452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	33		

Distance Learning, Telemedicine, and Broadband Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 012–4146–0–3–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations		503	
0710 Direct loan obligations	146	114	
0713 Payment of interest to Treasury	19	25	32
0742 Downward reestimates paid to receipt accounts	60	38	
0743 Interest on downward reestimates	9	3	
0900 Total new obligations, unexpired accounts	234	683	32
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	55	53	
1021 Recoveries of prior year unpaid obligations	16		
1023 Unobligated balances applied to repay debt	-58	-53	
1024 Unobligated balance of borrowing authority withdrawn	-13		
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	351	471	
1422 Borrowing authority applied to repay debt	-64		
1440 Borrowing authority, mandatory (total)	287	471	
Spending authority from offsetting collections, mandatory:			
1800 Collected	94	206	246
1801 Change in uncollected payments, Federal sources	-6	6	-62
1825 Spending authority from offsetting collections applied to repay debt	-88		-152
1850 Spending auth from offsetting collections, mand (total)		212	32
1900 Budget authority (total)	287	683	32
1930 Total budgetary resources available	287	683	32
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	53		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	973	975	1,057
3010 New obligations, unexpired accounts	234	683	32
3020 Outlays (gross)	-216	-601	-425
3040 Recoveries of prior year unpaid obligations, unexpired	-16		
3050 Unpaid obligations, end of year	975	1,057	664
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-167	-161	-167
3070 Change in uncollected pymts, Fed sources, unexpired	6	-6	62
3090 Uncollected pymts, Fed sources, end of year	-161	-167	-105
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	806	814	890
3200 Obligated balance, end of year	814	890	559
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	287	683	32
Financing disbursements:			
4110 Outlays, gross (total)	216	601	425
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-27	-89	-69
4122 Interest on uninvested funds	-4	-5	-5
4123 Repayment of principal	-48	-95	-148
4123 Interest received on loans	-15	-17	-24
4130 Offsets against gross budget authority and outlays (total)	-94	-206	-246
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	6	-6	62
4160 Budget authority, net (mandatory)	199	471	-152
4170 Outlays, net (mandatory)	122	395	179
4180 Budget authority, net (total)	199	471	-152
4190 Outlays, net (total)	122	395	179

DISTANCE LEARNING, TELEMEDICINE, AND BROADBAND DIRECT LOAN FINANCING ACCOUNT—Continued

Status of Direct Loans (in millions of dollars)

Identification code 012–4146–0–3–452	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	146	617	.....
1150 Total direct loan obligations	146	617	.....
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	604	687	1,127
1231 Disbursements: Direct loan disbursements	127	535	393
1251 Repayments: Repayments and prepayments	-48	-95	-148
1261 Adjustments: Capitalized interest	4	.....	.....
1290 Outstanding, end of year	687	1,127	1,372

Balance Sheet (in millions of dollars)

Identification code 012–4146–0–3–452	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	55	52
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	604	687
1402 Interest receivable	5	5
1405 Allowance for subsidy cost (-)	-59	-22
1499 Net present value of assets related to direct loans	550	670
1999 Total assets	605	722
LIABILITIES:		
2103 Federal liabilities: Debt	605	722
2207 Non-Federal liabilities: Other	.....	.....
2999 Total liabilities	605	722
NET POSITION:		
3300 Cumulative results of operations	.....	.....
4999 Total liabilities and net position	605	722

RURAL DEVELOPMENT INSURANCE FUND LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–4155–0–3–452	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	11	.....
1022 Capital transfer of unobligated balances to general fund	-3	-11	.....
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	26	29	31
1820 Capital transfer of spending authority from offsetting collections to general fund	-15	-29	-31
1850 Spending auth from offsetting collections, mand (total)	11	.....	.....
1930 Total budgetary resources available	11	.....	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	11	.....	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	11	.....	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-26	-29	-31
4180 Budget authority, net (total)	-15	-29	-31
4190 Outlays, net (total)	-26	-29	-31

Status of Direct Loans (in millions of dollars)

Identification code 012–4155–0–3–452	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	105	92	76
1251 Repayments: Repayments and prepayments	-18	-16	-13
1264 Other adjustments, net (+ or -)	5	.....	.....
1290 Outstanding, end of year	92	76	63

The Rural Development Insurance Fund (RDIF) was established on October 1, 1972, pursuant to section 116 of the Rural Development Act of 1972 (Public Law 92–419). Loans are no longer made through this account.

Balance Sheet (in millions of dollars)

Identification code 012–4155–0–3–452	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	3	11
1201 Non-Federal assets: Investments in non-Federal securities, net	.....	.....
1601 Direct loans, gross	105	92
1602 Interest receivable	2	1
1603 Allowance for estimated uncollectible loans and interest (-)	.....	.....
1699 Value of assets related to direct loans	107	93
1901 Other Federal assets: Other assets	.....	.....
1999 Total assets	110	104
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury	110	104
NET POSITION:		
3300 Cumulative results of operations	.....	.....
4999 Total liabilities and net position	110	104

FOREIGN AGRICULTURAL SERVICE

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Foreign Agricultural Service, including not to exceed $250,000 for representation allowances and for expenses pursuant to section 8 of the Act approved August 3, 1956 (7 U.S.C. 1766), ⟦$222,000,000⟧ *$221,952,000*, of which no more than 6 percent shall remain available until September 30, ⟦2027⟧ *2028*, for overseas operations to include the payment of locally employed staff⟦: *Provided,* That the Service may utilize advances of funds, or reimburse this appropriation for expenditures made on behalf of Federal agencies, public and private organizations and institutions under agreements executed pursuant to the agricultural food production assistance programs (7 U.S.C. 1737) and the foreign assistance programs of the United States Agency for International Development: *Provided further,* That of the funds made available under this heading, $5,000,000, to remain available until expended, shall be for the Cochran Fellowship Program, as authorized by 7 U.S.C. 3293, $4,000,000, to remain available until expended, shall be for the Borlaug International Agricultural Science and Technology Fellowship program, as authorized by 7 U.S.C. 3319j, and up to $2,000,000, to remain available until expended, shall be for the purpose of offsetting fluctuations in international currency exchange rates, subject to documentation by the Foreign Agricultural Service: *Provided further,* That of the amount made available under this heading, $1,000,000, shall be for the Secretary of Agriculture, in consultation with the Secretary of State and heads of other relevant Federal departments and agencies as applicable, to conduct an interagency review and, within 60 days of enactment of this Act, provide a detailed report outlining the process and agency needs to support a transfer of the Food for Peace program from the U.S. Agency for International Development to the Foreign Agricultural Service within the Department of Agriculture: *Provided further,* That such report shall include the requirements outlined in the section entitled "Food for Peace Interagency Review and Report" under the heading "Food for Peace Title II Grants" in Senate Report 119–37 and shall also address any other needs that the Department of Agriculture believes will be required to support successful implementation of such program transfer⟧. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–2900–0–1–352	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Trade Policy	46	83	83
0004 Trade Supporting Initiatives	93	79	79
0005 Market Analysis and Advice	32	40	40
0006 Efficient Operations	47	20	20
0007 Supplemental Ag Trade Promotion Program	.....	.....	9
0799 Total direct obligations	218	222	231
0801 Salaries and Expenses (Reimbursable)	50	63	63

0900	Total new obligations, unexpired accounts	268	285	294
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	52	74	51
1001	Discretionary unobligated balance brought fwd, Oct 1	50	.....	.....
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	53	74	51
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	227	222	222
1130	Appropriations permanently reduced	.....	.....	-250
1160	Appropriation, discretionary (total)	227	222	-28
	Appropriations, mandatory:			
1222	Exercised borrowing authority transferred from other accounts [012–4336]	.....	.....	285
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	.....	.....	-16
1260	Appropriations, mandatory (total)	.....	.....	269
	Spending authority from offsetting collections, discretionary:			
1700	Collected	22	40	39
1701	Change in uncollected payments, Federal sources	50	.....	.....
1750	Spending auth from offsetting collections, disc (total)	72	40	39
1900	Budget authority (total)	299	262	280
1930	Total budgetary resources available	352	336	331
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-10	.....	.....
1941	Unexpired unobligated balance, end of year	74	51	37
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	126	71	99
3010	New obligations, unexpired accounts	268	285	294
3011	Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020	Outlays (gross)	-280	-257	-291
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-44	.....	.....
3050	Unpaid obligations, end of year	71	99	102
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-109	-84	-84
3070	Change in uncollected pymts, Fed sources, unexpired	-50	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	75	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-84	-84	-84
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	17	-13	15
3200	Obligated balance, end of year	-13	15	18
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	299	262	11
	Outlays, gross:			
4010	Outlays from new discretionary authority	213	175	-76
4011	Outlays from discretionary balances	67	82	115
4020	Outlays, gross (total)	280	257	39
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-37	-40	-39
4040	Offsets against gross budget authority and outlays (total)	-37	-40	-39
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-50	.....	.....
4052	Offsetting collections credited to expired accounts	15	.....	.....
4060	Additional offsets against budget authority only (total)	-35	.....	.....
4070	Budget authority, net (discretionary)	227	222	-28
4080	Outlays, net (discretionary)	243	217	.....
	Mandatory:			
4090	Budget authority, gross	.....	.....	269
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	.....	252
4180	Budget authority, net (total)	227	222	241
4190	Outlays, net (total)	243	217	252

The Foreign Agricultural Service's (FAS) mission is linking U.S. agriculture to the world to enhance export opportunities and global food security. FAS helps to provide outlets for the wide variety of U.S. agricultural products, thereby enhancing economic activity for U.S. workers. FAS serves U.S. agriculture's interests by expanding and maintaining international export opportunities, supporting international economic development and trade and capacity building, and global food security. The outcomes envisioned are exports that help U.S. agriculture prosper, the expansion of U.S. exports of crops produced using new technologies and food that are globally available, accessible, and appropriately used. In addition to its headquarters staff located in the U.S., the agency maintains a network of overseas offices that serve as first responders in cases of market disruption. The overseas offices also provide the Department with critical market and policy intelligence, and they represent U.S. agriculture in consultations with foreign governments. The 2027 Budget includes $221 million for FAS, a decrease of $48 thousand from the amount provided in the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026. For more information on FAS's mission and program topic areas, please visit *http://www.fas.usda.gov/topics*.

Object Classification (in millions of dollars)

Identification code 012–2900–0–1–352	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	84	90	90
11.5 Other personnel compensation	3	5	5
11.9 Total personnel compensation	87	95	95
12.1 Civilian personnel benefits	40	45	45
21.0 Travel and transportation of persons	7	10	10
22.0 Transportation of things	3	5	5
25.1 Advisory and assistance services	35	22	22
25.2 Other services from non-Federal sources	31	25	25
25.3 Other goods and services from Federal sources	15	20	20
41.0 Grants, subsidies, and contributions	.....	.....	9
99.0 Direct obligations	218	222	231
99.0 Reimbursable obligations	50	63	63
99.9 Total new obligations, unexpired accounts	268	285	294

Employment Summary

Identification code 012–2900–0–1–352	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	662	656	656
2001 Reimbursable civilian full-time equivalent employment	12	10	10

FOREIGN ASSISTANCE PROGRAMS

Multiple food aid programs are administered by USDA to provide U.S. commodities, technical and financial assistance to address hunger and malnutrition needs worldwide. These programs address emergency needs and foster economic development activities to alleviate global food insecurity.

SUMMARY OF FOOD ASSISTANCE PROGRAMMING

in millions of dollars

	2025 actual	2026 est.	2027 est.
McGovern-Dole International Food for Education and Child Nutrition (budget authority)	240	240	0
P.L. 480:			
Title II Grants (budget authority)	1,619	1,200	0
Food for Progress:			
CCC Funded	269	269	269
Bill Emerson Humanitarian Trust	0	0	0

Included in this category are the following activities carried out under Public Law 480 (P.L. 480):

Financing sales of agricultural commodities to developing countries for dollars on credit terms, or for local currencies (including for local currencies on credit terms) for use under sec. 104; and for furnishing commodities to carry out the Food for Progress Act of 1985, as amended (Title I).—Funds appropriated for P.L. 480 Title I since 2006 are used to finance all sales made pursuant to agreements concluded under the authority of Title I.

Commodities supplied in connection with dispositions abroad (Title II).—Title II of the Food for Peace Act (P.L. 83–480), as amended, formerly the Agricultural Trade Development and Assistance Act of 1954) authorizes

FOREIGN ASSISTANCE PROGRAMS—Continued

the provision of U.S. food assistance to meet emergency food needs around the world, and funds development-oriented programs to help address the underlying causes of food insecurity. P.L. 480 Title II is appropriated to the U.S. Department of Agriculture.

The Commodity Credit Corporation (the Corporation) is authorized to pay the costs of acquisition, packaging, processing, enrichment, preservation, fortification, transportation, handling, and other incidental costs incurred up to the time of delivery at U.S. ports. The Corporation also pays ocean freight charges, and pays transportation costs to points of entry other than ports in the case of landlocked countries, where carriers to a specific country are not available, where ports cannot be used effectively, or where a substantial savings in costs or time can be effected, and pays general average contributions arising from ocean transport. In addition, transportation costs from designated points of entry or ports of entry abroad to storage and distribution sites and associated storage and distribution costs may be paid for commodities made available to meet urgent and extraordinary relief requirements. P.L. 480 funds reimburse the Corporation for all of the cost items authorized above.

MCGOVERN-DOLE INTERNATIONAL FOOD FOR EDUCATION AND CHILD NUTRITION PROGRAM GRANTS

[For necessary expenses to carry out the provisions of section 3107 of the Farm Security and Rural Investment Act of 2002 (7 U.S.C. 1736o–1), $240,000,000, to remain available until expended: *Provided,* That the Commodity Credit Corporation is authorized to provide the services, facilities, and authorities for the purpose of implementing such section, subject to reimbursement from amounts provided herein: *Provided further,* That of the amount made available under this heading, not more than 10 percent, but not less than $24,000,000, shall remain available until expended to purchase agricultural commodities as described in subsection 3107(a)(2) of the Farm Security and Rural Investment Act of 2002 (7 U.S.C. 1736o–1(a)(2)).**]** *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–2903–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	McGovern-Dole International Food for Education & Child Nutrition Program	250	240	.....
0799	Total direct obligations	250	240	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	26	31	31
1021	Recoveries of prior year unpaid obligations	15	.....	.....
1070	Unobligated balance (total)	41	31	31
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	240	240	.....
1930	Total budgetary resources available	281	271	31
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	31	31	31
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	891	861	645
3010	New obligations, unexpired accounts	250	240	.....
3020	Outlays (gross)	-265	-456	-245
3040	Recoveries of prior year unpaid obligations, unexpired	-15	.....	.....
3050	Unpaid obligations, end of year	861	645	400
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	891	861	645
3200	Obligated balance, end of year	861	645	400
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	240	240	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	5	216	.....
4011	Outlays from discretionary balances	260	240	245
4020	Outlays, gross (total)	265	456	245
4180	Budget authority, net (total)	240	240	.....
4190	Outlays, net (total)	265	456	245

The McGovern-Dole International Food for Education and Child Nutrition Program, as amended, is authorized under the Farm Security and Rural Investment Act of 2002 (Public Law 107–171). The program provides for the donation of U.S. agricultural commodities and associated technical and financial assistance to carry out preschool and school feeding programs in foreign countries. Maternal, infant, and child nutrition programs also are authorized. The 2027 Budget does not include funding for this program.

Object Classification (in millions of dollars)

Identification code 012–2903–0–1–151		2025 actual	2026 est.	2027 est.
	Direct obligations:			
12.1	Civilian personnel benefits	.....	3	.....
41.0	Grants, subsidies, and contributions	250	237	.....
99.0	Direct obligations	250	240	.....
99.9	Total new obligations, unexpired accounts	250	240	.....

Employment Summary

Identification code 012–2903–0–1–151		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	.....	3	3

FOOD FOR PEACE TITLE II GRANTS

[For expenses during the current fiscal year, not otherwise recoverable, and unrecovered prior years' costs, including interest thereon, under the Food for Peace Act (Public Law 83–480), for commodities supplied in connection with dispositions abroad under title II of said Act, $1,200,000,000, to remain available until expended.**]** *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–2278–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Title II Grants	993	1,976	97
0801	Title II Obligations from Offsetting Collections	3	189	.....
0900	Total new obligations, unexpired accounts	996	2,165	97
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	230	1,051	97
1021	Recoveries of prior year unpaid obligations	11	11	.....
1070	Unobligated balance (total)	241	1,062	97
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,619	1,200	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	187	.....	.....
1900	Budget authority (total)	1,806	1,200	.....
1930	Total budgetary resources available	2,047	2,262	97
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,051	97	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,218	1,509	1,992
3010	New obligations, unexpired accounts	996	2,165	97
3020	Outlays (gross)	-1,694	-1,671	-963
3040	Recoveries of prior year unpaid obligations, unexpired	-11	-11	.....
3050	Unpaid obligations, end of year	1,509	1,992	1,126
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2,218	1,509	1,992
3200	Obligated balance, end of year	1,509	1,992	1,126
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,806	1,200	.....

	Outlays, gross:			
4010	Outlays from new discretionary authority	273	180	
4011	Outlays from discretionary balances	1,421	1,491	963
4020	Outlays, gross (total)	1,694	1,671	963
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-187		
4040	Offsets against gross budget authority and outlays (total)	-187		
4180	Budget authority, net (total)	1,619	1,200	
4190	Outlays, net (total)	1,507	1,671	963

There is no funding requested in FY 2027 for the Food for Peace Title II Grants account. USDA estimates that $97 million in unobligated balance will carry over into FY 2027, which will be used to responsibly and efficiently close out USDA programming.

Object Classification (in millions of dollars)

Identification code 012–2278–0–1–151		2025 actual	2026 est.	2027 est.
41.0	Direct obligations: Grants, subsidies, and contributions	993	1,976	97
99.0	Reimbursable obligations	3	189	
99.9	Total new obligations, unexpired accounts	996	2,165	97

Public Law 480 Title I Direct Credit and Food for Progress Program Account

Program and Financing (in millions of dollars)

Identification code 012–2277–0–1–351		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0705	Reestimates of direct loan subsidy	5	5	
0706	Interest on reestimates of direct loan subsidy	13	17	
0900	Total new obligations, unexpired accounts (object class 41.0)	18	22	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1		
1029	Other balances withdrawn to Treasury	-1		
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	18	22	
1900	Budget authority (total)	18	22	
1930	Total budgetary resources available	18	22	
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	18	22	
3020	Outlays (gross)	-18	-22	
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	18	22	
	Outlays, gross:			
4100	Outlays from new mandatory authority	18	22	
4180	Budget authority, net (total)	18	22	
4190	Outlays, net (total)	18	22	

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 012–2277–0–1–351		2025 actual	2026 est.	2027 est.
	Direct loan reestimates:			
135001	P. L. 480 Title I Loans	16	22	

As required by the Federal Credit Reform Act of 1990, this account records, for the P.L. 480 Program, the subsidy costs associated with the direct credit obligated in 1992 and beyond (including modifications of direct credit agreements that resulted from obligation in any year), as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis; and the administrative expenses and grants are estimated on a cash basis. The current balance of Title I debt owed to USDA is $1.57 billion. No additional funding is requested for new Title I credit financing in 2027. Administrative expenses for this program have been moved to the Farm Production and Conservation Business Center Salaries and Expenses account.

P.L. 480 Direct Credit Financing Account

Program and Financing (in millions of dollars)

Identification code 012–4049–0–3–351		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0713	Payment of interest to Treasury	11	8	6
0743	Interest on downward reestimates	2		
0900	Total new obligations, unexpired accounts	13	8	6
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	25	33	26
1023	Unobligated balances applied to repay debt	-22	-33	-26
1070	Unobligated balance (total)	3		
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	13		
	Spending authority from offsetting collections, mandatory:			
1800	Collected	45	51	25
1825	Spending authority from offsetting collections applied to repay debt	-15	-17	-15
1850	Spending auth from offsetting collections, mand (total)	30	34	10
1900	Budget authority (total)	43	34	10
1930	Total budgetary resources available	46	34	10
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	33	26	4
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	13	8	6
3020	Outlays (gross)	-13	-8	-6
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	43	34	10
	Financing disbursements:			
4110	Outlays, gross (total)	13	8	6
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Payments from program account - Upward Reestimate	-18	-22	
4122	Interest on uninvested funds	-3	-1	-1
4123	Interest received on loans	-2	-2	-1
4123	Principal received on loans	-22	-26	-23
4130	Offsets against gross budget authority and outlays (total)	-45	-51	-25
4160	Budget authority, net (mandatory)	-2	-17	-15
4170	Outlays, net (mandatory)	-32	-43	-19
4180	Budget authority, net (total)	-2	-17	-15
4190	Outlays, net (total)	-32	-43	-19

Status of Direct Loans (in millions of dollars)

Identification code 012–4049–0–3–351		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	174	151	125
1251	Repayments: Repayments and prepayments	-23	-26	-23
1290	Outstanding, end of year	151	125	102

Balance Sheet (in millions of dollars)

Identification code 012–4049–0–3–351		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury	24	33
	Investments in U.S. securities:		
1106	Receivables, net	23	26
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	174	151
1402	Interest receivable	6	6
1405	Allowance for subsidy cost (-)	-26	-41

P.L. 480 Direct Credit Financing Account—Continued

Balance Sheet—Continued

Identification code 012–4049–0–3–351	2024 actual	2025 actual
1499 Net present value of assets related to direct loans	154	116
1901 Other Federal assets: Accounts Receivable		
1999 Total assets	201	175
LIABILITIES:		
Federal liabilities:		
2103 Debt	199	175
2105 Other	2	
2999 Total liabilities	201	175
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	201	175

Debt Reduction Financing Account

Program and Financing (in millions of dollars)

Identification code 012–4143–0–3–351	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	151	208	218
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	57	10	8
1900 Budget authority (total)	57	10	8
1930 Total budgetary resources available	208	218	226
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	208	218	226
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	57	10	8
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-35		
4122 Interest on uninvested funds	-8	-1	-1
4123 Loan Repayments - Principal	-14	-7	-5
4123 Loan Repayments - Interest		-2	-2
4130 Offsets against gross budget authority and outlays (total)	-57	-10	-8
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	-57	-10	-8
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-57	-10	-8

Status of Direct Loans (in millions of dollars)

Identification code 012–4143–0–3–351	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	70	62	55
1251 Repayments: Repayments and prepayments	-8	-7	-6
1290 Outstanding, end of year	62	55	49

Balance Sheet (in millions of dollars)

Identification code 012–4143–0–3–351	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	151	208
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	70	62
1402 Interest receivable		1
1405 Allowance for subsidy cost (-)	-12	-32
1499 Net present value of assets related to direct loans	58	31
1901 Other Federal assets: Accounts Receivable		
1999 Total assets	209	239
LIABILITIES:		
Federal liabilities:		
2104 Resources payable to Treasury		
2105 Other		
Non-Federal liabilities:		
2201 Accounts payable		
2207 Total other liabilities not crosswalked		209
2999 Total liabilities		209
NET POSITION:		
3300 Cumulative results of operations	209	30
4999 Total liabilities and net position	209	239

Expenses, Public Law 480, Foreign Assistance Programs, Agriculture Liquidating Account

Program and Financing (in millions of dollars)

Identification code 012–2274–0–1–151	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	10	9	
1022 Capital transfer of unobligated balances to general fund	-10	-9	
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections (cash) (Principal and interest)	25	23	21
1820 Capital transfer of spending authority from offsetting collections to general fund	-16	-23	-21
1850 Spending auth from offsetting collections, mand (total)	9		
1930 Total budgetary resources available	9		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	9		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	9		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Principal and Interest repayments	-22	-20	-19
4123 Interest repayments	-3	-3	-2
4130 Offsets against gross budget authority and outlays (total)	-25	-23	-21
4160 Budget authority, net (mandatory)	-16	-23	-21
4170 Outlays, net (mandatory)	-25	-23	-21
4180 Budget authority, net (total)	-16	-23	-21
4190 Outlays, net (total)	-25	-23	-21

Status of Direct Loans (in millions of dollars)

Identification code 012–2274–0–1–151	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	153	131	111
1251 Repayments: Repayments and prepayments	-22	-20	-19
1290 Outstanding, end of year	131	111	92

Balance Sheet (in millions of dollars)

Identification code 012–2274–0–1–151	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	10	9
1601 Direct loans, gross	153	131
1602 Interest receivable	6	6
1603 Allowance for estimated uncollectible loans and interest (-)	-74	-63
1604 Direct loans and interest receivable, net	85	74
1605 Accounts receivable		
1699 Value of assets related to direct loans	85	74
1999 Total assets	95	83
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury	86	75
2207 Non-Federal liabilities: Other	9	8
2999 Total liabilities	95	83
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	95	83

Trust Funds

FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–8505–0–7–602	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 Foreign Service National Separation Liability Trust Fund	2	1	1
2000 Total: Balances and receipts	2	1	1
Appropriations:			
Current law:			
2101 Foreign Service National Separation Liability Trust Fund	-2	-1	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 012–8505–0–7–602	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	9		
0900 Total new obligations, unexpired accounts (object class 11.5)	9		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			1
1021 Recoveries of prior year unpaid obligations	7		
1070 Unobligated balance (total)	7		1
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	2	1	1
1930 Total budgetary resources available	9	1	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		1	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	13	13	8
3010 New obligations, unexpired accounts	9		
3020 Outlays (gross)	-2	-5	-2
3040 Recoveries of prior year unpaid obligations, unexpired	-7		
3050 Unpaid obligations, end of year	13	8	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	13	13	8
3200 Obligated balance, end of year	13	8	6
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	2	1	1
Outlays, gross:			
4101 Outlays from mandatory balances	2	5	2
4180 Budget authority, net (total)	2	1	1
4190 Outlays, net (total)	2	5	2

This fund is maintained to pay separation costs for locally-employed staff in those countries in which such pay is legally authorized. The fund will be maintained by annual government contributions which are appropriated to the Foreign Agricultural Service Salaries and Expenses account.

FOOD AND NUTRITION SERVICE

Federal Funds

NUTRITION PROGRAMS ADMINISTRATION

For necessary administrative expenses of the Food and Nutrition Service for carrying out any domestic nutrition assistance program, ⟦$160,000,000: *Provided,* That of the funds provided herein, $2,000,000 shall be used for the purposes of section 4404 of Public Law 107–171, as amended by section 4401 of Public Law 110–246⟧ *$135,234,000. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–3508–0–1–605	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Nutrition programs administration	164	158	135
0003 Congressional hunger center fellowship	2	2	
0900 Total new obligations, unexpired accounts	166	160	135
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1001 Discretionary unobligated balance brought fwd, Oct 1	1		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	178	160	135
1131 Unobligated balance of appropriations permanently reduced	-1		
1160 Appropriation, discretionary (total)	177	160	135
1900 Budget authority (total)	177	160	135
1930 Total budgetary resources available	178	161	136
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-11		
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	36	37	43
3010 New obligations, unexpired accounts	166	160	135
3011 Obligations ("upward adjustments"), expired accounts	9		
3020 Outlays (gross)	-170	-154	-158
3041 Recoveries of prior year unpaid obligations, expired	-4		
3050 Unpaid obligations, end of year	37	43	20
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	36	37	43
3200 Obligated balance, end of year	37	43	20
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	177	160	135
Outlays, gross:			
4010 Outlays from new discretionary authority	143	135	114
4011 Outlays from discretionary balances	27	19	44
4020 Outlays, gross (total)	170	154	158
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-7		
4040 Offsets against gross budget authority and outlays (total)	-7		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	7		
4060 Additional offsets against budget authority only (total)	7		
4070 Budget authority, net (discretionary)	177	160	135
4080 Outlays, net (discretionary)	163	154	158
4180 Budget authority, net (total)	177	160	135
4190 Outlays, net (total)	163	154	158

This account funds operating expenses for administering the nutrition assistance programs of FNS.

Object Classification (in millions of dollars)

Identification code 012–3508–0–1–605	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	91	80	70
11.5 Other personnel compensation	11	6	6
11.9 Total personnel compensation	102	86	76
12.1 Civilian personnel benefits	40	30	28
21.0 Travel and transportation of persons	1	2	2
23.1 Rental payments to GSA	14	14	14
25.2 Other services from non-Federal sources	7	15	10
25.3 Other goods and services from Federal sources		11	5
41.0 Grants, subsidies, and contributions	2	2	
99.9 Total new obligations, unexpired accounts	166	160	135

NUTRITION PROGRAMS ADMINISTRATION—Continued

Employment Summary

Identification code 012–3508–0–1–605	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	691	468	468

SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM

For necessary expenses to carry out the Food and Nutrition Act of 2008 (7 U.S.C. 2011 et seq.), ⟦$107,481,218,000⟧ *$101,237,000,000*, of which $3,000,000,000⟦, to remain available through September 30, 2027, and $3,000,000,000⟧, to remain available through September 30, ⟦2028⟧ *2029*, shall be placed in reserve for use only in such amounts and at such times as may become necessary to carry out program operations: *Provided,* That funds provided herein shall be expended in accordance with section 16 of the Food and Nutrition Act of 2008⟦: *Provided further,* That of the funds made available under this heading, $998,000 may be used to provide nutrition education services to State agencies and Federally Recognized Tribes participating in the Food Distribution Program on Indian Reservations⟧: *Provided further,* That of the funds made available under this heading, $3,000,000, to remain available until September 30, ⟦2027⟧ *2028*, shall be used to carry out section 4003(b) of Public Law 115–334 relating to demonstration projects for tribal organizations⟦: *Provided further,* That of the funds made available under this heading, $4,000,000 shall be used to carry out section 4208 of Public Law 115–334⟧: *Provided further,* That this appropriation shall be subject to any work registration or workfare requirements as may be required by law: *Provided further,* That funds made available for Employment and Training under this heading shall remain available through September 30, ⟦2027⟧ *2028*: *Provided further,* That funds made available under this heading for ⟦section 28(d)(1),⟧ section 4(b)⟦,⟧ and section 27(a) of the Food and Nutrition Act of 2008 shall remain available through September 30, ⟦2027⟧ *2028*: *Provided further,* That none of the funds made available under this heading may be obligated or expended in contravention of section 213A of the Immigration and Nationality Act (8 U.S.C. 1183A): *Provided further,* That funds made available under this heading may be used to enter into contracts and employ staff to conduct studies, evaluations, or to conduct activities related to program integrity provided that such activities are authorized by the Food and Nutrition Act of 2008. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–3505–0–1–605	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Benefits issued	95,943	90,395	90,052
0002 State administration	5,702	6,252	3,204
0003 Employment and training program	600	700	716
0004 Other program costs	274	419	430
0005 Nutrition Assistance for Puerto Rico	2,923	2,978	3,057
0006 Food Distribution Program on Indian Reservations (Commodities in lieu of food stamps)	123	155	190
0007 Food Distribution Program on Indian Reservations (Cooperator administrative expense)	84	80	81
0008 The Emergency Food Assistance Program (commodities)	461	472	482
0009 American Samoa	12	12	12
0010 Community Food Projects	5	5	5
0012 Nutrition Education Grant Program	557	.....	.....
0013 Program access	5	5	5
0014 Contingency	.....	6,000	.....
0024 SNAP Online Purchasing and Technology Improvements (ARP)	2	.....	.....
0091 Direct program activities, subtotal	106,691	107,473	98,234
0799 Total direct obligations	106,691	107,473	98,234
0801 Supplemental Nutrition Assistance Program (Reimbursable)	128	130	130
0900 Total new obligations, unexpired accounts	106,819	107,603	98,364
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6,108	6,138	6,039
1001 Discretionary unobligated balance brought fwd, Oct 1	3	.....	.....
1010 Unobligated balance transfer to other accts [012–3507]	-25	.....	.....
1021 Recoveries of prior year unpaid obligations	41	.....	.....
1070 Unobligated balance (total)	6,124	6,138	6,039
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7	8	3
Appropriations, mandatory:			
1200 Appropriation	112,905	107,473	101,234
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-15	-16	-16
1260 Appropriations, mandatory (total)	112,890	107,457	101,218
Spending authority from offsetting collections, mandatory:			
1800 Collected	128	130	130
1900 Budget authority (total)	113,025	107,595	101,351
1930 Total budgetary resources available	119,149	113,733	107,390
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6,192	-91	-3,041
1941 Unexpired unobligated balance, end of year	6,138	6,039	5,985
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	21,551	16,279	16,179
3010 New obligations, unexpired accounts	106,819	107,603	98,364
3011 Obligations ("upward adjustments"), expired accounts	8,849	.....	.....
3020 Outlays (gross)	-106,527	-107,703	-98,892
3040 Recoveries of prior year unpaid obligations, unexpired	-41	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-14,372	.....	.....
3050 Unpaid obligations, end of year	16,279	16,179	15,651
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	21,551	16,279	16,179
3200 Obligated balance, end of year	16,279	16,179	15,651
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	7	8	3
Outlays, gross:			
4010 Outlays from new discretionary authority	.....	1	.....
4011 Outlays from discretionary balances	5	7	7
4020 Outlays, gross (total)	5	8	7
Mandatory:			
4090 Budget authority, gross	113,018	107,587	101,348
Outlays, gross:			
4100 Outlays from new mandatory authority	92,669	87,921	85,214
4101 Outlays from mandatory balances	13,853	19,774	13,671
4110 Outlays, gross (total)	106,522	107,695	98,885
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 State Option Plans	-191	-130	-130
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts	63	.....	.....
4160 Budget authority, net (mandatory)	112,890	107,457	101,218
4170 Outlays, net (mandatory)	106,331	107,565	98,755
4180 Budget authority, net (total)	112,897	107,465	101,221
4190 Outlays, net (total)	106,336	107,573	98,762

The Supplemental Nutrition Assistance Program (SNAP) is the primary source of nutrition assistance for low-income Americans. This account also includes funds for a grant to Puerto Rico to administer a low-income nutrition assistance program, in lieu of SNAP; funds to carry out the Emergency Food Assistance Act of 1983; and funds for food distribution and administrative expenses for Native Americans under section 4(b) of the Food and Nutrition Act.

The SNAP contingency fund holds benefits in reserve to cover unforeseen events, such as natural disasters.

Object Classification (in millions of dollars)

Identification code 012–3505–0–1–605	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	82	56	56
12.1 Civilian personnel benefits	26	24	24
21.0 Travel and transportation of persons	4	4	4
24.0 Printing and reproduction	87	83	79
25.2 Other services from non-Federal sources	140	133	126
25.3 Other goods and services from Federal sources	64	60	57
26.0 Supplies and materials	568	564	536
31.0 Equipment	1	1	1
41.0 Grants, subsidies, and contributions	105,718	106,548	97,351
99.0 Direct obligations	106,690	107,473	98,234
99.0 Reimbursable obligations	129	130	130

99.9	Total new obligations, unexpired accounts	106,819	107,603	98,364

Employment Summary

Identification code 012–3505–0–1–605		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	553	468	468

Child Nutrition Programs

(including transfers of funds)

For necessary expenses to carry out the Richard B. Russell National School Lunch Act (42 U.S.C. 1751 et seq.), except section 21, and the Child Nutrition Act of 1966 (42 U.S.C. 1771 et seq.), except sections 17 and 21; ⟦$37,841,674,000⟧ *$37,890,930,000* to remain available through September 30, ⟦2027⟧ *2028*, of which such sums as are made available under section 14222(b)(1) of the Food, Conservation, and Energy Act of 2008 (Public Law 110–246), as amended by this Act, shall be merged with and available for the same time period and purposes as provided herein: *Provided,* That of the total amount available, ⟦$18,691,638⟧ *$18,004,000* shall be available to carry out section 19 of the Child Nutrition Act of 1966 (42 U.S.C. 1771 et seq.): *Provided further,* That of the total amount available, $21,918,000 shall be available to carry out studies and evaluations and shall remain available until expended⟦: *Provided further,* That of the total amount available, $5,000,000 shall remain available until expended to carry out section 18(g) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1769(g))⟧: *Provided further,* That notwithstanding section 18(g)(3)(C) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1769(g)(3)(c)), the total grant amount provided to a farm to school grant recipient in fiscal year ⟦2026⟧ *2027* shall not exceed $500,000⟦: *Provided further,* That of the total amount available, $10,000,000 shall be available to provide competitive grants to State agencies for subgrants to local educational agencies and schools to purchase the equipment, with a value of greater than $1,000, needed to serve healthier meals, improve food safety, and to help support the establishment, maintenance, or expansion of the school breakfast program⟧: *Provided further,* That of the total amount available, $4,378,000 shall be available for food safety education including activities that support sections 17 and 21 of the Child Nutrition Act of 1966 (42 U.S.C. 1786, 1790) and to support the safe distribution of USDA Foods, as defined in 7 CFR 250.2⟦: *Provided further,* That of the total amount available, $1,000,000 shall remain available until expended to carry out activities authorized under subsections (a)(2) and (e)(2) of section 21 of the Richard B. Russell National School Lunch Act (42 U.S.C. 1769b–1(a)(2) and (e)(2))⟧: *Provided further,* That section 26(d) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1769g(d)) is amended in the first sentence by striking "2010 through ⟦2025⟧ *2026*" and inserting "2010 through ⟦2027⟧ *2028*": *Provided further,* That section 9(h)(3) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1758(h)(3)) is amended in the first sentence by striking "For fiscal year ⟦2024⟧ *2026*" and inserting "For fiscal year ⟦2026⟧ *2027*": *Provided further,* That section 9(h)(4) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1758(h)(4)) is amended in the first sentence by striking "For fiscal year ⟦2024⟧ *2026*" and inserting "For fiscal year ⟦2026⟧ *2027*". *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–3539–0–1–605		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Above 185 of poverty	597	638	594
0002	130–185 of poverty	1,211	1,294	1,385
0003	Below 130 of poverty	15,886	16,971	17,817
0091	Subtotal, National School Lunch Program	17,694	18,903	19,796
0101	Above 185 of poverty	181	181	209
0102	130–185 of poverty	377	377	349
0103	Below 130 of poverty	6,029	6,035	6,415
0191	Subtotal, School Breakfast Program	6,587	6,593	6,973
0201	Above 185 of poverty	232	259	236
0202	130–185 of poverty	174	194	190
0203	Below 130 of poverty	3,650	4,075	4,301
0291	Subtotal, Child and Adult Care Feeding Program	4,056	4,528	4,727
0301	Summer Food Service Program	781	905	943
0302	Special Milk Program	5	5	5
0303	State Administrative Expenses	520	510	427
0304	Commodity Procurement	1,996	2,082	2,180
0306	Summer EBT (Benefits)	3,100	4,015	3,424
0307	Summer EBT (50% Admin)	130	341	247
0310	Coordinated Review Effort	9	10	10
0315	Food Safety Education	3	4	4
0320	CN Studies and Evaluations	8	22	22
0325	Computer Support and Processing	12	35	36
0340	Other Mandatory Program Costs	120	76	78
0391	Subtotal, Other mandatory activities	6,684	8,005	7,376
0401	Team Nutrition and HealthierUS Schools Challenge	8	19	19
0402	Child Nutrition Training/ICN	1	1	.....
0405	Summer EBT Demonstration	9	.....	.....
0415	School Meals Equipment Grants	1	10	.....
0417	Farm to School CHIMP	.....	5	.....
0491	Subtotal, discretionary activities	19	35	19
0501	Fresh Fruit and Vegetable Program	231	279	279
0502	Tech. Assist. Program Integrity	6	7	5
0504	National Food Service Management Inst./Information Clearinghouse	5	5	5
0520	Other Permanent Programs	6	10	10
0591	Subtotal, Permanent Programs	248	301	299
0799	Total direct obligations	35,288	38,365	39,190
0900	Total new obligations, unexpired accounts	35,288	38,365	39,190
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3,923	2,980	2,675
1001	Discretionary unobligated balance brought fwd, Oct 1	49	.....	.....
1021	Recoveries of prior year unpaid obligations	2,146	.....	.....
1033	Recoveries of prior year paid obligations	47	.....	.....
1070	Unobligated balance (total)	6,116	2,980	2,675
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	28	29	18
	Appropriations, mandatory:			
1200	Appropriation	10,019	14,767	3,255
1200	Appropriation- Permanent Appropriation	19	19	19
1221	Appropriations transferred from other acct [012–5209]	22,598	23,252	79,846
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-6	-7	-7
1260	Appropriations, mandatory (total)	32,630	38,031	83,113
1900	Budget authority (total)	32,658	38,060	83,131
1930	Total budgetary resources available	38,774	41,040	85,806
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-506	.....	.....
1941	Unexpired unobligated balance, end of year	2,980	2,675	46,616
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	7,875	7,506	11,850
3010	New obligations, unexpired accounts	35,288	38,365	39,190
3011	Obligations ("upward adjustments"), expired accounts	287	.....	.....
3020	Outlays (gross)	-33,426	-34,021	-39,093
3040	Recoveries of prior year unpaid obligations, unexpired	-2,146	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-372	.....	.....
3050	Unpaid obligations, end of year	7,506	11,850	11,947
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	7,875	7,506	11,850
3200	Obligated balance, end of year	7,506	11,850	11,947
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	28	29	18
	Outlays, gross:			
4010	Outlays from new discretionary authority	5	6	4
4011	Outlays from discretionary balances	44	22	23
4020	Outlays, gross (total)	49	28	27
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-1	.....	.....
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4070	Budget authority, net (discretionary)	28	29	18
4080	Outlays, net (discretionary)	48	28	27
	Mandatory:			
4090	Budget authority, gross	32,630	38,031	83,113
	Outlays, gross:			
4100	Outlays from new mandatory authority	23,616	24,279	25,314
4101	Outlays from mandatory balances	9,761	9,714	13,752
4110	Outlays, gross (total)	33,377	33,993	39,066

CHILD NUTRITION PROGRAMS—Continued

Program and Financing—Continued

Identification code 012–3539–0–1–605		2025 actual	2026 est.	2027 est.
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Policy Program [Prior Year Collections]	-50		
	Additional offsets against gross budget authority only:			
4142	Offsetting collections credited to expired accounts	4		
4143	Recoveries of prior year paid obligations, unexpired accounts	46		
4150	Additional offsets against budget authority only (total)	50		
4160	Budget authority, net (mandatory)	32,630	38,031	83,113
4170	Outlays, net (mandatory)	33,327	33,993	39,066
4180	Budget authority, net (total)	32,658	38,060	83,131
4190	Outlays, net (total)	33,375	34,021	39,093

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	32,658	38,060	83,131
Outlays	33,375	34,021	39,093
Legislative proposal, not subject to PAYGO:			
Budget Authority			-45,011
Total:			
Budget Authority	32,658	38,060	38,120
Outlays	33,375	34,021	39,093

The Child Nutrition Programs provide reimbursement to State agencies for cash and commodity meal subsidies through the National School Lunch Program, School Breakfast Program, Special Milk Program, Summer Food Service Program, and Child and Adult Care Food Program. The Budget maintains current services in FY 2027, ensuring children have access to nutritionally balanced, low-cost or free breakfasts and lunches every school day; nutrition assistance to children when school is not in session; and reimbursement to child and adult care providers for nutritious meals and snacks.

Object Classification (in millions of dollars)

Identification code 012–3539–0–1–605		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	45	34	34
12.1	Civilian personnel benefits	17	16	16
21.0	Travel and transportation of persons	1	2	2
24.0	Printing and reproduction		1	1
25.2	Other services from non-Federal sources	11	64	70
26.0	Supplies and materials (Commodities)	1,709	2,178	2,357
41.0	Grants, subsidies, and contributions	33,505	36,070	36,710
99.9	Total new obligations, unexpired accounts	35,288	38,365	39,190

Employment Summary

Identification code 012–3539–0–1–605		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	342	265	265

CHILD NUTRITION PROGRAMS

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 012–3539–2–1–605		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1230	Appropriations and/or unobligated balance of appropriations permanently reduced			-45,011
1900	Budget authority (total)			-45,011
1930	Total budgetary resources available			-45,011
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			-45,011
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			-45,011
4180	Budget authority, net (total)			-45,011
4190	Outlays, net (total)			

SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN (WIC)

For necessary expenses to carry out the special supplemental nutrition program as authorized by section 17 of the Child Nutrition Act of 1966 (42 U.S.C. 1786), ⟦$8,200,000,000⟧ *$8,000,000,000*, to remain available through September 30, ⟦2027⟧ *2028*, of which ⟦$150,000,000⟧ *$500,000,000* shall be placed in reserve, to remain available until expended, to be allocated as the Secretary deemed necessary, notwithstanding section 17(i) of such Act, to support participation should cost or participation exceed budget estimates: *Provided,* That notwithstanding section 17(h)(10) of the Child Nutrition Act of 1966 (42 U.S.C. 1786(h)(10)), not less than $90,000,000 shall be used for breastfeeding peer counselors and other related activities, and $14,000,000 shall be used for infrastructure, including investments to develop strategies to improve timely program data collection and reporting⟦: *Provided further,* That the Secretary shall use funds made available under this heading to maintain the amount for the cash-value voucher for women and children participants at an amount recommended by the National Academies of Science, Engineering and Medicine and adjusted for inflation⟧: *Provided further,* That none of the funds provided in this account shall be available for the purchase of infant formula except in accordance with the cost containment and competitive bidding requirements specified in section 17 of such Act: *Provided further,* That none of the funds provided shall be available for activities that are not fully reimbursed by other Federal Government departments or agencies unless authorized by section 17 of such Act: *Provided further,* That upon termination of a federally mandated vendor moratorium and subject to terms and conditions established by the Secretary, the Secretary may waive the requirement at 7 CFR 246.12(g)(6) at the request of a State agency. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–3510–0–1–605		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Grants to States	8,200	7,901	7,350
0004	WIC EBT/MIS	8		
0010	Infrastructure Grants and Technical Assistance	26	14	14
0020	Breastfeeding Peer Counselors and Bonuses	90	90	90
0030	Program Evaluation & Monitoring	4	12	12
0035	Federal Oversight	24	33	33
0037	WIC Contingency Fund		150	
0091	Direct program activities (discretionary), subtotal	8,352	8,200	7,499
0101	UPC Database (mandatory)		1	1
0900	Total new obligations, unexpired accounts	8,352	8,201	7,500
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	271	249	713
1001	Discretionary unobligated balance brought fwd, Oct 1	262		
1021	Recoveries of prior year unpaid obligations	751	464	309
1033	Recoveries of prior year paid obligations	10		
1070	Unobligated balance (total)	1,032	713	1,022
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	7,597	8,200	8,000
	Appropriations, mandatory:			
1200	Appropriation - Permanent Appropriation	1	1	1
1900	Budget authority (total)	7,598	8,201	8,001
1930	Total budgetary resources available	8,630	8,914	9,023
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-29		
1941	Unexpired unobligated balance, end of year	249	713	1,523
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,035	1,638	2,512
3010	New obligations, unexpired accounts	8,352	8,201	7,500
3011	Obligations ("upward adjustments"), expired accounts	11	73	73
3020	Outlays (gross)	-7,974	-6,936	-7,790
3040	Recoveries of prior year unpaid obligations, unexpired	-751	-464	-309

3041	Recoveries of prior year unpaid obligations, expired	-35	.....	.....
3050	Unpaid obligations, end of year	1,638	2,512	1,986
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2,035	1,638	2,512
3200	Obligated balance, end of year	1,638	2,512	1,986
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	7,597	8,200	8,000
	Outlays, gross:			
4010	Outlays from new discretionary authority	6,308	6,455	5,902
4011	Outlays from discretionary balances	1,597	480	1,886
4020	Outlays, gross (total)	7,905	6,935	7,788
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-13	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	3	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	10	.....	.....
4060	Additional offsets against budget authority only (total)	13	.....	.....
4070	Budget authority, net (discretionary)	7,597	8,200	8,000
4080	Outlays, net (discretionary)	7,892	6,935	7,788
	Mandatory:			
4090	Budget authority, gross	1	1	1
	Outlays, gross:			
4101	Outlays from mandatory balances	69	1	2
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-1	.....	.....
	Additional offsets against gross budget authority only:			
4142	Offsetting collections credited to expired accounts	1	.....	.....
4160	Budget authority, net (mandatory)	1	1	1
4170	Outlays, net (mandatory)	68	1	2
4180	Budget authority, net (total)	7,598	8,201	8,001
4190	Outlays, net (total)	7,960	6,936	7,790

The Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) provides low-income at-risk pregnant and postpartum women, infants, and children nutritious supplemental food packages, nutrition education and counseling, and health and immunization referrals. The Budget request will support benefits for all women, infants, and children who seek to participate. The Budget returns the cash value benefit for fruits and vegetables to the level established in regulations prior to the 2024 WIC food package rule.

Object Classification (in millions of dollars)

Identification code 012–3510–0–1–605	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	10	4	4
12.1 Civilian personnel benefits	4	2	3
25.2 Other services from non-Federal sources	7	8	7
26.0 Supplies and materials	2	2	1
41.0 Grants, subsidies, and contributions	8,329	8,185	7,485
99.9 Total new obligations, unexpired accounts	8,352	8,201	7,500

Employment Summary

Identification code 012–3510–0–1–605	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	88	49	49

Commodity Assistance Program

For necessary expenses to carry out disaster and commodity assistance, ⟦$551,070,000⟧ *$91,070,000*, to remain available through September 30, ⟦2027⟧ *2028*, of which ⟦$460,000,000 shall be for the Commodity Supplemental Food Program, as authorized by section 4(a) of the Agriculture and Consumer Protection Act of 1973 (7 U.S.C. 612c note),⟧ $80,000,000 shall be for the Emergency Food Assistance Act of 1983, $1,070,000 shall be for assistance for the nuclear affected islands, as authorized by section 103(f)(2) of the Compact of Free Association Amendments Act of 2003 (Public Law 108–188), and $10,000,000 shall be for the Farmers' Market Nutrition Program, as authorized by section 17(m) of the Child Nutrition Act of 1966: *Provided,* That none of these funds shall be available to reimburse the Commodity Credit Corporation for commodities donated to the program: *Provided further,* That notwithstanding any other provision of law, effective with funds made available in fiscal year ⟦2026⟧ *2027* to support the Seniors Farmers' Market Nutrition Program, as authorized by section 4402 of the Farm Security and Rural Investment Act of 2002, such funds shall remain available through September 30, ⟦2027⟧ *2028*: *Provided further,* That of the funds made available under section 27(a) of the Food and Nutrition Act of 2008 (7 U.S.C. 2036(a)), the Secretary may use up to 20 percent for costs associated with the distribution of commodities. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 012–3507–0–1–605	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Commodity procurement	310	464	.....
0002 Administrative costs	73	73	.....
0091 Subtotal, commodity supplemental food program	383	537	.....
0105 TEFAP Administrative	80	80	80
0110 Senior farmers' market	22	20	19
0115 Farmers' market nutrition program	16	11	10
0120 Pacific island and disaster assistance	1	1	1
0130 NSIP (Transfer Funds)	2	3	.....
0132 TEFAP Farm Bill	.....	8	4
0191 Direct program activities, subtotal	121	123	114
0900 Total new obligations, unexpired accounts	504	660	114
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	109	26
1001 Discretionary unobligated balance brought fwd, Oct 1	7	.....	.....
1011 Unobligated balance transfer from other acct [012–3505]	25	.....	.....
1021 Recoveries of prior year unpaid obligations	14	.....	.....
1070 Unobligated balance (total)	46	109	26
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	541	551	91
1121 Appropriations transferred from other acct [075–0142]	2	2	.....
1160 Appropriation, discretionary (total)	543	553	91
Appropriations, mandatory:			
1200 Appropriation	4	4	4
1222 Exercised borrowing authority transferred from other accounts [012–4336]	21	21	21
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	.....	-1	-1
1260 Appropriations, mandatory (total)	25	24	24
1900 Budget authority (total)	568	577	115
1930 Total budgetary resources available	614	686	141
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	109	26	27
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	164	159	256
3010 New obligations, unexpired accounts	504	660	114
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-486	-563	-249
3040 Recoveries of prior year unpaid obligations, unexpired	-14	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-10	.....	.....
3050 Unpaid obligations, end of year	159	256	121
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	164	159	256
3200 Obligated balance, end of year	159	256	121
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	543	553	91
Outlays, gross:			
4010 Outlays from new discretionary authority	323	393	64
4011 Outlays from discretionary balances	140	146	160
4020 Outlays, gross (total)	463	539	224
Mandatory:			
4090 Budget authority, gross	25	24	24
Outlays, gross:			
4100 Outlays from new mandatory authority	11	10	10

COMMODITY ASSISTANCE PROGRAM—Continued

Program and Financing—Continued

Identification code 012–3507–0–1–605		2025 actual	2026 est.	2027 est.
4101	Outlays from mandatory balances	12	14	15
4110	Outlays, gross (total)	23	24	25
4180	Budget authority, net (total)	568	577	115
4190	Outlays, net (total)	486	563	249

This account funds the administrative expenses of The Emergency Food Assistance Program (TEFAP), WIC Farmers' Market Nutrition Program (FMNP), Senior Farmers' Market Nutrition Program (SFMNP), assistance for the nuclear-affected islands, and disaster relief. The TEFAP Administrative funding provides cash to support State administrative activities and to maintain the storage and distribution pipeline for USDA and privately-donated commodities. The SFMNP and FMNP provide low-income elderly and WIC-eligible participants, respectively, with vouchers to purchase produce directly from farmers, at farmers' markets, and roadside stands. The Senior Farmers' Market Nutrition Program is funded by a transfer from the Commodity Credit Corporation.

Object Classification (in millions of dollars)

Identification code 012–3507–0–1–605		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.3	Other goods and services from Federal sources	3	3	3
26.0	Supplies and materials (commodities)	304	482	17
41.0	Grants, subsidies, and contributions	197	175	94
99.9	Total new obligations, unexpired accounts	504	660	114

Employment Summary

Identification code 012–3507–0–1–605		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	3	2	2

FOREST SERVICE

Federal Funds

CAPITAL IMPROVEMENT AND MAINTENANCE

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses of the Forest Service, not otherwise provided for, $99,000,000, to remain available through September 30, 2030, for construction, capital improvement, maintenance, and acquisition of buildings and other facilities and infrastructure; for construction, reconstruction, and decommissioning of roads that are no longer needed, including unauthorized roads that are not part of the transportation system; and for maintenance of forest roads and trails by the Forest Service as authorized by 16 U.S.C. 532–538 and 23 U.S.C. 101 and 205.

Program and Financing (in millions of dollars)

Identification code 012–1103–0–1–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Capital improvement and maintenance	99	224	124
0002	CIM Disaster Supplemental	532	1,071	1,070
0003	CIM Bipartisan Infrastructure Law	31	62	35
0799	Total direct obligations	662	1,357	1,229
0801	Capital Improvement and Maintenance (Reimbursable)	17	17	17
0900	Total new obligations, unexpired accounts	679	1,374	1,246
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	401	3,404	2,292
1001	Discretionary unobligated balance brought fwd, Oct 1	401	.....	.....
1010	Unobligated balance transfer to other accts [513–1200]	-2	.....	.....
1010	Unobligated balance transfer to other accts [012–1106]	-2	.....	.....
1021	Recoveries of prior year unpaid obligations	16	17	16
1033	Recoveries of prior year paid obligations	1	.....	.....
1070	Unobligated balance (total)	414	3,421	2,308
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation - Capital Impro and Maint [P.L. 119–4]	3,676	153	101
1120	Appropriations transferred to other acct [012–1122]	-93	.....	.....
1160	Appropriation, discretionary (total)	3,583	153	101
	Advance appropriations, discretionary:			
1170	Advance appropriation	72	72	.....
1172	Advance appropriations transferred to other accounts [012–1106]	-11	-5	.....
1180	Advanced appropriation, discretionary (total)	61	67	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	27	25	25
1701	Change in uncollected payments, Federal sources	-2	.....	.....
1750	Spending auth from offsetting collections, disc (total)	25	25	25
1900	Budget authority (total)	3,669	245	126
1930	Total budgetary resources available	4,083	3,666	2,434
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3,404	2,292	1,188
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	492	801	1,787
3010	New obligations, unexpired accounts	679	1,374	1,246
3020	Outlays (gross)	-352	-371	-340
3040	Recoveries of prior year unpaid obligations, unexpired	-16	-17	-16
3041	Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050	Unpaid obligations, end of year	801	1,787	2,677
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-68	-61	-61
3070	Change in uncollected pymts, Fed sources, unexpired	2	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	5	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-61	-61	-61
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	424	740	1,726
3200	Obligated balance, end of year	740	1,726	2,616
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3,669	245	126
	Outlays, gross:			
4010	Outlays from new discretionary authority	65	111	56
4011	Outlays from discretionary balances	287	260	284
4020	Outlays, gross (total)	352	371	340
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-8	.....	.....
4033	Non-Federal sources	-22	-25	-25
4040	Offsets against gross budget authority and outlays (total)	-30	-25	-25
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	2	.....	.....
4052	Offsetting collections credited to expired accounts	2	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	5	.....	.....
4070	Budget authority, net (discretionary)	3,644	220	101
4080	Outlays, net (discretionary)	322	346	315
4180	Budget authority, net (total)	3,644	220	101
4190	Outlays, net (total)	322	346	315

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	3,644	220	101
Outlays	322	346	315
Legislative proposal, not subject to PAYGO:			
Budget Authority	.....	.....	-2
Outlays	.....	.....	-2
Total:			
Budget Authority	3,644	220	99
Outlays	322	346	313

The 2027 Budget requests $99 million for Capital Improvement and Maintenance. Funding provides for capital improvement and maintenance of Forest Service assets, including facilities, roads, and trails. The program emphasizes efficient and effective reinvestment and maintenance of Nation-

al Forest System (NFS) infrastructure that supports public and administrative uses and quality recreation experiences with minimal impact on ecosystem stability and conditions.

Facilities.—Provides for capital improvement and maintenance of recreation facility and site maintenance, maintenance and/or repair and management of Forest Service-owned dams, and facility Capital Improvements Projects. The 2027 Budget requests $18 million.

Roads.—Provides for capital improvement and maintenance of Forest Service owned roads and bridges and transportation-related Capital Improvement Projects. Roads are essential for active forest management, emergency response, and visitor use and enjoyment of NFS lands. The 2027 Budget requests $73 million and prioritizes funding for road maintenance and reconstruction activities critical for hauling timber.

Trails.—Provides for capital improvement and maintenance of NFS trails, including the administration of six congressionally designated National Scenic and Historic Trails. Funding keeps trails open for access and protects vegetation, soil, and water quality. The 2027 Budget requests $8 million.

Object Classification (in millions of dollars)

Identification code 012–1103–0–1–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	34	27	13
11.5 Other personnel compensation	2	4	4
11.9 Total personnel compensation	36	31	17
12.1 Civilian personnel benefits	15	19	17
21.0 Travel and transportation of persons	3	6	4
22.0 Transportation of things	1	1	1
23.3 Communications, utilities, and miscellaneous charges	1	3	2
25.2 Other services from non-Federal sources	118	293	234
25.3 Other goods and services from Federal sources	137	287	237
25.4 Operation and maintenance of facilities	1	1	1
25.7 Operation and maintenance of equipment	1	3	1
26.0 Supplies and materials	11	23	14
31.0 Equipment	1	3	2
32.0 Land and structures	2	5	3
41.0 Grants, subsidies, and contributions	335	680	695
99.0 Direct obligations	662	1,355	1,228
99.0 Reimbursable obligations	17	17	17
99.5 Adjustment for rounding		2	1
99.9 Total new obligations, unexpired accounts	679	1,374	1,246

Employment Summary

Identification code 012–1103–0–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	367	220	89
2001 Reimbursable civilian full-time equivalent employment	81	50	40
3001 Allocation account civilian full-time equivalent employment	12	12	12

Capital Improvement and Maintenance

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 012–1103–2–1–302	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Capital Impro and Maint [P.L. 119–4]			-2
1900 Budget authority (total)			-2
1930 Total budgetary resources available			-2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			-2
Change in obligated balance:			
Unpaid obligations:			
3020 Outlays (gross)			2
3050 Unpaid obligations, end of year			2
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			-2
Outlays, gross:			
4010 Outlays from new discretionary authority			-2
4180 Budget authority, net (total)			-2
4190 Outlays, net (total)			-2

Forest and Rangeland Research

Gifts, Donations and Bequests for Forest and Rangeland Research

Program and Financing (in millions of dollars)

Identification code 012–1104–0–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 FRR Disaster Supplemental	11	12	12
0002 FRR Bipartisan Infrastructure Law	20	16	
0006 Forest and rangeland research	240	274	46
0799 Total direct obligations	271	302	58
0801 Forest and Rangeland Research (Reimbursable)	29	29	
0900 Total new obligations, unexpired accounts	300	331	58
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	61	129	137
1001 Discretionary unobligated balance brought fwd, Oct 1	61		
1021 Recoveries of prior year unpaid obligations	2	7	7
1070 Unobligated balance (total)	63	136	144
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Forest and Rangeland [P.L. 119–4]	326	97	
1100 Appropriation - Forest and Rangeland [P.L. 119–4] (Salaries and Exp)		212	
1120 Appropriations transferred to other acct [012–1122]	-1	-2	
1160 Appropriation, discretionary (total)	325	307	
Advance appropriations, discretionary:			
1170 Advance appropriation	2	2	
1173 Advance appropriations transferred from other accounts [012–1106]	16		
1180 Advanced appropriation, discretionary (total)	18	2	
Spending authority from offsetting collections, discretionary:			
1700 Collected	27	27	
1701 Change in uncollected payments, Federal sources	-4	-4	
1750 Spending auth from offsetting collections, disc (total)	23	23	
1900 Budget authority (total)	366	332	
1930 Total budgetary resources available	429	468	144
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	129	137	86
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	226	198	144
3010 New obligations, unexpired accounts	300	331	58
3020 Outlays (gross)	-325	-378	-127
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-7	-7
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	198	144	68
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-58	-52	-48
3070 Change in uncollected pymts, Fed sources, unexpired	4	4	
3071 Change in uncollected pymts, Fed sources, expired	2		
3090 Uncollected pymts, Fed sources, end of year	-52	-48	-48
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	168	146	96
3200 Obligated balance, end of year	146	96	20
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	366	332	
Outlays, gross:			
4010 Outlays from new discretionary authority	191	244	
4011 Outlays from discretionary balances	134	134	127
4020 Outlays, gross (total)	325	378	127

FOREST AND RANGELAND RESEARCH—Continued

Program and Financing—Continued

Identification code 012–1104–0–1–302		2025 actual	2026 est.	2027 est.
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-21	-21	
4033	Non-Federal sources	-7	-7	
4040	Offsets against gross budget authority and outlays (total)	-28	-28	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	4	4	
4052	Offsetting collections credited to expired accounts	1	1	
4060	Additional offsets against budget authority only (total)	5	5	
4070	Budget authority, net (discretionary)	343	309	
4080	Outlays, net (discretionary)	297	350	127
4180	Budget authority, net (total)	343	309	
4190	Outlays, net (total)	297	350	127

The Budget does not request new funding for Forest and Rangeland Research; instead, the agency will strategically utilize existing carryover balances to responsibly and effectively terminate research programs and close research stations.

Object Classification (in millions of dollars)

Identification code 012–1104–0–1–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	138	119	
11.3	Other than full-time permanent	2	3	
11.5	Other personnel compensation	2	3	
11.9	Total personnel compensation	142	125	
12.1	Civilian personnel benefits	57	63	
13.0	Benefits for former personnel			36
21.0	Travel and transportation of persons	5	4	
25.2	Other services from non-Federal sources	8	19	6
25.3	Other goods and services from Federal sources	9	22	8
25.5	Research and development contracts	31	34	5
26.0	Supplies and materials	3	3	1
31.0	Equipment	1	1	1
41.0	Grants, subsidies, and contributions	15	29	1
99.0	Direct obligations	271	300	58
99.0	Reimbursable obligations	29	29	
99.5	Adjustment for rounding		2	
99.9	Total new obligations, unexpired accounts	300	331	58

Employment Summary

Identification code 012–1104–0–1–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,354	1,215	
2001	Reimbursable civilian full-time equivalent employment	34	24	

NATIONAL FOREST SYSTEM

For necessary expenses of the Forest Service, not otherwise provided for, for management, protection, improvement, and utilization of the National Forest System, $1,419,505,000, to remain available through September 30, 2030: Provided, That of the funds provided, $175,000,000 shall be for forest products: Provided further, That of the funds provided, $32,000,000 shall be for Forest Inventory and Analysis: Provided further, That notwithstanding section 33 of the Bankhead Jones Farm Tenant Act (7 U.S.C. 1012), the Secretary of Agriculture, in calculating a fee for grazing on a National Grassland, may provide a credit of up to 50 percent of the calculated fee to a Grazing Association or direct permittee for a conservation practice approved by the Secretary in advance of the fiscal year in which the cost of the conservation practice is incurred, and that the amount credited shall remain available to the Grazing Association or the direct permittee, as appropriate, in the fiscal year in which the credit is made and each fiscal year thereafter for use on the project for conservation practices approved by the Secretary: Provided further, That funds appropriated to this account shall be available for the base salary and expenses of employees that carry out the functions funded by the "Capital Improvement and Maintenance" account, the "Range Betterment Fund" account, and the "Management of National Forest Lands for Subsistence Uses" account.

Program and Financing (in millions of dollars)

Identification code 012–1106–0–1–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	National forest system	1,657	1,797	1,716
0002	NFS Disaster Supplemental	905	894	581
0003	NFS IIJA	287	270	107
0004	NFS Inflation Reduction Act	54	22	
0091	Direct program activities, subtotal	2,903	2,983	2,404
	Credit program obligations:			
0702	Loan guarantee subsidy	9	9	
0709	Administrative expenses		3	3
0791	Direct program activities, subtotal	9	12	3
0799	Total direct obligations	2,912	2,995	2,407
0801	National Forest System (Reimbursable)	66	66	66
0900	Total new obligations, unexpired accounts	2,978	3,061	2,473
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	717	2,531	1,926
1001	Discretionary unobligated balance brought fwd, Oct 1	624		
1010	Unobligated balance transfer to other accts [012–1115]	-8		
1011	Unobligated balance transfer from other acct [014–2641]	19		
1011	Unobligated balance transfer from other acct [012–1105]	1		
1011	Unobligated balance transfer from other acct [012–1103]	2		
1021	Recoveries of prior year unpaid obligations	32	20	20
1070	Unobligated balance (total)	763	2,551	1,946
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation National Forest Systems [P.L. 119–4]	404	405	523
1100	Appropriation Salaries and Expenses [P.L. 119–4]	1,460	1,453	1,172
1100	Appropriation (Disaster PL 118–158)	2,523		
1120	Appropriations transferred to other acct [012–1122]	-64		
1120	Appropriations transferred to other acct [513–1200]	-1		
1160	Appropriation, discretionary (total)	4,322	1,858	1,695
	Advance appropriations, discretionary:			
1170	Advance appropriation	530	530	
1172	Advance appropriations transferred to other accounts [012–1104]	-16		
1172	Advance appropriations transferred to other accounts [012–1122]	-51		
1172	Advance appropriations transferred to other accounts [012–1115]	-79	-15	
1172	Advance appropriations transferred to other accounts [012–0900]	-3	-3	
1172	Advance appropriations transferred to other accounts [014–1611]	-7		
1172	Advance appropriations transferred to other accounts [013–1450]	-2		
1173	Advance appropriations transferred from other accounts [012–1103]	11	5	
1173	Advance appropriations transferred from other accounts [012–1115]	5		
1180	Advanced appropriation, discretionary (total)	388	517	
	Appropriations, mandatory:			
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-25		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	72	72	
1701	Change in uncollected payments, Federal sources	-11	-11	
1750	Spending auth from offsetting collections, disc (total)	61	61	
1900	Budget authority (total)	4,746	2,436	1,695
1930	Total budgetary resources available	5,509	4,987	3,641
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,531	1,926	1,168
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,765	2,244	2,788
3010	New obligations, unexpired accounts	2,978	3,061	2,473
3011	Obligations ("upward adjustments"), expired accounts	2		
3020	Outlays (gross)	-2,459	-2,497	-2,360
3040	Recoveries of prior year unpaid obligations, unexpired	-32	-20	-20
3041	Recoveries of prior year unpaid obligations, expired	-10		
3050	Unpaid obligations, end of year	2,244	2,788	2,881

	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-176	-150	-139
3070	Change in uncollected pymts, Fed sources, unexpired	11	11	
3071	Change in uncollected pymts, Fed sources, expired	15		
3090	Uncollected pymts, Fed sources, end of year	-150	-139	-139
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,589	2,094	2,649
3200	Obligated balance, end of year	2,094	2,649	2,742
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4,771	2,436	1,695
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,590	1,815	1,373
4011	Outlays from discretionary balances	766	645	956
4020	Outlays, gross (total)	2,356	2,460	2,329
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-40	-40	
4033	Non-Federal sources	-41	-41	
4040	Offsets against gross budget authority and outlays (total)	-81	-81	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	11	11	
4052	Offsetting collections credited to expired accounts	9	9	
4060	Additional offsets against budget authority only (total)	20	20	
4070	Budget authority, net (discretionary)	4,710	2,375	1,695
4080	Outlays, net (discretionary)	2,275	2,379	2,329
	Mandatory:			
4090	Budget authority, gross	-25		
	Outlays, gross:			
4101	Outlays from mandatory balances	103	37	31
4180	Budget authority, net (total)	4,685	2,375	1,695
4190	Outlays, net (total)	2,378	2,416	2,360

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	4,685	2,375	1,695
Outlays	2,378	2,416	2,360
Legislative proposal, not subject to PAYGO:			
Budget Authority			-275
Outlays			-275
Total:			
Budget Authority	4,685	2,375	1,420
Outlays	2,378	2,416	2,085

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 012–1106–0–1–302	2025 actual	2026 est.	2027 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Timber Production Expansion Guarantees	103	120	
Guaranteed loan subsidy (in percent):			
232001 Timber Production Expansion Guarantees	7.54	7.00	
232999 Weighted average subsidy rate	7.54	7.00	0.00
Guaranteed loan subsidy budget authority:			
233001 Timber Production Expansion Guarantees	8	9	
Guaranteed loan subsidy outlays:			
234001 Timber Production Expansion Guarantees	2	7	4
Guaranteed loan reestimates:			
235001 Timber Production Expansion Guarantees		-3	

The National Forest System (NFS) comprises 193 million acres, with 154 national forests and 20 national grasslands located in 43 States, Puerto Rico, and the Virgin Islands. It is managed under multiple-use and sustained-yield principles. The natural resources of timber, minerals, range, wildlife, outdoor recreation, watershed, and soil are used in a planned combination that best meets the needs of the Nation without impairing the productivity of the land or damaging the environment. The 2027 Budget requests $1.42 billion for the stewardship and management of NFS lands. Within this funding level, $1.072 billion is requested for workforce Salaries and Expenses. The overall objective of all NFS program activities is to reestablish and retain the resilience of NFS lands, to achieve sustainable management and use, and to provide a broad range of ecosystem services.

The 2027 Budget prioritizes funding of programs designed to increase the health and resilience of the national forests and grasslands, while also meeting the multiple use requirements for the resources these lands provide.

Land Management Planning, Assessment, and Monitoring.—Guides the continuous cycle of assessment, planning, implementation, monitoring, and adjustments for land management planning. The 2027 Budget requests $10 million.

Recreation, Heritage, and Wilderness.— The 2027 Budget requests $31 million for Recreation, Heritage, and Wilderness**.** Funding for this program will be used to offer diverse recreation opportunities on NFS lands. The proposed funding level will enable the Forest Service to maintain baseline services at high-priority managed recreation sites, which include campgrounds, picnic areas, trailheads, and day-use areas, which all contribute to high levels of visitor satisfaction.

Grazing Management.— Provides oversight of grazing livestock activities that occur on 95 million acres of NFS lands across 27 states and the budget requests $6 million.

Forest Products.— Plans, prepares, and executes timber sales and stewardship contracts and agreements to support healthy and resilient forests and communities. The budget proposes $175 million for ongoing efforts of this program and implementation of Executive Order 14225, *Immediate Expansion of American Timber Production*.

Vegetation and Watershed Management.— Improves and maintains landscape and watershed conditions by preventing and controlling invasive plants, improving soil quality, establishing native plants, installing aquatic organism passages, and improving the condition of watersheds. The 2027 budget requests $30 million land management actions with multiple benefits, such as timber production and recreation management efforts, will be achieved.

Wildlife and Fisheries Habitat Management.— Manages habitat for fish and wildlife and maintains the ecological conditions needed to support plant and animal communities while also supporting land management activities that provide multiple benefits such as timber production and recreation. The budget requests $22 million.

Minerals and Geology Management.— Administers mineral exploration, development and reclamation activities related to federal (government owned) and non-federal (privately-owned) mineral estates. These efforts support the policies of E.O. 14241, *Immediate Measures to Increase American Mineral Production.* Additionally, the program addresses legacy mine features and orphaned wells that pose threats to human health and the environment. The budget is requesting $14 million.

Forest Inventory and Analysis.—Program manages the continuous forest census covering all 50 states and territories, using statistically robust surveys and data collection to document the past and current extent of forest area. The FIA program is a critical tool for both federal and non-federal timber production. The 2027 budget requests $32 million and moves this program to the National Forest System account.

Land Use Authorization and Access.—Supports the economic well-being of rural and urban communities through landownership records and mapping products. The budget requests $8 million, which will support the Forest Service timber program through permitting, rights-of-way, and boundary line surveys.

Law Enforcement and Investigations.—The 2027 Budget requests $19.5 million to continue the enforcement of laws and regulations that protect natural resources and the public, conduct wildfire cause and origin investigations, and present criminal and civil cases to the United States Attorney's offices for prosecutorial consideration.

Object Classification (in millions of dollars)

Identification code 012–1106–0–1–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,054	1,081	1,057
11.3 Other than full-time permanent	10	10	8
11.5 Other personnel compensation	35	36	29

NATIONAL FOREST SYSTEM—Continued

Object Classification—Continued

Identification code 012–1106–0–1–302	2025 actual	2026 est.	2027 est.
11.8 Special personal services payments	2	2	1
11.9 Total personnel compensation	1,101	1,129	1,095
12.1 Civilian personnel benefits	472	486	498
21.0 Travel and transportation of persons	28	29	24
22.0 Transportation of things	2	2	1
23.3 Communications, utilities, and miscellaneous charges	1	1	1
24.0 Printing and reproduction	1	1	
25.2 Other services from non-Federal sources	136	139	92
25.3 Other goods and services from Federal sources	163	172	121
25.4 Operation and maintenance of facilities	1	1	1
25.5 Research and development contracts	3	3	1
25.7 Operation and maintenance of equipment	2	2	2
26.0 Supplies and materials	30	31	27
31.0 Equipment	7	7	5
32.0 Land and structures	3	3	2
41.0 Grants, subsidies, and contributions	959	986	535
42.0 Insurance claims and indemnities	3	3	2
99.0 Direct obligations	2,912	2,995	2,407
99.0 Reimbursable obligations	66	66	66
99.9 Total new obligations, unexpired accounts	2,978	3,061	2,473

Employment Summary

Identification code 012–1106–0–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	13,049	11,773	8,994
2001 Reimbursable civilian full-time equivalent employment	171	146	78
3001 Allocation account civilian full-time equivalent employment	1,054	1,054	1,054

NATIONAL FOREST SYSTEM

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 012–1106–2–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 National forest system			-275
0091 Direct program activities, subtotal			-275
0799 Total direct obligations			-275
Budgetary resources:			
Unobligated balance:			
1010 Unobligated balance transfer to other accts (base haz fuels) [014–1125]			-28
1010 Unobligated balance transfer to other accts (IIJA) [014–1125]			-66
1070 Unobligated balance (total)			-94
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation National Forest Systems [P.L. 119–4]			-175
1100 Appropriation Salaries and Expenses [P.L. 119–4]			-100
1160 Appropriation, discretionary (total)			-275
1900 Budget authority (total)			-275
1930 Total budgetary resources available			-369
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			-94
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			-275
3020 Outlays (gross)			275
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			-275
Outlays, gross:			
4010 Outlays from new discretionary authority			-275
4180 Budget authority, net (total)			-275
4190 Outlays, net (total)			-275

Object Classification (in millions of dollars)

Identification code 012–1106–2–1–302	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent			-100
11.9 Total personnel compensation			-100
25.2 Other services from non-Federal sources			-175
99.0 Direct obligations			-275
99.9 Total new obligations, unexpired accounts			-275

Employment Summary

Identification code 012–1106–2–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			-758

TIMBER PRODUCTION EXPANSION GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 012–4398–0–3–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury		1	4
0742 Downward reestimates paid to receipt accounts		3	
0900 Total new obligations, unexpired accounts		4	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		8	24
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	2	9	12
1801 Change in uncollected payments, Federal sources	6	11	
1850 Spending auth from offsetting collections, mand (total)	8	20	12
1900 Budget authority (total)	8	20	12
1930 Total budgetary resources available	8	28	36
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8	24	32
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			3
3010 New obligations, unexpired accounts		4	4
3020 Outlays (gross)		-1	-4
3050 Unpaid obligations, end of year		3	3
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-6	-17
3070 Change in uncollected pymts, Fed sources, unexpired	-6	-11	
3090 Uncollected pymts, Fed sources, end of year	-6	-17	-17
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		-6	-14
3200 Obligated balance, end of year	-6	-14	-14
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	8	20	12
Financing disbursements:			
4110 Outlays, gross (total)		1	4
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-2	-7	-4
4122 Interest on uninvested funds		-1	-4
4123 Non-Federal sources		-1	-4
4130 Offsets against gross budget authority and outlays (total)	-2	-9	-12
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-6	-11	
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	-2	-8	-8
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-2	-8	-8

Status of Guaranteed Loans (in millions of dollars)

Identification code 012–4398–0–3–302	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	103		
2121 Limitation available from carry-forward		120	
2143 Uncommitted limitation carried forward			
2150 Total guaranteed loan commitments	103	120	
2199 Guaranteed amount of guaranteed loan commitments	93	108	
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year		30	115
2231 Disbursements of new guaranteed loans	30	94	59
2251 Repayments and prepayments		-9	-16
2263 Adjustments: Terminations for default that result in claim payments			
2290 Outstanding, end of year	30	115	158
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	27	104	142
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year			
2331 Disbursements for guaranteed loan claims			
2390 Outstanding, end of year			

Balance Sheet (in millions of dollars)

Identification code 012–4398–0–3–302	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury		3
Investments in U.S. securities:		
1106 Receivables, net		
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross		
1502 Interest receivable		
1505 Allowance for subsidy cost (-)		
1599 Net present value of assets related to defaulted guaranteed loans		
1999 Total assets		3
LIABILITIES:		
Federal liabilities:		
2103 Debt		
2105 Other		
2204 Non-Federal liabilities: Liabilities for loan guarantees		3
2999 Total liabilities		3
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position		3

State, Private, and Tribal Forestry

Program and Financing (in millions of dollars)

Identification code 012–1105–0–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 State and private forestry	266	319	17
0002 Forest Legacy	125	127	127
0003 SPF Disaster Supplemental	166	53	36
0004 SPF IIJA	208	489	71
0005 SPF Inflation Reduction Act	911	44	
0799 Total direct obligations	1,676	1,032	251
0801 State and Private Forestry (Reimbursable)	62	62	
0900 Total new obligations, unexpired accounts	1,738	1,094	251
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,520	705	649
1001 Discretionary unobligated balance brought fwd, Oct 1	466		
1010 Unobligated balance transfer to other accts [012–1106]	-1		
1021 Recoveries of prior year unpaid obligations	116	169	169
1033 Recoveries of prior year paid obligations	5		
1070 Unobligated balance (total)	1,640	874	818
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - State and Private [PL 117–328]	189	261	
1100 Appropriation - State and Private [P.L. 117–328] (Salaries and Exp)	95	50	
1100 Appropriation (Disaster Supp PL 118–158)	208		
1120 Appropriations transferred to other acct [513–1200]	-1		
1160 Appropriation, discretionary (total)	491	311	
Advance appropriations, discretionary:			
1170 Advance appropriation	305	305	
1172 Advance appropriations transferred to other accounts [012–0900]	-2	-2	
1180 Advanced appropriation, discretionary (total)	303	303	
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) (LWCF-GAOA)	94	88	95
1203 Appropriation (previously unavailable)(special or trust)	5	5	5
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-152		
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-5	-5	-5
1260 Appropriations, mandatory (total)	-58	88	95
Spending authority from offsetting collections, discretionary:			
1700 Collected	94	167	
1701 Change in uncollected payments, Federal sources	-27		
1750 Spending auth from offsetting collections, disc (total)	67	167	
1900 Budget authority (total)	803	869	95
1930 Total budgetary resources available	2,443	1,743	913
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	705	649	662
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,391	4,019	3,789
3010 New obligations, unexpired accounts	1,738	1,094	251
3020 Outlays (gross)	-989	-1,155	-944
3040 Recoveries of prior year unpaid obligations, unexpired	-116	-169	-169
3041 Recoveries of prior year unpaid obligations, expired	-5		
3050 Unpaid obligations, end of year	4,019	3,789	2,927
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-288	-253	-253
3070 Change in uncollected pymts, Fed sources, unexpired	27		
3071 Change in uncollected pymts, Fed sources, expired	8		
3090 Uncollected pymts, Fed sources, end of year	-253	-253	-253
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,103	3,766	3,536
3200 Obligated balance, end of year	3,766	3,536	2,674
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	861	781	
Outlays, gross:			
4010 Outlays from new discretionary authority	58	393	
4011 Outlays from discretionary balances	497	346	544
4020 Outlays, gross (total)	555	739	544
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-99	-167	
4033 Non-Federal sources	-6		
4040 Offsets against gross budget authority and outlays (total)	-105	-167	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	27		
4052 Offsetting collections credited to expired accounts	6		
4053 Recoveries of prior year paid obligations, unexpired accounts	5		
4060 Additional offsets against budget authority only (total)	38		
4070 Budget authority, net (discretionary)	794	614	
4080 Outlays, net (discretionary)	450	572	544
Mandatory:			
4090 Budget authority, gross	-58	88	95
Outlays, gross:			
4100 Outlays from new mandatory authority	14	16	17

STATE, PRIVATE AND TRIBAL FORESTRY—Continued

Program and Financing—Continued

Identification code 012–1105–0–1–302		2025 actual	2026 est.	2027 est.
4101	Outlays from mandatory balances	420	400	383
4110	Outlays, gross (total)	434	416	400
4180	Budget authority, net (total)	736	702	95
4190	Outlays, net (total)	884	988	944

The Budget does not request new funding for these program; instead, the agency will strategically utilize existing carryover balances to responsibly and effectively terminate these programs.

Object Classification (in millions of dollars)

Identification code 012–1105–0–1–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	81	51	2
11.3	Other than full-time permanent		1	
11.5	Other personnel compensation	1	1	
11.9	Total personnel compensation	82	53	2
12.1	Civilian personnel benefits	32	21	1
13.0	Benefits for former personnel			14
21.0	Travel and transportation of persons	1	1	
25.2	Other services from non-Federal sources	12	17	1
25.3	Other goods and services from Federal sources	1	2	2
25.5	Research and development contracts	2	5	
26.0	Supplies and materials	2		
41.0	Grants, subsidies, and contributions	1,543	932	231
94.0	Financial transfers		1	
99.0	Direct obligations	1,675	1,032	251
99.0	Reimbursable obligations	62	62	
99.5	Adjustment for rounding	1		
99.9	Total new obligations, unexpired accounts	1,738	1,094	251

Employment Summary

Identification code 012–1105–0–1–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	815	374	15
2001	Reimbursable civilian full-time equivalent employment	90	69	

STATE, PRIVATE AND TRIBAL FORESTRY

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 012–1105–2–1–302		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1010	Unobligated balance transfer to other accts IIJA [014–1125]			-118
1930	Total budgetary resources available			-118
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			-118
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

MANAGEMENT OF NATIONAL FOREST LANDS FOR SUBSISTENCE USES

For necessary expenses of the Forest Service to manage Federal lands in Alaska for subsistence uses under title VIII of the Alaska National Interest Lands Conservation Act (16 U.S.C. 3111 et seq.), $770,000, to remain available through September 30, 2030.

Program and Financing (in millions of dollars)

Identification code 012–1119–0–1–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Management of national forest lands for subsistence uses	1	1	1
0900	Total new obligations, unexpired accounts (object class 41.0)	1	1	1
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1	1	1
1930	Total budgetary resources available	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	2	
3010	New obligations, unexpired accounts	1	1	1
3020	Outlays (gross)	-1	-3	-1
3050	Unpaid obligations, end of year	2		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	2	
3200	Obligated balance, end of year	2		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1	1	1
	Outlays, gross:			
4010	Outlays from new discretionary authority		1	1
4011	Outlays from discretionary balances	1	2	
4020	Outlays, gross (total)	1	3	1
4180	Budget authority, net (total)	1	1	1
4190	Outlays, net (total)	1	3	1

The 2027 Budget requests $770,000 for Management of National Forest Lands for Subsistence Uses. Funding under this program primarily supports fisheries and wildlife population assessments and forecasts, and the enforcement of harvest laws and regulations, to ensure that the subsistence needs of qualified rural Alaskans are met under the Alaska National Interest Lands Conservation Act (Public Law 96–487).

WILDLAND FIRE MANAGEMENT

Program and Financing (in millions of dollars)

Identification code 012–1115–0–1–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Wildland fire management	2,285	1,755	2,930
0002	WFM IIJA	153	153	
0003	WFM Inflation Reduction Act	128	137	
0004	WFM Fire Reserve Transfer	3,795	4,505	
0799	Total direct obligations	6,361	6,550	2,930
0801	Wildland Fire Management (Reimbursable)	15	15	
0900	Total new obligations, unexpired accounts	6,376	6,565	2,930
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	875	964	640
1001	Discretionary unobligated balance brought fwd, Oct 1	556		
1010	Unobligated balance transfer to other accts [014–1125]	-21		
1011	Unobligated balance transfer from other acct [012–1121]	1,327	1,018	
1011	Unobligated balance transfer from other acct [012–1106]	8		
1021	Recoveries of prior year unpaid obligations	205	230	
1033	Recoveries of prior year paid obligations	18		
1070	Unobligated balance (total)	2,412	2,212	640
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation - Preparedness (WFWF)	192	192	162
1100	Appropriation - Suppression Operations (WFSU)	1,011	1,011	1,011
1100	Appropriation - Salaries & Expenses (WFSE)	1,223	1,223	1,205
1100	Appropriation - Joint Fire Science			2
1120	Appropriations transferred to other acct [012–1122]	-28		
1120	Appropriations transferred to other acct [014–1125]	-3		
1121	Appropriations transferred from Fire Reserve [012–1121]	2,390	2,480	
1160	Appropriation, discretionary (total)	4,785	4,906	2,380
	Advance appropriations, discretionary:			
1170	Advance appropriation	36	36	
1172	Advance appropriations transferred to other accounts [012–1106]	-5		
1172	Advance appropriations transferred to other accounts [012–1122]	-3		

1173	Advance appropriations transferred from other accounts [012–1106]	79	15	.....
1180	Advanced appropriation, discretionary (total)	107	51	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	31	31	.....
1701	Change in uncollected payments, Federal sources	5	5	.....
1750	Spending auth from offsetting collections, disc (total)	36	36	.....
1900	Budget authority (total)	4,928	4,993	2,380
1930	Total budgetary resources available	7,340	7,205	3,020
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	964	640	90
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,995	1,879	2,647
3010	New obligations, unexpired accounts	6,376	6,565	2,930
3011	Obligations ("upward adjustments"), expired accounts	38	.....	.....
3020	Outlays (gross)	-6,323	-5,567	-2,699
3040	Recoveries of prior year unpaid obligations, unexpired	-205	-230	.....
3041	Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050	Unpaid obligations, end of year	1,879	2,647	2,878
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-17	-22	-27
3070	Change in uncollected pymts, Fed sources, unexpired	-5	-5	.....
3090	Uncollected pymts, Fed sources, end of year	-22	-27	-27
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,978	1,857	2,620
3200	Obligated balance, end of year	1,857	2,620	2,851
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4,928	4,993	2,380
	Outlays, gross:			
4010	Outlays from new discretionary authority	4,047	4,845	2,261
4011	Outlays from discretionary balances	2,019	722	438
4020	Outlays, gross (total)	6,066	5,567	2,699
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-12	-12	.....
4033	Non-Federal sources	-19	-19	.....
4034	Offsetting governmental collections	-18	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-49	-31	.....
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-5	-5	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	18	.....	.....
4060	Additional offsets against budget authority only (total)	13	-5	.....
4070	Budget authority, net (discretionary)	4,892	4,957	2,380
4080	Outlays, net (discretionary)	6,017	5,536	2,699
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	257	.....	.....
4180	Budget authority, net (total)	4,892	4,957	2,380
4190	Outlays, net (total)	6,274	5,536	2,699

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	4,892	4,957	2,380
Outlays	6,274	5,536	2,699
Legislative proposal, not subject to PAYGO:			
Budget Authority	.....	.....	-2,380
Outlays	.....	.....	-2,380
Total:			
Budget Authority	4,892	4,957	.....
Outlays	6,274	5,536	319

Object Classification (in millions of dollars)

Identification code 012–1115–0–1–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	873	954	954
11.3 Other than full-time permanent	51	51	51
11.5 Other personnel compensation	666	741	741
11.8 Special personal services payments	107	111	111
11.9 Total personnel compensation	1,697	1,857	1,857
12.1 Civilian personnel benefits	637	642	652
21.0 Travel and transportation of persons	179	183	.....
22.0 Transportation of things	11	12	.....
23.2 Rental payments to others	9	9	.....
23.3 Communications, utilities, and miscellaneous charges	5	5	.....
25.1 Advisory and assistance services	.....	1	.....
25.2 Other services from non-Federal sources	2,836	2,833	421
25.3 Other goods and services from Federal sources	112	112	.....
25.5 Research and development contracts	1	1	.....
25.7 Operation and maintenance of equipment	2	2	.....
26.0 Supplies and materials	239	245	.....
31.0 Equipment	21	21	.....
32.0 Land and structures	1	1	.....
41.0 Grants, subsidies, and contributions	611	626	.....
99.0 Direct obligations	6,361	6,550	2,930
99.0 Reimbursable obligations	15	15	.....
99.9 Total new obligations, unexpired accounts	6,376	6,565	2,930

Employment Summary

Identification code 012–1115–0–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	12,066	11,314	11,314
2001 Reimbursable civilian full-time equivalent employment	15	18	18

Wildland Fire Management

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 012–1115–2–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Wildland fire management	.....	.....	-2,930
0799 Total direct obligations	.....	.....	-2,930
Budgetary resources:			
Unobligated balance:			
1010 Unobligated balance transfer to other accts (base) [014–1125]	.....	.....	-509
1010 Unobligated balance transfer to other accts (IIJA) [014–1125]	.....	.....	-9
1010 Unobligated balance transfer to other accts (IRA) [014–1125]	.....	.....	-32
1070 Unobligated balance (total)	.....	.....	-550
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Preparedness (WFWF)	.....	.....	-162
1100 Appropriation - Suppression Operations (WFSU)	.....	.....	-1,011
1100 Appropriation - Salaries & Expenses (WFSE)	.....	.....	-1,205
1100 Appropriation - Joint Fire Science	.....	.....	-2
1160 Appropriation, discretionary (total)	.....	.....	-2,380
1900 Budget authority (total)	.....	.....	-2,380
1930 Total budgetary resources available	.....	.....	-2,930
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	.....	.....	-2,930
3020 Outlays (gross)	.....	.....	2,380
3050 Unpaid obligations, end of year	.....	.....	-550
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	.....	.....	-550
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	.....	.....	-2,380
Outlays, gross:			
4010 Outlays from new discretionary authority	.....	.....	-2,380
4180 Budget authority, net (total)	.....	.....	-2,380
4190 Outlays, net (total)	.....	.....	-2,380

The 2027 Budget does not request new funding for this account. The 2027 Budget reforms Federal wildland fire management to create operational efficiencies by unifying Federal wildland fire responsibilities from the Department of Agriculture and across the Department of the Interior into the unified U.S. Wildland Fire Service in the Department of the Interior. Contingent upon authorization, the Forest Service will support the respons-

WILDLAND FIRE MANAGEMENT—Continued

ible and effective transfer of this program. Please see the Department of the Interior section of the Budget Appendix for more information.

Object Classification (in millions of dollars)

Identification code 012–1115–2–1–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			-954
11.3 Other than full-time permanent			-51
11.5 Other personnel compensation			-741
11.8 Special personal services payments			-111
11.9 Total personnel compensation			-1,857
12.1 Civilian personnel benefits			-652
25.2 Other services from non-Federal sources			-421
99.0 Direct obligations			-2,930
99.9 Total new obligations, unexpired accounts			-2,930

Employment Summary

Identification code 012–1115–2–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			-11,314
2001 Reimbursable civilian full-time equivalent employment			-18

FOREST SERVICE OPERATIONS

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Forest Service, not otherwise provided for, $611,435,000, to remain available through September 30, 2030: Provided, That a portion of the funds made available under this heading shall be for the base salary and expenses of employees in the Chief's Office, the Work Environment and Performance Office, the Business Operations Deputy Area, and the Chief Financial Officer's Office to carry out administrative and general management support functions: Provided further, That funds provided under this heading shall be available for the costs of facility maintenance, repairs, and leases for buildings and sites where these administrative, general management and other Forest Service support functions take place; the costs of all utility and telecommunication expenses of the Forest Service, as well as business services; and, for information technology, including cybersecurity requirements: Provided further, That funds provided under this heading may be used for necessary expenses to carry out administrative and general management support functions of the Forest Service not otherwise provided for and necessary for its operation.

Program and Financing (in millions of dollars)

Identification code 012–1122–0–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 FS Operations Direct	1,051	1,075	911
0002 FSO Disaster Supplemental	5	73	77
0003 FSO Bipartisan Infrastructure Law	66	20	
0799 Total direct obligations	1,122	1,168	988
0801 Forest Service Operations (Reimbursable)	1	1	
0900 Total new obligations, unexpired accounts	1,123	1,169	988
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	88	454	437
1001 Discretionary unobligated balance brought fwd, Oct 1	88		
1021 Recoveries of prior year unpaid obligations	29	54	54
1070 Unobligated balance (total)	117	508	491
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation FS Operations [P.L. 119–4]	1,218	561	500
1100 Appropriation FS Operations [P.L. 119–4] (Salaries and Exp.)		384	256
1120 Appropriations transferred to other acct [014–1125]	-3		
1121 Appropriations transferred from other acct [012–1103]	93		
1121 Appropriations transferred from other acct [012–1106]	64		
1121 Appropriations transferred from other acct [012–1115]	28		
1121 Appropriations transferred from other acct [012–1104]		2	
1121 Appropriations transferred from other acct [012–1104]	1		
1121 Appropriations transferred from other acct [014–5015]		146	
1160 Appropriation, discretionary (total)	1,401	1,093	756
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [012–1106]	51		
1173 Advance appropriations transferred from other accounts [012–1115]	3		
1180 Advanced appropriation, discretionary (total)	54		
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	2	
1701 Change in uncollected payments, Federal sources	3	3	
1750 Spending auth from offsetting collections, disc (total)	5	5	
1900 Budget authority (total)	1,460	1,098	756
1930 Total budgetary resources available	1,577	1,606	1,247
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	454	437	259
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	508	351	247
3010 New obligations, unexpired accounts	1,123	1,169	988
3020 Outlays (gross)	-1,250	-1,219	-877
3040 Recoveries of prior year unpaid obligations, unexpired	-29	-54	-54
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	351	247	304
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-5	-8
3070 Change in uncollected pymts, Fed sources, unexpired	-3	-3	
3090 Uncollected pymts, Fed sources, end of year	-5	-8	-8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	506	346	239
3200 Obligated balance, end of year	346	239	296
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,460	1,098	756
Outlays, gross:			
4010 Outlays from new discretionary authority	825	1,044	718
4011 Outlays from discretionary balances	425	175	159
4020 Outlays, gross (total)	1,250	1,219	877
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2	-2	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-3	-3	
4070 Budget authority, net (discretionary)	1,455	1,093	756
4080 Outlays, net (discretionary)	1,248	1,217	877
4180 Budget authority, net (total)	1,455	1,093	756
4190 Outlays, net (total)	1,248	1,217	877

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	1,455	1,093	756
Outlays	1,248	1,217	877
Legislative proposal, not subject to PAYGO:			
Budget Authority			-145
Outlays			-145
Total:			
Budget Authority	1,455	1,093	611
Outlays	1,248	1,217	732

The 2027 Budget requests $611 million for Forest Service Operations to support staff Salaries and Expenses, facilities maintenance and leases, information technology, and administrative support for the agency.

The Budget requests $202 million for Salaries and Expenses for employees in the Chief's Office, the Business Operations Deputy Area, and the Chief Financial Officer's office to carry out administrative and general management support functions.

Forest Service Facilities Maintenance and Leases.— The 2027 Budget requests $97 million primarily for leased facilities and life and safety related facility maintenance activities. The 2027 Budget reflects Forest Service's current efforts to urgently terminate leases and dispose of facilities to right-size the Forest Service facility footprint for FY 2027.

Information Technology and Centralized Processing.— The 2027 Budget requests $221 million to provide base IT services, including telecommunications, hardware and software acquisitions, and IT to support mission requirements.

Organizational Services.— For essential Department-wide services that must be paid for through the Working Capital Fund and Shared Cost Programs, the 2027 Budget requests $91 million.

Object Classification (in millions of dollars)

Identification code 012–1122–0–1–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	258	268	224
11.5 Other personnel compensation	3	4	2
11.9 Total personnel compensation	261	272	226
12.1 Civilian personnel benefits	102	106	72
13.0 Benefits for former personnel	23	24	19
21.0 Travel and transportation of persons	3	3	2
23.1 Rental payments to GSA	45	43	41
23.2 Rental payments to others	59	65	38
23.3 Communications, utilities, and miscellaneous charges	96	101	100
25.1 Advisory and assistance services	1	3	2
25.2 Other services from non-Federal sources	58	58	36
25.3 Other goods and services from Federal sources	415	435	417
25.4 Operation and maintenance of facilities	1	1	
25.5 Research and development contracts	2	2	1
25.7 Operation and maintenance of equipment	2	2	1
26.0 Supplies and materials	19	19	11
31.0 Equipment	27	28	17
32.0 Land and structures	5	5	3
41.0 Grants, subsidies, and contributions	3	3	2
99.0 Direct obligations	1,122	1,170	988
99.0 Reimbursable obligations	1	1	
99.5 Adjustment for rounding		-2	
99.9 Total new obligations, unexpired accounts	1,123	1,169	988

Employment Summary

Identification code 012–1122–0–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,667	2,165	1,510

Forest Service Operations

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 012–1122–2–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 FS Operations Direct			-145
0799 Total direct obligations			-145
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation FS Operations [P.L. 119–4]			-90
1100 Appropriation FS Operations [P.L. 119–4] (Salaries and Exp.)			-55
1160 Appropriation, discretionary (total)			-145
1900 Budget authority (total)			-145
1930 Total budgetary resources available			-145
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			-145
3020 Outlays (gross)			145
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			-145
Outlays, gross:			
4010 Outlays from new discretionary authority			-145
4180 Budget authority, net (total)			-145
4190 Outlays, net (total)			-145

Object Classification (in millions of dollars)

Identification code 012–1122–2–1–302	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent			-55
11.9 Total personnel compensation			-55
23.1 Rental payments to GSA			-15
23.3 Communications, utilities, and miscellaneous charges			-40
25.3 Other goods and services from Federal sources			-35
99.0 Direct obligations			-145
99.9 Total new obligations, unexpired accounts			-145

Employment Summary

Identification code 012–1122–2–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			-323

Wildfire Suppression Operations Reserve Fund

(including transfers of funds)

Program and Financing (in millions of dollars)

Identification code 012–1121–0–1–302	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,345	1,018	
1001 Discretionary unobligated balance brought fwd, Oct 1	2,345		
1010 Unobligated balance transfer to other accts [012–1115]	-1,327	-1,018	
1070 Unobligated balance (total)	1,018		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,390	2,480	2,570
1120 Appropriations transferred to other acct [012–1115]	-2,390	-2,480	
1160 Appropriation, discretionary (total)			2,570
1930 Total budgetary resources available	1,018		2,570
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,018		2,570
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			2,570
4180 Budget authority, net (total)			2,570
4190 Outlays, net (total)			

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority			2,570
Legislative proposal, not subject to PAYGO:			
Budget Authority			-2,570
Outlays			-2,570
Total:			
Outlays			-2,570

Wildfire Suppression Operations Reserve Fund

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 012–1121–2–1–302	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			-2,570
1930 Total budgetary resources available			-2,570
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			-2,570

WILDFIRE SUPPRESSION OPERATIONS RESERVE FUND—Continued

Program and Financing—Continued

Identification code 012–1121–2–1–302	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3020 Outlays (gross)			2,570
3050 Unpaid obligations, end of year			2,570
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			2,570
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			-2,570
Outlays, gross:			
4010 Outlays from new discretionary authority			-2,570
4180 Budget authority, net (total)			-2,570
4190 Outlays, net (total)			-2,570

The 2027 Budget does not request new funding for this account. The 2027 Budget reforms Federal wildland fire management to create operational efficiencies by unifying Federal wildland fire responsibilities from the Department of Agriculture and across the Department of the Interior into a unified U.S. Wildland Fire Service (USWFS) in the Department of the Interior. Contingent upon authorization, the Forest Service will support the responsible and effective transfer of this program. Please see the Department of the Interior section of the Budget Appendix for more information

RANGE BETTERMENT FUND

For necessary expenses of range rehabilitation, protection, and improvement, 50 percent of all moneys received during the prior fiscal year, as fees for grazing domestic livestock on lands in National Forests in the 16 Western States, pursuant to section 401(b)(1) of Public Law 94–579, to remain available through September 30, 2030, of which not to exceed 6 percent shall be available for administrative expenses associated with on-the-ground range rehabilitation, protection, and improvements.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–5207–0–2–302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Receipts, Cooperative Range Improvements	3	3	6
2000 Total: Balances and receipts	3	3	6
Appropriations:			
Current law:			
2101 Range Betterment Fund	-3	-3	-6
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 012–5207–0–2–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Range betterment fund	2	3	6
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	4	4
1001 Discretionary unobligated balance brought fwd, Oct 1	3		
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	3	3	6
1930 Total budgetary resources available	6	7	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	4	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			1
3010 New obligations, unexpired accounts	2	3	6
3020 Outlays (gross)	-2	-2	-4
3050 Unpaid obligations, end of year		1	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			1
3200 Obligated balance, end of year		1	3
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3	3	6
Outlays, gross:			
4010 Outlays from new discretionary authority		2	3
4011 Outlays from discretionary balances	2		1
4020 Outlays, gross (total)	2	2	4
4180 Budget authority, net (total)	3	3	6
4190 Outlays, net (total)	2	2	4

The 2027 Budget requests authority for $5.658 million for the Range Betterment Fund to improve National Forest System lands in western States. The Federal Land Policy and Management Act of 1976 (43 U.S.C. 1751), as amended, authorizes the use of fifty percent of fees received for grazing domestic livestock on National Forest System lands to protect and improve rangeland health and productivity. This program emphasizes essential structural and non-structural improvements prescribed in grazing allotment management plans. The program will continue to support rangeland improvement efforts, such as seeding and reseeding, fence construction, water development, weed and other plant control, and fish and wildlife habitat enhancements, which help reduce range deterioration, improve forage conditions for wildlife, protect watersheds, and increase livestock production.

Object Classification (in millions of dollars)

Identification code 012–5207–0–2–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources			1
26.0 Supplies and materials	2	3	5
99.0 Direct obligations	2	3	6
99.9 Total new obligations, unexpired accounts	2	3	6

COMMUNICATIONS SITE ADMINISTRATION

(INCLUDING TRANSFER OF FUNDS)

Amounts collected in this fiscal year pursuant to section 8705(f)(2) of the Agriculture Improvement Act of 2018 (Public Law 115–334), shall be deposited in the special account established by section 8705(f)(1) of such Act, shall be available to cover the costs described in subsection (c)(3) of such section of such Act, and shall remain available until expended: Provided, That such amounts shall be transferred to the "National Forest System" account.

The 2027 Budget requests $2 million for Communications Site Administration to be offset by Communication Site receipts. These funds would allow the Forest Service the tools needed to manage existing communication sites and support programmatic support for the expansion of wireless and fiber optic capabilities that will benefit rural areas, enable greater coordination in emergency response situations; and increase overall safety for visitors, Forest Service staff, and first responders. The regulatory authority to collect and use these receipts has not been established, therefore, this discretionary funding has not been used.

STEWARDSHIP CONTRACTING PRODUCT SALES

Program and Financing (in millions of dollars)

Identification code 012–5540–0–2–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Stewardship contracting	28	29	29

	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	62	63	66
1021	Recoveries of prior year unpaid obligations	.....	1	1
1070	Unobligated balance (total)	62	64	67
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	29	31	31
1203	Appropriation (previously unavailable)(special or trust)	2	2	2
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1260	Appropriations, mandatory (total)	29	31	31
1900	Budget authority (total)	29	31	31
1930	Total budgetary resources available	91	95	98
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	63	66	69
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	29	24	33
3010	New obligations, unexpired accounts	28	29	29
3020	Outlays (gross)	-33	-19	-27
3040	Recoveries of prior year unpaid obligations, unexpired	.....	-1	-1
3050	Unpaid obligations, end of year	24	33	34
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	29	24	33
3200	Obligated balance, end of year	24	33	34
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	29	31	31
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	10	10
4101	Outlays from mandatory balances	33	9	17
4110	Outlays, gross (total)	33	19	27
4180	Budget authority, net (total)	29	31	31
4190	Outlays, net (total)	33	19	27

Stewardship Contracting Product Sales.—Stewardship contracting allows the Forest Service to offset project cost by applying the value of timber or other forest products to achieve land and resource management objectives. If the value of timber or other forest products exceeds the cost of the resource treatments, the excess receipts are retained in the Stewardship Contracting Fund. These receipts can be used for other Stewardship projects until they are expended. The Agricultural Act of 2014 permanently reauthorized this authority. Generally, stewardship contracts must be completed in 10 years. Section 207 of the FY2018 omnibus appropriations bill (P.L. 115–141), authorizes the extension of contract terms on a one-time basis to 20 years for lands in specified areas. In addition, Sec. 204 of the bill authorized the obligation of funds to be used for contract cancellation or termination costs in economically or programatically viable stages over multiple years, instead of in the first year of the contract, making it more viable to use stewardship contracts to actively manage and restore forests. Longer contract periods may incentivize industry to expand milling capacity and to invest in areas where mills are scarce.

Object Classification (in millions of dollars)

Identification code 012–5540–0–2–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	11	9	5
12.1 Civilian personnel benefits	5	5	5
25.2 Other services from non-Federal sources	7	8	8
25.3 Other goods and services from Federal sources	1	2	2
26.0 Supplies and materials	1	1	1
41.0 Grants, subsidies, and contributions	3	3	7
99.0 Direct obligations	28	28	28
99.5 Adjustment for rounding	.....	1	1
99.9 Total new obligations, unexpired accounts	28	29	29

Employment Summary

Identification code 012–5540–0–2–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	153	133	67

National Parks and Public Land Legacy Restoration Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–5716–0–2–302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	16	16	.....
2000 Total: Balances and receipts	16	16	.....
Appropriations:			
Current law:			
2103 National Parks and Public Land Legacy Restoration Fund	-16	-16	.....
2132 National Parks and Public Land Legacy Restoration Fund	16	.....	.....
2199 Total current law appropriations	.....	-16	.....
Proposed:			
2232 National Parks and Public Land Legacy Restoration Fund	.....	.....	16
2999 Total appropriations	.....	-16	16
5099 Balance, end of year	16	.....	16

Program and Financing (in millions of dollars)

Identification code 012–5716–0–2–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 National Parks and Public Land Legacy Restoration	175	175	175
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	499	654	553
1011 Unobligated balance transfer from other acct [014–5715]	40	50	37
1021 Recoveries of prior year unpaid obligations	5	8	8
1070 Unobligated balance (total)	544	712	598
Budget authority:			
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust)	16	16	.....
1221 Appropriations transferred from other acct [014–5715]	285	.....	.....
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-16	.....	.....
1260 Appropriations, mandatory (total)	285	16	.....
1930 Total budgetary resources available	829	728	598
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	654	553	423
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	208	224	221
3010 New obligations, unexpired accounts	175	175	175
3020 Outlays (gross)	-154	-170	-171
3040 Recoveries of prior year unpaid obligations, unexpired	-5	-8	-8
3050 Unpaid obligations, end of year	224	221	217
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	208	224	221
3200 Obligated balance, end of year	224	221	217
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	285	16	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	8	.....
4101 Outlays from mandatory balances	154	162	171
4110 Outlays, gross (total)	154	170	171
4180 Budget authority, net (total)	285	16	.....
4190 Outlays, net (total)	154	170	171

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	285	16	.....
Outlays	154	170	171

NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND—Continued

Summary of Budget Authority and Outlays—Continued

	2025 actual	2026 est.	2027 est.
Legislative proposal, subject to PAYGO:			
Budget Authority			269
Outlays			17
Total:			
Budget Authority	285	16	269
Outlays	154	170	188

August 4, 2020, the Great American Outdoors Act established the National Parks and Public Lands Legacy Restoration Fund to address the backlog of deferred maintenance at the Department of the Interior and the Forest Service. The original authorization established the Fund to be supported by an annual deposit for five years (2021 to 2025) based on 50 percent of all Federal energy development revenue from the prior year that would otherwise be credited or deposited as miscellaneous receipts to the Treasury. The Departments of the Interior and Agriculture annually submit project proposals to Congress, execute projects, and monitor results and program performance. The 2027 Budget proposes to reauthorize the Fund at the original level and length. $285 million is authorized annually for Forest Service deferred maintenance projects.

Object Classification (in millions of dollars)

Identification code 012–5716–0–2–302		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	7	7	7
11.9	Total personnel compensation	7	7	7
12.1	Civilian personnel benefits	3	3	3
25.2	Other services from non-Federal sources	80	80	80
25.3	Other goods and services from Federal sources	33	33	33
26.0	Supplies and materials	3	3	3
32.0	Land and structures	16	16	16
41.0	Grants, subsidies, and contributions	33	33	33
99.0	Direct obligations	175	175	175
99.9	Total new obligations, unexpired accounts	175	175	175

Employment Summary

Identification code 012–5716–0–2–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	76	73	73

NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 012–5716–4–2–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	National Parks and Public Land Legacy Restoration			30
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1221	Appropriations transferred from other acct [014–5715]			285
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced			-16
1260	Appropriations, mandatory (total)			269
1930	Total budgetary resources available			269
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			239
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			30
3020	Outlays (gross)			-17
3050	Unpaid obligations, end of year			13
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			13
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			269
	Outlays, gross:			
4100	Outlays from new mandatory authority			17
4180	Budget authority, net (total)			269
4190	Outlays, net (total)			17

Object Classification (in millions of dollars)

Identification code 012–5716–4–2–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources			15
25.3	Other goods and services from Federal sources			6
32.0	Land and structures			3
41.0	Grants, subsidies, and contributions			6
99.0	Direct obligations			30
99.9	Total new obligations, unexpired accounts			30

Employment Summary

Identification code 012–5716–4–2–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment			3

RECREATION RESIDENCE PROGRAM

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–5644–0–2–303		2025 actual	2026 est.	2027 est.
0100	Balance, start of year		2	2
	Receipts:			
	Current law:			
1130	Cabin User and Transfer Fees, Recreation Residence Program	36	34	35
2000	Total: Balances and receipts	36	36	37
	Appropriations:			
	Current law:			
2101	Recreation Residence Program	-36	-34	-34
2103	Recreation Residence Program		-2	-2
2132	Recreation Residence Program	2	2	2
2199	Total current law appropriations	-34	-34	-34
2999	Total appropriations	-34	-34	-34
5099	Balance, end of year	2	2	3

Program and Financing (in millions of dollars)

Identification code 012–5644–0–2–303		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Recreation Residence Program [012–5644]	4	24	24
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		30	40
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	36	34	34
1203	Appropriation (previously unavailable)(special or trust)		2	2
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1260	Appropriations, mandatory (total)	34	34	34
1930	Total budgetary resources available	34	64	74
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	30	40	50
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		1	6
3010	New obligations, unexpired accounts	4	24	24
3020	Outlays (gross)	-3	-19	-29
3050	Unpaid obligations, end of year	1	6	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year		1	6

3200	Obligated balance, end of year	1	6	1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	34	34	34
	Outlays, gross:			
4100	Outlays from new mandatory authority	3	18	17
4101	Outlays from mandatory balances		1	12
4110	Outlays, gross (total)	3	19	29
4180	Budget authority, net (total)	34	34	34
4190	Outlays, net (total)	3	19	29

Object Classification (in millions of dollars)

Identification code 012–5644–0–2–303		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	2	2	1
11.9	Total personnel compensation	2	2	1
12.1	Civilian personnel benefits	1	1	1
25.2	Other services from non-Federal sources		20	21
41.0	Grants, subsidies, and contributions	1	1	1
99.9	Total new obligations, unexpired accounts	4	24	24

Employment Summary

Identification code 012–5644–0–2–303		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	25	25	13

Land Acquisition

Acquisition of Lands for National Forests Special Acts

For acquisition of lands within the exterior boundaries of the Cache, Uinta, and Wasatch National Forests, Utah; the Toiyabe National Forest, Nevada; and the Angeles, San Bernardino, Sequoia, and Cleveland National Forests, California; and the Ozark-St. Francis and Ouachita National Forests, Arkansas; as authorized by law, $450,000, to be derived from forest receipts.

Acquisition of Lands to Complete Land Exchanges

For acquisition of lands, such sums, to be derived from funds deposited by State, county, or municipal governments, public school districts, or other public school authorities, and for authorized expenditures from funds deposited by non-Federal parties pursuant to Land Sale and Exchange Acts, pursuant to the Act of December 4, 1967 (16 U.S.C. 484a), to remain available through September 30, 2030, (16 U.S.C. 516–617a, 555a; Public Law 96–586; Public Law 76–589, Public Law 76–591; and Public Law 78–310).

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–9923–0–2–302		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	35	41	9
0198	Reconciliation adjustment	-9		
0199	Balance, start of year	26	41	9
	Receipts:			
	Current law:			
1130	Deposits, Acquisitions of Lands for National Forests, Special Acts	1	1	1
1130	Land Acquisition Proceeds for Exchanges, Acquisition of Lands to Complete Land Exchanges	17	4	4
1199	Total current law receipts	18	5	5
1999	Total receipts	18	5	5
2000	Total: Balances and receipts	44	46	14
	Appropriations:			
	Current law:			
2101	LWCF Land Acquisition	-2	-38	-4
2103	LWCF Land Acquisition	-1		
2103	LWCF Land Acquisition	-7	-7	-9
2132	LWCF Land Acquisition	7	9	7
2199	Total current law appropriations	-3	-36	-6
2999	Total appropriations	-3	-36	-6
5098	Reconciliation adjustment		-1	
5099	Balance, end of year	41	9	8

Program and Financing (in millions of dollars)

Identification code 012–9923–0–2–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Land Acquisition (12X5004 LALW) Discretionary	11	11	11
0002	Land Facilities Enhancement (12X5216 EXSC/SL) Mandatory	3	3	3
0004	Land Acquisition (12X5004 LALW) Mandatory	68	74	74
0900	Total new obligations, unexpired accounts	82	88	88
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	388	434	533
1001	Discretionary unobligated balance brought fwd, Oct 1	54		
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	389	434	533
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation: Land for Natl Forests Special Acts (5208 ACAC)		1	1
1103	Appropriation (previously unavailable)(special or trust)	1		
1160	Appropriation, discretionary (total)	1	1	1
	Appropriations, mandatory:			
1201	Appropriation: Acquisition of Lands to Complete Land Exchanges (5216 EXSC EXSL)	2	38	4
1201	Appropriation: Land Acquisition (5004 GAOA)	124	150	124
1203	Appropriation (previously unavailable)(special or trust)	7	7	9
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-7	-9	-7
1260	Appropriations, mandatory (total)	126	186	130
1900	Budget authority (total)	127	187	131
1930	Total budgetary resources available	516	621	664
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	434	533	576
	Special and non-revolving trust funds:			
1952	Expired unobligated balance, start of year	2	2	2
1953	Expired unobligated balance, end of year	2	2	2
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	12	26	16
3010	New obligations, unexpired accounts	82	88	88
3020	Outlays (gross)	-67	-98	-101
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	26	16	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	12	26	16
3200	Obligated balance, end of year	26	16	3
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1	1	1
	Outlays, gross:			
4010	Outlays from new discretionary authority		1	1
4011	Outlays from discretionary balances	8		
4020	Outlays, gross (total)	8	1	1
	Mandatory:			
4090	Budget authority, gross	126	186	130
	Outlays, gross:			
4100	Outlays from new mandatory authority	2	71	57
4101	Outlays from mandatory balances	57	26	43
4110	Outlays, gross (total)	59	97	100
4180	Budget authority, net (total)	127	187	131
4190	Outlays, net (total)	67	98	101

Acquisition of Lands for National Forests, Special Acts.—To acquire lands within critical watersheds to provide soil stabilization and restoration of vegetation. Public Laws 76–589, 76–591 and 78–310 (54 Stat. 297, 298, 299, and 402; and 58 Stat. 227–228) authorize appropriations for the purchase of lands within the following national forests: the Cache, Uinta, and Wasatch, in Utah; the Toiyabe, in Nevada; the Angeles, Cleveland, San Bernardino, and Sequoia, in California; and the Ozark and Ouachita, in Arkansas. Appropriations are made from receipts on these national forests. The 2027 Budget requests $450,000 in funding for Special Acts with funds derived from forest receipts.

LWCF Land Acquisition—Continued

Acquisition of Lands to Complete Land Exchanges.—Deposits are made by State, county, or municipal governments, public school authorities, or non-Federal parties, and are used to acquire lands for the National Forest System or other authorized purposes. The 2027 Budget requests $100,000 in funding for Acquisition of Lands to complete land exchanges with funds derived from these deposits.

Object Classification (in millions of dollars)

Identification code 012–9923–0–2–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	6	6	4
12.1	Civilian personnel benefits	2	2	2
25.2	Other services from non-Federal sources	1	1	3
25.3	Other goods and services from Federal sources	1	1	1
32.0	Land and structures	72	78	78
99.0	Direct obligations	82	88	88
99.9	Total new obligations, unexpired accounts	82	88	88

Employment Summary

Identification code 012–9923–0–2–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	54	48	48
3001	Allocation account civilian full-time equivalent employment	24	24	12

Forest Service Permanent Appropriations

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–9921–0–2–999		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	496	431	374
0198	Reconciliation adjustment	-2	.....	.....
0199	Balance, start of year	494	431	374
	Receipts:			
	Current law:			
1130	National Forests Fund	-34	6	6
1130	National Forests Fund, Payments to States	168	70	70
1130	Timber Roads, Purchaser Elections	1	2	2
1130	National Forests Fund, Roads and Trails for States	20	20	20
1130	Timber Salvage Sales	33	40	40
1130	Deposits, Brush Disposal	6	9	9
1130	Earnings on Investments, Restoration of Forest Lands	3	3	3
1130	Rents and Charges for Quarters, Forest Service	13	13	13
1130	Timber Sales Pipeline Restoration Fund	4	7	7
1130	Recreation Enhancements Fees, Recreation Fee Demonstration Program	139	135	135
1130	Midewin National Tallgrass Prairie Rental Fees	1	1	1
1130	Charges, User Fees, and Natural Resource Utilization, Land between the Lakes, Forest Service	6	7	7
1130	Administration of Rights-of-way and Other Land Uses	2	2	2
1130	Funds Retained, Stewardship Contracting Product Sales	29	31	31
1130	National Grasslands	30	72	72
1130	Miscellaneous Special Funds, Forest Service	70	70	70
1199	Total current law receipts	491	488	488
1999	Total receipts	491	488	488
2000	Total: Balances and receipts	985	919	862
	Appropriations:			
	Current law:			
2101	Stewardship Contracting Product Sales	-29	-31	-31
2101	Forest Service Permanent Appropriations	-163	-180	-121
2101	Forest Service Permanent Appropriations	-1	-2	-2
2101	Forest Service Permanent Appropriations	-20	-20	-20
2101	Forest Service Permanent Appropriations	-33	-40	-40
2101	Forest Service Permanent Appropriations	-6	-9	-9
2101	Forest Service Permanent Appropriations	-6	-6	-6
2101	Forest Service Permanent Appropriations	-2	-2	-2
2101	Forest Service Permanent Appropriations	-71	-30	-30
2101	Forest Service Permanent Appropriations	-13	-13	-13
2101	Forest Service Permanent Appropriations	-4	-7	-7
2101	Forest Service Permanent Appropriations	-139	-135	-135
2101	Forest Service Permanent Appropriations	-1	-1	-1
2101	Forest Service Permanent Appropriations	-6	-7	-7
2101	Forest Service Permanent Appropriations	-2	-2	-2
2101	Forest Service Permanent Appropriations	-68	-72	-72
2103	Stewardship Contracting Product Sales	-2	-2	-2
2103	Forest Service Permanent Appropriations	-8	-7	-7
2103	Forest Service Permanent Appropriations	-6	-2	-2
2132	Stewardship Contracting Product Sales	2	2	2
2132	Forest Service Permanent Appropriations	7	5	5
2132	Forest Service Permanent Appropriations	8	8	18
2132	Forest Service Permanent Appropriations	8	8	8
2199	Total current law appropriations	-555	-545	-476
2999	Total appropriations	-555	-545	-476
5098	Rounding adjustment	1	.....	.....
5099	Balance, end of year	431	374	386

Program and Financing (in millions of dollars)

Identification code 012–9921–0–2–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Brush disposal (5206)	8	8	8
0002	Restoration of Forest Lands and Improvements (5215)	22	22	22
0003	Recreation fee demonstration / enhancement programs (5268)	138	139	139
0004	Timber Roads - Purchaser Election program (5202)	1	1	1
0005	Timber Salvage Sale program (5204)	35	35	35
0006	Timber Pipeline Restoration fund (includes forest botanical products) (5264)	4	3	3
0009	Operation and maintenance of quarters (5219)	10	10	10
0010	Land between the lakes management fund (5360)	5	5	5
0012	Administration of rights-of-way and other land uses (5361 - URRF, URMN)	2	2	2
0013	Secure Rural Schools - National Forest Fund (5201)	85	248	126
0014	Secure Rural Schools - transfers from Treasury (1117)	.....	218	109
0015	Payments to Minnesota (5213)	5	6	6
0016	Payments to Counties - National Grasslands (5896)	64	65	65
0018	Licensee Program (5214)	1	1	1
0799	Total direct obligations	380	763	532
0801	Admin rights of way - Reimbursable program (5361 - URMJ)	3	5	5
0900	Total new obligations, unexpired accounts	383	768	537
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	738	873	821
1011	Unobligated balance transfer from other acct [014–5198]	1	1	1
1021	Recoveries of prior year unpaid obligations	8	3	2
1070	Unobligated balance (total)	747	877	824
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation: Payments to States Northern Spotted Owl Guarantee (1117)	.....	218	109
1201	Appropriation: Payment to States, National Forest Fund (5201)	163	180	121
1201	Appropriation: Timber Roads, Purchaser Elections (5202)	1	2	2
1201	Appropriation: Roads and Trails for States, National Forests Fund (5203)	20	20	20
1201	Appropriation: Timber Salvage Sales (5204)	33	40	40
1201	Appropriation: Expenses, Brush Disposal (5206)	6	9	9
1201	Appropriation: Payment to Minnesota (5213)	6	6	6
1201	Appropriation: Licensee Programs (5214)	2	2	2
1201	Appropriation: Restoration of Forest Lands and Improvements (5215)	71	30	30
1201	Appropriation: Operations and Maintenance of Quarters (5219)	13	13	13
1201	Appropriation: Timber Sales Pipeline Restoration Fund (5264)	4	7	7
1201	Appropriation: Recreation Fees (5268)	139	135	135
1201	Appropriation: Midewin National Tallgrass Prairie Rental Fees (5277)	1	1	1
1201	Appropriation: Land Between the Lakes Management Fund (5360)	6	7	7
1201	Appropriation: Administration of Rights of Way and Other Land Uses (5361)	2	2	2
1201	Appropriation: Payments to Counties, National Grasslands (5896)	68	72	72
1203	Appropriation (previously unavailable)(special or trust)(Rec Fees)	8	7	7
1203	Appropriation (previously unavailable)(special or trust)(All Others)	6	2	2
1232	Sequestration - Subfunction 302 (All Remaining Accts)	-7	-5	-5
1232	Sequestration - Subfunction 806 Pmts to States: 5201, 5213, 5896, 1117	-8	-8	-18
1232	Sequestration - Subfunction 303 Rec Fees: 5268	-8	-8	-8
1240	Capital transfer of appropriations to general fund	-20	-20	.....

1260	Appropriations, mandatory (total)	506	712	554
	Spending authority from offsetting collections, mandatory:			
1800	Collected	3	.....	.....
1900	Budget authority (total)	509	712	554
1930	Total budgetary resources available	1,256	1,589	1,378
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	873	821	841
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	177	145	353
3010	New obligations, unexpired accounts	383	768	537
3020	Outlays (gross)	-407	-557	-734
3040	Recoveries of prior year unpaid obligations, unexpired	-8	-3	-2
3050	Unpaid obligations, end of year	145	353	154
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	177	145	353
3200	Obligated balance, end of year	145	353	154
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	509	712	554
	Outlays, gross:			
4100	Outlays from new mandatory authority	102	250	185
4101	Outlays from mandatory balances	305	307	549
4110	Outlays, gross (total)	407	557	734
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-3	.....	.....
4180	Budget authority, net (total)	506	712	554
4190	Outlays, net (total)	404	557	734
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	100	113	113
5001	Total investments, EOY: Federal securities: Par value	113	113	113

Roads and Trails for States (10 Percent) Fund.—10 percent of all National Forest Fund receipts received by the Forest Service are available to repair or reconstruct roads, bridges, and trails on NFS lands, or to correct road and trail deficiencies that adversely affect ecosystems. In 2027, mandatory receipts made available to the Roads and Trails Fund would be used primarily on road construction and maintenance to facilitate timber production from NFS lands where product values will not support the minimum required road and bridge design standards.

Brush Disposal.—Funds from payments made by purchasers of National Forest timber are used to dispose of or treat slash and other debris resulting from timber cutting operations (16 U.S.C. 490).

Restoration of Forest Lands and Improvements.—Funds from (1) forfeiture of deposits and bonds posted by permittees or purchasers of National Forest timber for failure to complete performance of improvement, protection, or rehabilitation work required under the permit or timber sale contract; or (2) the result of a judgment, compromise, or settlement of any claim, involving present or potential damage to lands or improvements, are used for the improvement, protection, or rehabilitation of lands under the administration of the Forest Service (16 U.S.C. 579c).

Recreation Fees, Forest Service (also referred to as the Federal Lands Recreation Enhancement Fund).—Fees collected from users of recreation facilities are used to pay for the operation, maintenance, and improvement of recreation sites and services to maintain and enhance recreation opportunities, visitor experiences, and related fish and wildlife habitat. (16 U.S.C. 6806 et seq.).

Timber Purchaser Election Roads Construction.—Funds from timber receipts are used to construct or reconstruct roads for purchasers of timber who qualify as small businesses and elect to have the Forest Service construct the roads designated under the timber sale contract (16 U.S.C. 472a(i)).

Timber Salvage Sales.—Funds are used for salvage logging of dead, damaged, insect-infested, or down timber, and to remove such trees for stand improvement (16 U.S.C. 472a(h)).

Timber Sales Pipeline Restoration Fund.—Funds are used for the preparation of timber sales and funding the backlog of recreation projects on National Forest System lands (16 U.S.C. 1611 note).

Forest Botanical Products.—Permitting fees are based on the fair market value of forest botanical products to cover the costs of analyzing, granting, modifying, or administering permits for harvest, including the costs for environmental analyses (16 U.S.C. 528 note). The 2027 Budget proposes a one-year reauthorization of the program.

Midewin National Tallgrass Prairie Funds.—Funds collected through user and rental fees (Public Law 104–106, Div. B, (Title XXIX, sec. 2915 (b) through (f)), Feb. 10, 1996, 110 Stat. 601) can be used as follows:

Midewin National Tallgrass Prairie Rental Fees.—Available receipts from rental fees may be used to cover the cost of ecosystem restoration, prairie improvements, and directly related administrative activities at the Midewin National Tallgrass Prairie.

Midewin National Tallgrass Prairie Restoration Fund.—Receipts from grazing fees, agricultural leases for row crops, sales of surplus equipment, and proceeds from the sale of any facilities and improvements; are available to cover the cost of restoration of ecosystems; construction of a visitor center, recreational facilities, trails, an administrative office; prairie improvement; and operations and maintenance.

Operation and Maintenance of Quarters.—Rents collected from employees occupying Forest Service housing facilities for operation and maintenance of employee-occupied quarters (5 U.S.C. 5911).

Land Between the Lakes Management Fund.—Amounts received from charges, user fees and natural resource use on the Land Between the Lakes National Recreation Area (LBLNRA) are deposited into this fund and are available for construction, improvement, or maintenance in the LBLNRA (16 U.S.C. 460lll–24) (P.L. 105–277, div. A, Sec. 101(e) [title V, Sec. 524], Oct. 21, 1998, 112 Stat. 2681–315, as amended by P.L. 117–328).

Cost Recovery (Lands Minor Projects, Administrative Rights-of-Way Program), and Cost Recovery (Lands Major Projects, including the Reimbursable Program).—Fees collected from applicants and holders of special use authorizations are available to pay for processing applications and monitoring compliance with special use authorizations. (31 U.S.C. 9701; 43 U.S.C. 1764(g); 30 U.S.C. 815(1); P.L. 82–137; P.L. 66–146; P.L. 94–579; 113 Stat. 1501A-196197 as amended by 118 Stat. 3105; 119 Stat. 555 and P.L. 110–161; 16 U.S.C. 46016d; 117 Stat. 294–297). This fund also includes:

Commercial Filming.—Collection of fees from commercial filming and still photography permits for maintenance of the filming site. (16 U.S.C. 460l–6d) (P.L. 106–206).

Organizational Camps.—Collection of land use fees from organizational camps located on National Forest System lands. (16 U.S.C. 6231 et seq.) (P.L. 108–7)

Payment to Minnesota.—The State of Minnesota is paid 0.75 percent of the appraised value of certain Superior National Forest lands in the counties of Cook, Lake, and St. Louis for distribution to those counties (16 U.S.C. 577g).

Payments to Counties, National Grasslands.—25 percent of net revenues from the use of lands acquired under Title III of the Bankhead-Jones Act is provided to counties in which Title III-Bankhead-Jones Acquired Lands are located for funding public schools and roads. (7 U.S.C. 1012).

Licensee Program.—Fees for the private commercial use of intellectual property are collected under regulations promulgated by the Secretary. The licensee program includes Smokey Bear to further the nationwide forest fire prevention campaign (16 U.S.C. 580p(2)) and Woodsy Owl to promote wise use of the environment (16 U.S.C. 580p(1)).

Quinault Special Management Area.—The Forest Service manages the natural resources and distributes proceeds from the sale of forest products in the Quinault Special Management Area of the Olympic National Forest. Receipts are divided between the State of Washington (45 percent), the Quinault Tribe (45 percent) and the Quinault Special Management Area fund (10 percent) for use by the Olympic National Forest to administer future timber sales. (P.L. 100–638) (102 Stat. 3327).

Site-specific Lands Acts.—Proceeds from the sale of National Forest System land pursuant to special acts passed by Congress are used for spe-

FOREST SERVICE PERMANENT APPROPRIATIONS—Continued

cific improvements to lands and facilities within the same national forest or State. (16 U.S.C. 484a; P.L. 90–171).

Land and Water Conservation Fund Act.—The Forest Service uses Federal land acquisition funding from the Land and Water Conservation Fund (LWCF) Act of 1965 to acquire land within or adjacent to the boundaries of national forests and within wilderness areas, and to acquire inholdings. Land acquisitions improve recreational access and create efficiencies for priority stewardship activities, such as hazardous fuels treatments and watershed protection. On August 4, 2020, the LWCF Act was amended by the Great American Outdoors Act (GAOA) to permanently fund the LWCF for investment in conservation and recreation opportunities in public and private lands. In 2027, the Forest Service requests $123.9 million for proposed Federal Land Acquisition projects and program administration and $92.3 million for proposed Forest Legacy Projects and program administration.

Object Classification (in millions of dollars)

Identification code 012–9921–0–2–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	77	72	40
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	3	3	3
11.9 Total personnel compensation	81	76	44
12.1 Civilian personnel benefits	34	34	34
21.0 Travel and transportation of persons	2	2	2
23.3 Communications, utilities, and miscellaneous charges	.....	1	1
24.0 Printing and reproduction	.....	1	1
25.2 Other services from non-Federal sources	73	79	99
25.3 Other goods and services from Federal sources	10	10	22
25.7 Operation and maintenance of equipment	1	3	3
26.0 Supplies and materials	8	6	6
31.0 Equipment	1	1	1
41.0 Grants, subsidies, and contributions	169	550	319
99.0 Direct obligations	379	763	532
99.0 Reimbursable obligations	3	3	3
99.5 Adjustment for rounding	1	2	2
99.9 Total new obligations, unexpired accounts	383	768	537

Employment Summary

Identification code 012–9921–0–2–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,149	1,045	526
2001 Reimbursable civilian full-time equivalent employment	23	23	23

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 012–4605–0–4–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Working capital fund	318	347	348
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	449	525	630
1001 Discretionary unobligated balance brought fwd, Oct 1	449	.....	.....
1021 Recoveries of prior year unpaid obligations	14	27	.....
1033 Recoveries of prior year paid obligations	1	.....	.....
1070 Unobligated balance (total)	464	552	630
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	379	425	425
1930 Total budgetary resources available	843	977	1,055
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	525	630	707
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	194	160	230
3010 New obligations, unexpired accounts	318	347	348
3020 Outlays (gross)	-338	-250	-378
3040 Recoveries of prior year unpaid obligations, unexpired	-14	-27	.....
3050 Unpaid obligations, end of year	160	230	200
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	194	160	230
3200 Obligated balance, end of year	160	230	200
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	379	425	425
Outlays, gross:			
4010 Outlays from new discretionary authority	35	170	170
4011 Outlays from discretionary balances	303	80	208
4020 Outlays, gross (total)	338	250	378
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-45	-45	-45
4033 Non-Federal sources	-335	-380	-380
4040 Offsets against gross budget authority and outlays (total)	-380	-425	-425
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060 Additional offsets against budget authority only (total)	1	.....	.....
4070 Budget authority, net (discretionary)	.....	.....	.....
4080 Outlays, net (discretionary)	-42	-175	-47
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	-42	-175	-47

The Working Capital Fund is a self-sustaining revolving fund that provides services to national forests, research experiment stations, other Federal agencies when necessary, State and private agencies as provided by law, and to persons who cooperate with the Forest Service in programs. Forestry-related supply and support services include:

Equipment Services.—The Fund owns, operates, maintains, replaces, and repairs common-use, motor-driven, and similar equipment. This equipment is rented to administrative units including national forests, research experiment stations, other Forest Service units, and to other federal and non-federal agencies. Rental rates include an incremental charge which, when added to depreciation and residual value, provides funds to finance equipment replacement costs.

Aircraft Services.—The Fund operates, maintains, and repairs Forest Service-owned aircraft used in Forest Service programs. Aircraft replacement costs are financed from either appropriated funds or the Forest Service Working Capital Fund, or a combination of both.

Supply Services.—The Fund operates common services and provides for cost-recovery of Working Capital Fund Program Management. Common services include photo reproduction laboratories that store, reproduce, and supply aerial photographs, aerial maps, and other photographs of national forest lands. Photographic reproductions are sold to national forests, research experiment stations, and others at cost. Common services also include sign shops to manufacture special signs for regulating traffic and posting information for visitors to the national forests. These signs are sold to national forests and research experiment stations at cost.

Nurseries.—The Fund operates seed supply services that provide tree seeds for direct seeding or sowing in nurseries for the production of trees. Activities include the purchase or collection of cones, extraction of seeds, cleaning, and testing, and storage and delivery. The fund operates in conjunction with forest tree nurseries and cold storage facilities for the storage of tree seedlings. Tree seedlings are sold to national forests, State foresters, and other cooperators at cost.

Object Classification (in millions of dollars)

Identification code 012–4605–0–4–302	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	21	23	9
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	22	24	10

12.1	Civilian personnel benefits	9	10	4
21.0	Travel and transportation of persons	12	13	8
22.0	Transportation of things	1	1	1
23.2	Rental payments to others	1	.....	.....
24.0	Printing and reproduction	1	1	1
25.2	Other services from non-Federal sources	10	9	14
25.3	Other goods and services from Federal sources	2	10	15
25.7	Operation and maintenance of equipment	48	48	53
26.0	Supplies and materials	69	58	68
31.0	Equipment	143	172	172
32.0	Land and structures	.....	1	1
99.0	Reimbursable obligations	318	347	347
99.5	Adjustment for rounding	.....	.....	1
99.9	Total new obligations, unexpired accounts	318	347	348

Employment Summary

Identification code 012–4605–0–4–302	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	286	286	113

Trust Funds

FOREST SERVICE TRUST FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 012–9974–0–7–302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	18	15	40
0198 Reconciliation adjustment	-4	.....	.....
0199 Balance, start of year	14	15	40
Receipts:			
Current law:			
1110 Transfers from General Fund of Amounts Equal to Certain Customs Duties, Reforestation Trust Fund	187	175	150
1130 Forest Service Cooperative Fund	77	86	86
1199 Total current law receipts	264	261	236
1999 Total receipts	264	261	236
2000 Total: Balances and receipts	278	276	276
Appropriations:			
Current law:			
2101 Forest Service Trust Funds	-78	-86	-86
2101 Forest Service Trust Funds	-187	-150	-150
2103 Forest Service Trust Funds	-14	-13	-13
2132 Forest Service Trust Funds	15	13	13
2199 Total current law appropriations	-264	-236	-236
2999 Total appropriations	-264	-236	-236
5098 Rounding adjustment	1	.....	.....
5099 Balance, end of year	15	40	40

Program and Financing (in millions of dollars)

Identification code 012–9974–0–7–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Cooperative work trust fund (8028 - CWKV CWF2)	46	47	47
0002 Cooperative work advance payments (8028 - CWK2)	18	18	18
0003 Reforestation trust fund (8046 - RTRT)	85	85	85
0799 Total direct obligations	149	150	150
0801 Reimbursable program-coop work other (8028 - CWFS)	16	17	17
0900 Total new obligations, unexpired accounts	165	167	167
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	611	738	836
1021 Recoveries of prior year unpaid obligations	5	6	6
1033 Recoveries of prior year paid obligations	1	.....	.....
1070 Unobligated balance (total)	617	744	842
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation: Cooperative Work Trust Fund (8028 CWKV CWF2)	78	86	86
1201 Appropriation: Reforestation Trust Fund (8046 RTRT)	187	150	150
1203 Appropriation (previously unavailable)(special or trust)	14	13	13
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-15	-13	-13
1260 Appropriations, mandatory (total)	264	236	236
Spending authority from offsetting collections, mandatory:			
1800 Collected (CWFS)	22	23	23
1900 Budget authority (total)	286	259	259
1930 Total budgetary resources available	903	1,003	1,101
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	738	836	934
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	165	146	136
3010 New obligations, unexpired accounts	165	167	167
3020 Outlays (gross)	-179	-171	-297
3040 Recoveries of prior year unpaid obligations, unexpired	-5	-6	-6
3050 Unpaid obligations, end of year	146	136	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	165	146	136
3200 Obligated balance, end of year	146	136	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	286	259	259
Outlays, gross:			
4100 Outlays from new mandatory authority	3	25	25
4101 Outlays from mandatory balances	176	146	272
4110 Outlays, gross (total)	179	171	297
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-23	-23	-23
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4160 Budget authority, net (mandatory)	264	236	236
4170 Outlays, net (mandatory)	156	148	274
4180 Budget authority, net (total)	264	236	236
4190 Outlays, net (total)	156	148	274
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	6	7	7
5001 Total investments, EOY: Federal securities: Par value	7	7	7

Cooperative Work Trust Fund-Knutson Vandenberg.—This fund receives deposits from purchasers of timber to accomplish improvement work within the timber sale area. Specified work includes reforestation of harvested areas, stand improvement, prescribed burning, wildlife monitoring, and other actions to protect National Forest System lands. Funds are also used for protection, reforestation, and timber stand improvement on private lands adjacent to National Forest System lands (7 U.S.C. 2269; 16 U.S.C. 498, 535, 572, 572a, 576b, 1643; and 31 U.S.C. 1321).

Cooperative Work Trust Fund-Advanced Payments (Non-Agreement Based).—This fund receives deposits from partners and cooperators for protecting and improving resources of the National Forest System as authorized by permits or sale contracts. Deposits from multiple contributors can be pooled to support a wide variety of activities that benefit National Forest System lands, and other agency activities. Such activities include road maintenance and resource management programs. Multiple statutes authorize this fund including 16 U.S.C. 572 and 31 U.S.C. 1321.

Cooperative Work Trust Fund-Reimbursable Program (Agreement Based).—This fund receives deposits from partners and cooperators to protect and improve the resources of the National Forest System as authorized by cooperative agreements. These funds support a wide variety of activities that benefit and support National Forest System lands, and other agency activities. Multiple statutes authorize this fund including 16 U.S.C. 498, 16 U.S.C. 532–537, and 31 U.S.C. 1321.

Reforestation Trust Fund.—Congress created this fund to supplement the reforestation and timber stand improvement work accomplished by the Knutson Vandenberg Fund (16 U.S.C. 1606a(d)). Funds are generated from import tariffs on wood products. Funding for this program will allow for continued planning to manage reforestation on approximately 180,000 acres. In addition, it will invest in stand improvement work to improve productivity and quality of stands of trees. The Infrastructure Investment

FOREST SERVICE TRUST FUNDS—Continued

and Jobs Act (P.L. 117–58) removed the $30 million annual cap on available funds.

Land Between the Lakes Trust Fund.—Interest earned from funds transferred by the Tennessee Valley Authority is available for public education, grants, recreation internships, conservation and multiple-use management of the Land Between the Lakes National Recreation Area in Kentucky and Tennessee. Annual trust fund earnings and program expenditures are less than $1 million (16 U.S.C. 460lll–31).

Object Classification (in millions of dollars)

Identification code 012–9974–0–7–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	38	32	20
11.5	Other personnel compensation	2	2	2
11.9	Total personnel compensation	40	34	22
12.1	Civilian personnel benefits	16	16	16
21.0	Travel and transportation of persons	1	1	1
25.2	Other services from non-Federal sources	41	48	60
25.3	Other goods and services from Federal sources	6	6	6
26.0	Supplies and materials	11	12	12
31.0	Equipment	1	1	1
32.0	Land and structures	1	1	1
41.0	Grants, subsidies, and contributions	30	30	30
99.0	Direct obligations	147	149	149
99.0	Reimbursable obligations	17	17	17
99.5	Adjustment for rounding	1	1	1
99.9	Total new obligations, unexpired accounts	165	167	167

Employment Summary

Identification code 012–9974–0–7–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	485	445	291
2001	Reimbursable civilian full-time equivalent employment	62	62	62

ADMINISTRATIVE PROVISIONS—FOREST SERVICE

(INCLUDING TRANSFERS OF FUNDS)

Appropriations to the Forest Service for the current fiscal year shall be available for: (1) purchase of passenger motor vehicles; acquisition of passenger motor vehicles from excess sources, and hire of such vehicles; purchase, lease, operation, maintenance, and acquisition of aircraft to maintain the operable fleet for use in Forest Service programs; notwithstanding other provisions of law, existing aircraft being replaced may be sold, with proceeds derived or trade-in value used to offset the purchase price for the replacement aircraft; (2) services pursuant to 7 U.S.C. 2225, and not to exceed $100,000 for employment under 5 U.S.C. 3109; (3) purchase, erection, and alteration of buildings and other public improvements (7 U.S.C. 2250); (4) acquisition of land, waters, and interests therein pursuant to 7 U.S.C. 428a; (5) for expenses pursuant to the Volunteers in the National Forest Act of 1972 (16 U.S.C. 558a, 558d, and 558a note); (6) the cost of uniforms as authorized by 5 U.S.C. 5901–5902; and (7) for debt collection contracts in accordance with 31 U.S.C. 3718(c).

Funds made available to the Forest Service in this Act or prior Acts may be transferred between accounts affected by the Forest Service budget restructure outlined in section 435 of division D of the Further Consolidated Appropriations Act, 2020 (Public Law 116–94): Provided, That such transferred funds shall remain available through September 30, 2030: Provided further, That any transfer of funds pursuant to this paragraph shall not increase or decrease the funds appropriated to any account in this fiscal year by more than ten percent: Provided further, That such transfer authority is in addition to any other transfer authority provided by law.

Notwithstanding any other provision of this Act, the Forest Service may transfer unobligated balances of discretionary funds appropriated to the Forest Service by this Act to or within the National Forest System Account, or reprogram funds to be used for the purposes of urgent rehabilitation of burned-over National Forest System lands and water: Provided, That such transferred funds shall remain available through September 30, 2030: Provided further, That none of the funds transferred pursuant to this paragraph shall be available for obligation without written notification to the Committees on Appropriations of both Houses of Congress.

Funds appropriated to the Forest Service shall be available for expenditure or transfer to the Department of the Interior, Bureau of Land Management, for removal, preparation, and adoption of excess wild horses and burros from National Forest System lands, and for the performance of cadastral surveys to designate the boundaries of such lands.

None of the funds made available to the Forest Service in this Act or any other Act with respect to any fiscal year shall be subject to transfer under the provisions of section 702(b) of the Department of Agriculture Organic Act of 1944 (7 U.S.C. 2257), section 442 of Public Law 106–224 (7 U.S.C. 7772), or section 10417(b) of Public Law 107–171 (7 U.S.C. 8316(b)).

Not more than $82,000,000 of funds available to the Forest Service shall be transferred to the Working Capital Fund of the Department of Agriculture and not more than $14,500,000 of funds available to the Forest Service shall be transferred to the Department of Agriculture for Department Reimbursable Programs, commonly referred to as Greenbook charges: Provided, That nothing in this paragraph shall prohibit or limit the use of reimbursable agreements requested by the Forest Service in order to obtain information technology services, including telecommunications and system modifications or enhancements, from the Working Capital Fund of the Department of Agriculture: Provided further, That actual transfer amounts may be reduced proportionately to reductions in Forest Service full-time equivalents and as appropriate for other policy and program factors.

Of the funds available to the Forest Service, up to $5,000,000 shall be available for priority projects within the scope of the approved budget, which shall be carried out by the Youth Conservation Corps and shall be carried out under the authority of the Public Lands Corps Act of 1993 (16 U.S.C. 1721 et seq.).

Of the funds available to the Forest Service, $4,000 is available to the Chief of the Forest Service for official reception and representation expenses.

Pursuant to sections 405(b) and 410(b) of Public Law 101–593, of the funds available to the Forest Service, up to $3,000,000 may be advanced in a lump sum to the National Forest Foundation to aid conservation partnership projects in support of the Forest Service mission, without regard to when the Foundation incurs expenses, for projects on or benefitting National Forest System lands or related to Forest Service programs: Provided, That of the Federal funds made available to the Foundation, no more than $300,000 shall be available for administrative expenses: Provided further, That the Foundation shall obtain, by the end of the period of Federal financial assistance, private contributions to match funds made available by the Forest Service on at least a one-for-one basis: Provided further, That the Foundation may transfer Federal funds to a Federal or a non-Federal recipient for a project at the same rate that the recipient has obtained the non-Federal matching funds.

Pursuant to section 2(b)(2) of Public Law 98–244, up to $3,000,000 of the funds available to the Forest Service may be advanced to the National Fish and Wildlife Foundation in a lump sum to aid cost-share conservation projects, without regard to when expenses are incurred, on or benefitting National Forest System lands or related to Forest Service programs: Provided, That such funds shall be matched on at least a one-for-one basis by the Foundation or its sub-recipients: Provided further, That the Foundation may transfer Federal funds to a Federal or non-Federal recipient for a project at the same rate that the recipient has obtained the non-Federal matching funds.

Any amounts made available to the Forest Service in this fiscal year, including available collections, may be used by the Secretary of Agriculture, acting through the Chief of the Forest Service, to enter into Federal financial assistance grants and cooperative agreements to support forest or grassland collaboratives in the accomplishment of activities benefitting both the public and the National Forest System, Federal lands and adjacent non-Federal lands. Eligible activities are those that will improve or enhance Federal investments, resources, or lands, including for collaborative and collaboration-based activities, including but not limited to facilitation, planning, and implementing projects, technical assistance, administrative functions, operational support, participant costs, and other capacity support needs, as identified by the Forest Service. Eligible recipients are Indian tribal entities (defined at 25 U.S.C. 5304(e)), state government, local governments, private and nonprofit entities, for-profit organizations, and educational institutions. The Secretary of Agriculture, acting through the Chief of the Forest Service, may enter into such cooperative agreements notwithstanding chapter 63 of title 31 when the Secretary determines that the public interest will be benefited and that there exists a mutual interest other than monetary considerations. Transactions subject to Title 2 of the Code of Federal Regulations shall be publicly advertised and require competition when required by such Title 2. For those transactions not subject to Title 2 of the Code of Federal Regulations, the agency may require public advertising and competition when deemed appropriate. The term "forest and grassland collaboratives" means groups

of individuals or entities with diverse interests participating in a cooperative process to share knowledge, ideas, and resources about the protection, restoration, or enhancement of natural and other resources on Federal and adjacent non-Federal lands, the improvement or maintenance of public access to Federal lands, or the reduction of risk to such lands caused by natural disasters.

The 19th unnumbered paragraph under the heading "Administrative Provisions, Forest Service" in title III of Public Law 109–54, as amended, shall be further amended by striking "in this Act" and by striking "prior to the date of enactment of this Act.".

Funds appropriated to the Forest Service shall be available for interactions with and providing technical assistance to rural communities and natural resource-based businesses for sustainable rural economic development purposes.

Funds appropriated to the Forest Service shall be available for payments to counties within the Columbia River Gorge National Scenic Area, pursuant to section 14(c)(1) and (2), and section 16(a)(2) of Public Law 99–663.

Any funds appropriated to the Forest Service may be used to meet the non-Federal share requirement in section 502(c) of the Older Americans Act of 1965 (42 U.S.C. 3056(c)(2)).

The Forest Service shall not assess funds for the purpose of performing fire, administrative, and other facilities maintenance and decommissioning.

Notwithstanding any other provision of law, of any appropriations or funds available to the Forest Service, not to exceed $500,000 may be used to reimburse the Office of the General Counsel (OGC), Department of Agriculture, for travel and related expenses incurred as a result of OGC assistance or participation requested by the Forest Service at meetings, training sessions, management reviews, land purchase negotiations, and similar matters unrelated to civil litigation: Provided, That future budget justifications for both the Forest Service and the Department of Agriculture should clearly display the sums previously transferred and the sums requested for transfer.

An eligible individual who is employed in any project funded under title V of the Older Americans Act of 1965 (42 U.S.C. 3056 et seq.) and administered by the Forest Service shall be considered to be a Federal employee for purposes of chapter 171 of title 28, United States Code.

Funds appropriated to the Forest Service shall be available to pay, from a single account, the base salary and expenses of employees who carry out functions funded by other accounts for Enterprise Program, Geospatial Technology and Applications Center, National Applications Lisaison Office, and National Technology and Development Program.

ADMINISTRATIVE PROVISIONS—FOREST SERVICE

(Legislative proposal, not subject to PAYGO)

(INCLUDING TRANSFER OF FUNDS)

Contingent upon the enactment of legislation consolidating the wildland fire programs of the Departments of the Interior and Agriculture, the Secretary of the Interior and the Secretary of Agriculture, in order to implement an orderly transition to the U.S. Wildland Fire Service, may transfer funds among and between appropriations of the Departments and agencies affected by the reorganization.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

		2025 actual	2026 est.	2027 est.
Governmental receipts:				
012–249700	Full Cost Recovery Fees Pursuant to OMB Circular A-25	13	.....	.....
General Fund Governmental receipts		13	.....	.....
Offsetting receipts from the public:				
012–181100	National Grasslands	204	216	216
012–222100	National Forest Fund	.....	1	1
012–267130	Food Supply Chain and Agriculture Pandemic Response Guaranteed Loan, Downward Reestimates of Subsidy	8	.....	.....
012–267530	Biorefinery Assistance, Downward Reestimates of Subsidies	7	5	.....
012–270110	Agriculture Credit Insurance, Negative Subsidies	393	21	21
012–270130	Agriculture Credit Insurance, Downward Reestimates of Subsidies	319	76	.....
012–270210	Rural Electrification and Telephone Loans, Negative Subsidies	203	203	203
012–270230	Rural Electrification and Telephone Loans, Downward Reestimates of Subsidies	1,102	1,255	.....
012–270310	Rural Water and Waste Disposal, Negative Subsidies	24	24	24
012–270330	Rural Water and Waste Disposal, Downward Reestimates of Subsidies	17	1	.....
012–270510	Rural Community Facility, Negative Subsidies	44	44	44
012–270530	Rural Community Facility, Downward Reestimates of Subsidies	8	35	.....
012–270610	Rural Housing Insurance, Negative Subsidies	47	47	47
012–270630	Rural Housing Insurance, Downward Reestimates of Subsidies	218	280	.....
012–270730	Rural Business and Industry, Downward Reestimates of Subsidies	37	32	.....
012–270830	P.L. 480 Loan Program, Downward Reestimates of Subsidies	2	.....	.....
012–271030	Rural Development Loans, Downward Reestimates of Subsidies	6	1	.....
012–271330	Economic Development Loans, Downward Reestimates of Subsidies	1	1	.....
012–274530	Timber Production Expansion, Downward Reestimates of Subsidies	.....	3	.....
012–274630	Downward Reestimates, Distance Learning, Telemedicine, and Broadband Program	70	41	.....
012–275630	Farm Storage Facility Loans, Downward Reestimate of Subsidies	4	6	.....
012–275730	Commodity Credit Corporation Export Guarantee Financing, Downward Reestimate of Subsidies	17	10	.....
012–278610	Rural Energy for America Program, Negative Subsidies	2	2	2
012–278630	Rural Energy for America Program, Downward Reestimates of Subsidies	14	.....	.....
012–279310	Commodity Credit Corporation Export Guarantee Financing, Negative Subsidies	8	18	18
012–322000	All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	22	20	20
General Fund Offsetting receipts from the public		2,777	2,342	596
Intragovernmental payments:				
012–388500	Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	-1,043	.....	.....
General Fund Intragovernmental payments		-1,043	.....	.....

TITLE VII—GENERAL PROVISIONS

(INCLUDING CANCELLATIONS AND TRANSFERS OF FUNDS)

SEC. 701. The Secretary may use any appropriations made available to the Department of Agriculture in this Act to purchase new passenger motor vehicles, in addition to specific appropriations for this purpose, so long as the total number of vehicles purchased in fiscal year ⟦2026⟧ *2027* does not exceed the number of vehicles owned or leased in fiscal year 2018: *Provided,* That, prior to purchasing additional motor vehicles, the Secretary must determine that such vehicles are necessary for transportation safety, to reduce operational costs, and for the protection of life, property, and public safety: *Provided further,* That the Secretary may not increase the Department of Agriculture's fleet above the 2018 level unless the Secretary notifies in writing⟦, and receives approval from,⟧ the Committees on Appropriations of both Houses of Congress⟦ within 30 days of the notification⟧.

SEC. 702. Notwithstanding any other provision of this Act, the Secretary of Agriculture may transfer unobligated balances of discretionary funds appropriated by this Act or any other available unobligated discretionary balances that are remaining available of the Department of Agriculture to the Working Capital Fund⟦ for the acquisition of⟧ *to acquire and improve* property, ⟦plant and ⟧equipment and ⟦for the improvement, delivery, and implementation of Department financial, and administrative information technology services, and ⟧other support systems necessary for the delivery of financial, administrative, and information technology services, including cloud adoption and migration, of primary benefit to the agencies of the Department of Agriculture, such transferred funds to remain available until expended: *Provided,* That none of the funds made available by this Act or any other Act shall be transferred to the Working Capital Fund without the prior approval of the agency administrator: *Provided further,* That none of the funds transferred to the Working Capital Fund pursuant to this section shall be available for obligation without written notification to ⟦and the prior approval of ⟧the Committees on Appropriations of both Houses of Congress: *Provided further,* That none of the funds appropriated by this Act or made available to the Department's Working Capital Fund shall be available for obligation or expenditure to make any changes to the Department's National Finance Center without written notification to ⟦and prior approval of ⟧the Committees on Appropriations of both Houses of Congress⟦ as required by section 716 of this Act: *Provided further,* That none of the funds appropriated by this Act or made available to the Department's Working Capital Fund shall be available for obligation or expenditure to initiate, plan, develop, implement, or make any changes to remove or relocate any systems, missions, personnel, or functions of the offices

of the Chief Financial Officer and the Chief Information Officer, co-located with or from the National Finance Center prior to written notification to and prior approval of the Committee on Appropriations of both Houses of Congress and in accordance with the requirements of section 716 of this Act]: *Provided further,* That [the National Finance Center Information Technology Services Division personnel and data center management responsibilities, and control of]any functions, missions, and systems for [current and future human resources management and integrated personnel and]payroll systems[(PPS)] and functions provided by the Chief Financial Officer and the Chief Information Officer shall remain in the National Finance Center and under the management responsibility and administrative control of the National Finance Center: *Provided further,* That the Secretary of Agriculture and the offices of the Chief Financial Officer shall actively market to existing and new Departments and other government agencies National Finance Center shared services including, but not limited to, payroll[,]*and* financial management[, and human capital shared services] and allow the National Finance Center to perform technology upgrades: *Provided further,* That of annual income amounts in the Working Capital Fund of the Department of Agriculture [allocated for] *attributable to the amounts in excess of the true costs of the shared services provided by* the National Finance Center, the Secretary shall reserve not more than 4 percent for the replacement or acquisition of [capital] *services and* equipment, including equipment for the improvement, delivery, and implementation of financial, administrative, and information technology services, and other systems of the National Finance Center or to pay any unforeseen, extraordinary cost of the National Finance Center: *Provided further,* That none of the amounts reserved shall be available for obligation unless the Secretary submits written notification of the obligation to the Committees on Appropriations of both Houses of Congress: *Provided further,* That the limitations on the obligation of funds pending notification to Congressional Committees shall not apply to any obligation that, as determined by the Secretary, is necessary to respond to a declared state of emergency that significantly impacts the operations of the National Finance Center; or to evacuate employees of the National Finance Center to a safe haven to continue operations of the National Finance Center.

SEC. 703. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 704. No funds appropriated by this Act may be used to pay negotiated indirect cost rates on cooperative agreements or similar arrangements between the United States Department of Agriculture and nonprofit institutions in excess of 10 percent of the total direct cost of the agreement when the purpose of such cooperative arrangements is to carry out programs of mutual interest between the two parties. This does not preclude appropriate payment of indirect costs on grants and contracts with such institutions when such indirect costs are computed on a similar basis for all agencies for which appropriations are provided in this Act.

SEC. 705. Appropriations to the Department of Agriculture for the cost of direct and guaranteed loans made available in the current fiscal year shall remain available until expended to disburse obligations made in the current fiscal year for the following accounts: The Rural Development Loan Fund program account, the Rural Electrification and Telecommunication Loans program account, and the Rural Housing Insurance Fund program account.

SEC. 706. None of the funds made available to the Department of Agriculture by this Act may be used to acquire new information technology systems or significant upgrades, as determined by the Office of the Chief Information Officer, without the approval of the Chief Information Officer and the concurrence of the Executive Information Technology Investment Review Board: *Provided,* That notwithstanding any other provision of law, none of the funds appropriated or otherwise made available by this Act may be transferred to the Office of the Chief Information Officer without written notification to [and the prior approval of]the Committees on Appropriations of both Houses of Congress: *Provided further,* That notwithstanding section 11319 of title 40, United States Code, none of the funds available to the Department of Agriculture for information technology shall be obligated for projects, contracts, or other agreements over $25,000 prior to receipt of written approval by the Chief Information Officer: *Provided further,* That the Chief Information Officer may authorize an agency to obligate funds without written approval from the Chief Information Officer for projects, contracts, or other agreements up to $250,000 based upon the performance of an agency measured against the performance plan requirements described in the explanatory statement accompanying Public Law 113–235.

SEC. 707. Funds made available under section 524(b) of the Federal Crop Insurance Act (7 U.S.C. 1524(b)) in the current fiscal year shall remain available until expended to disburse obligations made in the current fiscal year.

SEC. 708. Notwithstanding any other provision of law, any former Rural Utilities Service borrower that has repaid or prepaid an insured, direct or guaranteed loan under the Rural Electrification Act of 1936, or any not-for-profit utility that is eligible to receive an insured or direct loan under such Act, shall be eligible for assistance under section 313B(a) of such Act in the same manner as a borrower under such Act.

SEC. 709. Except as otherwise specifically provided by law, *under the headings "Farm Service Agency—Salaries and Expenses" and "Farm Production and Conservation Business Center—Salaries and Expenses",* not more than $20,000,000 in unobligated balances from appropriations made available [for salaries and expenses in this Act for the Farm Service Agency] *each of the respective headings in this Act* shall remain available through September 30, [2027] *2028*, for information technology expenses.

SEC. 710. None of the funds appropriated or otherwise made available by this Act may be used for first-class travel by the employees of agencies funded by this Act in contravention of sections 301–10.122 through 301–10.124 of title 41, Code of Federal Regulations.

SEC. 711. In the case of each program established or amended by the Agricultural Act of 2014 (Public Law 113–79) or by a successor to that Act, other than by title I or subtitle A of title III of such Act, or programs for which indefinite amounts were provided in that Act, that is authorized or required to be carried out using funds of the Commodity Credit Corporation—

(1) such funds shall be available for salaries and related administrative expenses, including technical assistance, associated with the implementation of the program, without regard to the limitation on the total amount of allotments and fund transfers contained in section 11 of the Commodity Credit Corporation Charter Act (15 U.S.C. 714i); and

(2) the use of such funds for such purpose shall not be considered to be a fund transfer or allotment for purposes of applying the limitation on the total amount of allotments and fund transfers contained in such section.

SEC. 712. Of the funds made available by this Act, not more than $2,900,000 shall be used to cover necessary expenses of activities related to all advisory committees, panels, commissions, and task forces of the Department of Agriculture, except for panels used to comply with negotiated rule makings and panels used to evaluate competitively awarded grants.

SEC. 713. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

SEC. 714. Notwithstanding subsection (b) of section 14222 of Public Law 110–246 (7 U.S.C. 612c–6; in this section referred to as "section 14222"), none of the funds appropriated or otherwise made available by this or any other Act shall be used to pay the salaries and expenses of personnel to carry out a program under section 32 of the Act of August 24, 1935 (7 U.S.C. 612c; in this section referred to as "section 32") in excess of [$1,716,293,000] *$1,714,000,000* (exclusive of carryover appropriations from prior fiscal years), as follows: Child Nutrition Programs Entitlement Commodities—$485,000,000; State Option Contracts—$5,000,000; Removal of Defective Commodities—$2,500,000; Administration of section 32 Commodity Purchases—[$40,971,000] *$41,862,000*: *Provided,* That, of the total funds made available in the matter preceding this proviso that remain unobligated on October 1, [2026] *2027*, such unobligated balances shall carryover into fiscal year [2027] *2028* and shall remain available until expended for any of the purposes of section 32, except that any such carryover funds used in accordance with clause (3) of section 32 may not exceed $350,000,000 and may not be obligated until the Secretary of Agriculture provides written notification of the expenditures to the Committees on Appropriations of both Houses of Congress at least two weeks in advance: *Provided further,* That, with the exception of any available carryover funds authorized in any prior appropriations Act to be used for the purposes of clause (3) of section 32, none of the funds appropriated or otherwise made available by this or any other Act shall be used to pay the salaries or expenses of any employee of the Department of Agriculture to carry out clause (3) of section 32.

[SEC. 715. None of the funds appropriated by this or any other Act shall be used to pay the salaries and expenses of personnel who prepare or submit appropriations language as part of the President's budget submission to the Congress for programs under the jurisdiction of the Appropriations Subcommittees on Agriculture, Rural Development, Food and Drug Administration, and Related Agencies that assumes revenues or reflects a reduction from the previous year due to user fees proposals that have not been enacted into law prior to the submission of the budget unless such budget submission identifies which additional spending reductions should occur in the event the user fees proposals are not enacted prior to the date of the convening of a committee of conference for the fiscal year 2026 appropriations Act.]

[SEC. 716. (a) None of the funds provided by this Act, or provided by previous appropriations Acts to the agencies funded by this Act that remain available for obligation or expenditure in the current fiscal year, or provided from any accounts

in the Treasury derived by the collection of fees available to the agencies funded by this Act, shall be available for obligation or expenditure through a reprogramming, transfer of funds, or reimbursements as authorized by the Economy Act, or in the case of the Department of Agriculture, through use of the authority provided by section 702(b) of the Department of Agriculture Organic Act of 1944 (7 U.S.C. 2257) or section 8 of Public Law 89–106 (7 U.S.C. 2263), that—

(1) creates new programs;

(2) eliminates a program, project, or activity;

(3) increases funds or personnel by any means for any project or activity for which funds have been denied or restricted;

(4) relocates an office or employees;

(5) reorganizes offices, programs, or activities; or

(6) contracts out or privatizes any functions or activities presently performed by Federal employees;

unless the Secretary of Agriculture or the Secretary of Health and Human Services (as the case may be) notifies in writing and receives approval from the Committees on Appropriations of both Houses of Congress at least 30 days in advance of the reprogramming of such funds or the use of such authority.

(b) None of the funds provided by this Act, or provided by previous Appropriations Acts to the agencies funded by this Act that remain available for obligation or expenditure in the current fiscal year, or provided from any accounts in the Treasury derived by the collection of fees available to the agencies funded by this Act, shall be available for obligation or expenditure for activities, programs, or projects through a reprogramming or use of the authorities referred to in subsection (a) involving funds in excess of $500,000 or 10 percent, whichever is less, that—

(1) augments existing programs, projects, or activities;

(2) reduces by 10 percent funding for any existing program, project, or activity, or numbers of personnel by 10 percent as approved by Congress; or

(3) results from any general savings from a reduction in personnel which would result in a change in existing programs, activities, or projects as approved by Congress;

unless the Secretary of Agriculture or the Secretary of Health and Human Services (as the case may be) notifies in writing and receives approval from the Committees on Appropriations of both Houses of Congress at least 30 days in advance of the reprogramming or transfer of such funds or the use of such authority.

(c) The Secretary of Agriculture or the Secretary of Health and Human Services shall notify in writing and receive approval from the Committees on Appropriations of both Houses of Congress before implementing any program or activity not carried out during the previous fiscal year unless the program or activity is funded by this Act or specifically funded by any other Act.

(d) None of the funds provided by this Act, or provided by previous Appropriations Acts to the agencies funded by this Act that remain available for obligation or expenditure in the current fiscal year, or provided from any accounts in the Treasury derived by the collection of fees available to the agencies funded by this Act, shall be available for—

(1) modifying major capital investments funding levels, including information technology systems, that involves increasing or decreasing funds in the current fiscal year for the individual investment in excess of $500,000 or 10 percent of the total cost, whichever is less;

(2) realigning or reorganizing new, current, or vacant positions or agency activities or functions to establish a center, office, branch, or similar entity with five or more personnel; or

(3) carrying out activities or functions that were not described in the budget request;

unless the agencies funded by this Act notify, in writing, the Committees on Appropriations of both Houses of Congress at least 30 days in advance of using the funds for these purposes.

(e) As described in this section, no funds may be used for any activities unless the Secretary of Agriculture or the Secretary of Health and Human Services receives from the Committee on Appropriations of both Houses of Congress written or electronic mail confirmation of receipt of the notification as required in this section.]

SEC. [717]*715*. Notwithstanding section 310B(g)(5) of the Consolidated Farm and Rural Development Act (7 U.S.C. 1932(g)(5)), the Secretary may assess a one-time fee for any guaranteed business and industry loan in an amount that does not exceed 3 percent of the guaranteed principal portion of the loan.

[SEC. 718. None of the funds appropriated or otherwise made available to the Department of Agriculture, the Food and Drug Administration, or the Farm Credit Administration shall be used to transmit or otherwise make available reports, questions, or responses to questions that are a result of information requested for the appropriations hearing process to any non-Department of Agriculture, non-Department of Health and Human Services, or non-Farm Credit Administration employee.]

[SEC. 719. Unless otherwise authorized by existing law, none of the funds provided in this Act, may be used by an executive branch agency to produce any prepackaged news story intended for broadcast or distribution in the United States unless the story includes a clear notification within the text or audio of the prepackaged news story that the prepackaged news story was prepared or funded by that executive branch agency.]

[SEC. 720. No employee of the Department of Agriculture may be detailed or assigned from an agency or office funded by this Act or any other Act to any other agency or office of the Department for more than 60 days in a fiscal year unless the individual's employing agency or office is fully reimbursed by the receiving agency or office for the salary and expenses of the employee for the period of assignment.]

[SEC. 721. Not later than 30 days after the date of enactment of this Act, the Secretary of Agriculture, the Commissioner of the Food and Drug Administration, and the Chairman of the Farm Credit Administration shall submit to the Committees on Appropriations of the House of Representatives and the Senate a detailed obligation plan delineated by program, project, and activity, as defined in the report accompanying this Act, for all amounts made available by this Act and prior appropriations Acts that remain available for obligation, including appropriated user fees and loan authorizations: *Provided,* That such obligation plan shall include breakdowns of estimated obligations for each such program, project, or activity by fiscal quarter, source appropriation, and the number of full-time equivalent positions supported: *Provided further,* That such obligation plan shall serve as the baseline for reprogramming notifications for the purposes of section 716 of this Act.]

[SEC. 722. None of the funds made available by this Act may be used to propose, promulgate, or implement any rule, or take any other action with respect to, allowing or requiring information intended for a prescribing health care professional, in the case of a drug or biological product subject to section 503(b)(1) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 353(b)(1)), to be distributed to such professional electronically (in lieu of in paper form) unless and until a Federal law is enacted to allow or require such distribution.]

SEC. [723]*716*. For the purposes of determining eligibility or level of program assistance for Rural Housing Service programs the Secretary shall not include incarcerated prison populations.

SEC. [724]*717*. For loans and loan guarantees that do not require budget authority and for which the program level has been established in this Act, the Secretary of Agriculture may increase the program level for such loans and loan guarantees by not more than 25 percent: *Provided,* That prior to the Secretary implementing such an increase, the Secretary notifies, in writing, the Committees on Appropriations of both Houses of Congress at least 15 days in advance.

SEC. [725]*718*. None of the credit card refunds or rebates transferred to the Working Capital Fund pursuant to section 729 of the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2002 (7 U.S.C. 2235a; Public Law 107–76) shall be available for obligation without written notification to[, and the prior approval of,] the Committees on Appropriations of both Houses of Congress: *Provided,* That the refunds or rebates so transferred shall be available [for obligation only for the acquisition of] *to acquire and improve* property, [plant and]equipment[, including equipment for the improvement, delivery, and implementation of Departmental financial management, information technology], and other support systems necessary for the delivery of financial, administrative, and information technology services, including cloud adoption and migration, of primary benefit to the agencies of the Department of Agriculture.

[SEC. 726. None of the funds made available by this Act may be used to implement, administer, or enforce the "variety" requirements of the final rule entitled "Enhancing Retailer Standards in the Supplemental Nutrition Assistance Program (SNAP)" published by the Department of Agriculture in the Federal Register on December 15, 2016 (81 Fed. Reg. 90675) until the Secretary of Agriculture amends the definition of the term "variety" as defined in section 278.1(b)(1)(ii)(C) of title 7, Code of Federal Regulations, and "variety" as applied in the definition of the term "staple food" as defined in section 271.2 of title 7, Code of Federal Regulations, to increase the number of items that qualify as acceptable varieties in each staple food category so that the total number of such items in each staple food category exceeds the number of such items in each staple food category included in the final rule as published on December 15, 2016: *Provided,* That until the Secretary promulgates such regulatory amendments, the Secretary shall apply the requirements regarding acceptable varieties and breadth of stock to Supplemental Nutrition Assistance Program retailers that were in effect on the day before the date of the enactment of the Agricultural Act of 2014 (Public Law 113–79).]

SEC. [727]*719*. In carrying out subsection (h) of section 502 of the Housing Act of 1949 (42 U.S.C. 1472), the Secretary of Agriculture shall have the same authority with respect to loans guaranteed under such section and eligible lenders for such loans as the Secretary has under subsections (h) and (j) of section 538 of such Act

(42 U.S.C. 1490p–2) with respect to loans guaranteed under such section 538 and eligible lenders for such loans.

⟦SEC. 728. None of the funds appropriated or otherwise made available by this Act shall be available for the United States Department of Agriculture to propose, finalize or implement any regulation that would promulgate new user fees pursuant to 31 U.S.C. 9701 after the date of the enactment of this Act.⟧

SEC. ⟦729⟧*720*. Notwithstanding any provision of law that regulates the calculation and payment of overtime and holiday pay for FSIS inspectors, the Secretary may charge establishments subject to the inspection requirements of the Poultry Products Inspection Act, 21 U.S.C. 451 et seq., the Federal Meat Inspection Act, 21 U.S.C. 601 et seq., and the Egg Products Inspection Act, 21 U.S.C. 1031 et seq., for the cost of inspection services provided outside of an establishment's approved inspection shifts, and for inspection services provided on Federal holidays: *Provided,* That any sums charged pursuant to this paragraph shall be deemed as overtime pay or holiday pay under section 1001(d) of the American Rescue Plan Act of 2021 (Public Law 117–2, 135 Stat. 242): *Provided further,* That sums received by the Secretary under this paragraph shall, in addition to other available funds, remain available until expended to the Secretary without further appropriation for the purpose of funding all costs associated with FSIS inspections.

SEC. ⟦730⟧*721*. (a) The Secretary of Agriculture shall—

(1) conduct audits in a manner that evaluates the following factors in the country or region being audited, as applicable—

(A) veterinary control and oversight;

(B) disease history and vaccination practices;

(C) livestock demographics and traceability;

(D) epidemiological separation from potential sources of infection;

(E) surveillance practices;

(F) diagnostic laboratory capabilities; and

(G) emergency preparedness and response; and

(2) promptly make publicly available the final reports of any audits or reviews conducted pursuant to paragraph (1).

(b) This section shall be applied in a manner consistent with United States obligations under its international trade agreements.

⟦SEC. 731. (a)(1) No Federal funds made available for this fiscal year for the rural water, waste water, waste disposal, and solid waste management programs authorized by sections 306, 306A, 306C, 306D, 306E, and 310B of the Consolidated Farm and Rural Development Act (7 U.S.C. 1926 et seq.) shall be used for a project for the construction, alteration, maintenance, or repair of a public water or wastewater system unless all of the iron and steel products used in the project are produced in the United States.

(2) In this section, the term "iron and steel products" means the following products made primarily of iron or steel: lined or unlined pipes and fittings, manhole covers and other municipal castings, hydrants, tanks, flanges, pipe clamps and restraints, valves, structural steel, reinforced precast concrete, and construction materials.

(b) Subsection (a) shall not apply in any case or category of cases in which the Secretary of Agriculture (in this section referred to as the "Secretary") or the designee of the Secretary finds that—

(1) applying subsection (a) would be inconsistent with the public interest;

(2) iron and steel products are not produced in the United States in sufficient and reasonably available quantities or of a satisfactory quality; or

(3) inclusion of iron and steel products produced in the United States will increase the cost of the overall project by more than 25 percent.

(c) If the Secretary or the designee receives a request for a waiver under this section, the Secretary or the designee shall make available to the public on an informal basis a copy of the request and information available to the Secretary or the designee concerning the request, and shall allow for informal public input on the request for at least 15 days prior to making a finding based on the request. The Secretary or the designee shall make the request and accompanying information available by electronic means, including on the official public Internet Web site of the Department.

(d) This section shall be applied in a manner consistent with United States obligations under international agreements.

(e) The Secretary may retain up to 0.25 percent of the funds appropriated in this Act for "Rural Utilities Service—Rural Water and Waste Disposal Program Account" for carrying out the provisions described in subsection (a)(1) for management and oversight of the requirements of this section.

(f) Subsection (a) shall not apply with respect to a project for which the engineering plans and specifications include use of iron and steel products otherwise prohibited by such subsection if the plans and specifications have received required approvals from State agencies prior to the date of enactment of this Act.

(g) For purposes of this section, the terms "United States" and "State" shall include each of the several States, the District of Columbia, and each Federally recognized Indian Tribe.⟧

⟦SEC. 732. None of the funds appropriated by this Act may be used in any way, directly or indirectly, to influence congressional action on any legislation or appropriation matters pending before Congress, other than to communicate to Members of Congress as described in 18 U.S.C. 1913.⟧

⟦SEC. 733. Of the total amounts made available by this Act for direct loans and grants under the following headings: "Rural Housing Service—Rural Housing Insurance Fund Program Account"; "Rural Housing Service—Mutual and Self-Help Housing Grants"; "Rural Housing Service—Rural Housing Assistance Grants"; "Rural Housing Service—Rural Community Facilities Program Account"; "Rural Business—Cooperative Service—Rural Business Program Account"; "Rural Business—Cooperative Service—Rural Economic Development Loans Program Account"; "Rural Business—Cooperative Service—Rural Cooperative Development Grants"; "Rural Business—Cooperative Service—Rural Microentrepreneur Assistance Program"; "Rural Utilities Service—Rural Water and Waste Disposal Program Account"; "Rural Utilities Service—Rural Electrification and Telecommunications Loans Program Account"; and "Rural Utilities Service—Distance Learning, Telemedicine, and Broadband Program", to the maximum extent feasible, at least 10 percent of the funds shall be allocated for assistance in persistent poverty counties under this section, including, notwithstanding any other provision regarding population limits, any county seat of such a persistent poverty county that has a population that does not exceed the authorized population limit by more than 10 percent: *Provided,* That for purposes of this section, the term "persistent poverty counties" means any county that has had 20 percent or more of its population living in poverty over the past 30 years, as measured by the 1990 and 2000 decennial censuses, and 2007–2011 American Community Survey 5-year average, or any territory or possession of the United States: *Provided further,* That with respect to specific activities for which program levels have been made available by this Act that are not supported by budget authority, the requirements of this section shall be applied to such program level.⟧

SEC. ⟦734⟧*722*. None of the funds made available by this Act may be used to notify a sponsor or otherwise acknowledge receipt of a submission for an exemption for investigational use of a drug or biological product under section 505(i) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 355(i)) or section 351(a)(3) of the Public Health Service Act (42 U.S.C. 262(a)(3)) in research in which a human embryo is intentionally created or modified to include a heritable genetic modification. Any such submission shall be deemed to have not been received by the Secretary, and the exemption may not go into effect.

⟦SEC. 735. None of the funds made available by this or any other Act may be used to enforce the final rule promulgated by the Food and Drug Administration entitled "Standards for the Growing, Harvesting, Packing, and Holding of Produce for Human Consumption", and published on November 27, 2015, and the proposed rule issued by the Food and Drug Administration pending at the Office of Management and Budget entitled "Standards for the Growing, Harvesting, Packing, and Holding Produce for Human Consumption Related to Agricultural Water " (86 Fed. Reg. 69120 and 87 Fed. Reg. 42973), with respect to the regulation of entities that grow, harvest, pack, or hold wine grapes, hops, pulse crops, or almonds.⟧

SEC. ⟦736⟧*723*. For school years ⟦2025–2026⟧ *2026–2027* and ⟦2026–2027⟧ *2027–2028*, none of the funds made available by this Act may be used to restrict or limit the substitution of any vegetable subgroup for fruits under the school breakfast program established under section 4 of the Child Nutrition Act of 1966 (42 U.S.C. 1773).

SEC. ⟦737⟧*724*. None of the funds made available by this Act or any other Act may be used—

(1) in contravention of section 7606 of the Agricultural Act of 2014 (7 U.S.C. 5940), subtitle G of the Agricultural Marketing Act of 1946, or section 10114 of the Agriculture Improvement Act of 2018; or

(2) to prohibit the transportation, processing, sale, or use of hemp, or seeds of such plant, that is grown or cultivated in accordance with section 7606 of the Agricultural Act of 2014 or subtitle G of the Agricultural Marketing Act of 1946, within or outside the State in which the hemp is grown or cultivated.

SEC. ⟦738⟧*725*. The Secretary of Agriculture may waive the matching funds requirement under section 412(g) of the Agricultural Research, Extension, and Education Reform Act of 1998 (7 U.S.C. 7632(g)).

SEC. ⟦739⟧*726*. The Secretary of Agriculture shall be included as a member of the Committee on Foreign Investment in the United States (CFIUS) on a case by case basis pursuant to the authorities in section 721(k)(2)(J) of the Defense Production Act of 1950 (50 U.S.C. 4565(k)(2)(J)) with respect to each covered transaction (as defined in section 721(a)(4) of the Defense Production Act of 1950 (50 U.S.C. 4565(a)(4))) involving agricultural land, agriculture biotechnology, or the agriculture industry (including agricultural transportation, agricultural storage, and agricultural processing), as determined by the CFIUS Chairperson in coordination with the Secretary of Agriculture. The Secretary of Agriculture shall, to the maximum extent

practicable, notify CFIUS of any agricultural land transaction that the Secretary of Agriculture has reason to believe, based on information from or in cooperation with the Intelligence Community, is a covered transaction (A) that may pose a risk to the national security of the United States, with particular emphasis on covered transactions of an interest in agricultural land by foreign governments or entities of concern, as defined in 42 U.S.C. 19221(a), including the People's Republic of China, the Democratic People's Republic of Korea, the Russian Federation, and the Islamic Republic of Iran; and (B) with respect to which a person is required to submit a report to the Secretary of Agriculture under section 2(a) of the Agricultural Foreign Investment Disclosure Act of 1978 (7 U.S.C. 3501(a)).

[SEC. 740. There is hereby appropriated $2,000,000, to remain available until expended, for a pilot program for the Secretary to provide grants to qualified nonprofit organizations and public housing authorities to provide technical assistance, including financial and legal services, to RHS multi-family housing borrowers to facilitate property preservation through the acquisition of RHS multi-family housing properties in areas where the Secretary determines a risk of loss of affordable housing, by non-profit housing organizations and public housing authorities as authorized by law that commit to keep such properties in the RHS multi-family housing program for a period of time as determined by the Secretary: *Provided,* That such funds may also be used for technical assistance for non-profit organizations, public housing authorities, and private owners for the decoupling of rental assistance.]

[SEC. 741. Funds made available under title II of the Food for Peace Act (7 U.S.C. 1721 et seq.) may only be used to provide assistance to recipient nations if adequate monitoring and controls, as determined by the Administrator, are in place to ensure that emergency food aid is received by the intended beneficiaries in areas affected by food shortages and not diverted for unauthorized or inappropriate purposes.]

[SEC. 742. None of the funds made available by this Act may be used to procure raw or processed poultry products or seafood imported into the United States from the People's Republic of China for use in the school lunch program under the Richard B. Russell National School Lunch Act (42 U.S.C. 1751 et seq.), the Child and Adult Care Food Program under section 17 of such Act (42 U.S.C. 1766), the Summer Food Service Program for Children under section 13 of such Act (42 U.S.C. 1761), or the school breakfast program under the Child Nutrition Act of 1966 (42 U.S.C. 1771 et seq.).]

SEC. [743] *727*. For school year [2026–2027] *2027–2028*, only a school food authority that had a negative balance in the nonprofit school food service account as of June 30, [2025] *2026*, shall be required to establish a price for paid lunches in accordance with section 12(p) of the Richard B. Russell National School Lunch Act (42 U.S.C. 1760(p)).

SEC. [744] *728*. Any funds made available by this or any other Act that the Secretary withholds pursuant to section 1668(g)(2) of the Food, Agriculture, Conservation, and Trade Act of 1990 (7 U.S.C. 5921(g)(2)), as amended, shall be available for grants for biotechnology risk assessment research: *Provided,* That the Secretary may transfer such funds among appropriations of the Department of Agriculture for purposes of making such grants.

[SEC. 745. Notwithstanding any other provision of law, no funds available to the Department of Agriculture may be used to move any staff office or any agency from the mission area in which it was located on August 1, 2018, to any other mission area or office within the Department in the absence of the enactment of specific legislation affirming such move.]

SEC. [746] *729*. The Secretary, acting through the Chief of the Natural Resources Conservation Service, may use funds appropriated under this Act or any other Act for the Watershed and Flood Prevention Operations Program and the Watershed Rehabilitation Program carried out pursuant to the Watershed Protection and Flood Prevention Act (16 U.S.C. 1001 et seq.), and for the Emergency Watershed Protection Program carried out pursuant to section 403 of the Agricultural Credit Act of 1978 (16 U.S.C. 2203) to provide technical services for such programs pursuant to section 1252(a)(1) of the Food Security Act of 1985 (16 U.S.C. 3851(a)(1)), notwithstanding subsection (c) of such section.

SEC. [747] *730*. In administering the pilot program established by section 779 of division A of the Consolidated Appropriations Act, 2018 (Public Law 115–141), the Secretary of Agriculture may, for purposes of determining entities eligible to receive assistance, consider those communities which are "Areas Rural in Character": *Provided,* That not more than 10 percent of the funds made available under the heading "Distance Learning, Telemedicine, and Broadband Program" for the purposes of the pilot program established by section 779 of Public Law 115–141 may be used for this purpose.

[SEC. 748. In addition to amounts otherwise made available by this Act and notwithstanding the last sentence of 16 U.S.C. 1310, there is appropriated $2,000,000, to remain available until expended, to implement non-renewable agreements on eligible lands, including flooded agricultural lands, as determined by the Secretary, under the Water Bank Act (16 U.S.C. 1301–1311).]

SEC. [749] *731*. A bank referenced in 12 U.S.C. 2128 may make and participate in loans and commitments and provide technical and other financial assistance to cooperatives and any other public or private entity (except for the Federal Government) for the purpose of installing, maintaining, expanding, improving, or operating facilities in a rural area as defined in 12 U.S.C. 2128(f) for the processing or disposal of waste from any source, provision of telecommunication services, and producing electricity from any source for use or sale by the borrower.

[SEC. 750. The Secretary shall set aside for Rural Economic Area Partnership (REAP) Zones, until August 15, 2026, an amount of funds made available in title III under the headings of Rural Housing Insurance Fund Program Account, Mutual and Self-Help Housing Grants, Rural Housing Assistance Grants, Rural Community Facilities Program Account, Rural Business Program Account, Rural Development Loan Fund Program Account, and Rural Water and Waste Disposal Program Account, equal to the amount obligated in REAP Zones with respect to funds provided under such headings in the most recent fiscal year any such funds were obligated under such headings for REAP Zones, excluding the funding provided through any Community Project Funding/Congressionally Directed Spending.]

[SEC. 751. There is hereby appropriated $2,000,000, to remain available until expended, to carry out section 758 of division B of Public Law 118–42, in addition to amounts otherwise available for such purpose.]

[SEC. 752. None of the funds appropriated or otherwise made available by this Act may be used by the Food and Drug Administration (FDA) to issue or promote any new guidelines or regulations applicable to food manufacturers of low risk ready-to-eat (RTE) foods for Listeria monocytogenes (Lm) until the FDA considers the available new science in developing the Compliance Policy Guide (CPG), Guidance for FDA Staff, section 555.320 Listeria monocytogenes regarding Lm in low-risk foods, meaning foods that do not support the growth of Lm.]

[SEC. 753. For necessary expenses associated with cotton classing activities pursuant to 7 U.S.C. 55, to include equipment and facility upgrades, and in addition to any other funds made available for this purpose, there is appropriated, $4,000,000, to remain available until September 30, 2027: *Provided,* That amounts made available in this section shall be treated as funds collected by fees authorized under March 4, 1923, ch. 288, section 5, 42 Stat. 1518, as amended (7 U.S.C. 55).]

[SEC. 754. For an additional amount for the Office of the Secretary, $700,000, for the Office of Tribal Relations to cover costs incurred for the slaughtering, processing, and voluntary meat inspection fees, notwithstanding the Agricultural Marketing Act of 1946 (7 U.S.C. 1622 et seq.) and 9 CFR part 352, for bison owned by Tribal governments (as defined by the List Act of 1994 (25 U.S.C. 5131)), Tribal entities (including Tribal organizations and corporations), and Tribal members that slaughter and process bison at establishments that receive USDA voluntary inspection or state inspection.]

SEC. [755] *732*. If services performed by APHIS employees are determined by the Administrator of the Animal and Plant Health Inspection Service to be in response to an animal disease or plant health emergency outbreak, any premium pay that is funded, either directly or through reimbursement, shall be exempted from the aggregate of basic pay and premium pay calculated under section 5547(b)(1) and (2) of title 5, United States Code, and any other provision of law limiting the aggregate amount of premium pay payable on a biweekly or calendar year basis.

SEC. [756] *733*. None of the funds made available by this Act may be used to pay the salaries or expenses of personnel—

(1) to inspect horses under section 3 of the Federal Meat Inspection Act (21 U.S.C. 603);

(2) to inspect horses under section 903 of the Federal Agriculture Improvement and Reform Act of 1996 (7 U.S.C. 1901 note; Public Law 104–127); or

(3) to implement or enforce section 352.19 of title 9, Code of Federal Regulations (or a successor regulation).

[SEC. 757. There is hereby appropriated $2,000,000, to remain available until expended, to carry out section 2103 of Public Law 115–334: *Provided,* That the Secretary shall prioritize the wetland compliance needs of areas with significant numbers of individual wetlands, wetland acres, and conservation compliance requests.]

[SEC. 758. There is appropriated $3,000,000 for the emergency and transitional pet shelter and housing assistance grant program established under section 12502(b) of the Agriculture Improvement Act of 2018 (34 U.S.C. 20127).]

SEC. [759] *734*. The National Academies of Sciences, Engineering and Medicine (NASEM) were tasked with providing findings and recommendations on alcohol consumption for the purposes of inclusion in the 2025 Dietary Guidelines for Americans as required by section 772 of division A of the Consolidated Appropriations Act, 2023 (Public Law 117–328): *Provided,* That the Secretary of Health and Human Services and the Secretary of Agriculture shall only consider the findings and recommendations of the NASEM report in the development of the 2025 Dietary Guidelines for Americans and further, both Secretaries shall ensure that the alcohol

consumption recommendations in the 2025 Dietary Guidelines for Americans shall be based on the preponderance of scientific and medical knowledge consistent with section 5341 of title 7 of United States Code.

[SEC. 760. (a) Section 313B(a) of the Rural Electrification Act of 1936 (7 U.S.C. 940c–2(a)), shall be applied for fiscal year 2026 and each fiscal year thereafter until the specified funding has been expended as if the following were inserted after the final period: "In addition, the Secretary shall use $9,465,000 of the funds available to carry out this section in fiscal year 2024 for an additional amount for the same purpose and under the same terms and conditions as the Rural Business Development Grants authorized by section 310B of the Consolidated Farm and Rural Development Act (7 U.S.C. 1932(c)) and shall use $9,953,000 of the funds available to carry out this section in fiscal year 2026 for an additional amount for the same purpose and under the same terms and conditions as the Rural Business Development Grants authorized by section 310B of the Consolidated Farm and Rural Development Act (7 U.S.C. 1932(c)).".

(b) Section 780 of division B of Public Law 118–42 and such section as continued in effect as an authority and condition under section 1101(a)(1) of Public Law 119–4 shall no longer apply.]

SEC. [761] *735*. Notwithstanding any other provision of law, the acceptable market name of any engineered animal approved prior to the effective date of the National Bioengineered Food Disclosure Standard (February 19, 2019) shall include the words "genetically engineered" prior to the existing acceptable market name.

[SEC. 762. For an additional amount for the Office of the Secretary, $5,250,000, to remain available until expended, to continue the Institute for Rural Partnerships as established in section 778 of Public Law 117–103: *Provided,* That the Institute for Rural Partnerships shall continue to dedicate resources to researching the causes and conditions of challenges facing rural areas, and develop community partnerships to address such challenges: *Provided further,* That administrative or other fees shall not exceed one percent: *Provided further,* That such partnership shall coordinate and publish an annual report.]

[SEC. 763. There is hereby appropriated $500,000 to carry out the duties of the working group established under section 770 of the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2019 (Public Law 116–6; 133 Stat. 89).]

SEC. [764] *736*. The agencies and offices of the Department of Agriculture may reimburse the Office of the General Counsel (OGC), out of the funds provided in this Act, for costs incurred by OGC in providing services to such agencies or offices under time-limited agreements entered into with such agencies and offices: *Provided,* That such transfer authority is in addition to any other transfer authority provided by law.

[SEC. 765. Section 363 of the Multifamily Mortgage Foreclosure Act of 1981 (12 U.S.C. 3702) is amended at paragraph (2)—

(1) in subparagraph (D), by striking "and";

(2) in subparagraph (E), by striking the period at the end and inserting "; and"; and

(3) by inserting after subparagraph (E) the following:

"(F) section 514 or 515 of the Housing Act of 1949 (42 U.S.C. 1484, 1485).".]

[SEC. 766. The last proviso in the second paragraph under the heading "Rural Community Facilities Program Account" in division B of the Consolidated Appropriations Act, 2024 (Public Law 118–42) shall be amended to read as follows: "*Provided further,* That in addition to any other available funds, the Secretary may expend not more than $1,000,000 total, from the program funds made available under this heading, for administrative expenses for activities funded under this heading and in section 778(1).".]

[SEC. 767. Of the unobligated balances from prior year appropriations made available for conservation activities under the heading "Natural Resources Conservation Service—Conservation Operations", $30,000,000 are hereby rescinded: *Provided,* That no amounts may be rescinded from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.]

[SEC. 768. Of the unobligated balances from prior year appropriations made available for the "National Institute of Food and Agriculture—Research and Education Activities", $22,000,000 are hereby rescinded: *Provided,* That no amounts may be rescinded from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.]

[SEC. 769. Of the unobligated balances from prior year appropriations made available under the heading "Distance Learning, Telemedicine, and Broadband Program" for the cost to continue a broadband loan and grant pilot program established by section 779 of division A of the Consolidated Appropriations Act, 2018 (Public Law 115–141) under the Rural Electrification Act of 1936, as amended (7 U.S.C. 901 et seq.), $20,000,000 are hereby rescinded: *Provided,* That no amounts may be rescinded from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.]

[SEC. 770. Of the unobligated balances from prior year appropriations made available in the "Working Capital Fund", $78,000,000 are hereby permanently rescinded: *Provided,* That no amounts may be rescinded from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.]

[SEC. 771. None of the funds made available to the Department of Agriculture in this or any other Act may be used to close or consolidate the resources or locations of any existing Agricultural Research Service laboratories and facilities without prior notification and approval of the Committees on Appropriations of both Houses of Congress.]

SEC. [772] *737*. (a) Of the amounts made available in this Act under the heading "Department of Health and Human Services—Food and Drug Administration—Salaries and Expenses" that are derived from tobacco product user fees authorized by 21 U.S.C. 387s, not less than $200,000,000 shall be used by the Commissioner of Food and Drugs for enforcement activities related to e-cigarettes, vapes, and other electronic nicotine delivery systems (in this section referred to as "ENDS"), including activities under section 801(a) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 381(a)): *Provided,* That not less than $2,000,000 of such amount shall be used to continue the activities of the Federal multi-agency task force led by the Department of Justice, Department of Homeland Security, and the FDA to further work to bring all available criminal and civil tools to bear against the illegal manufacture, importation, distribution, and sale of e-cigarettes, vapes, and other ENDS products from the Republic of China and other foreign countries.

(b) Not later than 365 days after the date of enactment of this Act, the Commissioner of Food and Drugs shall update the FDA document titled "Enforcement Priorities for Electronic Nicotine Delivery Systems (ENDS) and Other Deemed Products on the Market Without Premarket Authorization", published in January 2020 and updated in April 2020, to expand FDA's prioritized enforcement to flavored disposable ENDS products in addition to cartridge-based products and to define the term "disposable ENDS product."

(c) The Commissioner of Food and Drugs shall submit a semi-annual written report to the Committees on Appropriations of both Houses of Congress on the progress that the Center for Tobacco Products is making in removing all illegal ENDS products from the market: *Provided,* That the initial report shall be submitted not later than 180 days after the date of enactment of this Act.

(d) Section 801(a) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 381(a)) is amended by striking "drug or device" each place it appears in the seventh, eighth, ninth, and tenth sentences and inserting "drug, device, or tobacco product".

(e) Within 180 days the FDA shall submit a report to the Committee of Appropriations of both Houses of Congress detailing the Agency's activities to educate retailers in determining which products are legal for sale.

[SEC. 773. (a) Fees derived from amounts assessed and collected for fiscal year 2026, credited under the heading "Department of Health and Human Services—Food and Drug Administration—Salaries and Expenses", and made available for expenditure under such heading must comply with each provision contained in current user fee authorizations, appropriations Acts, and commitment letters, as transmitted from the Secretary of Health and Human Services to the chair and ranking member of the Committee on Health, Education, Labor, and Pensions of the Senate and the chair and ranking member of the Committee on Energy and Commerce of the House of Representatives regarding reauthorization of such current user fee authorizations: *Provided,* That the term current user fee authorizations means those user fees authorized at 21 U.S.C. 379h, 21 U.S.C. 379j, 21 U.S.C. 379j–42, 21 U.S.C. 379j–52, 21 U.S.C. 379j–12, 21 U.S.C. 379j–21, 21 U.S.C. 387s, 42 U.S.C. 263b, 21 U.S.C. 381, 21 U.S.C. 360n and 360ff, 21 U.S.C. 379-j31, 21 U.S.C. 379j–62 , 21 U.S.C. 353(e)(3), 21 U.S.C. 360eee–3(c)(1), 21 U.S.C. 384d(c)(8), 21 U.S.C. 360bbb–4a, and 21 U.S.C. 379j–72.

(b)(1) Not later than 90 days after the date of enactment of this Act, the Food and Drug Administration shall submit to the Committees on Appropriations of the House of Representatives and the Senate a report that includes obligation and outlay estimates and full-time equivalent (FTE) personnel staffing estimates for fiscal year 2026 for each Food and Drug Administration program that uses both general fund appropriations and funds derived from user fees: *Provided,* That such report shall include a table with separate columns for general fund appropriations and funds derived from user fees for such obligations, outlays and FTE personnel staffing: *Provided further,* That such report shall be certified by the Ombudsman of the Food and Drug Administration.

(2) The report in paragraph (1) shall be updated, certified by the Ombudsman of the Food and Drug Administration, and submitted to the Committees on Appropri-

ations of the House of Representatives and the Senate not later than 45 days after each fiscal quarter until all such funds are expended: *Provided,* That a plan for such ongoing quarterly reporting shall be submitted with the report required by subsection (b)(1).❱

SEC. ❰774❱*738*. (a) Section 260 of the Agricultural Marketing Act of 1946 (7 U.S.C. 1636i) is amended by striking "❰2025❱ *2026*" and inserting "❰2026❱ *2027*".

(b) Section 942 of the Livestock Mandatory Reporting Act of 1999 (7 U.S.C. 1635 note; Public Law 106–78) is amended by striking "❰2025❱ *2026*" and inserting "❰2026❱ *2027*".

SEC. ❰775❱*739*. None of the funds appropriated or otherwise made available by this Act may be used by the Food and Drug Administration to develop, issue, promote, or advance any final guidelines or new regulations applicable to food manufacturers for long-term population-wide sodium reduction actions until an assessment is completed on the impact of the short-term sodium reduction targets.

❰SEC. 776. There is hereby appropriated $3,000,000, to remain available until expended, for the Secretary of Agriculture to conduct a new pilot program to support on-the-ground local Energy Circuit Riders who provide professional support to rural communities for the purpose of undertaking projects that save energy and reduce emissions: *Provided,* That for the purpose of the new pilot program, the Secretary, acting through the Under Secretary for Rural Development, shall have the authority to provide amounts, including in the form of grants, cooperative agreements, and other financial assistance, to States, Indian Tribes, cooperative extension services, institutions of higher education, cooperatives and cooperative organizations, regional planning commissions or other public entities serving two or more rural areas: *Provided further,* That the period of performance under this pilot program shall be more than 3 but not more than 6 years: *Provided further,* That the Federal share shall not be more than 75 percent: *Provided further,* That an eligible entity using funds provided under the pilot program shall offer assistance with energy planning, energy audits, applicable Federal funding opportunities, tax incentives, project financing, grant writing, community-based capacity building, or applicable State, local, and utility-based incentives, including, as appropriate, coordinating with relevant State energy offices.❱

❰SEC. 777. For purposes of applying the Federal Food Drug, and Cosmetic Act (21 U.S.C. 301 et seq.), within 30 days of enactment of this Act, the Food and Drug Administration is directed to engage with industry stakeholders to update the acceptable market name for the following fishes: Sebastes alutus, Sebastes borealisn, Sebastes ciliatus, Sebastes crameri, Sebastes entomelas, Sebastes flavidus, Sebastes goodei, Sebastes levis, Sebastes melanops, Sebastes miniatus, Sebastes ovalis, Sebastes paucispinis, Sebastes pinniger, Sebastes proriger, Sebastes reedi, Sebastes ruberrimus, Sebastes rufus, and Sebastes serranoides: *Provided,* That within 180 days of enactment of this Act, the Food and Drug Administration is directed to provide industry stakeholders with new marketing name proposals and is directed to update its Fish and Fishery Products Hazards and Controls Guidance and any other relevant guidance to reflect the new market name once a new marketing name is agreed to expeditiously.❱

❰SEC. 778. For purposes of applying the Federal Food Drug, and Cosmetic Act (21 U.S.C. 301 et seq.), Hawaii grown or produced coffee shall contain at least 51 percent of coffee grown in Kona, Kau, Maui, Oahu, Kauai, or other areas of the State of Hawaii: *Provided,* That based on the region it is produced or grown, the common or usual names shall be Kona Coffee, Kau Coffee, Maui Coffee, Oahu Coffee, Kauai Coffee, or Hawaii Coffee.❱

❰SEC. 779. None of the funds made available for any department or agency in this or any other appropriations Acts, including prior year Acts, shall be used to close Natural Resources Conservation Service or Rural Development mission area field offices or to permanently relocate any field-based employees of those agencies that would result in an office with two or fewer employees without prior notification and approval of the Committees on Appropriations of both Houses of Congress.❱

❰SEC. 780. No funds appropriated by this Act may be used to administer or enforce the "Requirements for Additional Traceability Records for Certain Foods", published on November 21, 2022 (87 Fed. Reg. 70910), or any other rule promulgated in accordance with section 204 of the FDA Food Safety Modernization Act (21 U.S.C. 2223), prior to July 20, 2028. Further, the U.S. Food and Drug Administration shall:

(1) Engage quarterly with the regulated entities, including farms, restaurants, retail food establishments, and warehouses distributing to retail food establishments and restaurants, to identify and implement, as appropriate, additional flexibilities for satisfying the rule's lot-level tracking requirement, as appropriate, such that regulated entities can comply with the November 21, 2022, rule consistent with section 204(d)(1)(L)(iii), which prohibits the agency from requiring product tracking to the case level.

(2) Within 180 days of enactment of this Act, the Food and Drug Administration is directed to provide industry stakeholders with recommendations for these additional flexibilities satisfying the rule's lot-level tracking requirement, as appropriate.

(3) The FDA shall provide assistance to industry regarding how to handle food waste recovery, reclamation, intra-company transfers, customer returns under the rule and initiate a series of hypothetical data intake exercises to test the capabilities of the FDA's Product Tracing System and, upon request and as resources allow, the covered entity systems and identify any technical difficulties prior to full implementation.❱

❰SEC. 781. Effective 365 days after the enactment of this Act, Section 297A of the Agricultural Marketing Act of 1946 (7 U.S.C. 1639o) is amended—

(1) by redesignating paragraphs (2) through (6) as paragraphs (4) through (8), respectively; and

(2) by striking paragraph (1) and inserting the following:

"(A) IN GENERAL.—The term "hemp" means the plant Cannabis sativa L. and any part of that plant, including the seeds thereof and all derivatives, extracts, cannabinoids, isomers, acids, salts, and salts of isomers, whether growing or not, with a total tetrahydrocannabinols concentration (including tetrahydrocannabinolic acid) of not more than 0.3 percent on a dry weight basis.

"(B) INCLUSION.—Such term includes industrial hemp.

"(C) EXCLUSIONS.—Such term does not include—

"(i) any viable seeds from a Cannabis sativa L. plant that exceeds a total tetrahydrocannabinols concentration (including tetrahydrocannabinolic acid) of 0.3 percent in the plant on a dry weight basis; or

"(ii) any intermediate hemp-derived cannabinoid products containing—

"(I) cannabinoids that are not capable of being naturally produced by a Cannabis sativa L. plant;

"(II) cannabinoids that—

"(aa) are capable of being naturally produced by a Cannabis sativa L. plant; and

"(bb) were synthesized or manufactured outside the plant; or

"(III) more than 0.3 percent combined total of—

"(aa) total tetrahydrocannabinols (including tetrahydrocannabinolic acid); and

"(bb) any other cannabinoids that have similar effects (or are marketed to have similar effects) on humans or animals as a tetrahydrocannabinol (as determined by the Secretary of Health and Human Services); or

"(iii) any intermediate hemp-derived cannabinoid products which are marketed or sold as a final product or directly to an end consumer for personal or household use; or

"(iv) any final hemp-derived cannabinoid products containing—

"(I) cannabinoids that are not capable of being naturally produced by a Cannabis sativa L. plant;

"(II) cannabinoids that—

"(aa) are capable of being naturally produced by a Cannabis sativa L. plant; and

"(bb) were synthesized or manufactured outside the plant; or

"(III) greater than 0.4 milligrams combined total per container of—

"(aa) total tetrahydrocannabinols (including tetrahydrocannabinolic acid); and

"(bb) any other cannabinoids that have similar effects (or are marketed to have similar effects) on humans or animals as a tetrahydrocannabinol (as determined by the Secretary of Health and Human Services).

"(2) INDUSTRIAL HEMP.—The term "industrial hemp" means hemp—

"(A) grown for the use of the stalk of the plant, fiber produced from such a stalk, or any other non-cannabinoid derivative, mixture, preparation, or manufacture of such a stalk;

"(B) grown for the use of the whole grain, oil, cake, nut, hull, or any other non-cannabinoid compound, derivative, mixture, preparation, or manufacture of the seeds of such plant;

"(C) grown for purposes of producing microgreens or other edible hemp leaf products intended for human consumption that are derived from an immature hemp plant that is grown from seeds that do not exceed the threshold for total tetrahydrocannabinols concentration specified in paragraph (1)(C)(i);

"(D) that is a plant that does not enter the stream of commerce and is intended to support hemp research at an institution of higher education (as defined in section 101 of the Higher Education Act of 1965 (20 U.S.C. 1001)) or an independent research institute; or

"(E) grown for the use of a viable seed of the plant produced solely for the production or manufacture of any material described in subparagraphs (A) through (D).

"(A) IN GENERAL.—The term "hemp-derived cannabinoid product" means any intermediate or final product derived from hemp (other than industrial hemp), that—

"(i) contains cannabinoids in any form; and

"(ii) is intended for human or animal use through any means of application or administration, such as inhalation, ingestion, or topical application.

"(B) The term "intermediate hemp-derived cannabinoid product" means a hemp-derived cannabinoid product which—

"(i) is not yet in the final form or preparation marketed or intended to be used or consumed by a human or animal; or

"(ii) is a powder, liquid, tablet, oil, or other product form which is intended or marketed to be mixed, dissolved, formulated, or otherwise added to or prepared with or into any other substance prior to administration or consumption.

"(C) The term "container" means the innermost wrapping, packaging, or vessel in direct contact with a final hemp-derived cannabinoid product in which the final hemp-derived cannabinoid product is enclosed for retail sale to consumers, such as a jar, bottle, bag, box, packet, can, carton, or cartridge.

"(D) The term container excludes bulk shipping containers or outer wrappings that are not essential for the final retail delivery or sale to an end consumer for personal or household use.

"(E) EXCLUSION.—Such term does not include a drug that is the subject of an application approved under subsection (c) or (j) of section 505 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 355).".

(3) Within 90 days of the enactment of this act, the Food and Drug Administration, in consultation with other relevant Federal agencies, shall publish—

(A) a list of all cannabinoids known to FDA to be capable of being naturally produced by a Cannabis sativa L. plant, as reflected in peer reviewed literature;

(B) a list of all tetrahydrocannabinol class cannabinoids known to the agency to be naturally occurring in the plant;

(C) a list of all other know cannabinoids with similar effects to, or marketed to have similar effects to, tetrahyrocannabinol class cannabinoids; and

(D) additional information and specificity about the term "container", as defined in paragraph (3)(C).]

[SEC. 782. In addition to amounts otherwise made available, there is hereby appropriated $2,000,000, to remain available until expended, for the Meat and Poultry Processing Expansion Program established pursuant to section 1001(b)(4) of the American Rescue Plan Act of 2021 (Public Law 117–2) to award grants to processors of invasive, wild-caught catfish.]

SEC. [783]*740*. (a) During the period beginning on the effective date of the final rule entitled "Food Labeling: Nutrient Content Claims; Definition of Term "Healthy"" published in the Federal Register by the Food and Drug Administration on December 27, 2024 (89 Fed. Reg. 106064 et seq.) and ending on the compliance date specified in such final rule (referred to in this section as the "compliance period"), a manufacturer may also continue to comply with the requirements in effect on the day before such effective date relating to an implied nutrient content claim of "healthy" made with respect to a food.

(b) In the case of a food that bears labeling making an implied nutrition content claim that the food is "healthy" during the compliance period, the manufacturer of the food shall not be directly or indirectly subject to any State law requirement relating to labeling making an implied nutrient content claim that a food is "healthy" during such period that is not identical to either—

(1) the Federal requirements for labeling to make an implied nutrition content claim that a food is "healthy" that were in effect on the day before the effective date of such final rule; or

(2) the updated Federal requirements specified in the final rule for such a claim.

[SEC. 784. Of the unobligated balances available in the Department of the Treasury, Treasury Forfeiture Fund, established by section 9703 of title 31, United States Code, $350,000,000 shall be permanently rescinded not later than September 30, 2026.]

[SEC. 785. The Commissioner of the Food and Drug Administration shall develop a report to determine the cost and any implications associated with efforts to issue a proposed rule and implement FDA guidance and enforcement for setting standards for pet and animal food labeling and ingredient regulation: *Provided*, That the report shall—

(1) cover intent for harmonization across state and Federal regulatory bodies for pet and animal food labeling and ingredients;

(2) include timelines for developing guidelines, proposed regulations, resource and personnel needs to implement such standards, and where FDA would need additional authority to implement any proposed changes; and

be submitted to the House and Senate Committees on Appropriations within 120 days of enactment of this Act.]

SEC. [786]*741*. Any remaining unobligated balances from amounts made available by section 743 of division A of the Consolidated Appropriations Act, 2017 (Public Law 115–31) may be used, in addition to any funds otherwise made available for such purposes, for plans, construction, repair, preventive maintenance, environmental support, improvement, extension, alteration, and purchase of fixed equipment or facilities, as authorized by 7 U.S.C. 2250, and acquisition of land as authorized by 7 U.S.C. 2268a.

SEC. [787]*742*. For fiscal year [2026] *2027*, the maximum monthly allowances of fluid milk for the following food packages described in section 246.10(e) of title 7, Code of Federal Regulations, are:

(1) For Food Package IV, 16 quarts.

(2) For Food Package V, 22 quarts.

(3) For Food Package VI, 16 quarts.

(4) For Food Package VII, 24 quarts.

(5) For Food Package III, the maximum monthly allowances of fluid milk should conform to the changes made to food packages IV, V, VI, and VII in this section.

[SEC. 788. The Secretary of Agriculture shall—

(1) conduct a study to determine the feasibility of applying the Buy American requirement (as described in section 201.21(d) of title 7 of the Code of Federal Regulations (2022)) to the supplemental nutrition assistance program under the Food and Nutrition Act of 2008, and the special supplemental nutrition program as authorized by section 17 of the Child Nutrition Act of 1966 (42 U.S.C. 1786), including the impact applying such requirement would have on the agricultural economy of the United States; and

(2) not later than 1 year after the date of enactment of this Act, the Secretary shall submit the results of such study to the House and Senate Committees on Appropriations, the House Agriculture Committee, and the Senate Agriculture, Nutrition, and Forestry Committee.]

[SEC. 789. (a) The Secretary shall prepare a report by account that details the status of all projects specified in the table titled "Community Project Funding/Congressionally Directed Spending" in the explanatory statements accompanying prior year Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Acts, as described in section 4 in the matter preceding division A of such Acts: *Provided,* That such report shall include a breakout showing the subset of projects for which funds have not yet been obligated, or for which funds have been deobligated, an explanation for each such project's obligation status, the fiscal year in which funds were originally made available for such project, and the period of availability of such funds.

(b) The Secretary shall submit the report described in subsection (a) to the Committees on Appropriations of the House of Representatives and the Senate on whichever of the following first occurs—

(1) concurrent with the department's budget request for fiscal year 2027.

(2) February 15, 2026.]

[SEC. 790. The Secretary of Agriculture shall provide written notification to the House and Senate Committees on Appropriations no fewer than 3 business days in advance of termination of any grant, cooperative agreement, or contract award totaling $1,000,000 or more issued from funds made available in this Act or any previous Act: *Provided,* That such notification shall include the recipient of the award, the amount of the award, the fiscal year for which the funds for the award were appropriated, the account and program, project, or activity from which the funds are being drawn, the title of the award, and a detailed justification for the termination.]

SEC. 743. Of the unobligated balances from prior year appropriations made available under the heading "Distance Learning, Telemedicine, and Broadband Program" for the cost to continue a broadband loan and grant pilot program established by section 779 of division A of the Consolidated Appropriations Act, 2018 (Public Law 114–141) under the Rural Electrification Act of 1936, as amended (7 U.S.C. 901 et seq.), $40,000,000 are hereby cancelled: Provided, That no amounts shall be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 744. None of the funds made available by this or any other Act may be used to implement the final rule "Special Supplemental Nutrition Program for Women, Infants, and Children (WIC): Revisions in the WIC Food Packages," published on April 18, 2024, with regard to increasing the cash value for fruits and vegetables.

SEC. 745. Of the unobligated balances made available by section 22006 of Public Law 117–169, $95,000,000 are hereby permanently cancelled: Provided, That no amounts shall be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 746. Of the unobligated balances from prior year appropriations made available under the heading "Agricultural Marketing Service—Marketing Services" for the cost to continue dairy business innovation initiatives established by Public law 116–6, $20,000,000 are hereby permanently cancelled: Provided, That no amounts shall be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985. (Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)

DEPARTMENT OF COMMERCE

DEPARTMENTAL MANAGEMENT

Federal Funds

Salaries and Expenses

For necessary expenses for the management of the Department of Commerce provided for by law, including not to exceed $25,000 for official reception and representation, $201,500,000.

Program and Financing (in millions of dollars)

Identification code 013–0120–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Operations and Administration	94	93	102
0004	Investment Accelerator			100
0799	Total direct obligations	94	93	202
0801	Salaries and Expenses (Reimbursable)	165	190	190
0900	Total new obligations, unexpired accounts	259	283	392
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		1	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	95	93	202
	Spending authority from offsetting collections, discretionary:			
1700	Collected	139	190	190
1701	Change in uncollected payments, Federal sources	26		
1750	Spending auth from offsetting collections, disc (total)	165	190	190
1900	Budget authority (total)	260	283	392
1930	Total budgetary resources available	260	284	393
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	47	48	11
3010	New obligations, unexpired accounts	259	283	392
3011	Obligations ("upward adjustments"), expired accounts	2		
3020	Outlays (gross)	-244	-320	-379
3041	Recoveries of prior year unpaid obligations, expired	-16		
3050	Unpaid obligations, end of year	48	11	24
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-39	-31	-31
3070	Change in uncollected pymts, Fed sources, unexpired	-26		
3071	Change in uncollected pymts, Fed sources, expired	34		
3090	Uncollected pymts, Fed sources, end of year	-31	-31	-31
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8	17	-20
3200	Obligated balance, end of year	17	-20	-7
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	260	283	392
	Outlays, gross:			
4010	Outlays from new discretionary authority	217	272	368
4011	Outlays from discretionary balances	27	48	11
4020	Outlays, gross (total)	244	320	379
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-159	-190	-190
4040	Offsets against gross budget authority and outlays (total)	-159	-190	-190
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-26		
4052	Offsetting collections credited to expired accounts	20		
4060	Additional offsets against budget authority only (total)	-6		
4070	Budget authority, net (discretionary)	95	93	202
4080	Outlays, net (discretionary)	85	130	189
4180	Budget authority, net (total)	95	93	202
4190	Outlays, net (total)	85	130	189

The Salaries and Expenses account funds Operations and Administration and the United States Investment Accelerator. Operations and Administration provides policy oversight and oversees day-to-day operations of the Department. The United States Investment Accelerator focuses on facilitating, securing, and efficiently overseeing large-scale investments in the United States. These investments will advance U.S. manufacturing and industrial capacity and technology leadership in sectors including, but not limited to, semiconductors and supercomputing components; energy; robotics; shipbuilding; automobiles and automobile parts; aerospace products; pharmaceuticals; and critical minerals.

Reimbursable program.—Provides a centralized collection source for special tasks or costs and their billing to users.

Object Classification (in millions of dollars)

Identification code 013–0120–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	36	38	47
11.5	Other personnel compensation	4	2	2
11.9	Total personnel compensation	40	40	49
12.1	Civilian personnel benefits	14	14	18
13.0	Benefits for former personnel	1		
21.0	Travel and transportation of persons	1	1	3
23.1	Rental payments to GSA	6	6	7
23.3	Communications, utilities, and miscellaneous charges	1	1	2
25.1	Advisory and assistance services	1	1	73
25.2	Other services from non-Federal sources	10	8	12
25.3	Other goods and services from Federal sources	19	21	37
31.0	Equipment	1	1	1
99.0	Direct obligations	94	93	202
99.0	Reimbursable obligations	165	190	190
99.9	Total new obligations, unexpired accounts	259	283	392

Employment Summary

Identification code 013–0120–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	225	211	301
2001	Reimbursable civilian full-time equivalent employment	155	151	151

Office of Space Commerce

For necessary expenses for carrying out the space commerce activities of the Department of Commerce as authorized by law, $11,000,000, to remain available until September 30, 2028: Provided, That amounts made available by prior appropriations Acts under the heading "National Oceanic and Atmospheric Administration —- Operations, Research, and Facilities" for space commerce activities may be transferred to this account: Provided further, That such transfer authority is in addition to any other transfer authority provided in this Act.

Program and Financing (in millions of dollars)

Identification code 013–0726–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Office of Space Commerce			11
0900	Total new obligations, unexpired accounts (object class 25.3)			11
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation			11
1930	Total budgetary resources available			11
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			11
3020	Outlays (gross)			-10
3050	Unpaid obligations, end of year			1
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			1

OFFICE OF SPACE COMMERCE—Continued

Program and Financing—Continued

Identification code 013–0726–0–1–376	2025 actual	2026 est.	2027 est.
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			11
Outlays, gross:			
4010 Outlays from new discretionary authority			10
4180 Budget authority, net (total)			11
4190 Outlays, net (total)			10

The Office of Space Commerce (OSC) serves a key role in coordinating the Executive Branch activities surrounding the National Space Policy and the U.S. Space Priorities Framework. OSC has responsibilities related to advocacy for the U.S. commercial space industry, both at home and abroad; regulation of the U.S. remote sensing industry; and space situational awareness (SSA) for global space traffic coordination and spaceflight safety. OSC promulgates and implements regulations pursuant to 51 U.S.C. 60121 et seq including issuing and modifying licenses to operate private remote sensing space systems; monitoring licensed systems for compliance with the law, regulation, and conditions of the license and investigating non-compliance; and monitoring availability of space-based remote sensing data made available by foreign sources.

NONRECURRING EXPENSES FUND

Program and Financing (in millions of dollars)

Identification code 013–0133–0–1–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	112	54	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9,583	55	1
1012 Unobligated balance transfers between expired and unexpired accounts	188	44	
1070 Unobligated balance (total)	9,771	99	1
Budget authority:			
Appropriations, discretionary:			
1120 Appropriations transferred to other acct [013–1460]	-44	-44	
1131 Unobligated balance of appropriations permanently reduced	-9,560		
1160 Appropriation, discretionary (total)	-9,604	-44	
1930 Total budgetary resources available	167	55	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	55	1	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	44	87	54
3010 New obligations, unexpired accounts	112	54	1
3020 Outlays (gross)	-69	-87	-9
3050 Unpaid obligations, end of year	87	54	46
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	44	87	54
3200 Obligated balance, end of year	87	54	46
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	-9,604	-44	
Outlays, gross:			
4011 Outlays from discretionary balances	69	87	9
4180 Budget authority, net (total)	-9,604	-44	
4190 Outlays, net (total)	69	87	9

This account was established for transfers of unobligated balances of expired discretionary funds appropriated from the General Fund of the Treasury to the Department of Commerce to fund information and business technology system modernization and facilities infrastructure improvements necessary for the operation of the Department, subject to approval by the Office of Management and Budget. Activities within this account include Cybersecurity Risk Mitigation Zero Trust Architecture, the Grants Enterprise Management System Solution, the National Telecommunications and Information Administration (NTIA) Federal Advanced Communications Test Site, NTIA's Spectrum IT Modernization, Herbert C. Hoover Building Network Modernization, Bureau of Industry and Security Information Technology Modernization, and the Business Application Solutions, which is the planned successor to Commerce Business Systems.

Object Classification (in millions of dollars)

Identification code 013–0133–0–1–376	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	4		
12.1 Civilian personnel benefits	2		
25.1 Advisory and assistance services	2		
25.2 Other services from non-Federal sources	65	29	1
25.3 Other goods and services from Federal sources	34	21	
31.0 Equipment	5	4	
99.9 Total new obligations, unexpired accounts	112	54	1

Employment Summary

Identification code 013–0133–0–1–376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	22		

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978 (5 U.S.C. App.), $38,000,000.

Program and Financing (in millions of dollars)

Identification code 013–0126–0–1–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of the Inspector General (Direct)	57	53	45
0002 Office of the Inspector General (Mandatory)		4	5
0799 Total direct obligations	57	57	50
0801 Office of the Inspector General (Reimbursable)	5	5	5
0809 Reimbursable program activities, subtotal	5	5	5
0900 Total new obligations, unexpired accounts	62	62	55
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	49	53	50
1001 Discretionary unobligated balance brought fwd, Oct 1	15		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	48	48	38
1121 Appropriations transferred EDA Disaster Relief Supplemental [013–2050]	7		
1160 Appropriation, discretionary (total)	55	48	38
Advance appropriations, discretionary:			
1173 Advance appropriations IIJA 2021 (NTIA Digital Equity) [013–0563]	1	1	
Appropriations, mandatory:			
1221 Appropriations transferred from NIST CHIPS Act [013–0520]	5	5	
Spending authority from offsetting collections, discretionary:			
1700 Collected (DOC Financial Audit)	3	3	3
1711 Offsetting collections transferred from PTO [013–1006]	2	2	2
1750 Spending auth from offsetting collections, disc (total)	5	5	5
1900 Budget authority (total)	66	59	43
1930 Total budgetary resources available	115	112	93
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	53	50	38
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6	9	9
3010 New obligations, unexpired accounts	62	62	55
3011 Obligations ("upward adjustments"), expired accounts	1	1	1

3020	Outlays (gross)	-59	-63	-56
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	9	9	9
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	-2
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4	7	7
3200	Obligated balance, end of year	7	7	7
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	61	54	43
	Outlays, gross:			
4010	Outlays from new discretionary authority	44	48	39
4011	Outlays from discretionary balances	11	8	10
4020	Outlays, gross (total)	55	56	49
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources (Financial Statement Audit)	-3	-3	-3
	Mandatory:			
4090	Budget authority, gross	5	5	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	5	.....
4101	Outlays from mandatory balances	4	2	7
4110	Outlays, gross (total)	4	7	7
4180	Budget authority, net (total)	63	56	40
4190	Outlays, net (total)	56	60	53

The Office of Inspector General promotes efficient and effective programs across the Department of Commerce through various analyses of bureau and Departmental programs and activities. It also endeavors to prevent waste, fraud, and abuse through audits, inspections, and investigations related to Department of Commerce programs.

Object Classification (in millions of dollars)

Identification code 013–0126–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	31	31	30
11.5	Other personnel compensation	2	2	1
11.9	Total personnel compensation	33	33	31
12.1	Civilian personnel benefits	13	14	11
21.0	Travel and transportation of persons	1	1	.....
23.1	Rental payments to GSA	1	1	1
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.2	Other services from non-Federal sources	2	2	2
25.3	Other goods and services from Federal sources	3	2	2
31.0	Equipment	3	3	2
99.0	Direct obligations	57	57	50
99.0	Reimbursable obligations	5	5	5
99.9	Total new obligations, unexpired accounts	62	62	55

Employment Summary

Identification code 013–0126–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	200	197	179
2001	Reimbursable civilian full-time equivalent employment	13	11	11

Renovation and Modernization

For necessary expenses for the renovation and modernization of the Herbert C. Hoover Building, $1,142,000.

Program and Financing (in millions of dollars)

Identification code 013–0123–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	HCHB Renovation and Modernization (Direct)	8	2	2
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	.....	.....
1021	Recoveries of prior year unpaid obligations	6	1	1
1070	Unobligated balance (total)	7	1	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1	1	1
1930	Total budgetary resources available	8	2	2
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	25	25	1
3010	New obligations, unexpired accounts	8	2	2
3020	Outlays (gross)	-2	-25	-1
3040	Recoveries of prior year unpaid obligations, unexpired	-6	-1	-1
3050	Unpaid obligations, end of year	25	1	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	25	25	1
3200	Obligated balance, end of year	25	1	1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1	1	1
	Outlays, gross:			
4010	Outlays from new discretionary authority	1	1	1
4011	Outlays from discretionary balances	1	24	.....
4020	Outlays, gross (total)	2	25	1
4180	Budget authority, net (total)	1	1	1
4190	Outlays, net (total)	2	25	1

This account funds the Commerce Department's portion of expenses associated with renovating and modernizing the Herbert C. Hoover Building (HCHB). The renovation and modernization will upgrade infrastructure, modernize tenant spaces, remove safety hazards, and improve energy efficiency as Commerce optimizes utilization of HCHB space. The General Services Administration and Commerce are each responsible for certain aspects of the project's costs.

Object Classification (in millions of dollars)

Identification code 013–0123–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1	1	1
25.2	Other services from non-Federal sources	.....	1	1
25.3	Other goods and services from Federal sources	7	.....	.....
99.9	Total new obligations, unexpired accounts	8	2	2

Employment Summary

Identification code 013–0123–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	4	3	4

Working Capital Fund

Program and Financing (in millions of dollars)

Identification code 013–4511–0–4–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0803	Operations and Administration	292	270	312
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	7	7
1021	Recoveries of prior year unpaid obligations	8	.....	.....
1070	Unobligated balance (total)	10	7	7
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	289	270	312
1900	Budget authority (total)	289	270	312
1930	Total budgetary resources available	299	277	319

WORKING CAPITAL FUND—Continued

Program and Financing—Continued

Identification code 013–4511–0–4–376		2025 actual	2026 est.	2027 est.
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	7	7	7
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	104	95	
3010	New obligations, unexpired accounts	292	270	312
3020	Outlays (gross)	-293	-365	-312
3040	Recoveries of prior year unpaid obligations, unexpired	-8		
3050	Unpaid obligations, end of year	95		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	104	95	
3200	Obligated balance, end of year	95		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	289	270	312
	Outlays, gross:			
4010	Outlays from new discretionary authority	222	270	312
4011	Outlays from discretionary balances	71	95	
4020	Outlays, gross (total)	293	365	312
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-289	-270	-312
4040	Offsets against gross budget authority and outlays (total)	-289	-270	-312
4180	Budget authority, net (total)			
4190	Outlays, net (total)	4	95	

This fund finances, on a reimbursable basis, Department-wide administrative functions that are more efficiently performed on a centralized basis, including general counsel, information technology, privacy and open government, civil rights, facilities and environmental quality, human resources, financial management, procurement, performance excellence and security, insider risk and continuity services.

Object Classification (in millions of dollars)

Identification code 013–4511–0–4–376		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
11.1	Personnel compensation: Full-time permanent	98	96	98
12.1	Civilian personnel benefits	36	35	33
13.0	Benefits for former personnel	1		
21.0	Travel and transportation of persons		1	1
23.1	Rental payments to GSA	7	8	7
23.3	Communications, utilities, and miscellaneous charges	3	2	2
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	8	7	8
25.2	Other services from non-Federal sources	99	83	100
25.3	Other goods and services from Federal sources	31	33	58
26.0	Supplies and materials	1	1	1
31.0	Equipment	7	3	3
99.9	Total new obligations, unexpired accounts	292	270	312

Employment Summary

Identification code 013–4511–0–4–376		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	609	590	591

Trust Funds

GIFTS AND BEQUESTS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 013–8501–0–7–376		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1130	Gifts and Bequests		4,201	4,201
2000	Total: Balances and receipts		4,201	4,201
	Appropriations:			
	Current law:			
2101	Gifts and Bequests		-4,201	-4,201
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 013–8501–0–7–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Gifts and Bequests (Direct)		1	1
0900	Total new obligations, unexpired accounts (object class 25.2)		1	1
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	4,201
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)		4,201	4,201
1930	Total budgetary resources available	1	4,202	8,402
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	4,201	8,401
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts		1	1
3020	Outlays (gross)		-1	-1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross		4,201	4,201
	Outlays, gross:			
4100	Outlays from new mandatory authority		1	1
4180	Budget authority, net (total)		4,201	4,201
4190	Outlays, net (total)		1	1

The Secretary of Commerce is authorized to accept, hold, administer, and utilize gifts and bequests of property, both real and personal, for the purpose of aiding or facilitating the work of the Department of Commerce. Property and the proceeds thereof are used in accordance with the terms of the gift or bequest. This account also reflects receipts received through the Trump Gold Card Program.

ECONOMIC DEVELOPMENT ADMINISTRATION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the closure of the Economic Development Administration, including ongoing administration, oversight and monitoring of grants and loans previously awarded by the Economic Development Administration, $20,000,000.

Program and Financing (in millions of dollars)

Identification code 013–0125–0–1–452		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses (Direct)	71	66	21
0801	Salaries and Expenses (Reimbursable)	3		
0900	Total new obligations, unexpired accounts	74	66	21
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	21	64	68
1001	Discretionary unobligated balance brought fwd, Oct 1	21		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	68	66	20
1121	Appropriations transferred from other acct [013–2050]	45		
1160	Appropriation, discretionary (total)	113	66	20
	Spending authority from offsetting collections, discretionary:			
1700	Collected	3	4	4
1701	Change in uncollected payments, Federal sources	1		
1750	Spending auth from offsetting collections, disc (total)	4	4	4

1900	Budget authority (total)	117	70	24
1930	Total budgetary resources available	138	134	92
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	64	68	71
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	15	17	8
3010	New obligations, unexpired accounts	74	66	21
3011	Obligations ("upward adjustments"), expired accounts	3	2	2
3020	Outlays (gross)	-74	-77	-31
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	17	8	.....
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-7	-7
3070	Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-7	-7	-7
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	9	10	1
3200	Obligated balance, end of year	10	1	-7
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	117	70	24
	Outlays, gross:			
4010	Outlays from new discretionary authority	61	60	21
4011	Outlays from discretionary balances	13	17	10
4020	Outlays, gross (total)	74	77	31
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-3	-4	-4
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4070	Budget authority, net (discretionary)	113	66	20
4080	Outlays, net (discretionary)	71	73	27
4180	Budget authority, net (total)	113	66	20
4190	Outlays, net (total)	71	73	27

The Budget proposes to eliminate funding for the Economic Development Administration (EDA) as part of the Administration's plans to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government. The Budget requests $20 million to conduct an orderly closeout of EDA.

Object Classification (in millions of dollars)

Identification code 013–0125–0–1–452		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	32	29	9
11.5	Other personnel compensation	1	1	.....
11.9	Total personnel compensation	33	30	9
12.1	Civilian personnel benefits	12	11	3
23.1	Rental payments to GSA	3	2	2
25.2	Other services from non-Federal sources	7	12	2
25.3	Other goods and services from Federal sources	16	11	5
99.0	Direct obligations	71	66	21
99.0	Reimbursable obligations	3	.....	.....
99.9	Total new obligations, unexpired accounts	74	66	21

Employment Summary

Identification code 013–0125–0–1–452		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	203	194	71

Economic Development Assistance Programs

In addition to amounts otherwise available, the unobligated balances from prior year appropriations available under this heading shall be available until expended for necessary expenses to carry out the closure of the Economic Development Administration, including ongoing administration, oversight, and monitoring of grants and loans previously awarded by the Economic Development Administration.

Program and Financing (in millions of dollars)

Identification code 013–2050–0–1–452		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Partnership Planning	35	35	.....
0002	Technical Assistance	1	10	.....
0003	Public Works	39	100	.....
0004	Economic Adjustment Assistance	4	40	.....
0005	Research and Evaluation	.....	2	.....
0009	Trade Adjustment Assistance	.....	8	.....
0021	Regional Innovation	.....	50	.....
0024	STEM Apprenticeship Program	.....	3	.....
0026	Distressed Area Recompete Pilot Program	41	18	.....
0027	Disaster Supplemental Appropriations Act, 2018	10	10	.....
0028	Additional Supplemental Appropriations for Disaster Relief Act, 2019	3	3	.....
0031	Assistance to Energy Transition Communities	7	80	.....
0032	Regional Technology and Innovation Hubs	74	41	.....
0033	Disaster Relief Supplemental Appropriations Act, 2023	183	60	.....
0034	Assistance to Indigenous Communities	.....	5	.....
0035	Good Jobs Challenge	25	.....	.....
0037	Disaster Relief Supplemental Appropriations Act, 2025	16	1,000	431
0038	Tech Hubs Grants under Borrowing Authority	.....	183	.....
0039	Administrative Expenses associated with Borrowing Authority	.....	1	1
0040	Interest Payments to Treasury under Borrowing Authority	5	8	8
0041	Workforce Training Grants	.....	10	.....
0900	Total new obligations, unexpired accounts	443	1,667	440
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	513	2,159	908
1001	Discretionary unobligated balance brought fwd, Oct 1	513	.....	.....
1021	Recoveries of prior year unpaid obligations	76	76	38
1033	Recoveries of prior year paid obligations	5	.....	.....
1070	Unobligated balance (total)	594	2,235	946
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,880	384	.....
1120	Appropriations transferred to other acct [013–0125]	-45	.....	.....
1120	Appropriations transferred to other acct [517–0750]	-10	.....	.....
1120	Appropriations transferred to other acct [013–0126]	-7	.....	.....
1131	Unobligated balance of appropriations permanently reduced	-30	-60	-63
1160	Appropriation, discretionary (total)	1,788	324	-63
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from other accounts [013–0563]	.....	16	.....
	Borrowing authority, mandatory:			
1400	Borrowing authority	220	.....	.....
1900	Budget authority (total)	2,008	340	-63
1930	Total budgetary resources available	2,602	2,575	883
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,159	908	443
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4,774	3,846	3,850
3010	New obligations, unexpired accounts	443	1,667	440
3011	Obligations ("upward adjustments"), expired accounts	3	.....	.....
3020	Outlays (gross)	-1,227	-1,587	-1,881
3040	Recoveries of prior year unpaid obligations, unexpired	-76	-76	-38
3041	Recoveries of prior year unpaid obligations, expired	-71	.....	.....
3050	Unpaid obligations, end of year	3,846	3,850	2,371
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4,773	3,845	3,849
3200	Obligated balance, end of year	3,845	3,849	2,370
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,788	340	-63
	Outlays, gross:			
4010	Outlays from new discretionary authority	10	22	-63
4011	Outlays from discretionary balances	600	985	1,053
4020	Outlays, gross (total)	610	1,007	990

ECONOMIC DEVELOPMENT ASSISTANCE PROGRAMS—Continued

Program and Financing—Continued

Identification code 013–2050–0–1–452		2025 actual	2026 est.	2027 est.
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-5		
4040	Offsets against gross budget authority and outlays (total)	-5		
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	5		
4060	Additional offsets against budget authority only (total)	5		
4070	Budget authority, net (discretionary)	1,788	340	-63
4080	Outlays, net (discretionary)	605	1,007	990
	Mandatory:			
4090	Budget authority, gross	220		
	Outlays, gross:			
4101	Outlays from mandatory balances	617	580	891
4180	Budget authority, net (total)	2,008	340	-63
4190	Outlays, net (total)	1,222	1,587	1,881

The Budget proposes to eliminate funding for the Economic Development Administration (EDA) as part of the Administration's plans to move the Nation toward fiscal responsibility and to redefine the proper role of the Federal Government. The Budget proposes no grant funding for the Economic Development Assistance Programs (EDAP) and proposes a cancellation of $63 million of unobligated and deobligated EDAP balances made available in prior years.

Object Classification (in millions of dollars)

Identification code 013–2050–0–1–452		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	1	1	1
41.0	Grants, subsidies, and contributions	437	1,658	431
43.0	Interest and dividends	5	8	8
99.9	Total new obligations, unexpired accounts	443	1,667	440

BUREAU OF THE CENSUS

Federal Funds

CURRENT SURVEYS AND PROGRAMS

For necessary expenses for collecting, compiling, analyzing, preparing, and publishing statistics, provided for by law, $288,500,000: Provided, That, from amounts provided herein, funds may be used for promotion, outreach, and marketing activities.

Program and Financing (in millions of dollars)

Identification code 013–0401–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Current Economic Statistics	215	226	216
0002	Current Demographic Statistics	108	93	73
0003	State Children's Health Insurance Program	19	19	19
0900	Total new obligations, unexpired accounts	342	338	308
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		1	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	329	318	289
	Appropriations, mandatory:			
1200	Appropriation	20	20	20
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-1	-1	-1
1260	Appropriations, mandatory (total)	19	19	19
1900	Budget authority (total)	348	337	308
1930	Total budgetary resources available	348	338	308
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-5		
1941	Unexpired unobligated balance, end of year	1		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	27	22	28
3010	New obligations, unexpired accounts	342	338	308
3011	Obligations ("upward adjustments"), expired accounts	2		
3020	Outlays (gross)	-346	-332	-305
3041	Recoveries of prior year unpaid obligations, expired	-3		
3050	Unpaid obligations, end of year	22	28	31
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	27	22	28
3200	Obligated balance, end of year	22	28	31
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	329	318	289
	Outlays, gross:			
4010	Outlays from new discretionary authority	303	293	266
4011	Outlays from discretionary balances	24	20	20
4020	Outlays, gross (total)	327	313	286
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2		
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	2		
4070	Budget authority, net (discretionary)	329	318	289
4080	Outlays, net (discretionary)	325	313	286
	Mandatory:			
4090	Budget authority, gross	19	19	19
	Outlays, gross:			
4100	Outlays from new mandatory authority	19	19	19
4180	Budget authority, net (total)	348	337	308
4190	Outlays, net (total)	344	332	305

The President's Budget proposes to reorganize the Bureau of Labor Statistics, Bureau of Economic Analysis, and the Census Bureau at the Department of Commerce.

Current Economic Statistics.—These programs provide public and private sector data users with relevant, accurate, and timely national statistical profiles of every sector of the U.S. economy to enable governments and businesses to make informed decisions.

Current Demographic Statistics.—These programs conduct surveys and data analyses to provide social and economic information on monthly, quarterly, and annual bases that policymakers and others need to make effective decisions.

State Children's Health Insurance Program (SCHIP).—Mandatory appropriations are provided by the Medicare, Medicaid, and State Children's Health Insurance Program Balanced Budget Refinement Act of 1999. The program is designed to support data collection by the Current Population Survey (CPS) on the number of low-income children who do not have health insurance coverage. Data from this enhanced survey are used in the formula to allocate funds to States under the SCHIP program.

Object Classification (in millions of dollars)

Identification code 013–0401–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	163	152	163
11.3	Other than full-time permanent	16	10	11
11.5	Other personnel compensation	8	4	5
11.9	Total personnel compensation	187	166	179
12.1	Civilian personnel benefits	68	60	65
13.0	Benefits for former personnel	4		
21.0	Travel and transportation of persons	5	5	4
22.0	Transportation of things	1	1	
23.1	Rental payments to GSA	8	9	6
23.2	Rental payments to others		1	
23.3	Communications, utilities, and miscellaneous charges	10	14	8
24.0	Printing and reproduction			1
25.1	Advisory and assistance services	8	21	6
25.2	Other services from non-Federal sources	3	7	3
25.3	Other goods and services from Federal sources	14	24	11
25.4	Operation and maintenance of facilities	3	3	2
25.5	Research and development contracts		1	1
25.7	Operation and maintenance of equipment	26	24	18

26.0	Supplies and materials		1	
31.0	Equipment	5	1	4
99.9	Total new obligations, unexpired accounts	342	338	308

Employment Summary

Identification code 013–0401–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,729	1,442	1,630

Periodic Censuses and Programs

For necessary expenses for collecting, compiling, analyzing, preparing, and publishing statistics for periodic censuses and programs provided for by law, $1,723,000,000, to remain available until September 30, 2028: Provided, That, from amounts provided herein, funds may be used for promotion, outreach, and marketing activities.

Program and Financing (in millions of dollars)

Identification code 013–0450–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Periodic Economic Statistics	149	162	179
0008	Decennial Census	600	815	1,283
0013	Geographic Support	111	103	98
0015	Enterprise Data Collection and Dissemination Systems	176	185	163
0100	Total direct program	1,036	1,265	1,723
0900	Total new obligations, unexpired accounts	1,036	1,265	1,723
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	66	95	2
1001	Discretionary unobligated balance brought fwd, Oct 1	66		
1021	Recoveries of prior year unpaid obligations	21		
1033	Recoveries of prior year paid obligations	2		
1070	Unobligated balance (total)	89	95	2
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,054	1,172	1,723
1930	Total budgetary resources available	1,143	1,267	1,725
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-12		
1941	Unexpired unobligated balance, end of year	95	2	2
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	342	239	459
3010	New obligations, unexpired accounts	1,036	1,265	1,723
3011	Obligations ("upward adjustments"), expired accounts	15		
3020	Outlays (gross)	-1,071	-1,045	-1,529
3040	Recoveries of prior year unpaid obligations, unexpired	-21		
3041	Recoveries of prior year unpaid obligations, expired	-62		
3050	Unpaid obligations, end of year	239	459	653
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	342	239	459
3200	Obligated balance, end of year	239	459	653
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,054	1,172	1,723
	Outlays, gross:			
4010	Outlays from new discretionary authority	787	867	1,275
4011	Outlays from discretionary balances	284	178	254
4020	Outlays, gross (total)	1,071	1,045	1,529
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2		
4040	Offsets against gross budget authority and outlays (total)	-2		
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	2		
4060	Additional offsets against budget authority only (total)	2		
4070	Budget authority, net (discretionary)	1,054	1,172	1,723
4080	Outlays, net (discretionary)	1,069	1,045	1,529
4180	Budget authority, net (total)	1,054	1,172	1,723
4190	Outlays, net (total)	1,069	1,045	1,529

This appropriation funds legislatively mandated periodic economic and demographic censuses and other authorized activities. Major programs include the periodic economic programs, including the five-year Economic Census and Census of Governments, the American Community Survey, and the decennial census. In addition, other programs provide bureau-wide geographic information, as well as data collection and dissemination systems.

Periodic Economic Programs.—Periodic economic programs include the Economic Census and the Census of Governments. These programs are integral to the Bureau of Economic Analysis's estimates of gross domestic product, industry inputs and outputs, and the economic activities of more than 90,000 State and local governments. Together, these programs measure the structure and functioning of the U.S. economy.

Decennial Census Program.—The decennial census has been conducted since the early years of the Nation. Census data provides the official population counts for determining the allocation to states of seats in the U.S. House of Representatives and the block-level data necessary for each state to re-draw congressional, state, and local legislative district boundaries. The provision of these data is mandated in the U.S. Constitution and Title 13 of the U.S. Code. The decennial census and the American Community Survey provide essential demographic information about people living in the United States. This information is used to determine Federal allocations to states and local governments and is critical to economic growth. This information helps businesses decide where to expand operations and which products and services to offer.

Geographic Support.—The program provides address lists and supports partnerships with all levels of government and geographic areas, geospatial data products, and associated processing systems needed to meet the geographic requirements of all Census Bureau programs, including the decennial census.

Enterprise Data Collection & Dissemination Systems.—The program supports major data collection, processing, and dissemination systems and associated research for the Census Bureau's data and products.

Object Classification (in millions of dollars)

Identification code 013–0450–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	382	366	434
11.3	Other than full-time permanent	36	47	75
11.5	Other personnel compensation	16	13	16
11.9	Total personnel compensation	434	426	525
12.1	Civilian personnel benefits	161	154	192
13.0	Benefits for former personnel	12	1	2
21.0	Travel and transportation of persons	13	15	16
22.0	Transportation of things	2	1	1
23.1	Rental payments to GSA	16	20	14
23.2	Rental payments to others		1	1
23.3	Communications, utilities, and miscellaneous charges	48	78	84
24.0	Printing and reproduction	3	5	5
25.1	Advisory and assistance services	139	239	500
25.2	Other services from non-Federal sources	20	58	102
25.3	Other goods and services from Federal sources	40	79	46
25.4	Operation and maintenance of facilities	7	7	14
25.5	Research and development contracts	1	2	14
25.7	Operation and maintenance of equipment	123	168	183
26.0	Supplies and materials	2	2	3
31.0	Equipment	15	9	21
99.9	Total new obligations, unexpired accounts	1,036	1,265	1,723

Employment Summary

Identification code 013–0450–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	3,815	3,642	4,548

Census Working Capital Fund

Program and Financing (in millions of dollars)

Identification code 013–4512–0–4–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0810 Economic programs	46	36	48
0811 Demographic programs	270	297	366
0812 Decennial programs & special censuses	5	4	3
0813 Other programs	30	21	19
0819 Reimbursable program activities, subtotal	351	358	436
0820 Management, administration, & IT infrastructure	500	512	542
0828 Cost collection	85	70	92
0829 Reimbursable program activities, subtotal	585	582	634
0900 Total new obligations, unexpired accounts	936	940	1,070
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	423	456	473
1021 Recoveries of prior year unpaid obligations	23	24	24
1033 Recoveries of prior year paid obligations	5	.....	.....
1070 Unobligated balance (total)	451	480	497
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	990	948	1,017
1701 Change in uncollected payments, Federal sources	-49	.....	.....
1722 Unobligated balance of spending authority from offsetting collections permanently reduced	.....	-15	.....
1750 Spending auth from offsetting collections, disc (total)	941	933	1,017
1900 Budget authority (total)	941	933	1,017
1930 Total budgetary resources available	1,392	1,413	1,514
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	456	473	444
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	276	172	56
3010 New obligations, unexpired accounts	936	940	1,070
3020 Outlays (gross)	-1,017	-1,032	-1,030
3040 Recoveries of prior year unpaid obligations, unexpired	-23	-24	-24
3050 Unpaid obligations, end of year	172	56	72
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-117	-68	-68
3070 Change in uncollected pymts, Fed sources, unexpired	49	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-68	-68	-68
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	159	104	-12
3200 Obligated balance, end of year	104	-12	4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	941	933	1,017
Outlays, gross:			
4010 Outlays from new discretionary authority	807	840	915
4011 Outlays from discretionary balances	210	192	115
4020 Outlays, gross (total)	1,017	1,032	1,030
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-982	-933	-1,003
4033 Non-Federal sources	-13	-15	-14
4040 Offsets against gross budget authority and outlays (total)	-995	-948	-1,017
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	49	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts	5	.....	.....
4060 Additional offsets against budget authority only (total)	54	.....	.....
4070 Budget authority, net (discretionary)	.....	-15	.....
4080 Outlays, net (discretionary)	22	84	13
4180 Budget authority, net (total)	.....	-15	.....
4190 Outlays, net (total)	22	84	13

The Working Capital Fund finances, on a reimbursable basis, functions within the Census Bureau that are more efficiently and economically performed on a centralized basis. The Fund also finances reimbursable work that the Census Bureau performs for other public, including Federal, and private entities.

Object Classification (in millions of dollars)

Identification code 013–4512–0–4–376	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	358	349	397
11.3 Other than full-time permanent	78	77	97
11.5 Other personnel compensation	23	11	13
11.9 Total personnel compensation	459	437	507
12.1 Civilian personnel benefits	165	152	185
13.0 Benefits for former personnel	17	1	2
21.0 Travel and transportation of persons	22	33	33
22.0 Transportation of things	6	4	5
23.1 Rental payments to GSA	33	37	36
23.2 Rental payments to others	.....	2	1
23.3 Communications, utilities, and miscellaneous charges	31	49	37
24.0 Printing and reproduction	3	4	6
25.1 Advisory and assistance services	7	17	16
25.2 Other services from non-Federal sources	13	28	39
25.3 Other goods and services from Federal sources	64	64	72
25.4 Operation and maintenance of facilities	15	13	11
25.5 Research and development contracts	.....	2	1
25.7 Operation and maintenance of equipment	76	77	81
25.8 Subsistence and support of persons	1	2	2
26.0 Supplies and materials	3	3	7
31.0 Equipment	15	15	29
44.0 Refunds	6	.....	.....
99.9 Total new obligations, unexpired accounts	936	940	1,070

Employment Summary

Identification code 013–4512–0–4–376	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	2,343	2,246	2,893

BUREAU OF ECONOMIC ANALYSIS

Federal Funds

Economic and Statistical Analysis

Salaries and Expenses

For necessary expenses, as authorized by law, of economic and statistical analysis programs of the Department of Commerce, $119,500,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 013–1500–0–1–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Bureau of Economic Analysis	118	110	114
0002 Policy support	9	8	6
0799 Total direct obligations	127	118	120
0801 Reimbursable	.....	2	2
0900 Total new obligations, unexpired accounts	127	120	122
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	1	2
1001 Discretionary unobligated balance brought fwd, Oct 1	2	.....	.....
1021 Recoveries of prior year unpaid obligations	1	1	1
1070 Unobligated balance (total)	3	2	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	125	118	120
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	2	2
1701 Change in uncollected payments, Federal sources	-1	.....	.....
1750 Spending auth from offsetting collections, disc (total)	1	2	2
1900 Budget authority (total)	126	120	122
1930 Total budgetary resources available	129	122	125
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....

1941	Unexpired unobligated balance, end of year	1	2	3
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	14	16	39
3010	New obligations, unexpired accounts	127	120	122
3011	Obligations ("upward adjustments"), expired accounts	1	24	
3020	Outlays (gross)	-123	-118	-122
3040	Recoveries of prior year unpaid obligations, unexpired	-1	-1	-1
3041	Recoveries of prior year unpaid obligations, expired	-2	-2	
3050	Unpaid obligations, end of year	16	39	38
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-1	-1
3070	Change in uncollected pymts, Fed sources, unexpired	1		
3071	Change in uncollected pymts, Fed sources, expired	1		
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	11	15	38
3200	Obligated balance, end of year	15	38	37
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	126	120	122
	Outlays, gross:			
4010	Outlays from new discretionary authority	115	106	108
4011	Outlays from discretionary balances	8	12	14
4020	Outlays, gross (total)	123	118	122
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-3	-2	-2
4040	Offsets against gross budget authority and outlays (total)	-3	-2	-2
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	1		
4052	Offsetting collections credited to expired accounts	1		
4060	Additional offsets against budget authority only (total)	2		
4070	Budget authority, net (discretionary)	125	118	120
4080	Outlays, net (discretionary)	120	116	120
4180	Budget authority, net (total)	125	118	120
4190	Outlays, net (total)	120	116	120

The President's Budget proposes to reorganize the Bureau of Labor Statistics, Bureau of Economic Analysis, and the Census Bureau at the Department of Commerce.

Bureau of Economic Analysis (BEA).—BEA, a principal Federal statistical agency, promotes a better understanding of the U.S. economy by providing timely, relevant, and accurate economic data in an objective and cost-effective manner. BEA's national, regional, and international economic statistics present crucial information on key issues such as U.S. economic growth, regional economic development, inter-industry relationships, and the Nation's position in the world economy.

Policy support.—The Under Secretary for Economic Affairs provides leadership and policy guidance to the Department of Commerce's economic and statistical community, including oversight of BEA and the Census Bureau. The Under Secretary for Economic Affairs also conducts and supports economic analysis, evidence-building activities, and increased access to Department of Commerce data while ensuring privacy and confidentiality.

Object Classification (in millions of dollars)

Identification code 013–1500–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	67	62	65
11.3	Other than full-time permanent	2		1
11.5	Other personnel compensation		2	1
11.9	Total personnel compensation	69	64	67
12.1	Civilian personnel benefits	23	23	22
23.1	Rental payments to GSA	5	5	5
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	1		1
25.2	Other services from non-Federal sources	17	16	15
25.3	Other goods and services from Federal sources	11	9	9
99.0	Direct obligations	127	118	120
99.0	Reimbursable obligations		2	2
99.9	Total new obligations, unexpired accounts	127	120	122

Employment Summary

Identification code 013–1500–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	458	458	412
2001	Reimbursable civilian full-time equivalent employment	30	30	20

BUREAU OF LABOR STATISTICS

Federal Funds

SALARIES AND EXPENSES

(Legislative proposal, not subject to PAYGO)

For necessary expenses of the Bureau of Labor Statistics, including advances or reimbursements to State, Federal, and local agencies for services rendered, $599,952,000, together with not to exceed $68,000,000 which may be expended from the Employment Security Administration Account in the Unemployment Trust Fund.

Program and Financing (in millions of dollars)

Identification code 013–0800–2–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Labor force statistics			298
0002	Prices and cost of living			238
0003	Compensation and working conditions			87
0004	Productivity and technology			11
0006	Executive direction and staff services			34
0799	Total direct obligations			668
0801	Salaries and Expenses (reimbursable)			37
0900	Total new obligations, unexpired accounts			705
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation			600
	Spending authority from offsetting collections, discretionary:			
1700	Collected			105
1900	Budget authority (total)			705
1930	Total budgetary resources available			705
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			705
3020	Outlays (gross)			-622
3050	Unpaid obligations, end of year			83
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			83
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			705
	Outlays, gross:			
4010	Outlays from new discretionary authority			622
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources			-105
4180	Budget authority, net (total)			600
4190	Outlays, net (total)			517

The President's Budget proposes to reorganize the Bureau of Labor Statistics, Bureau of Economic Analysis, and the Census Bureau at the Department of Commerce.

Labor Force Statistics.—Publishes monthly estimates of the labor force, employment, unemployment, and earnings for the nation, states, and local areas. Makes studies of the labor force. Publishes data on employment and wages, by industry. Provides economic projections, including changes in the level and structure of the economy, as well as employment projections by industry and by occupational category.

SALARIES AND EXPENSES—Continued

	2025 act.	2026 est.	2027 est.
Employment and wages for NAICS industries (quarterly series)	3,650,808	3,000,000	3,000,000
Employment and unemployment estimates for states and local areas (monthly and annual series)	108,600	100,500	108,800
Occupational Employment and Wage Statistics (annual series)	142,380	140,000	140,000
Detailed occupations covered in the Occupational Outlook Handbook	603	603	605

Prices and Cost of Living.—Publishes the Consumer Price Index (CPI), the Producer Price Index, U.S. Import and Export Price Indexes, estimates of consumers' expenditures, and studies of price change.

	2025 act.	2026 est.	2027 est.
Consumer Price Indexes published (monthly)	8,068	7,400	7,900
Producer Price Indexes published (monthly)	10,652	10,200	10,200
U.S. Import and Export Price Indexes published (monthly)	1,390	1,525	1,525

Compensation and Working Conditions.—Publishes data on employee compensation, including information on wages, salaries, and employer-provided benefits, by occupation for major labor markets and industries. Publishes information on work stoppages. Compiles annual information to estimate the number and incidence rate of work-related injuries, illnesses, and fatalities.

	2025 act.	2026 est.	2027 est.
Employment Cost Index: number of establishments	14,800	16,400	17,200
Occupational safety and health: number of establishments	228,191	228,000	226,000

Productivity and Technology.—Publishes data on labor and total factor productivity trends for major sectors of the economy and individual industries, as well as data on hours worked, labor compensation, and unit labor costs. Analyzes trends in order to examine the factors underlying changes in productivity to understand the relationships between productivity, wages, capital, prices, profits, and employment, to compare trends in efficiency across industries, and to examine the effects of technological improvements.

	2025 act.	2026 est.	2027 est.
Studies, articles, and special reports	17	14	14
Series updated	4,352	4,249	4,249

Executive Direction and Staff Services.—Provides agency-wide direction, including all centralized program support services in the administrative, publications, information technology, field operations, and statistical methods research areas necessary to produce and release statistical and research output in a reliable, secure, timely, and effective manner.

Object Classification (in millions of dollars)

Identification code 013–0800–2–1–376	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			206
11.3 Other than full-time permanent			14
11.5 Other personnel compensation			7
11.9 Total personnel compensation			227
12.1 Civilian personnel benefits			84
21.0 Travel and transportation of persons			3
23.1 Rental payments to GSA			22
23.3 Communications, utilities, and miscellaneous charges			3
24.0 Printing and reproduction			1
25.2 Other services from non-Federal sources			6
25.3 Other goods and services from Federal sources			166
25.5 Research and development contracts			12
25.7 Operation and maintenance of equipment			57
31.0 Equipment			5
41.0 Grants, subsidies, and contributions			82
99.0 Direct obligations			668
99.0 Reimbursable obligations			37
99.9 Total new obligations, unexpired accounts			705

Employment Summary

Identification code 013–0800–2–1–376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			1,754
2001 Reimbursable civilian full-time equivalent employment			142

INTERNATIONAL TRADE ADMINISTRATION

Federal Funds

OPERATIONS AND ADMINISTRATION

For necessary expenses for international trade activities of the Department of Commerce provided for by law, to carry out activities associated with facilitating, attracting, and retaining business investment in the United States, to carry out activities associated with title VI of division BB of the Consolidated Appropriations Act, 2023 (Public Law 117–328), and for engaging in trade promotional activities abroad, including expenses of grants and cooperative agreements for the purpose of promoting exports of United States firms, without regard to sections 3702 and 3703 of title 44, United States Code; full medical coverage for dependent members of immediate families of employees stationed overseas and employees temporarily posted overseas; travel and transportation of employees of the International Trade Administration between two points abroad, without regard to section 40118 of title 49, United States Code; employment of citizens of the United States and aliens by contract for services; recognizing contributions to export expansion pursuant to Executive Order 10978; rental of space abroad for periods not exceeding 10 years, and expenses of alteration, repair, or improvement; purchase or construction of temporary demountable exhibition structures for use abroad; payment of tort claims, in the manner authorized in the first paragraph of section 2672 of title 28, United States Code, when such claims arise in foreign countries; not to exceed $294,300 for official representation expenses; purchase of passenger motor vehicles for official use abroad, not to exceed $65,000 per vehicle; not to exceed $350,000 for purchase of armored vehicles without regard to the general purchase price limitations; obtaining insurance on official motor vehicles; and rental of tie lines, $440,000,000, of which $102,000,000 shall remain available until September 30, 2028: Provided, That $20,000,000 is to be derived from fees to be retained and used by the International Trade Administration, notwithstanding section 3302 of title 31, United States Code: Provided further, That, of amounts provided under this heading, not less than $16,400,000 shall be for China antidumping and countervailing duty enforcement and compliance activities: Provided further, That the provisions of the first sentence of section 105(f) and all of section 108(c) of the Mutual Educational and Cultural Exchange Act of 1961 (22 U.S.C. 2455(f) and 2458(c)) shall apply in carrying out these activities; and that for the purpose of this Act, contributions under the provisions of the Mutual Educational and Cultural Exchange Act of 1961 shall include payment for assessments for services provided as part of these activities.

Program and Financing (in millions of dollars)

Identification code 013–1250–0–1–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0006 Industry and Analysis	86	91	84
0007 Enforcement and Compliance	121	131	141
0008 Global Markets	337	329	168
0010 Executive Direction and Administration	27	27	27
0100 Total direct program	571	578	420
0799 Total direct obligations	571	578	420
0801 Operations and Administration (Reimbursable)	33	36	39
0900 Total new obligations, unexpired accounts	604	614	459
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	39	30	18
1021 Recoveries of prior year unpaid obligations	7	8	8
1070 Unobligated balance (total)	46	38	26
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	611	562	420
1134 Appropriations precluded from obligation	-50		
1160 Appropriation, discretionary (total)	561	562	420
Spending authority from offsetting collections, discretionary:			
1700 Collected	26	32	55
1701 Change in uncollected payments, Federal sources	2		
1750 Spending auth from offsetting collections, disc (total)	28	32	55
1900 Budget authority (total)	589	594	475
1930 Total budgetary resources available	635	632	501
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		

1941	Unexpired unobligated balance, end of year	30	18	42
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	152	129	127
3010	New obligations, unexpired accounts	604	614	459
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-609	-608	-472
3040	Recoveries of prior year unpaid obligations, unexpired	-7	-8	-8
3041	Recoveries of prior year unpaid obligations, expired	-12		
3050	Unpaid obligations, end of year	129	127	106
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-36	-33	-33
3070	Change in uncollected pymts, Fed sources, unexpired	-2		
3071	Change in uncollected pymts, Fed sources, expired	5		
3090	Uncollected pymts, Fed sources, end of year	-33	-33	-33
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	116	96	94
3200	Obligated balance, end of year	96	94	73
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	589	594	475
	Outlays, gross:			
4010	Outlays from new discretionary authority	454	482	391
4011	Outlays from discretionary balances	155	126	81
4020	Outlays, gross (total)	609	608	472
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-17	-17	-35
4033	Non-Federal sources	-11	-15	-20
4040	Offsets against gross budget authority and outlays (total)	-28	-32	-55
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-2		
4052	Offsetting collections credited to expired accounts	2		
4070	Budget authority, net (discretionary)	561	562	420
4080	Outlays, net (discretionary)	581	576	417
4180	Budget authority, net (total)	561	562	420
4190	Outlays, net (total)	581	576	417
	Memorandum (non-add) entries:			
5097	Expiring unavailable balance: Appropriations	-50		

The mission of the International Trade Administration (ITA) is to create prosperity by strengthening the international competitiveness of U.S. industry, promoting investments that create American jobs, and ensuring fair and balanced trade through compliance with trade laws and agreements. ITA provides critical sectoral, country, enforcement and analytic expertise to strengthen U.S. supply chains, protect U.S. national and economic security, and advance the President's America First Trade Policy, National Security Strategy, and America First Investment Policy in alignment with the President's Investment Accelerator.

The organization consists of four business units that work together to achieve ITA's mission effectively and efficiently: (1) Industry and Analysis; (2) Enforcement and Compliance; (3) Global Markets; and (4) Executive Direction and Administration.

Object Classification (in millions of dollars)

Identification code 013–1250–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	194	183	145
11.3	Other than full-time permanent	35	33	35
11.5	Other personnel compensation	10	13	11
11.9	Total personnel compensation	239	229	191
12.1	Civilian personnel benefits	92	84	47
13.0	Benefits for former personnel	3	2	1
21.0	Travel and transportation of persons	7	12	7
22.0	Transportation of things	2	1	1
23.1	Rental payments to GSA	15	11	13
23.2	Rental payments to others	11	9	7
23.3	Communications, utilities, and miscellaneous charges	6	5	5
24.0	Printing and reproduction	1	2	2
25.1	Advisory and assistance services	22	20	30
25.2	Other services from non-Federal sources	26	36	8
25.3	Other goods and services from Federal sources	113	145	64
25.4	Operation and maintenance of facilities	10	5	8
25.5	Research and development contracts			6
25.7	Operation and maintenance of equipment	1		1
26.0	Supplies and materials	7	4	3
31.0	Equipment	16	13	26
99.0	Direct obligations	571	578	420
99.0	Reimbursable obligations	32	36	39
99.5	Adjustment for rounding	1		
99.9	Total new obligations, unexpired accounts	604	614	459

Employment Summary

Identification code 013–1250–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,213	1,297	1,091
2001	Reimbursable civilian full-time equivalent employment	39	37	39

BUREAU OF INDUSTRY AND SECURITY

Federal Funds

Operations and Administration

For necessary expenses for export administration and national security activities of the Department of Commerce, including costs associated with the performance of export administration field activities both domestically and abroad; full medical coverage for dependent members of immediate families of employees stationed overseas; employment of citizens of the United States and aliens by contract for services abroad; payment of tort claims, in the manner authorized in the first paragraph of section 2672 of title 28, United States Code, when such claims arise in foreign countries; not to exceed $13,500 for official representation expenses abroad; awards of compensation to informers under the Export Control Reform Act of 2018 (subtitle B of title XVII of the John S. McCain National Defense Authorization Act for Fiscal Year 2019; Public Law 115–232; 132 Stat. 2208; 50 U.S.C. 4801 et seq.), and as authorized by section 1(b) of the Act of June 15, 1917 (40 Stat. 223; 22 U.S.C. 401(b)); and purchase of passenger motor vehicles for official use and motor vehicles for law enforcement use with special requirement vehicles eligible for purchase without regard to any price limitation otherwise established by law, $450,000,000, of which $180,000,000 shall remain available until expended: Provided, That the provisions of the first sentence of section 105(f) and all of section 108(c) of the Mutual Educational and Cultural Exchange Act of 1961 (22 U.S.C. 2455(f) and 2458(c)) shall apply in carrying out these activities: Provided further, That payments and contributions collected and accepted for materials or services provided as part of such activities may be retained for use in covering the cost of such activities, and for providing information to the public with respect to the export administration and national security activities of the Department of Commerce and other export control programs of the United States and other governments.

Program and Financing (in millions of dollars)

Identification code 013–0300–0–1–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Management and policy coordination	30	31	31
0002	Export administration	75	82	118
0003	Export enforcement	91	122	301
0100	Total direct program	196	235	450
0799	Total direct obligations	196	235	450
0801	Operations and Administration (Reimbursable)	4	8	8
0900	Total new obligations, unexpired accounts	200	243	458
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	10	11	17
1001	Discretionary unobligated balance brought fwd, Oct 1	10	1	
1021	Recoveries of prior year unpaid obligations	6	6	6
1070	Unobligated balance (total)	16	17	23
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	171	235	450
1121	Appropriations transferred from other acct [013–1450]	19		
1160	Appropriation, discretionary (total)	190	235	450
	Spending authority from offsetting collections, discretionary:			
1700	Collected	7	8	8

OPERATIONS AND ADMINISTRATION—Continued

Program and Financing—Continued

Identification code 013–0300–0–1–999		2025 actual	2026 est.	2027 est.
1701	Change in uncollected payments, Federal sources	-2		
1750	Spending auth from offsetting collections, disc (total)	5	8	8
1900	Budget authority (total)	195	243	458
1930	Total budgetary resources available	211	260	481
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	11	17	23
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	61	40	37
3010	New obligations, unexpired accounts	200	243	458
3020	Outlays (gross)	-215	-240	-417
3040	Recoveries of prior year unpaid obligations, unexpired	-6	-6	-6
3050	Unpaid obligations, end of year	40	37	72
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-11	-9	-9
3070	Change in uncollected pymts, Fed sources, unexpired	2		
3090	Uncollected pymts, Fed sources, end of year	-9	-9	-9
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	50	31	28
3200	Obligated balance, end of year	31	28	63
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	195	243	458
	Outlays, gross:			
4010	Outlays from new discretionary authority	178	208	391
4011	Outlays from discretionary balances	37	32	26
4020	Outlays, gross (total)	215	240	417
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-3	-5	-5
4033	Non-Federal sources	-4	-3	-3
4040	Offsets against gross budget authority and outlays (total)	-7	-8	-8
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	2		
4060	Additional offsets against budget authority only (total)	2		
4070	Budget authority, net (discretionary)	190	235	450
4080	Outlays, net (discretionary)	208	232	409
4180	Budget authority, net (total)	190	235	450
4190	Outlays, net (total)	208	232	409

The Bureau of Industry and Security (BIS) advances U.S. national security, foreign policy, and economic objectives, by administering and enforcing controls on the export of sensitive goods and technologies. BIS also enforces antiboycott laws, monitors the economic viability of the U.S. defense industry, and assists U.S. companies in complying with certain international arms agreements. The Budget enhances BIS's ability to strengthen, streamline, and manage the U.S. export control system, while increasing BIS's capability to complete effective investigations and assessments that identify the impacts that imports of industry-specific products have on U.S. national security.

Object Classification (in millions of dollars)

Identification code 013–0300–0–1–999		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	73	87	153
11.5	Other personnel compensation	6	6	15
11.9	Total personnel compensation	79	93	168
12.1	Civilian personnel benefits	33	40	66
21.0	Travel and transportation of persons	2	4	16
23.1	Rental payments to GSA	1	7	12
23.3	Communications, utilities, and miscellaneous charges	1	3	4
24.0	Printing and reproduction			1
25.1	Advisory and assistance services	2	1	1
25.2	Other services from non-Federal sources	29	29	62
25.3	Other goods and services from Federal sources	48	52	107
26.0	Supplies and materials	1	3	4
31.0	Equipment		3	9
99.0	Direct obligations	196	235	450
99.0	Reimbursable obligations	4	8	8
99.9	Total new obligations, unexpired accounts	200	243	458

Employment Summary

Identification code 013–0300–0–1–999		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	497	629	1,051
2001	Reimbursable civilian full-time equivalent employment	2	2	2

MINORITY BUSINESS DEVELOPMENT AGENCY

Federal Funds

MINORITY BUSINESS DEVELOPMENT

For necessary expenses to carry out the closure of the Minority Business Development Agency $3,500,000: Provided, That the Minority Business Development Act of 2021 (division K of Public Law 117–58) is hereby repealed.

Program and Financing (in millions of dollars)

Identification code 013–0201–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Business Development	22	12	4
0003	Undistributed		38	
0900	Total new obligations, unexpired accounts	22	50	4
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6	10	10
1021	Recoveries of prior year unpaid obligations	3		
1033	Recoveries of prior year paid obligations	1		
1070	Unobligated balance (total)	10	10	10
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	68	50	4
1900	Budget authority (total)	68	50	4
1930	Total budgetary resources available	78	60	14
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-46		
1941	Unexpired unobligated balance, end of year	10	10	10
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	149	84	66
3010	New obligations, unexpired accounts	22	50	4
3011	Obligations ("upward adjustments"), expired accounts	2		
3020	Outlays (gross)	-83	-68	-65
3040	Recoveries of prior year unpaid obligations, unexpired	-3		
3041	Recoveries of prior year unpaid obligations, expired	-3		
3050	Unpaid obligations, end of year	84	66	5
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	149	84	66
3200	Obligated balance, end of year	84	66	5
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	68	50	4
	Outlays, gross:			
4010	Outlays from new discretionary authority	16	25	2
4011	Outlays from discretionary balances	30	6	26
4020	Outlays, gross (total)	46	31	28
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	37	37	37
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-1		
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	36	37	37
4180	Budget authority, net (total)	68	50	4

4190	Outlays, net (total)	82	68	65

The Budget proposes to eliminate funding for the Minority Business Development Agency (MBDA) as part of the Administration's plans to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government. The Budget requests $3,500,000 in 2027 to facilitate an orderly closeout of MBDA.

Object Classification (in millions of dollars)

Identification code 013–0201–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	7	5	
12.1	Civilian personnel benefits	2	1	
25.2	Other services from non-Federal sources	1	2	1
25.3	Other goods and services from Federal sources	9	2	
41.0	Grants, subsidies, and contributions	3	2	2
92.0	Undistributed		38	
99.0	Direct obligations	22	50	3
99.5	Adjustment for rounding			1
99.9	Total new obligations, unexpired accounts	22	50	4

Employment Summary

Identification code 013–0201–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	57	27	2

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION

Federal Funds

Operations, Research, and Facilities

(including transfer of funds)

For necessary expenses of activities authorized by law for the National Oceanic and Atmospheric Administration (NOAA), including maintenance, operation, and hire of aircraft and vessels; pilot programs for State-led fisheries management, notwithstanding any other provision of law; grants, contracts, or other payments to nonprofit organizations for the purposes of conducting activities pursuant to cooperative agreements; and relocation of facilities, $2,890,973,000, to remain available until September 30, 2028: Provided, That fees and donations received by the National Ocean Service for the management of national marine sanctuaries may be retained and used for the salaries and expenses associated with those activities, notwithstanding section 3302 of title 31, United States Code: Provided further, That in addition, $413,534,000 shall be derived by transfer from the fund entitled "Promote and Develop Fishery Products and Research Pertaining to American Fisheries", which shall only be used for the Fisheries Science and Management activities: Provided further, That not to exceed $87,368,000 shall be for payment to the "Department of Commerce Working Capital Fund": Provided further, That of the $3,332,507,000 provided for in direct obligations under this heading, $2,890,973,000 is appropriated from the general fund, $413,534,000 is provided by transfer, and $28,000,000 is derived from recoveries of prior year obligations: Provided further, That in addition, for necessary retired pay expenses under the Retired Serviceman's Family Protection and Survivor Benefits Plan, and for payments for the medical care of retired personnel and their dependents under the Dependents' Medical Care Act (10 U.S.C. ch. 55), such sums as may be necessary.

Program and Financing (in millions of dollars)

Identification code 013–1450–0–1–306		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	National Ocean Service	672	709	332
0002	National Marine Fisheries Service	1,144	1,169	707
0003	Oceanic and Atmospheric Research	616	605	
0004	National Weather Service	1,235	1,360	1,368
0005	National Environmental Satellite Service	382	398	321
0007	Mission Support	371	366	273
0008	Office of Marine and Aviation Operations	358	361	332
0009	Retired pay for NOAA Corps Officers	38	40	37
0010	Spectrum Relocation Fund	2	4	6
0012	Spectrum Pipeline	3	4	1
0018	IIJA	508		
0019	IRA	305		
0020	2023 Supplemental	1		
0021	2025 Supplemental	7		
0100	Total direct program	5,642	5,016	3,377
0799	Total direct obligations	5,642	5,016	3,377
0801	National Ocean Service	18	25	23
0802	National Marine Fisheries Service	29	79	51
0803	Oceanic and Atmospheric Research	47	137	
0804	National Weather Service	87	88	101
0805	National Environmental Satellite Service	59	67	49
0806	Mission Support	13	31	17
0815	NWSS		1	1
0899	Total reimbursable obligations	253	428	242
0900	Total new obligations, unexpired accounts	5,895	5,444	3,619
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,342	1,040	1,032
1001	Discretionary unobligated balance brought fwd, Oct 1	815		
1011	Unobligated balance transfer from other acct [013–5139]	1		
1020	Adjustment of unobligated bal brought forward, Oct 1	-120		
1021	Recoveries of prior year unpaid obligations	70	28	28
1070	Unobligated balance (total)	1,293	1,068	1,060
	Budget authority:			
	Appropriations, discretionary:			
1100	Operations, research & facilities	5,169	4,033	2,891
1120	Appropriations transferred to other accts [013–1460]	-105		
1120	Appropriations transferred to other acct [013–0300]	-19		
1121	Appropriations transferred from other acct [013–5139]	347	400	414
1121	Appropriations transferred from other acct [013–1460]	2		
1131	Unobligated balance of appropriations permanently reduced			-75
1160	Appropriation, discretionary (total)	5,394	4,433	3,230
	Advance appropriations, discretionary:			
1170	Advance appropriation		507	
1173	Advance appropriations transferred from other accounts [012–1106]	2		
1180	Advanced appropriation, discretionary (total)	2	507	
	Appropriations, mandatory:			
1200	Appropriation	38	40	37
1221	Appropriations transferred from other acct [011–5512]	20		
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-86		
1260	Appropriations, mandatory (total)	-28	40	37
	Spending authority from offsetting collections, discretionary:			
1700	Collected	354	428	242
1701	Change in uncollected payments, Federal sources	-50		
1750	Spending auth from offsetting collections, disc (total)	304	428	242
1900	Budget authority (total)	5,672	5,408	3,509
1930	Total budgetary resources available	6,965	6,476	4,569
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-30		
1941	Unexpired unobligated balance, end of year	1,040	1,032	950
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	6,190	5,983	4,912
3010	New obligations, unexpired accounts	5,895	5,444	3,619
3011	Obligations ("upward adjustments"), expired accounts	15		
3020	Outlays (gross)	-6,011	-6,487	-6,213
3040	Recoveries of prior year unpaid obligations, unexpired	-70	-28	-28
3041	Recoveries of prior year unpaid obligations, expired	-36		
3050	Unpaid obligations, end of year	5,983	4,912	2,290
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-712	-662	-662
3070	Change in uncollected pymts, Fed sources, unexpired	50		
3090	Uncollected pymts, Fed sources, end of year	-662	-662	-662
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	5,478	5,321	4,250
3200	Obligated balance, end of year	5,321	4,250	1,628
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	5,700	5,368	3,472
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,762	2,931	1,939
4011	Outlays from discretionary balances	2,831	2,720	3,697
4020	Outlays, gross (total)	5,593	5,651	5,636

OPERATIONS, RESEARCH, AND FACILITIES—Continued

Program and Financing—Continued

Identification code 013–1450–0–1–306		2025 actual	2026 est.	2027 est.
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-332	-381	-218
4033	Non-Federal sources	-26	-47	-24
4040	Offsets against gross budget authority and outlays (total)	-358	-428	-242
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	50	.....	.....
4052	Offsetting collections credited to expired accounts	4	.....	.....
4060	Additional offsets against budget authority only (total)	54	.....	.....
4070	Budget authority, net (discretionary)	5,396	4,940	3,230
4080	Outlays, net (discretionary)	5,235	5,223	5,394
	Mandatory:			
4090	Budget authority, gross	-28	40	37
	Outlays, gross:			
4100	Outlays from new mandatory authority	32	40	37
4101	Outlays from mandatory balances	386	796	540
4110	Outlays, gross (total)	418	836	577
4180	Budget authority, net (total)	5,368	4,980	3,267
4190	Outlays, net (total)	5,653	6,059	5,971

The mission of the National Oceanic and Atmospheric Administration (NOAA) is to understand and predict changes in the Earth's environment and to conserve and manage coastal and marine resources to meet our Nation's economic, social, and environmental needs.

NOAA executes programs and activities to achieve its mission through six line activities:

National Ocean Service (NOS).—NOS programs work to promote safe navigation; monitor, explore, assess and restore the health of coastal and marine resources; improve coastal communities' resilience to extreme weather events, and changing ocean conditions and uses; and conserve the coastal and ocean environment.

National Marine Fisheries Service (NMFS).—NMFS programs provide for the management and conservation of the Nation's fish stocks, within the United States Exclusive Economic Zone (EEZ) to ensure productive U.S. fisheries and safe sources of seafood. The Budget proposes to transfer NMFS' Endangered Species Act (ESA) and Marine Mammal Protection Act (MMPA) programs to the Department of the Interior's United States Fish and Wildlife Service to improve the coordination, efficiency, and effectiveness of Federal ESA and MMPA actions.

National Weather Service (NWS).—NWS programs provide timely and accurate meteorological, hydrologic, and oceanographic warnings and forecasts to ensure the safety of the population, minimize property losses, and improve the economic productivity of the Nation; and conduct research to continually improve forecasts.

National Environmental Satellite, Data, and Information Service (NESDIS).—NESDIS operates polar orbiting, geostationary, and space weather satellites, and collects and archives global environmental data and information for distribution to private and public sector users.

Mission Support.—Mission Support provides management and administrative support for NOAA, including acquisition and grant administration, budget, accounting functions, and human resources.

Office of Marine and Aviation Operations (OMAO).—OMAO provides aircraft and marine data acquisition, fleet repair and maintenance, and operations that provide technical and management support for NOAA-wide activities.

Object Classification (in millions of dollars)

Identification code 013–1450–0–1–306		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	1,414	1,257	978
11.3	Other than full-time permanent	6	5	4
11.5	Other personnel compensation	80	71	52
11.7	Military personnel	50	44	39
11.9	Total personnel compensation	1,550	1,377	1,073
12.1	Civilian personnel benefits	551	490	389
12.2	Military personnel benefits	9	8	9
13.0	Benefits for former personnel	58	52	48
21.0	Travel and transportation of persons	47	42	33
22.0	Transportation of things	11	10	10
23.1	Rental payments to GSA	117	104	77
23.2	Rental payments to others	28	25	32
23.3	Communications, utilities, and miscellaneous charges	89	79	73
24.0	Printing and reproduction	4	4	4
25.1	Advisory and assistance services	420	373	255
25.2	Other services from non-Federal sources	851	756	615
25.3	Other goods and services from Federal sources	195	173	129
25.4	Operation and maintenance of facilities	.....	.....	3
25.5	Research and development contracts	24	22	14
25.7	Operation and maintenance of equipment	1	1	2
26.0	Supplies and materials	89	79	71
31.0	Equipment	29	26	29
32.0	Land and structures	.....	.....	1
41.0	Grants, subsidies, and contributions	1,569	1,395	510
99.0	Direct obligations	5,642	5,016	3,377
99.0	Reimbursable obligations	253	428	242
99.9	Total new obligations, unexpired accounts	5,895	5,444	3,619

Employment Summary

Identification code 013–1450–0–1–306		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	10,244	10,256	8,848
1101	Direct military average strength employment	363	373	348
2001	Reimbursable civilian full-time equivalent employment	322	322	309

GULF COAST ECOSYSTEM RESTORATION SCIENCE, OBSERVATION, MONITORING, AND TECHNOLOGY

Program and Financing (in millions of dollars)

Identification code 013–1455–0–1–304		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Gulf Coast Restoration	13	16	13
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	3	.....
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	15	13	13
1930	Total budgetary resources available	16	16	13
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	14	18	22
3010	New obligations, unexpired accounts	13	16	13
3020	Outlays (gross)	-9	-12	-15
3050	Unpaid obligations, end of year	18	22	20
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	14	18	22
3200	Obligated balance, end of year	18	22	20
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	15	13	13
	Outlays, gross:			
4100	Outlays from new mandatory authority	1	3	3
4101	Outlays from mandatory balances	8	9	12
4110	Outlays, gross (total)	9	12	15
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-15	-13	-13
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	-6	-1	2

The Gulf Coast Ecosystem Restoration Science, Observation, Monitoring and Technology Fund provides funding for the NOAA RESTORE Act Science Program. The purpose of this program is to initiate and sustain an

integrative, holistic understanding of the Gulf of America ecosystem and support, to the maximum extent practicable, restoration efforts and the long-term sustainability of the ecosystem, including its fish stocks, fishing industries, habitat, and wildlife through ecosystem research, observation, monitoring, and technology development. To ensure the best use of resources the Program will coordinate with existing Federal and State science and technology programs, including other activities funded under the RESTORE Act. Section 1604 of the RESTORE Act authorized funding for the Program by providing 2.5 percent of the funds made available through the Gulf Coast Restoration Trust Fund.

Object Classification (in millions of dollars)

Identification code 013–1455–0–1–304		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
25.2	Other services from non-Federal sources	1	1	1
41.0	Grants, subsidies, and contributions	11	14	11
99.0	Reimbursable obligations	12	15	12
99.5	Adjustment for rounding	1	1	1
99.9	Total new obligations, unexpired accounts	13	16	13

Employment Summary

Identification code 013–1455–0–1–304		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	3	.....	.....

Procurement, Acquisition and Construction

(including transfer of funds)

For procurement, acquisition and construction of capital assets, including alteration and modification costs, of the National Oceanic and Atmospheric Administration, $1,646,673,000, to remain available until September 30, 2029, except that funds provided for acquisition and construction of vessels and aircraft, construction of facilities, and the development and acquisition of satellites and related instrumentation shall remain available until expended: Provided further, That of the $1,659,673,000 provided for in direct obligations under this heading, $1,646,673,000 is appropriated from the general fund, $13,000,000 is provided from recoveries of prior year obligations: Provided further, That the Secretary of Commerce shall include in budget justification materials for fiscal year 2028 that the Secretary submits to Congress in support of the Department of Commerce budget (as submitted with the budget of the President under section 1105(a) of title 31, United States Code) an estimate for each National Oceanic and Atmospheric Administration procurement, acquisition or construction project having a total of more than $5,000,000 and simultaneously the budget justification shall include an estimate of the budgetary requirements for each such project for each of the 5 subsequent fiscal years.

Program and Financing (in millions of dollars)

Identification code 013–1460–0–1–306		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	National Ocean Service	10	13	.....
0002	National Marine Fisheries Service	47	.....	.....
0003	Office of Oceanic and Atmospheric Research	5	45	.....
0004	National Weather Service	135	104	136
0005	National Environmental Satellite Service	1,519	1,268	1,255
0007	Spectrum Relocation Fund	6	1	4
0008	Mission Support	26	60	40
0009	Office of Marine and Aviation Operations	50	100	228
0012	IRA	178	.....	.....
0013	2023 Supplemental	22	.....	.....
0014	2025 Supplemental	53	.....	.....
0900	Total new obligations, unexpired accounts	2,051	1,591	1,663
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	873	1,233	1,232
1001	Discretionary unobligated balance brought fwd, Oct 1	638	.....	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	120	.....	.....
1021	Recoveries of prior year unpaid obligations	285	13	13
1070	Unobligated balance (total)	1,278	1,246	1,245
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	2,119	1,533	1,647
1120	Appropriations transferred to other accts [013–1450]	-2	.....	.....
1121	Appropriations transferred from other acct [013–0133]	44	44	.....
1121	Appropriations transferred from other acct [013–1450]	105	.....	.....
1160	Appropriation, discretionary (total)	2,266	1,577	1,647
	Appropriations, mandatory:			
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-231	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	5	.....	.....
1900	Budget authority (total)	2,040	1,577	1,647
1930	Total budgetary resources available	3,318	2,823	2,892
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-34	.....	.....
1941	Unexpired unobligated balance, end of year	1,233	1,232	1,229
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3,437	3,198	2,732
3010	New obligations, unexpired accounts	2,051	1,591	1,663
3011	Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020	Outlays (gross)	-1,998	-2,044	-3,327
3040	Recoveries of prior year unpaid obligations, unexpired	-285	-13	-13
3041	Recoveries of prior year unpaid obligations, expired	-8	.....	.....
3050	Unpaid obligations, end of year	3,198	2,732	1,055
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3,437	3,198	2,732
3200	Obligated balance, end of year	3,198	2,732	1,055
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,271	1,577	1,647
	Outlays, gross:			
4010	Outlays from new discretionary authority	328	537	576
4011	Outlays from discretionary balances	1,525	1,353	2,533
4020	Outlays, gross (total)	1,853	1,890	3,109
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-5	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-5	.....	.....
	Mandatory:			
4090	Budget authority, gross	-231	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	145	154	218
4180	Budget authority, net (total)	2,035	1,577	1,647
4190	Outlays, net (total)	1,993	2,044	3,327

This account funds capital acquisition, construction, and fleet and aircraft replacement projects that support NOAA's operational mission across all line offices. The Budget maintains continuity of major systems, including satellites, needed for weather forecasting and continues implementation of NOAA's fleet recapitalization plan.

Object Classification (in millions of dollars)

Identification code 013–1460–0–1–306		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	64	50	51
11.5	Other personnel compensation	2	2	1
11.9	Total personnel compensation	66	52	52
12.1	Civilian personnel benefits	23	18	18
13.0	Benefits for former personnel	1	1	2
21.0	Travel and transportation of persons	2	2	2
23.1	Rental payments to GSA	.....	.....	2
23.3	Communications, utilities, and miscellaneous charges	4	3	5
25.1	Advisory and assistance services	264	205	395
25.2	Other services from non-Federal sources	370	286	304
25.3	Other goods and services from Federal sources	1,142	884	792
25.4	Operation and maintenance of facilities	1	1	1
25.5	Research and development contracts	8	6	14
26.0	Supplies and materials	11	9	9
31.0	Equipment	66	51	9
32.0	Land and structures	11	9	1
41.0	Grants, subsidies, and contributions	82	64	57
99.9	Total new obligations, unexpired accounts	2,051	1,591	1,663

PROCUREMENT, ACQUISITION AND CONSTRUCTION—Continued

Employment Summary

Identification code 013–1460–0–1–306		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	416	394	373

IT SYSTEM MODERNIZATION AND WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 013–2047–0–1–306		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	5	3	4
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5	4	4
1011	Unobligated balance transfer from other acct [047–0616]	4	3	
1070	Unobligated balance (total)	9	7	4
1930	Total budgetary resources available	9	7	4
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4	4	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		3	4
3010	New obligations, unexpired accounts	5	3	4
3020	Outlays (gross)	-2	-2	-1
3050	Unpaid obligations, end of year	3	4	7
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year		3	4
3200	Obligated balance, end of year	3	4	7
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	2	2	1
4180	Budget authority, net (total)			
4190	Outlays, net (total)	2	2	1

Object Classification (in millions of dollars)

Identification code 013–2047–0–1–306		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	3	2	2
25.3	Other goods and services from Federal sources	2	1	2
99.9	Total new obligations, unexpired accounts	5	3	4

RECREATIONAL QUOTA ENTITY FUND

For carrying out section 106 of the Driftnet Modernization and Bycatch Reduction Act (division S, title I of Public Law 117–328), the National Oceanic and Atmospheric Administration may assess and collect fees pursuant to such section, which shall be credited to this account, to remain available until expended, for the purposes specified in subsection (b) of such section, in addition to amounts otherwise available for such purposes.

Program and Financing (in millions of dollars)

Identification code 013–2045–0–1–306		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Recreational Quota Entity Fund			4
0900	Total new obligations, unexpired accounts (object class 41.0)			4
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1			4
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected		4	4
1930	Total budgetary resources available		4	8
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year		4	4
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			4
3020	Outlays (gross)			-4
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross		4	4
	Outlays, gross:			
4010	Outlays from new discretionary authority			2
4011	Outlays from discretionary balances			2
4020	Outlays, gross (total)			4
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources		-4	-4
4040	Offsets against gross budget authority and outlays (total)		-4	-4
4180	Budget authority, net (total)			
4190	Outlays, net (total)		-4	

The Driftnet Modernization and Bycatch Reduction Act authorizes a fee collection system from charter vessel operators who guide recreational anglers fishing Pacific halibut in the International Pacific Halibut Commission regulatory areas 2C (Southeast Alaska) and 3A (Southcentral Alaska). The Recreational Quota Entity (RQE) will purchase, hold, and manage commercial halibut quota which can be applied to supplement the annual allocations of the guided recreational fleets in these areas. Any fees collected shall be available for financing administrative costs of the RQE Program; the purchase of halibut quota share in areas 2C and 3A by the RQE; halibut conservation and research; and promotion of the halibut resource by the RQE. Fees collected from purchase of charter halibut stamps will be placed in the Recreational Quota Entity Fund.

LIMITED ACCESS SYSTEM ADMINISTRATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 013–5284–0–2–306		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	1	1	1
0198	Reconciliation adjustment	-1		
0199	Balance, start of year		1	1
	Receipts:			
	Current law:			
1110	Permit Title Registration Fees, Limited Access System Administration Fund	18	17	17
2000	Total: Balances and receipts	18	18	18
	Appropriations:			
	Current law:			
2101	Limited Access System Administration Fund	-18	-17	-17
2103	Limited Access System Administration Fund		-1	-1
2132	Limited Access System Administration Fund	1	1	1
2199	Total current law appropriations	-17	-17	-17
2999	Total appropriations	-17	-17	-17
5099	Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 013–5284–0–2–306		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Limited Access System Administration Fund (Direct)	13	17	17
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	18	22	22
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	18	17	17
1203	Appropriation (Mandatory, Sequestration pop-up, Authorizing Committee)		1	1

1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260	Appropriations, mandatory (total)	17	17	17
1930	Total budgetary resources available	35	39	39
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	22	22	22
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	7	8	12
3010	New obligations, unexpired accounts	13	17	17
3020	Outlays (gross)	-12	-13	-16
3050	Unpaid obligations, end of year	8	12	13
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	7	8	12
3200	Obligated balance, end of year	8	12	13
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	17	17	17
	Outlays, gross:			
4100	Outlays from new mandatory authority	6	8	8
4101	Outlays from mandatory balances	6	5	8
4110	Outlays, gross (total)	12	13	16
4180	Budget authority, net (total)	17	17	17
4190	Outlays, net (total)	12	13	16

Under the authority of the Magnuson-Stevens Act Section 304(d)(2)(A), NMFS must collect a fee to recover the incremental costs of management, data collection, and enforcement of Limited Access Privilege (LAP) Programs. Funds collected under this authority are deposited into the Limited Access System Administrative Fund. Fees shall not exceed three percent of the value of fish harvested under any such program, and shall be collected at either the time of the landing, filing of a landing report, or sale of such fish during a fishing season or in the last quarter of the calendar year in which the fish is harvested. The Limited Access System Administration Fund shall be available, without appropriation or fiscal year limitation, only for the purposes of administering the central registry system and administering and implementing the Magnuson-Stevens Act in the fishery in which the fees were collected. Sums in the fund that are not currently needed for these purposes shall be kept on deposit or invested in obligations of, or guaranteed by the U.S. Also, in establishing a LAP program, a Regional Council can consider, and may provide, if appropriate, an auction system or other program to collect royalties for the initial or any subsequent distribution of allocations. If an auction system is developed, revenues from these royalties are deposited in the Limited Access System Administration Fund.

Object Classification (in millions of dollars)

Identification code 013–5284–0–2–306		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	3	3	3
11.9	Total personnel compensation	3	3	3
12.1	Civilian personnel benefits	2	2	2
25.2	Other services from non-Federal sources	4	8	8
41.0	Grants, subsidies, and contributions	4	4	4
99.0	Direct obligations	13	17	17
99.9	Total new obligations, unexpired accounts	13	17	17

Employment Summary

Identification code 013–5284–0–2–306		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	26	35	35

Pacific Coastal Salmon Recovery

Program and Financing (in millions of dollars)

Identification code 013–1451–0–1–306		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0008	Grants to States and Tribes	100	99	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	99	65	.....
	Advance appropriations, discretionary:			
1170	Advance appropriation	.....	34	.....
1900	Budget authority (total)	99	99	.....
1930	Total budgetary resources available	100	99	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	316	314	287
3010	New obligations, unexpired accounts	100	99	.....
3020	Outlays (gross)	-102	-126	-107
3050	Unpaid obligations, end of year	314	287	180
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	316	314	287
3200	Obligated balance, end of year	314	287	180
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	99	99	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	24	.....
4011	Outlays from discretionary balances	101	102	107
4020	Outlays, gross (total)	101	126	107
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	1	.....	.....
4180	Budget authority, net (total)	99	99	.....
4190	Outlays, net (total)	102	126	107

The Pacific Coastal Salmon Recovery Fund account was established in 2000 to augment State and tribal programs to conserve and restore sustainable Pacific salmon populations and their habitats. Through 2025, over $2.0. billion has been provided to the States of California, Oregon, Washington, Alaska, and Idaho and Pacific Coastal (including Alaska) and Columbia River Tribes to conserve salmon. The Budget does not provide funding for this program.

Object Classification (in millions of dollars)

Identification code 013–1451–0–1–306		2025 actual	2026 est.	2027 est.
41.0	Direct obligations: Grants, subsidies, and contributions	99	99	.....
99.5	Adjustment for rounding	1	.....	.....
99.9	Total new obligations, unexpired accounts	100	99	.....

Employment Summary

Identification code 013–1451–0–1–306		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	3	2	.....

Sanctuaries Enforcement Asset Forfeiture Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 013–5584–0–2–376		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1120	Sanctuaries Enforcement Asset Forfeiture Fund, Deposits (PDF Account)	.....	1	1

SANCTUARIES ENFORCEMENT ASSET FORFEITURE FUND—Continued

Special and Trust Fund Receipts—Continued

Identification code 013–5584–0–2–376	2025 actual	2026 est.	2027 est.
2000 Total: Balances and receipts		1	1
Appropriations:			
Current law:			
2101 Sanctuaries Enforcement Asset Forfeiture Fund		-1	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 013–5584–0–2–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity		3	1
0900 Total new obligations, unexpired accounts (object class 25.2)		3	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)		1	1
1930 Total budgetary resources available	2	3	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			2
3010 New obligations, unexpired accounts		3	1
3020 Outlays (gross)		-1	-1
3050 Unpaid obligations, end of year		2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			2
3200 Obligated balance, end of year		2	2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		1	1
Outlays, gross:			
4100 Outlays from new mandatory authority		1	1
4180 Budget authority, net (total)		1	1
4190 Outlays, net (total)		1	1

The Sanctuaries Enforcement Asset Forfeiture Fund receives proceeds from civil penalties and forfeiture claims against responsible parties, as determined through court settlements or agreements, for violations of NOAA sanctuary regulations. Penalties received are held in sanctuary site-specific accounts from year to year and spent on resource protection within the sanctuary site where the penalty or forfeiture occurred. Funds are expended for resource protection purposes which may include all aspects of law enforcement (from equipment to labor), community oriented policing programs, and other resource protection and management measures such as the installation of mooring buoys or restoration of injured resources.

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, NOAA

Program and Financing (in millions of dollars)

Identification code 013–1465–0–1–306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Medicare-eligible Retiree Health Fund Contribution, NOAA (Direct)	2	3	3
0900 Total new obligations, unexpired accounts (object class 25.3)	2	3	3
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2	3	3
1930 Total budgetary resources available	2	3	3
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	2	3	3
3020 Outlays (gross)	-2	-3	-3
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2	3	3
Outlays, gross:			
4010 Outlays from new discretionary authority	2	3	3
4180 Budget authority, net (total)	2	3	3
4190 Outlays, net (total)	2	3	3

This account includes amounts necessary to finance the cost of Tricare retirement health care benefits accrued by the active duty members of the NOAA Commissioned Corps. The Ronald W. Reagan National Defense Authorization Act for 2005 (P.L. 108–375) provided permanent, indefinite appropriations to finance these costs for all uniformed service members. As these costs are borne in support of NOAA's mission, they are shown as part of the NOAA discretionary total. Total obligations on behalf of active NOAA Commissioned Corps personnel include both the wages and related amounts requested for appropriation and amounts paid from the permanent, indefinite authority.

FISHERIES ENFORCEMENT ASSET FORFEITURE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 013–5583–0–2–376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1120 Fisheries Enforcement Asset Forfeiture Fund, Deposits (PDF Account)	4	3	3
2000 Total: Balances and receipts	4	3	3
Appropriations:			
Current law:			
2101 Fisheries Enforcement Asset Forfeiture Fund	-4	-3	-3
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 013–5583–0–2–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Fisheries Enforcement Asset Forfeiture Fund (Direct)	2	4	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	8	7
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	6	8	7
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	4	3	3
1900 Budget authority (total)	4	3	3
1930 Total budgetary resources available	10	11	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8	7	6
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6	4	5
3010 New obligations, unexpired accounts	2	4	4
3020 Outlays (gross)	-3	-3	-4
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	4	5	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6	4	5
3200 Obligated balance, end of year	4	5	5
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	4	3	3
Outlays, gross:			
4100 Outlays from new mandatory authority	1	2	2

4101	Outlays from mandatory balances	2	1	2
4110	Outlays, gross (total)	3	3	4
4180	Budget authority, net (total)	4	3	3
4190	Outlays, net (total)	3	3	4

Section 311(e)(1) of the Magnuson-Stevens Fishery Conservation and Management Act (MSA) authorizes the Secretary of Commerce (Secretary) to pay certain enforcement-related expenses from fines, penalties and forfeiture proceeds received for violations of the Magnuson-Stevens Act, or of any other marine resource law enforced by the Secretary. Pursuant to this authority, NOAA has established a Civil Monetary Penalty/Asset Forfeiture Fund (AFF) where proceeds are deposited. When Congress authorized the AFF, it was deemed appropriate to use these proceeds to offset in part the costs of administering the enforcement program. Expenses funded through this source include: costs directly related to the storage, maintenance, and care of seized fish, vessels, or other property during a civil or criminal proceeding; expenditures related directly to specific investigations and enforcement proceedings such as travel for interviewing witnesses; enforcement-unique information technology infrastructure; and annual interagency agreement costs for the administration, adjudication process, including Administrative Law Judges.

Object Classification (in millions of dollars)

Identification code 013–5583–0–2–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	1	2	2
25.3	Other goods and services from Federal sources	1	1	1
99.0	Direct obligations	2	3	3
99.5	Adjustment for rounding	.....	1	1
99.9	Total new obligations, unexpired accounts	2	4	4

Promote and Develop Fishery Products and Research Pertaining to American Fisheries

Special and Trust Fund Receipts (in millions of dollars)

Identification code 013–5139–0–2–376		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	21	20	24
0198	Reconciliation adjustment	1	.....	.....
0199	Balance, start of year	22	20	24
	Receipts:			
	Current law:			
1110	Access Fees, Western Pacific Sustainable Fisheries Fund	1	.....	.....
2000	Total: Balances and receipts	23	20	24
	Appropriations:			
	Current law:			
2101	Promote and Develop Fishery Products and Research Pertaining to American Fisheries	-1	.....	.....
2103	Promote and Develop Fishery Products and Research Pertaining to American Fisheries	-22	-20	-24
2132	Promote and Develop Fishery Products and Research Pertaining to American Fisheries	20	24	24
2199	Total current law appropriations	-3	4	.....
2999	Total appropriations	-3	4	.....
5099	Balance, end of year	20	24	24

Program and Financing (in millions of dollars)

Identification code 013–5139–0–2–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Promote and Develop Fishery Products and Research	6	10	.....
0002	Western Pacific Sustainability Fisheries Fund	1	.....	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	7	10	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7	.....	.....
1010	Unobligated balance transfer to other accts [013–1450]	-1	.....	.....
1070	Unobligated balance (total)	6	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1120	Appropriations transferred to other accts [013–1450]	.....	.....	-414
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	1	.....	.....
1203	Appropriation (Sequestration pop-up, Authorizing Committee)	22	20	24
1220	Appropriations transferred to other accts [013–1450]	-347	-400	.....
1221	Appropriations transferred from other acct [012–5209]	345	414	414
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-20	-24	-24
1260	Appropriations, mandatory (total)	1	10	414
1900	Budget authority (total)	1	10	.....
1930	Total budgetary resources available	7	10	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	17	15	5
3010	New obligations, unexpired accounts	7	10	.....
3020	Outlays (gross)	-9	-20	-5
3050	Unpaid obligations, end of year	15	5	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	17	15	5
3200	Obligated balance, end of year	15	5	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	.....	.....	-414
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	.....	-414
	Mandatory:			
4090	Budget authority, gross	1	10	414
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	10	414
4101	Outlays from mandatory balances	9	10	5
4110	Outlays, gross (total)	9	20	419
4180	Budget authority, net (total)	1	10	.....
4190	Outlays, net (total)	9	20	5

An amount equal to 30 percent of the gross receipts from customs duties on imported fishery products is transferred to the Department of Commerce annually from the Department of Agriculture. Funds will be transferred to offset the appropriations for Fisheries Science and Management activities in the Operations, Research, and Facilities account.

Fishermen's Contingency Fund

For carrying out the provisions of title IV of Public Law 95–372, not to exceed $349,000, to be derived from receipts collected pursuant to that Act, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 013–5120–0–2–376		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
1930	Total budgetary resources available	1	1	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	.....	.....

The Fishermen's Contingency Fund is authorized under Section 402 of Title IV of the Outer Continental Shelf Lands Act Amendments of 1978. NOAA compensates U.S. commercial fishermen for damage or loss of fishing gear, vessels, and resulting economic loss caused by obstructions related to oil and gas exploration, development, and production in any area of the Outer Continental Shelf. The funds used to provide this compensation are derived from fees collected by the Secretary of the Interior from the holders of leases, exploration permits, easements, or rights-of-way in areas of the Outer Continental Shelf. This activity is funded entirely through user

FISHERMEN'S CONTINGENCY FUND—Continued

fees. Disbursements can be made only to the extent authorized in appropriation acts.

FISHERIES DISASTER ASSISTANCE

For necessary expenses of administering the fishery disaster assistance programs authorized by the Magnuson-Stevens Fishery Conservation and Management Act (Public Law 94–265) and the Interjurisdictional Fisheries Act (title III of Public Law 99–659), $300,000.

Program and Financing (in millions of dollars)

Identification code 013–2055–0–1–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Declared Fishery Disaster - (State TBD)	32	98	300
0900 Total new obligations, unexpired accounts (object class 41.0)	32	98	300
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	127	398	300
1021 Recoveries of prior year unpaid obligations	3		
1070 Unobligated balance (total)	130	398	300
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	300		
1930 Total budgetary resources available	430	398	300
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	398	300	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	455	164	154
3010 New obligations, unexpired accounts	32	98	300
3020 Outlays (gross)	-315	-108	-155
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3041 Recoveries of prior year unpaid obligations, expired	-5		
3050 Unpaid obligations, end of year	164	154	299
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	455	164	154
3200 Obligated balance, end of year	164	154	299
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	300		
Outlays, gross:			
4011 Outlays from discretionary balances	315	108	155
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-1		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1		
4070 Budget authority, net (discretionary)	300		
4080 Outlays, net (discretionary)	314	108	155
4180 Budget authority, net (total)	300		
4190 Outlays, net (total)	314	108	155

Fishery disaster assistance is administered by NOAA's National Marine Fisheries Service within the Department of Commerce. Under the statute, a request for a fishery disaster determination is generally made by the Governor of a State, a Tribe, or an elected leader of a fishing community, although the Secretary of Commerce may also initiate a review at his or her own discretion. The Secretary determines whether the circumstances are consistent with the statute and warrant a fishery disaster determination. If the Secretary determines that a fishery disaster has occurred, the fishery is eligible for disaster assistance subject to appropriation of funds by Congress.

Employment Summary

Identification code 013–2055–0–1–376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment		1	1

NORTH PACIFIC FISHERY OBSERVER FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 013–5598–0–2–306	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1110 Fees, North Pacific Fishery Observer Fund	4	5	5
2000 Total: Balances and receipts	4	5	5
Appropriations:			
Current law:			
2101 North Pacific Fishery Observer Fund	-4	-5	-5
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 013–5598–0–2–306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 North Pacific Fishery Observer Fund	2	5	5
0900 Total new obligations, unexpired accounts (object class 25.2)	2	5	5
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		3	3
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	1	3	3
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	4	5	5
1930 Total budgetary resources available	5	8	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8	4	5
3010 New obligations, unexpired accounts	2	5	5
3020 Outlays (gross)	-5	-4	-4
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	4	5	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8	4	5
3200 Obligated balance, end of year	4	5	6
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	4	5	5
Outlays, gross:			
4101 Outlays from mandatory balances	5	4	4
4180 Budget authority, net (total)	4	5	5
4190 Outlays, net (total)	5	4	4

In 2013, the North Pacific Observer Fund was established to support the restructured North Pacific Groundfish Observer Program (NPGOP). The observer program places all vessels and processors in the groundfish and halibut fisheries off Alaska into one of two observer coverage categories: (1) a full coverage category, and (2) a partial coverage category. Vessels and processors in the full coverage category (100% observer coverage) will obtain observers by contracting directly with observer providers. Vessels and processors in the partial coverage category (less than 100% observer coverage) will no longer contract independently with an observer provider, and will be required to carry an observer when they are selected through the Observer Declare and Deploy System (ODDS). Additionally, landings from all vessels in the partial coverage category will be assessed a 1.25 percent fee on standard ex-vessel prices of the landed catch weight

of groundfish and halibut to be deposited in the North Pacific Observer Fund. The fee percentage is set in regulation and will be reviewed periodically by the North Pacific Fishery Management Council. The money generated by this fee will be used to pay for observer coverage on the vessels and processors in the partial coverage category in the following year.

Environmental Improvement and Restoration Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 013–5362–0–2–302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	3	5	15
0198 Reconciliation adjustment	1	.....	.....
0199 Balance, start of year	4	5	15
Receipts:			
Current law:			
1140 Interest Earned, Environmental Improvement and Restoration Fund	.....	10	11
2000 Total: Balances and receipts	4	15	26
5098 Rounding adjustment	1	.....	.....
5099 Balance, end of year	5	15	26

Program and Financing (in millions of dollars)

Identification code 013–5362–0–2–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 North Pacific Research Board	15	9	11
0900 Total new obligations, unexpired accounts (object class 41.0)	15	9	11
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	.....	.....
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	9	10	12
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	8	9	11
1900 Budget authority (total)	8	9	11
1930 Total budgetary resources available	15	9	11
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	14	23	23
3010 New obligations, unexpired accounts	15	9	11
3020 Outlays (gross)	-6	-9	-12
3050 Unpaid obligations, end of year	23	23	22
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	14	23	23
3200 Obligated balance, end of year	23	23	22
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	8	9	11
Outlays, gross:			
4101 Outlays from mandatory balances	6	9	12
4180 Budget authority, net (total)	8	9	11
4190 Outlays, net (total)	6	9	12

This fund was established by the Department of the Interior and Related Agencies Appropriations Act, 1998. Twenty percent of the interest earned from this fund is made available to the Department of Commerce. Funds are to be used by Federal, State, private or foreign organizations or individuals to conduct research activities on or relating to the fisheries or marine ecosystems in the North Pacific Ocean, Bering Sea, and Arctic Ocean. Research priorities and grant requests are reviewed and approved by the North Pacific Research Board with emphasis placed on cooperative research efforts designed to address pressing fishery management or marine ecosystem information needs.

Damage Assessment and Restoration Revolving Fund

Program and Financing (in millions of dollars)

Identification code 013–4316–0–3–306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Damage Assessment and Restoration Revolving Fund (Reimbursable)	87	113	102
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	213	189	254
1011 Unobligated balance transfer from other acct [014–1618]	46	50	50
1021 Recoveries of prior year unpaid obligations	6	20	20
1070 Unobligated balance (total)	265	259	324
Budget authority:			
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [014–1618]	6	8	8
Spending authority from offsetting collections, mandatory:			
1800 Collected	5	100	10
1900 Budget authority (total)	11	108	18
1930 Total budgetary resources available	276	367	342
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	189	254	240
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	103	111	95
3010 New obligations, unexpired accounts	87	113	102
3020 Outlays (gross)	-73	-109	-118
3040 Recoveries of prior year unpaid obligations, unexpired	-6	-20	-20
3050 Unpaid obligations, end of year	111	95	59
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	103	111	95
3200 Obligated balance, end of year	111	95	59
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	11	108	18
Outlays, gross:			
4100 Outlays from new mandatory authority	9	54	9
4101 Outlays from mandatory balances	64	55	109
4110 Outlays, gross (total)	73	109	118
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-3	-100	-10
4124 Offsetting governmental collections	-2	.....	.....
4130 Offsets against gross budget authority and outlays (total)	-5	-100	-10
4160 Budget authority, net (mandatory)	6	8	8
4170 Outlays, net (mandatory)	68	9	108
4180 Budget authority, net (total)	6	8	8
4190 Outlays, net (total)	68	9	108

The Damage Assessment and Restoration Revolving Fund is authorized under Section 1012(a) of the Oil Pollution Act of 1990, for the deposit of sums provided by any party or governmental entity to respond to the environmental effects of discharges of oil and other hazardous substances. Through the Revolving Fund, NOAA retains funds that are recovered through settlement or awarded by a court for the assessment and restoration of injured natural resources. NOAA also ensures deposited funds shall remain available to the trustee, without further appropriation, until expended to pay costs associated with the response, damage assessment, and restoration of natural resources.

These program functions are conducted jointly within NOAA by the Office of General Counsel, the National Ocean Service, and the National Marine Fisheries Service.

DAMAGE ASSESSMENT AND RESTORATION REVOLVING FUND—Continued

Object Classification (in millions of dollars)

Identification code 013–4316–0–3–306		2025 actual	2026 est.	2027 est.
11.1	Reimbursable obligations: Personnel compensation: Full-time permanent	6	6	6
11.9	Total personnel compensation	6	6	6
12.1	Civilian personnel benefits	2	2	2
25.1	Advisory and assistance services	3	3	3
25.2	Other services from non-Federal sources	17	17	17
25.3	Other goods and services from Federal sources	3	3	3
26.0	Supplies and materials	2	2	2
41.0	Grants, subsidies, and contributions	54	80	69
99.0	Reimbursable obligations	87	113	102
99.9	Total new obligations, unexpired accounts	87	113	102

Employment Summary

Identification code 013–4316–0–3–306		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	39	39	44

FISHERIES FINANCE PROGRAM ACCOUNT

Subject to section 502 of the Congressional Budget Act of 1974, during fiscal year 2027, obligations of direct loans may not exceed $24,000,000 for Individual Fishing Quota loans and not to exceed $150,000,000 for traditional direct loans as authorized by the Merchant Marine Act of 1936.

Program and Financing (in millions of dollars)

Identification code 013–1456–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0705	Reestimates of direct loan subsidy		3	
0706	Interest on reestimates of direct loan subsidy		1	
0791	Direct program activities, subtotal		4	
0900	Total new obligations, unexpired accounts (object class 41.0)		4	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3	3	3
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation		4	
1930	Total budgetary resources available	3	7	3
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3	3	3
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts		4	
3020	Outlays (gross)		-4	
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross		4	
	Outlays, gross:			
4100	Outlays from new mandatory authority		4	
4180	Budget authority, net (total)		4	
4190	Outlays, net (total)		4	

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 013–1456–0–1–376		2025 actual	2026 est.	2027 est.
	Direct loan levels supportable by subsidy budget authority:			
115001	Individual Fishing Quota Loans		24	24
115002	Traditional Direct Loans	113	150	150
115999	Total direct loan levels	113	174	174
	Direct loan subsidy (in percent):			
132001	Individual Fishing Quota Loans		-14.18	-12.38
132002	Traditional Direct Loans	-5.62	-5.98	-6.52
132999	Weighted average subsidy rate	-5.62	-7.11	-7.33
	Direct loan subsidy budget authority:			
133001	Individual Fishing Quota Loans		-3	-3
133002	Traditional Direct Loans	-6	-9	-10
133999	Total subsidy budget authority	-6	-12	-13
	Direct loan subsidy outlays:			
134001	Individual Fishing Quota Loans		-2	-2
134002	Traditional Direct Loans	-7	-7	-8
134999	Total subsidy outlays	-7	-9	-10
	Direct loan reestimates:			
135001	Individual Fishing Quota Loans	-1		
135002	Traditional Direct Loans	-3		
135013	Community Development Quota	-9	-5	
135999	Total direct loan reestimates	-13	-5	

The Fisheries Finance Program (FFP) is a national loan program that makes long-term fixed-rate financing available to U.S. citizens who otherwise qualify for financing or refinancing of the reconstruction, reconditioning, and, in some cases, the purchasing of fishing vessels, shoreside processing, aquaculture, mariculture facilities, purchase or refinancing the purchase of harvesting rights in federally managed limited access systems, and the purchase of quota share in two Northwest fisheries. The FFP also provides fishery-wide financing to ease the transition to sustainable fisheries through its fishing capacity reduction programs and provides financial assistance in the form of loans to fishermen who fish from small vessels and entry-level fishermen to promote stability and reduce consolidation in already rationalized fisheries. Additionally, FFP can provide loans for fisheries investments of Native American Community Development Quota groups.

The FFP operates under the authority of Title XI of the Merchant Marine Act of 1936, as amended; Section 303(a) of the Sustainable Fisheries Act amendments to the Magnuson-Stevens Act; and, from time to time, FFP-specific legislation. The overriding guideline for all FFP financings is that they cannot contribute or be construed to contribute to an increase in existing fish harvesting.

FISHERIES FINANCE DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 013–4324–0–3–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0710	Direct loan obligations	113	174	174
0713	Payment of interest to Treasury	17	13	13
0740	Negative subsidy obligations	6	12	13
0742	Downward reestimates paid to receipt accounts	13	9	
0743	Interest on downward reestimates	1	1	
0900	Total new obligations, unexpired accounts	150	209	200
	Budgetary resources:			
	Unobligated balance:			
1021	Recoveries of prior year unpaid obligations	9	5	5
1024	Unobligated balance of borrowing authority withdrawn	-9	-5	-5
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	132	193	187
	Spending authority from offsetting collections, mandatory:			
1800	Collected	44	45	41
1825	Spending authority from offsetting collections applied to repay debt	-26	-29	-28
1850	Spending auth from offsetting collections, mand (total)	18	16	13
1900	Budget authority (total)	150	209	200
1930	Total budgetary resources available	150	209	200
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	235	223	322
3010	New obligations, unexpired accounts	150	209	200
3020	Outlays (gross)	-153	-105	-136
3040	Recoveries of prior year unpaid obligations, unexpired	-9	-5	-5
3050	Unpaid obligations, end of year	223	322	381

	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	235	223	322
3200	Obligated balance, end of year	223	322	381
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	150	209	200
	Financing disbursements:			
4110	Outlays, gross (total)	153	105	136
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Payments from program account		-4	
4122	Interest on uninvested funds	-1		
4123	Repayments of principal, net	-23	-24	-24
4123	Interest Received on loans	-19	-16	-16
4123	Other income	-1	-1	-1
4130	Offsets against gross budget authority and outlays (total)	-44	-45	-41
4160	Budget authority, net (mandatory)	106	164	159
4170	Outlays, net (mandatory)	109	60	95
4180	Budget authority, net (total)	106	164	159
4190	Outlays, net (total)	109	60	95

Status of Direct Loans (in millions of dollars)

Identification code 013–4324–0–3–376	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	113	174	174
1150 Total direct loan obligations	113	174	174
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	406	499	531
1231 Disbursements: Direct loan disbursements	116	57	136
1251 Repayments: Repayments and prepayments	-23	-25	-25
1290 Outstanding, end of year	499	531	642

This account covers the financing of direct loans as authorized by the Magnuson-Stevens Fishery Conservation and Management Act to promote market-based approaches to sustainable fisheries management. Funds are not used for purposes that would contribute to the overcapitalization of the fishing industry.

Balance Sheet (in millions of dollars)

Identification code 013–4324–0–3–376	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury		
Investments in U.S. securities:		
1106 Federal Receivables, net	2	12
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	406	499
1402 Interest receivable	4	4
1404 Foreclosed property		
1405 Allowance for subsidy cost (-)	47	58
1499 Net present value of assets related to direct loans	457	561
1999 Total assets	459	573
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable		
2103 Federal liabilities, debt	445	555
2105 Other	13	18
2207 Non-Federal liabilities: Other	1	
2999 Total liabilities	459	573
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	459	573

Federal Ship Financing Fund Fishing Vessels Liquidating Account

Status of Guaranteed Loans (in millions of dollars)

Identification code 013–4417–0–3–376	2025 actual	2026 est.	2027 est.
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year			
2290 Outstanding, end of year			
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year			
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	6	6	6
2351 Repayments of loans receivable			
2361 Write-offs of loans receivable			
2390 Outstanding, end of year	6	6	6

Balance Sheet (in millions of dollars)

Identification code 013–4417–0–3–376	2024 actual	2025 actual
ASSETS:		
1601 Direct loans, gross		
1603 Allowance for estimated uncollectible loans and interest (-)		
1699 Value of assets related to direct loans		
1701 Defaulted guaranteed loans, gross	6	6
1703 Allowance for estimated uncollectible loans and interest (-)	-6	-6
1799 Value of assets related to loan guarantees		
1999 Total assets		
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury		
4999 Total liabilities and net position		

Trust Funds

Seafood Inspection Program

Program and Financing (in millions of dollars)

Identification code 013–8470–0–8–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Seafood Inspection	19	21	21
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	8	
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	22	14	23
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total)	21	13	22
1930 Total budgetary resources available	27	21	22
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8		1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	3	9
3010 New obligations, unexpired accounts	19	21	21
3020 Outlays (gross)	-18	-15	-20
3050 Unpaid obligations, end of year	3	9	10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	3	9
3200 Obligated balance, end of year	3	9	10
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	21	13	22
Outlays, gross:			
4100 Outlays from new mandatory authority	14	9	16

SEAFOOD INSPECTION PROGRAM—Continued

Program and Financing—Continued

Identification code 013–8470–0–8–376		2025 actual	2026 est.	2027 est.
4101	Outlays from mandatory balances	4	6	4
4110	Outlays, gross (total)	18	15	20
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4124	Offsetting governmental collections	-22	-14	-23
4180	Budget authority, net (total)	-1	-1	-1
4190	Outlays, net (total)	-4	1	-3
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections		1	2
5092	Unexpired unavailable balance, EOY: Offsetting collections	1	2	3

The Seafood Inspection Program (SIP) is a fee-for-service program within the National Marine Fisheries Service (NMFS), authorized under the Agricultural Marketing Act of 1946 (7 U.S.C. Section 1622(h)). It provides inspection and auditing services to domestic seafood processors and distributors in order to provide health and catch certification for export of fish and fishery products to foreign countries, ensure compliance with food safety regulations, evaluate product quality and grading, and evaluate facility and systems compliance. The Seafood Inspection Program Trust Revolving Fund was established in 2022 to collect receipts and collections for fees assessed to users of the SIP to cover the cost of services provided. SIP costs funded through the trust revolving fund include salary and benefits, travel, operation and maintenance of core business applications, rent, utilities, supplies, transportation, shipping, equipment, contractual services, and administrative overhead.

Object Classification (in millions of dollars)

Identification code 013–8470–0–8–376		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
11.1	Personnel compensation: Full-time permanent	11	11	11
12.1	Civilian personnel benefits	4	4	4
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA		1	1
25.2	Other services from non-Federal sources	2	3	3
99.0	Reimbursable obligations	18	20	20
99.5	Adjustment for rounding	1	1	1
99.9	Total new obligations, unexpired accounts	19	21	21

Employment Summary

Identification code 013–8470–0–8–376		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	84	114	114

U.S. PATENT AND TRADEMARK OFFICE

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the United States Patent and Trademark Office (USPTO) provided for by law, including defense of suits instituted against the Under Secretary of Commerce for Intellectual Property and Director of the USPTO, $5,160,250,000, to remain available until expended: Provided, That the sum herein appropriated from the general fund shall be reduced as offsetting collections of fees and surcharges assessed and collected by the USPTO under any law are received during fiscal year 2027, so as to result in a fiscal year 2027 appropriation from the general fund estimated at $0: Provided further, That during fiscal year 2027, should the total amount of such offsetting collections be less than $5,160,250,000, this amount shall be reduced accordingly: Provided further, That any amount received in excess of $5,160,250,000 in fiscal year 2027 and deposited in the Patent and Trademark Fee Reserve Fund shall remain available until expended: Provided further, That the Director of USPTO shall submit a spending plan to the Committees on Appropriations of the House of Representatives and the Senate for any amounts made available by the preceding proviso and such spending plan shall be treated as a reprogramming under section 504 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section: Provided further, That any amounts reprogrammed in accordance with the preceding proviso shall be transferred to the United States Patent and Trademark Office "Salaries and Expenses" account: Provided further, That the budget of the President submitted for fiscal year 2028 under section 1105 of title 31, United States Code, shall include within amounts provided under this heading for necessary expenses of the USPTO any increases that are expected to result from an increase promulgated through rule or regulation in offsetting collections of fees and surcharges assessed and collected by the USPTO under any law in either fiscal year 2027 or fiscal year 2028: Provided further, That from amounts provided herein, not to exceed $200,000 shall be made available in fiscal year 2027 for official reception and representation expenses: Provided further, That in fiscal year 2027 from the amounts made available for "Salaries and Expenses" for the USPTO, the amounts necessary to pay (1) the difference between the percentage of basic pay contributed by the USPTO and employees under section 8334(a) of title 5, United States Code, and the normal cost percentage (as defined by section 8331(17) of that title) as provided by the Office of Personnel Management (OPM) for USPTO's specific use, of basic pay, of employees subject to subchapter III of chapter 83 of that title, and (2) the present value of the otherwise unfunded accruing costs, as determined by OPM for USPTO's specific use of post-retirement life insurance and post-retirement health benefits coverage for all USPTO employees who are enrolled in Federal Employees Health Benefits (FEHB) and Federal Employees Group Life Insurance (FEGLI), shall be transferred to the Civil Service Retirement and Disability Fund, the FEGLI Fund, and the Employees FEHB Fund, as appropriate, and shall be available for the authorized purposes of those accounts: Provided further, That any differences between the present value factors published in OPM's yearly 300 series benefit letters and the factors that OPM provides for USPTO's specific use shall be recognized as an imputed cost on USPTO's financial statements, where applicable: Provided further, That, notwithstanding any other provision of law, all fees and surcharges assessed and collected by USPTO are available for USPTO only pursuant to section 42(c) of title 35, United States Code, as amended by section 22 of the Leahy-Smith America Invents Act (Public Law 112–29): Provided further, That within the amounts appropriated, $2,450,000 shall be transferred to the "Office of Inspector General" account for activities associated with carrying out investigations and audits related to the USPTO.

Program and Financing (in millions of dollars)

Identification code 013–1006–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Patents	3,797	4,161	4,274
0802	Trademarks	538	636	659
0809	Reimbursable program activities, subtotal	4,335	4,797	4,933
0900	Total new obligations, unexpired accounts	4,335	4,797	4,933
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,142	1,046	1,603
1011	Unobligated balance transfer from other acct [013–1008]		324	
1021	Recoveries of prior year unpaid obligations	43	70	48
1033	Recoveries of prior year paid obligations	1		
1070	Unobligated balance (total)	1,186	1,440	1,651
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Base Fee Collections	4,519	4,955	5,160
1700	Other Income	2	7	7
1710	Spending authority from offsetting collections transferred to other accounts [013–0126]	-2	-2	-2
1710	Spending authority from offsetting collections transferred to other accounts [013–1008]	-324		
1750	Spending auth from offsetting collections, disc (total)	4,195	4,960	5,165
1930	Total budgetary resources available	5,381	6,400	6,816
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,046	1,603	1,883
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	735	668	559
3010	New obligations, unexpired accounts	4,335	4,797	4,933
3020	Outlays (gross)	-4,359	-4,836	-5,047
3040	Recoveries of prior year unpaid obligations, unexpired	-43	-70	-48
3050	Unpaid obligations, end of year	668	559	397

	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	-2
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	733	666	557
3200	Obligated balance, end of year	666	557	395
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4,195	4,960	5,165
	Outlays, gross:			
4010	Outlays from new discretionary authority	3,809	4,152	4,323
4011	Outlays from discretionary balances	550	684	724
4020	Outlays, gross (total)	4,359	4,836	5,047
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-10	-11	-11
4033	Non-Federal sources	-4,512	-4,951	-5,156
4040	Offsets against gross budget authority and outlays (total)	-4,522	-4,962	-5,167
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	1	.....	.....
4070	Budget authority, net (discretionary)	-326	-2	-2
4080	Outlays, net (discretionary)	-163	-126	-120
4180	Budget authority, net (total)	-326	-2	-2
4190	Outlays, net (total)	-163	-126	-120
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	938	938	938
5092	Unexpired unavailable balance, EOY: Offsetting collections	938	938	938

The United States Patent and Trademark Office (USPTO) issues durable patents and registers reliable trademarks, providing protection to inventors and businesses for their inventions and product identifications, while advancing intellectual property (IP) policy. The USPTO also advises other U.S. Government agencies on IP issues and promotes stronger IP protections in other countries. The USPTO is solely funded through fees that are paid to obtain and maintain patents and trademarks, not taxpayer funds.

Patent program: The 2027 Budget requests spending authority to conduct high-quality and timely patent examination and review proceedings. The goal is to improve pendency by reducing the size and age of the unexamined patent application inventory, identifying and addressing fraudulent and abusive practices, and modernizing and streamlining the examination process.

Trademark program: The 2027 Budget requests spending authority to conduct high-quality and timely examination and review proceedings. The objective is to improve pendency by reducing the size and age of the unexamined trademark application inventory, identifying and addressing fraudulent and abusive practices, and modernizing and streamlining the examination process.

Object Classification (in millions of dollars)

Identification code 013–1006–0–1–376		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	2,152	2,190	2,292
11.5	Other personnel compensation	202	279	290
11.9	Total personnel compensation	2,354	2,469	2,582
12.1	Civilian personnel benefits	923	944	1,001
13.0	Benefits for former personnel	8	.....	1
21.0	Travel and transportation of persons	4	9	9
23.1	Rental payments to GSA	71	72	72
23.2	Rental payments to others	7	8	10
23.3	Communications, utilities, and miscellaneous charges	7	11	11
24.0	Printing and reproduction	168	234	224
25.1	Advisory and assistance services	61	76	70
25.2	Other services from non-Federal sources	103	163	164
25.3	Other goods and services from Federal sources	49	62	64
25.4	Operation and maintenance of facilities	16	24	17
25.7	Operation and maintenance of equipment	459	586	569
26.0	Supplies and materials	43	44	45
31.0	Equipment	59	91	90
44.0	Refunds	3	4	4
99.9	Total new obligations, unexpired accounts	4,335	4,797	4,933

Employment Summary

Identification code 013–1006–0–1–376		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	13,351	13,967	14,752

PATENT AND TRADEMARK FEE RESERVE FUND

Program and Financing (in millions of dollars)

Identification code 013–1008–0–1–376		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	.....	324	.....
1010	Unobligated balance transfer to other accts [013–1006]	.....	-324	.....
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1711	Spending authority from offsetting collections transferred from other accounts [013–1006]	324	.....	.....
1930	Total budgetary resources available	324	.....	.....
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	324	.....	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	324	.....	.....
4180	Budget authority, net (total)	324	.....	.....
4190	Outlays, net (total)	.....	.....	.....

NATIONAL TECHNICAL INFORMATION SERVICE

Federal Funds

NTIS REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 013–4295–0–3–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	NTIS Revolving Fund (Reimbursable)	45	100	9
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	31	26	26
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	55	100	.....
1701	Change in uncollected payments, Federal sources	-15	.....	.....
1750	Spending auth from offsetting collections, disc (total)	40	100	.....
1930	Total budgetary resources available	71	126	26
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	26	26	17
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	35	28	28
3010	New obligations, unexpired accounts	45	100	9
3020	Outlays (gross)	-52	-100	-22
3050	Unpaid obligations, end of year	28	28	15
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-47	-32	-32
3070	Change in uncollected pymts, Fed sources, unexpired	15	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-32	-32	-32
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-12	-4	-4
3200	Obligated balance, end of year	-4	-4	-17
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	40	100	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	27	77	.....

NTIS Revolving Fund—Continued

Program and Financing—Continued

Identification code 013–4295–0–3–376		2025 actual	2026 est.	2027 est.
4011	Outlays from discretionary balances	25	23	22
4020	Outlays, gross (total)	52	100	22
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-52	-95	.....
4033	Non-Federal sources	-3	-5	.....
4040	Offsets against gross budget authority and outlays (total)	-55	-100	.....
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	15	.....	.....
4070	Budget authority, net (discretionary)	.....	.....	.....
4080	Outlays, net (discretionary)	-3	.....	22
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	-3	.....	22

The Budget proposes to end National Technical Information Service (NTIS) operations during 2027 and includes funds for the orderly shutdown of the agency. The Budget proposes $8,500,000 in obligations from unobligated balances in the NTIS Revolving Fund for costs associated with the disposal of property, transferring of records, or assisting other organizations with the absorption of former NTIS functions.

Object Classification (in millions of dollars)

Identification code 013–4295–0–3–376		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
11.1	Personnel compensation: Full-time permanent	5	7	.....
12.1	Civilian personnel benefits	1	2	.....
23.1	Rental payments to GSA	1	2	1
23.3	Communications, utilities, and miscellaneous charges	1	2	2
25.2	Other services from non-Federal sources	35	83	6
25.3	Other goods and services from Federal sources	2	2	.....
26.0	Supplies and materials	.....	1	.....
31.0	Equipment	.....	1	.....
99.9	Total new obligations, unexpired accounts	45	100	9

Employment Summary

Identification code 013–4295–0–3–376		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	28	43	.....

NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY

Federal Funds

Scientific and Technical Research and Services

(including transfer of funds)

For necessary expenses of the National Institute of Standards and Technology (NIST), $729,159,000, to remain available until expended, of which not to exceed $9,000,000 may be transferred to the "Working Capital Fund": Provided, That not to exceed $5,000 shall be for official reception and representation expenses: Provided further, That NIST may provide local transportation for summer undergraduate research fellowship program participants.

Program and Financing (in millions of dollars)

Identification code 013–0500–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Laboratory programs	746	817	.....
0201	Corporate services	17	15	.....
0301	Standards coordination and special programs	81	500	.....
0401	CHIPS	114	246	173
0501	Critical and Emerging Technology Measurement and Standards	.....	.....	173
0502	Digital Technology Measurements and Standards	.....	.....	128
0503	Core Metrology and Measurement Services	.....	.....	285
0504	Exploratory Measurement R&D	.....	.....	20
0505	Advanced Manufacturing R&D	.....	.....	36
0506	Resilience and Fire Research	.....	.....	42
0507	NIST Center for Neutron Research	.....	.....	45
0591	Direct program activities, subtotal	.....	.....	729
0900	Total new obligations, unexpired accounts	958	1,578	902
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	557	518	230
1001	Discretionary unobligated balance brought fwd, Oct 1	46	76	.....
1011	Unobligated balance transfer from other acct GSA-TMF [047–0616]	4	.....	.....
1021	Recoveries of prior year unpaid obligations	12	.....	.....
1070	Unobligated balance (total)	573	518	230
	Budget authority:			
	Appropriations, discretionary:			
1100	New budget authority (gross), detail	857	1,249	729
1121	Transferred from State and Local Law Enforcement Assistance, DoJ [015–0404]	2	2	2
1160	Appropriation, discretionary (total)	859	1,251	731
	Appropriations, mandatory:			
1221	Appropriations transferred from CHIPS [013–0520]	44	39	.....
1900	Budget authority (total)	903	1,290	731
1930	Total budgetary resources available	1,476	1,808	961
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	518	230	59
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	605	441	510
3010	New obligations, unexpired accounts	958	1,578	902
3020	Outlays (gross)	-1,110	-1,509	-1,034
3040	Recoveries of prior year unpaid obligations, unexpired	-12	.....	.....
3050	Unpaid obligations, end of year	441	510	378
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	605	441	510
3200	Obligated balance, end of year	441	510	378
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	859	1,251	731
	Outlays, gross:			
4010	Outlays from new discretionary authority	591	963	563
4011	Outlays from discretionary balances	374	336	290
4020	Outlays, gross (total)	965	1,299	853
	Mandatory:			
4090	Budget authority, gross	44	39	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	145	210	181
4180	Budget authority, net (total)	903	1,290	731
4190	Outlays, net (total)	1,110	1,509	1,034

The National Institute of Standards and Technology (NIST) mission is to promote U.S. innovation and industrial competitiveness by advancing measurement science, standards, and technology in ways that enhance economic security and improve our quality of life. NIST is authorized by the NIST Organic Act (15 U.S.C. 271), which outlines major roles for NIST in promoting national competitiveness and innovation. For more than 110 years, NIST has maintained the national standards of measurement, a role that the U.S. Constitution assigns to the Federal Government to ensure fairness in the marketplace. NIST was founded in 1901 and is one of the nation's oldest physical science laboratories. Today, the NIST Laboratory Programs, which is funded by the Scientific and Technical Research and Services (STRS) appropriation, work at the frontiers of measurement science to ensure that the U.S. system of measurements is firmly grounded on sound scientific and technical principles. The Budget focuses on emerging and critical technologies such as artificial intelligence, quantum information science, and other industries of the future.

Object Classification (in millions of dollars)

Identification code 013–0500–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	360	352	267
11.3	Other than full-time permanent	37	40	32

11.5	Other personnel compensation	10	10	8
11.9	Total personnel compensation	407	402	307
12.1	Civilian personnel benefits	148	142	112
13.0	Benefits for former personnel	4	4	4
21.0	Travel and transportation of persons	8	8	6
22.0	Transportation of things	1	1	1
23.1	Rental payments to GSA			3
23.2	Rental payments to others	2	2	2
23.3	Communications, utilities, and miscellaneous charges	29	26	25
24.0	Printing and reproduction	1		1
25.1	Advisory and assistance services	4	4	4
25.2	Other services from non-Federal sources	74	295	172
25.3	Other goods and services from Federal sources	40	40	42
25.5	Research and development contracts	40	59	55
25.7	Operation and maintenance of equipment	18	16	13
26.0	Supplies and materials	23	23	15
31.0	Equipment	46	46	38
32.0	Land and structures	5		5
41.0	Grants, subsidies, and contributions	107	509	96
94.0	Financial transfers	1	1	1
99.9	Total new obligations, unexpired accounts	958	1,578	902

Employment Summary

Identification code 013–0500–0–1–376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,494	2,275	2,066

Industrial Technology Services

For necessary expenses for the Manufacturing USA Program, $37,000,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 013–0525–0–1–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Hollings Manufacturing Extension Partnership	134	222	6
0003 Manufacturing USA	35	77	37
0006 CHIPS	550	6,119	3,330
0100 Total direct program	719	6,418	3,373
0900 Total new obligations, unexpired accounts	719	6,418	3,373
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7,427	8,168	3,522
1001 Discretionary unobligated balance brought fwd, Oct 1	44	88	
1021 Recoveries of prior year unpaid obligations	192		
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	7,620	8,168	3,522
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	212	212	37
Appropriations, mandatory:			
1221 Appropriations transferred from CHIPS [013–0520]	1,055	1,560	
1900 Budget authority (total)	1,267	1,772	37
1930 Total budgetary resources available	8,887	9,940	3,559
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8,168	3,522	186
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	421	648	4,779
3010 New obligations, unexpired accounts	719	6,418	3,373
3020 Outlays (gross)	-300	-2,287	-3,224
3040 Recoveries of prior year unpaid obligations, unexpired	-192		
3050 Unpaid obligations, end of year	648	4,779	4,928
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	421	648	4,779
3200 Obligated balance, end of year	648	4,779	4,928
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	212	212	37
Outlays, gross:			
4010 Outlays from new discretionary authority	48	70	7
4011 Outlays from discretionary balances	155	145	165
4020 Outlays, gross (total)	203	215	172
Mandatory:			
4090 Budget authority, gross	1,055	1,560	
Outlays, gross:			
4101 Outlays from mandatory balances	97	2,072	3,052
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-1		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	1		
4160 Budget authority, net (mandatory)	1,055	1,560	
4170 Outlays, net (mandatory)	96	2,072	3,052
4180 Budget authority, net (total)	1,267	1,772	37
4190 Outlays, net (total)	299	2,287	3,224

NIST's Industrial Technology Services (ITS) appropriations account funds the Manufacturing USA extramural program. Manufacturing USA, previously referred to as the National Network for Manufacturing Innovation, serves to create effective robust manufacturing research infrastructure for U.S. industry and academia to solve industry-relevant problems. The Manufacturing USA program consists of linked Institutes for Manufacturing Innovation with common goals, but unique concentrations. In an institute, industry, academia, and government partners leverage existing resources, collaborate, and co-invest to nurture manufacturing innovation and accelerate commercialization. The Budget also includes funding for two Commerce-sponsored institutes to accelerate innovation for biopharmaceuticals and AI for resilient manufacturing. These investments support manufacturing technology development in emerging priority areas. The Budget request does not include funding for the Hollings Manufacturing Extension Partnership Program.

Object Classification (in millions of dollars)

Identification code 013–0525–0–1–376	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	15	18	5
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	17	20	7
12.1 Civilian personnel benefits	6	7	2
23.3 Communications, utilities, and miscellaneous charges	2	2	2
25.1 Advisory and assistance services	15		15
25.2 Other services from non-Federal sources	539	6,124	3,320
25.3 Other goods and services from Federal sources	2	2	2
25.7 Operation and maintenance of equipment		1	
26.0 Supplies and materials		1	
31.0 Equipment		1	
41.0 Grants, subsidies, and contributions	138	260	25
99.0 Direct obligations	719	6,418	3,373
99.9 Total new obligations, unexpired accounts	719	6,418	3,373

Employment Summary

Identification code 013–0525–0–1–376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	103	115	33

Construction of Research Facilities

For construction of new research facilities, including architectural and engineering design, and for renovation and maintenance of existing facilities, not otherwise provided for the National Institute of Standards and Technology, as authorized by sections 13 through 15 of the National Institute of Standards and Technology Act (15 U.S.C. 278c–278e), $87,758,000, to remain available until expended: Provided, That the Secretary of Commerce shall include in the budget justification materials for fiscal year 2028 that the Secretary submits to Congress in support of the Department of Commerce budget (as submitted with the budget of the President under section 1105(a) of title 31, United States Code) an estimate for each National Institute of Standards and Technology construction project having a total multi-year program cost of more than $5,000,000, and simultaneously the budget justification materials

CONSTRUCTION OF RESEARCH FACILITIES—Continued

shall include an estimate of the budgetary requirements for each such project for each of the 5 subsequent fiscal years.

Program and Financing (in millions of dollars)

Identification code 013–0515–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Construction of Research Facilities (Direct)	89	404	87
0801	Construction of Research Facilities (Reimbursable)	1	1	1
0900	Total new obligations, unexpired accounts	90	405	88
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	17	18	.....
1021	Recoveries of prior year unpaid obligations	2	.....	.....
1070	Unobligated balance (total)	19	18	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	88	386	88
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1	1	.....
1900	Budget authority (total)	89	387	88
1930	Total budgetary resources available	108	405	88
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	18	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	693	518	681
3010	New obligations, unexpired accounts	90	405	88
3020	Outlays (gross)	-263	-242	-298
3040	Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3050	Unpaid obligations, end of year	518	681	471
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	693	518	681
3200	Obligated balance, end of year	518	681	471
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	89	387	88
	Outlays, gross:			
4010	Outlays from new discretionary authority	36	77	18
4011	Outlays from discretionary balances	227	165	280
4020	Outlays, gross (total)	263	242	298
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4034	Offsetting governmental collections	-1	-1	.....
4040	Offsets against gross budget authority and outlays (total)	-1	-1	.....
4180	Budget authority, net (total)	88	386	88
4190	Outlays, net (total)	262	241	298

The Construction of Research Facilities (CRF) appropriation funds construction activities, including maintenance, repairs, and major improvements, and major renovations of facilities occupied or used by NIST in Gaithersburg, Maryland; Boulder and Fort Collins, Colorado; and Kauai, Hawaii with the intent to meet current and future advancements in measurements science, standards, and technology to promote innovation and industrial competitiveness for the Nation.

Object Classification (in millions of dollars)

Identification code 013–0515–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	16	17	17
11.5	Other personnel compensation	2	2	2
11.9	Total personnel compensation	18	19	19
12.1	Civilian personnel benefits	6	7	6
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.2	Other services from non-Federal sources	30	114	27
25.3	Other goods and services from Federal sources	1	2	1
25.7	Operation and maintenance of equipment	2	3	2
26.0	Supplies and materials	1	3	1
32.0	Land and structures	30	.....	30
41.0	Grants, subsidies, and contributions	.....	255	.....
99.0	Direct obligations	89	404	87
99.0	Reimbursable obligations	1	1	1
99.9	Total new obligations, unexpired accounts	90	405	88

Employment Summary

Identification code 013–0515–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	144	151	148

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 013–4650–0–4–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Laboratory programs	159	156	153
0802	Corporate services	22	5	6
0803	Standards coordination and special programs	9	9	9
0805	Hollings manufacturing extension partnership	1	.....	.....
0806	CHIPS	1	.....	.....
0900	Total new obligations, unexpired accounts	192	170	168
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	215	182	178
1001	Discretionary unobligated balance brought fwd, Oct 1	215	181	.....
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	151	166	166
1701	Change in uncollected payments, Federal sources	8	.....	.....
1750	Spending auth from offsetting collections, disc (total)	159	166	166
1900	Budget authority (total)	159	166	166
1930	Total budgetary resources available	374	348	344
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	182	178	176
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	233	254	207
3010	New obligations, unexpired accounts	192	170	168
3020	Outlays (gross)	-171	-217	-214
3050	Unpaid obligations, end of year	254	207	161
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-70	-78	-78
3070	Change in uncollected pymts, Fed sources, unexpired	-8	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-78	-78	-78
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	163	176	129
3200	Obligated balance, end of year	176	129	83
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	159	166	166
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	128	128
4011	Outlays from discretionary balances	171	89	86
4020	Outlays, gross (total)	171	217	214
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-83	-101	-101
4033	Non-Federal sources	-68	-65	-65
4040	Offsets against gross budget authority and outlays (total)	-151	-166	-166
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-8	.....	.....
4070	Budget authority, net (discretionary)	.....	.....	.....
4080	Outlays, net (discretionary)	20	51	48
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	20	51	48

The Working Capital Fund finances research and technical services performed for other Government agencies and the public. These activities are funded through advances and reimbursements. The Fund also finances the

acquisition of equipment, standard reference materials, and storeroom inventories until issued or sold.

Object Classification (in millions of dollars)

Identification code 013–4650–0–4–376		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	74	77	80
11.3	Other than full-time permanent	7	6	7
11.5	Other personnel compensation	2	1	1
11.9	Total personnel compensation	83	84	88
12.1	Civilian personnel benefits	31	31	31
13.0	Benefits for former personnel	1	1	1
21.0	Travel and transportation of persons	1	.....	.....
23.3	Communications, utilities, and miscellaneous charges	5	5	5
25.2	Other services from non-Federal sources	35	6	6
25.3	Other goods and services from Federal sources	6	8	8
25.5	Research and development contracts	5	13	12
25.7	Operation and maintenance of equipment	3	5	4
26.0	Supplies and materials	11	5	4
31.0	Equipment	3	5	3
32.0	Land and structures	1	1	1
41.0	Grants, subsidies, and contributions	7	6	5
99.9	Total new obligations, unexpired accounts	192	170	168

Employment Summary

Identification code 013–4650–0–4–376		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	551	580	580

Creating Helpful Incentives to Produce Semiconductors (CHIPS) for America Fund

Program and Financing (in millions of dollars)

Identification code 013–0520–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Creating Helpful Incentives To Produce Semiconductors (CHIPS)	29,989	4,100	3,278
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	27,385	2,387	3,278
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	6,100	6,600	.....
1220	Appropriations transferred to NIST STRS [013–0500]	-44	-39	.....
1220	Appropriations transferred to NIST ITS [013–0525]	-1,055	-1,560	.....
1220	Appropriations transferred to OIG [013–0126]	-5	-5	.....
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-5	-5	.....
1260	Appropriations, mandatory (total)	4,991	4,991	.....
1930	Total budgetary resources available	32,376	7,378	3,278
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,387	3,278	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	172	15,518	12,748
3010	New obligations, unexpired accounts	29,989	4,100	3,278
3020	Outlays (gross)	-14,643	-6,870	-4,576
3050	Unpaid obligations, end of year	15,518	12,748	11,450
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	172	15,518	12,748
3200	Obligated balance, end of year	15,518	12,748	11,450
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	4,991	4,991	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	14,643	6,870	4,576
4180	Budget authority, net (total)	4,991	4,991	.....
4190	Outlays, net (total)	14,643	6,870	4,576
	Memorandum (non-add) entries:			
5010	Total investments, SOY: non-Fed securities: Market value	.....	9,235	.....
5011	Total investments, EOY: non-Fed securities: Market value	9,235	.....	.....

Object Classification (in millions of dollars)

Identification code 013–0520–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	13	8	9
11.3	Other than full-time permanent	22	13	14
11.5	Other personnel compensation	1	.....	.....
11.9	Total personnel compensation	36	21	23
12.1	Civilian personnel benefits	13	8	8
23.3	Communications, utilities, and miscellaneous charges	3	3	4
25.2	Other services from non-Federal sources	29,937	4,065	3,240
25.3	Other goods and services from Federal sources	.....	2	2
25.7	Operation and maintenance of equipment	.....	1	1
99.9	Total new obligations, unexpired accounts	29,989	4,100	3,278

Employment Summary

Identification code 013–0520–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	229	136	145

Creating Helpful Incentives to Produce Semiconductors (CHIPS) Loan Program Account

Program and Financing (in millions of dollars)

Identification code 013–0521–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0701	Direct loan subsidy	.....	93	9
0900	Total new obligations, unexpired accounts (object class 33.0)	.....	93	9
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	500	500	407
1930	Total budgetary resources available	500	500	407
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	500	407	398
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	.....	.....	93
3010	New obligations, unexpired accounts	.....	93	9
3020	Outlays (gross)	.....	.....	-34
3050	Unpaid obligations, end of year	.....	93	68
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	.....	.....	93
3200	Obligated balance, end of year	.....	93	68
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	.....	34
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	.....	34

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 013–0521–0–1–376		2025 actual	2026 est.	2027 est.
	Direct loan levels supportable by subsidy budget authority:			
115001	CHIPS Direct Loans	5,500	3,000	300
	Direct loan subsidy (in percent):			
132001	CHIPS Direct Loans	-1.07	3.10	3.11
132999	Weighted average subsidy rate	-1.07	3.10	3.11
	Direct loan subsidy budget authority:			
133001	CHIPS Direct Loans	-59	93	9
	Direct loan subsidy outlays:			
134001	CHIPS Direct Loans	.....	.....	-1

CREATING HELPFUL INCENTIVES TO PRODUCE SEMICONDUCTORS (CHIPS) LOAN PROGRAM ACCOUNT—Continued

As required by the Federal Credit Reform Act of 1990, as amended, this account records the subsidy costs associated with the direct loans obligated and loan guarantees provided through the semiconductor incentives program. The program provides financial assistance to incentivize investment in facilities and equipment in the United States for the fabrication, assembly, testing, advanced packaging, production, or R&D of semiconductors, materials used to manufacture semiconductors, or semiconductor manufacturing equipment.

CREATING HELPFUL INCENTIVES TO PRODUCE SEMICONDUCTORS (CHIPS) DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 013–4393–0–3–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	5,500	3,000	300
0713 Payment of interest to Treasury			130
0740 Negative subsidy obligations	59		
0900 Total new obligations, unexpired accounts	5,559	3,000	430
Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	5,559	3,000	396
Spending authority from offsetting collections, mandatory:			
1800 Collected			34
1900 Budget authority (total)	5,559	3,000	430
1930 Total budgetary resources available	5,559	3,000	430
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		5,559	8,559
3010 New obligations, unexpired accounts	5,559	3,000	430
3020 Outlays (gross)			-3,264
3050 Unpaid obligations, end of year	5,559	8,559	5,725
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		5,559	8,559
3200 Obligated balance, end of year	5,559	8,559	5,725
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	5,559	3,000	430
Financing disbursements:			
4110 Outlays, gross (total)			3,264
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources			-34
4180 Budget authority, net (total)	5,559	3,000	396
4190 Outlays, net (total)			3,230

Status of Direct Loans (in millions of dollars)

Identification code 013–4393–0–3–376	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1121 Limitation available from carry-forward	5,500	69,500	66,500
1143 Unobligated limitation carried forward (-)		-66,500	-66,200
1150 Total direct loan obligations	5,500	3,000	300
Cumulative balance of direct loans outstanding:			
1231 Disbursements: Direct loan disbursements			3,100
1290 Outstanding, end of year			3,100

PUBLIC SAFETY COMMUNICATIONS RESEARCH FUND

Program and Financing (in millions of dollars)

Identification code 013–0513–0–1–376	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7	4	1
3020 Outlays (gross)	-3	-3	-1
3050 Unpaid obligations, end of year	4	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	4	1
3200 Obligated balance, end of year	4	1	
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	3	3	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)	3	3	1

As part of the Middle-Class Tax Relief and Job Creation Act of 2012, NIST had one-time (non-recurring) mandatory resources through the Public Safety Communications Research Fund (PSCRF) to help develop cutting-edge wireless technologies for public safety users. The PSCRF provided $300.0 million in mandatory funds from spectrum auction proceeds for NIST. In partnership with industry and public safety organizations, NIST conducted research and developed new standards, technologies and applications to advance public safety communications in support of FirstNet's efforts to build an interoperable nationwide broadband network for first responders. The mandatory funds expired for obligation at the end of 2022, but some outlays from obligated resources remain.

NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses, as provided for by law, of the National Telecommunications and Information Administration (NTIA), $46,000,000, to remain available until September 30, 2028: Provided, That, notwithstanding 31 U.S.C. 1535(d), the Secretary of Commerce shall charge Federal agencies for costs incurred in spectrum management, analysis, operations, and related services, and such fees shall be retained and used as offsetting collections for costs of such spectrum services, to remain available until expended: Provided further, That the Secretary of Commerce is authorized to retain and use as offsetting collections all funds transferred, or previously transferred, from other Government agencies for all costs incurred in telecommunications research, engineering, and related activities by the Institute for Telecommunication Sciences of NTIA, in furtherance of its assigned functions under this paragraph, and such funds received from other Government agencies shall remain available until expended.

Program and Financing (in millions of dollars)

Identification code 013–0550–0–1–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Domestic and international policy	14	17	10
0002 Spectrum management	10	9	7
0004 Broadband programs	12	24	14
0007 Advanced Communication Research	12	15	12
0008 Public Safety Communications	3	4	3
0100 Total, direct program	51	69	46
0799 Total direct obligations	51	69	46
0801 Spectrum management	53	60	60
0802 Telecommunication sciences research	11	15	15
0803 Other	4	5	5
0899 Total reimbursable obligations	68	80	80
0900 Total new obligations, unexpired accounts	119	149	126

	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	59	100	74
1001	Discretionary unobligated balance brought fwd, Oct 1	59	.....	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	1	.....	.....
1021	Recoveries of prior year unpaid obligations	3	.....	.....
1070	Unobligated balance (total)	63	100	74
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	57	.....	46
1121	Appropriations transferred from other acct [013–0564]	.....	25	.....
1160	Appropriation, discretionary (total)	57	25	46
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from other accounts [013–0563]	.....	25	.....
	Appropriations, mandatory:			
1200	Appropriation	50	25	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	49	48	63
1701	Change in uncollected payments, Federal sources	1	.....	.....
1750	Spending auth from offsetting collections, disc (total)	50	48	63
1900	Budget authority (total)	157	123	109
1930	Total budgetary resources available	220	223	183
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1	.....	.....
1941	Unexpired unobligated balance, end of year	100	74	57
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	63	54	91
3001	Adjustments to unpaid obligations brought forward, Oct 1	-1	.....	.....
3010	New obligations, unexpired accounts	119	149	126
3020	Outlays (gross)	-122	-112	-110
3040	Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050	Unpaid obligations, end of year	54	91	107
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-9	-10	-10
3070	Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-10	-10	-10
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	53	44	81
3200	Obligated balance, end of year	44	81	97
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	107	98	109
	Outlays, gross:			
4010	Outlays from new discretionary authority	22	88	87
4011	Outlays from discretionary balances	100	18	13
4020	Outlays, gross (total)	122	106	100
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-49	-48	-63
4040	Offsets against gross budget authority and outlays (total)	-49	-48	-63
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4060	Additional offsets against budget authority only (total)	-1	.....	.....
4070	Budget authority, net (discretionary)	57	50	46
4080	Outlays, net (discretionary)	73	58	37
	Mandatory:			
4090	Budget authority, gross	50	25	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	6	10
4180	Budget authority, net (total)	107	75	46
4190	Outlays, net (total)	73	64	47

The National Telecommunications and Information Administration (NTIA) is the Executive Branch agency principally responsible by law for advising the President on telecommunications and information policy issues. NTIA's programs and policymaking focus largely on closing broadband gaps in America, emphasizing efficient use of spectrum to advance America's national and economic security, enhancing public safety communications, conducting cutting-edge research to inform tech policy decisions, and ensuring that the internet remains an engine for innovation and economic growth. In addition, NTIA is studying spectrum bands to identify 500MHz for repurposing.

Object Classification (in millions of dollars)

Identification code 013–0550–0–1–376	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	15	15	15
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	17	17	17
12.1 Civilian personnel benefits	6	6	6
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	1	1	1
25.1 Advisory and assistance services	4	10	9
25.2 Other services from non-Federal sources	5	9	2
25.3 Other goods and services from Federal sources	8	11	4
25.5 Research and development contracts	4	4	6
26.0 Supplies and materials	.....	1	.....
31.0 Equipment	5	9	.....
99.0 Direct obligations	51	69	46
99.0 Reimbursable obligations	68	80	80
99.9 Total new obligations, unexpired accounts	119	149	126

Employment Summary

Identification code 013–0550–0–1–376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	104	104	120
2001 Reimbursable civilian full-time equivalent employment	127	130	130

Facilities Management and Construction

For necessary expenses for the design, construction, alteration, improvement, maintenance, and repair of buildings and facilities managed by the National Telecommunications and Information Administration, not otherwise provided for, $1,000,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 013–2056–0–1–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Facilities Management and Construction	1	4	1
0100 Direct program activities, subtotal	1	4	1
0900 Total new obligations, unexpired accounts (object class 25.4)	1	4	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	2	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2	2	1
1930 Total budgetary resources available	3	4	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	3
3010 New obligations, unexpired accounts	1	4	1
3020 Outlays (gross)	-1	-2	-3
3050 Unpaid obligations, end of year	1	3	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	3
3200 Obligated balance, end of year	1	3	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2	2	1
Outlays, gross:			
4010 Outlays from new discretionary authority	.....	1	1
4011 Outlays from discretionary balances	1	1	2
4020 Outlays, gross (total)	1	2	3
4180 Budget authority, net (total)	2	2	1
4190 Outlays, net (total)	1	2	3

FACILITIES MANAGEMENT AND CONSTRUCTION—Continued

The Facilities Management and Construction account funds maintenance and renovation of facilities and telecommunications infrastructure managed by the National Telecommunications and Information Administration to support increased demands of modern spectrum-sharing research and meet modern research, accessibility, safety, reliability, and energy efficiency requirements.

BROADBAND CONNECTIVITY FUND

Program and Financing (in millions of dollars)

Identification code 013–0560–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Tribal Broadband Connectivity Program	380	36	632
0002	Broadband Infrastructure Program	2	3	2
0900	Total new obligations, unexpired accounts	382	39	634
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,079	777	738
1001	Discretionary unobligated balance brought fwd, Oct 1	1,078	770	.....
1021	Recoveries of prior year unpaid obligations	80	.....	.....
1070	Unobligated balance (total)	1,159	777	738
1930	Total budgetary resources available	1,159	777	738
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	777	738	104
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,733	1,661	941
3010	New obligations, unexpired accounts	382	39	634
3020	Outlays (gross)	-374	-759	-1,138
3040	Recoveries of prior year unpaid obligations, unexpired	-80	.....	.....
3050	Unpaid obligations, end of year	1,661	941	437
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,733	1,661	941
3200	Obligated balance, end of year	1,661	941	437
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	156	546	1,138
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	218	213	.....
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	374	759	1,138

The Consolidated Appropriations Act, 2021, provided $1 billion to NTIA for the Tribal Broadband Connectivity Program (TBCP) and $300 million for the Broadband Infrastructure Program. The TBCP directs funds to tribal governments for deploying broadband infrastructure, telehealth, distance learning, broadband affordability, and digital skills. The Broadband Infrastructure Program directs funds to partnerships between a state, or one or more political subdivisions of a state, and providers of fixed broadband service to support broadband infrastructure deployment to areas lacking broadband, especially rural areas. The Infrastructure Investment and Jobs Act provided an additional $2 billion for Tribal Broadband Connectivity grants for broadband deployment on tribal lands, as well as for telehealth, distance learning, broadband affordability, and digital skills, which supplemented the funding provided in 2021.

Object Classification (in millions of dollars)

Identification code 013–0560–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	3	2	2
11.3	Other than full-time permanent	3	2	2
11.9	Total personnel compensation	6	4	4
12.1	Civilian personnel benefits	2	2	2
25.1	Advisory and assistance services	9	25	21
25.2	Other services from non-Federal sources	.....	1	1
25.3	Other goods and services from Federal sources	4	7	6
41.0	Grants, subsidies, and contributions	361	.....	600
99.0	Direct obligations	382	39	634
99.9	Total new obligations, unexpired accounts	382	39	634

Employment Summary

Identification code 013–0560–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	34	29	27

CONNECTING MINORITY COMMUNITIES FUND

Program and Financing (in millions of dollars)

Identification code 013–0561–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Connecting Minority Communities	3	3	1
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7	5	2
1001	Discretionary unobligated balance brought fwd, Oct 1	7	4	.....
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	8	5	2
1930	Total budgetary resources available	8	5	2
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5	2	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	151	64	7
3010	New obligations, unexpired accounts	3	3	1
3020	Outlays (gross)	-89	-60	-4
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	64	7	4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	151	64	7
3200	Obligated balance, end of year	64	7	4
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	2	.....	.....
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	87	60	4
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	89	60	4

The Consolidated Appropriations Act, 2021, provided $285 million to NTIA for the Connecting Minority Communities pilot program. This grant program targets Historically Black Colleges and Universities, Tribal Colleges and Universities, and Minority-Serving Institutions, as well as their surrounding communities to support the purchase of broadband internet access services, eligible equipment, or to hire and train information technology personnel.

Object Classification (in millions of dollars)

Identification code 013–0561–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	1	2	1
25.3	Other goods and services from Federal sources	2	1	.....
99.0	Direct obligations	3	3	1
99.9	Total new obligations, unexpired accounts	3	3	1

Employment Summary

Identification code 013–0561–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	2	3	1

Middle Mile Deployment

Program and Financing (in millions of dollars)

Identification code 013–0564–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Middle Mile Program Admin	5	6	4
0002	Middle Mile Grants	41	.....	.....
0900	Total new obligations, unexpired accounts	46	6	4
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	35	55	24
1021	Recoveries of prior year unpaid obligations	66	.....	.....
1070	Unobligated balance (total)	101	55	24
	Budget authority:			
	Appropriations, discretionary:			
1120	Appropriations transferred to other acct [013–0550]	.....	-25	.....
1930	Total budgetary resources available	101	30	24
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	55	24	20
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	924	760	319
3010	New obligations, unexpired accounts	46	6	4
3020	Outlays (gross)	-144	-447	-181
3040	Recoveries of prior year unpaid obligations, unexpired	-66	.....	.....
3050	Unpaid obligations, end of year	760	319	142
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	924	760	319
3200	Obligated balance, end of year	760	319	142
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	.....	-25	.....
	Outlays, gross:			
4011	Outlays from discretionary balances	144	447	181
4180	Budget authority, net (total)	.....	-25	.....
4190	Outlays, net (total)	144	447	181

The Infrastructure Investment and Jobs Act provided $1 billion to NTIA for competitive grants, including program administration and oversight, to expand and extend the regional infrastructure that links local networks to the backbone transmission lines connecting to the global internet. This middle mile infrastructure reduces costs and establishes connection resiliency for broadband networks to unserved and underserved areas.

Object Classification (in millions of dollars)

Identification code 013–0564–0–1–376		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	1	1	1
11.9	Total personnel compensation	1	1	1
12.1	Civilian personnel benefits	1	1	1
25.1	Advisory and assistance services	1	2	1
25.2	Other services from non-Federal sources	1	.....	.....
25.3	Other goods and services from Federal sources	1	2	1
41.0	Grants, subsidies, and contributions	41	.....	.....
99.0	Direct obligations	46	6	4
99.9	Total new obligations, unexpired accounts	46	6	4

Employment Summary

Identification code 013–0564–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	10	9	8

Digital Equity

Program and Financing (in millions of dollars)

Identification code 013–0563–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Digital Equity Admin	20	12	11
0002	Digital Equity Grants	764	.....	250
0900	Total new obligations, unexpired accounts	784	12	261
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,537	1,306	1,802
1021	Recoveries of prior year unpaid obligations	4	.....	668
1070	Unobligated balance (total)	1,541	1,306	2,470
	Budget authority:			
	Appropriations, discretionary:			
1131	Unobligated balance of appropriations permanently reduced	.....	.....	-2,209
	Advance appropriations, discretionary:			
1170	Advance appropriation	550	550	.....
1172	Advance appropriations transferred to other accounts [013–0126]	-1	-1	.....
1172	Advance appropriations transferred to other accounts [013–0550]	.....	-25	.....
1172	Advance appropriations transferred to other accounts [013–2050]	.....	-16	.....
1180	Advanced appropriation, discretionary (total)	549	508	.....
1900	Budget authority (total)	549	508	-2,209
1930	Total budgetary resources available	2,090	1,814	261
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,306	1,802	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	42	795	778
3010	New obligations, unexpired accounts	784	12	261
3020	Outlays (gross)	-27	-29	-11
3040	Recoveries of prior year unpaid obligations, unexpired	-4	.....	-668
3050	Unpaid obligations, end of year	795	778	360
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	42	795	778
3200	Obligated balance, end of year	795	778	360
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	549	508	-2,209
	Outlays, gross:			
4011	Outlays from discretionary balances	27	29	11
4180	Budget authority, net (total)	549	508	-2,209
4190	Outlays, net (total)	27	29	11

The Infrastructure Investment and Jobs Act provided $2.75 billion over five years for NTIA to implement the State Digital Equity Capacity Program, which includes the Planning Grant Program, and the Digital Equity Competitive Grant Program. The Budget proposes to cancel funding for all the grants in this program, except for statutory set-asides for Native entities.

Object Classification (in millions of dollars)

Identification code 013–0563–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	2	1	1
11.3	Other than full-time permanent	2	1	1
11.9	Total personnel compensation	4	2	2
12.1	Civilian personnel benefits	1	1	1
25.1	Advisory and assistance services	3	3	3

DIGITAL EQUITY—Continued

Object Classification—Continued

Identification code 013–0563–0–1–376		2025 actual	2026 est.	2027 est.
25.2	Other services from non-Federal sources	2	1	1
25.3	Other goods and services from Federal sources	9	4	3
31.0	Equipment	1	1	1
41.0	Grants, subsidies, and contributions	764	.....	250
99.9	Total new obligations, unexpired accounts	784	12	261

Employment Summary

Identification code 013–0563–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	24	15	15

BROADBAND EQUITY, ACCESS, AND DEPLOYMENT PROGRAM

Program and Financing (in millions of dollars)

Identification code 013–0562–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Broadband Equity, Access, and Deployment Admin	64	89	71
0002	Broadband Equity, Access, and Deployment Grants	16,936	.....	.....
0900	Total new obligations, unexpired accounts	17,000	89	71
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	17,464	464	375
1930	Total budgetary resources available	17,464	464	375
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	464	375	304
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	24,585	41,298	40,787
3010	New obligations, unexpired accounts	17,000	89	71
3020	Outlays (gross)	-287	-600	-2,200
3050	Unpaid obligations, end of year	41,298	40,787	38,658
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	24,585	41,298	40,787
3200	Obligated balance, end of year	41,298	40,787	38,658
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	287	600	2,200
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	287	600	2,200

The Infrastructure Investment and Jobs Act provided $42.45 billion to NTIA for the Broadband Equity, Access, and Deployment program grants, administration, and oversight authorized under section 60102 of the Act. This program awards grants to States to achieve high-speed broadband access throughout the United States.

Object Classification (in millions of dollars)

Identification code 013–0562–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	9	8	8
11.3	Other than full-time permanent	5	5	5
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	15	14	14
12.1	Civilian personnel benefits	5	5	5
23.1	Rental payments to GSA	1	1	1
25.1	Advisory and assistance services	10	22	16
25.2	Other services from non-Federal sources	20	32	24
25.3	Other goods and services from Federal sources	8	9	7
25.5	Research and development contracts	1	1	1
31.0	Equipment	4	5	3
41.0	Grants, subsidies, and contributions	16,936	.....	.....
99.0	Direct obligations	17,000	89	71
99.9	Total new obligations, unexpired accounts	17,000	89	71

Employment Summary

Identification code 013–0562–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	89	100	82

PUBLIC WIRELESS SUPPLY CHAIN INNOVATION FUND

Program and Financing (in millions of dollars)

Identification code 013–0565–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Innovation Fund Admin	13	6	7
0002	Innovation Fund Grants	410	.....	45
0900	Total new obligations, unexpired accounts	423	6	52
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,318	45	39
1021	Recoveries of prior year unpaid obligations	.....	.....	13
1070	Unobligated balance (total)	1,318	45	52
	Budget authority:			
	Appropriations, mandatory:			
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-850	.....	.....
1930	Total budgetary resources available	468	45	52
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	45	39	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	132	417	290
3010	New obligations, unexpired accounts	423	6	52
3020	Outlays (gross)	-138	-133	-156
3040	Recoveries of prior year unpaid obligations, unexpired	.....	.....	-13
3050	Unpaid obligations, end of year	417	290	173
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	132	417	290
3200	Obligated balance, end of year	417	290	173
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	-850	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	138	133	156
4180	Budget authority, net (total)	-850	.....	.....
4190	Outlays, net (total)	138	133	156

The William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 authorized NTIA's Public Wireless Supply Chain Innovation Fund. The CHIPS and Science Act of 2022 appropriated $1.5 billion to the program. The Working Families Tax Cut Act subsequently rescinded $850 million. The Public Wireless Supply Chain Innovation Fund provides competitive grants to advance the development and deployment of open and interoperable, standards-based telecommunications networks. Grant awardees may include private sector, for-profit companies, trade groups, civil society, non-profit corporations, and academia to facilitate the development and deployment of open and interoperable, standards-based telecommunications networks.

Object Classification (in millions of dollars)

Identification code 013–0565–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	1	1	1
11.3	Other than full-time permanent	.....	1	.....
11.9	Total personnel compensation	1	2	1
12.1	Civilian personnel benefits	1	1	1
25.1	Advisory and assistance services	9	2	3

25.3	Other goods and services from Federal sources	1	1	2
25.5	Research and development contracts	1		
41.0	Grants, subsidies, and contributions	410		45
99.9	Total new obligations, unexpired accounts	423	6	52

Employment Summary

Identification code 013–0565–0–1–376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	10	11	10

Public Telecommunications Facilities, Planning and Construction

Program and Financing (in millions of dollars)

Identification code 013–0551–0–1–503	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

This program was terminated in 2011; however, NTIA continued to use grant recoveries and unobligated balances of funds previously appropriated to close out prior-year grants until the expiration of the grants' award periods.

Digital Television Transition and Public Safety Fund

Program and Financing (in millions of dollars)

Identification code 013–5396–0–2–376	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1029 Other balances withdrawn to Treasury	-8,812		
1041 Other balances previously not available	8,812		
Special and non-revolving trust funds:			
1955 Unobligated balances withdrawn and returned to general fund	8,812		
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5103 Unexpired unavailable balance, SOY: Fulfilled purpose	8,812		

The Digital Television Transition and Public Safety Fund, created by the Deficit Reduction Act of 2005, as amended by the Digital Television Delay Act (DTV Delay Act) of 2009, received offsetting receipts from the auction of licenses to use electromagnetic spectrum formerly assigned to broadcast television service, and provided funding for several one-time programs from these receipts. Authority for all programs funded under the Act has expired.

Network Construction Fund

Program and Financing (in millions of dollars)

Identification code 013–4358–0–3–376	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	38	33	21
3020 Outlays (gross)	-5	-12	-12
3050 Unpaid obligations, end of year	33	21	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	38	33	21
3200 Obligated balance, end of year	33	21	9
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	5	12	12
4180 Budget authority, net (total)			
4190 Outlays, net (total)	5	12	12

The Middle Class Tax Relief and Job Creation Act of 2012 created the Network Construction Fund (NCF) to receive transfers from the Public Safety Trust Fund in support of the construction and deployment of FirstNet's nationwide broadband network. In 2017, FirstNet awarded a contract to build the nationwide network, and activities in the NCF are largely related to disbursement of contract payments. FirstNet's activities are now reflected in the First Responder Network Authority account. The obligation authority for this account expired September 30, 2022.

First Responder Network Authority

Program and Financing (in millions of dollars)

Identification code 013–4421–0–3–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 First Responder Network Authority	515	832	1,200
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	456	361	425
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	457	361	425
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	420	896	800
1802 Offsetting collections (previously unavailable)		1	1
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total)	419	896	800
1930 Total budgetary resources available	876	1,257	1,225
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	361	425	25
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	499	288	674
3010 New obligations, unexpired accounts	515	832	1,200
3020 Outlays (gross)	-725	-446	-500
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	288	674	1,374
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	498	287	673
3200 Obligated balance, end of year	287	673	1,373
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	419	896	800
Outlays, gross:			
4100 Outlays from new mandatory authority		146	200
4101 Outlays from mandatory balances	725	300	300
4110 Outlays, gross (total)	725	446	500
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-420	-896	-800
4180 Budget authority, net (total)	-1		
4190 Outlays, net (total)	305	-450	-300
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	1	2	2
5092 Unexpired unavailable balance, EOY: Offsetting collections	2	2	2

The Middle Class Tax Relief and Job Creation Act of 2012 created the First Responder Network Authority (FirstNet) to ensure the building, de-

FIRST RESPONDER NETWORK AUTHORITY—Continued

ployment, and operation of the nationwide public safety broadband network. FirstNet is situated within the Department of Commerce's National Telecommunications and Information Administration and is overseen by a 15-member board comprised of the Secretary of Homeland Security, the Attorney General of the United States, the Director of the Office of Management and Budget, as well as 12 members that have public safety expertise, represent the interests of states, localities, tribes, and territories and/or have technical, network or financial expertise. The First Responder Network Authority account reflects funds that FirstNet is authorized to collect to reinvest into the network, enhance public safety communications, and manage FirstNet operations. Incoming funds that are shown in the budget schedule represent funds that FirstNet will collect for use of spectrum licensed to FirstNet.

Object Classification (in millions of dollars)

Identification code 013–4421–0–3–376		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	36	36	31
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	38	38	33
12.1	Civilian personnel benefits	12	12	12
21.0	Travel and transportation of persons	2	2	3
23.1	Rental payments to GSA	2	2	2
25.1	Advisory and assistance services	2	4	4
25.2	Other services from non-Federal sources	451	764	1,127
25.3	Other goods and services from Federal sources	7	9	17
31.0	Equipment	1	1	2
99.0	Reimbursable obligations	515	832	1,200
99.9	Total new obligations, unexpired accounts	515	832	1,200

Employment Summary

Identification code 013–4421–0–3–376		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	211	216	183

Trust Funds

PUBLIC SAFETY TRUST FUND

The Middle Class Tax Relief and Job Creation Act of 2012 created the First Responder Network Authority (FirstNet) within the National Telecommunications and Information Administration (NTIA) and directed that up to $7 billion of auction proceeds be used to support the establishment of a nationwide, interoperable public safety broadband network. Resources in this account primarily funded FirstNet's and NTIA's public safety activities with some support for public safety communications research and Next Generation 911 activities. The obligation authority for this account expired September 30, 2022.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
013–271710 Fisheries Finance, Negative Subsidies	7	9	10
013–271730 Fisheries Finance, Downward Reestimates of Subsidies	14	9	.....
013–278010 Creating Helpful Incentives to Produce Semiconductors (CHIPS), Negative Subsidies	.....	.....	34
013–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	-31	.....	.....
General Fund Offsetting receipts from the public	-10	18	44
Intragovernmental payments:			
013–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	1	.....	.....
General Fund Intragovernmental payments	1	.....	.....

GENERAL PROVISIONS—DEPARTMENT OF COMMERCE

(INCLUDING TRANSFER OF FUNDS)

SEC. 101. During the current fiscal year, applicable appropriations and funds made available to the Department of Commerce by this or any other Act shall be available for the activities specified in the Act of October 26, 1949 (15 U.S.C. 1514), to the extent and in the manner prescribed by the Act, and, notwithstanding 31 U.S.C. 3324, may be used for advanced payments not otherwise authorized only upon the certification of officials designated by the Secretary of Commerce that such payments are in the public interest.

SEC. 102. During the current fiscal year, appropriations made available to the Department of Commerce by this or any other Act for salaries and expenses shall be available for hire of passenger motor vehicles as authorized by 31 U.S.C. 1343 and 1344; services as authorized by 5 U.S.C. 3109; and uniforms or allowances therefor, as authorized by law (5 U.S.C. 5901–5902).

SEC. 103. Not to exceed 5 percent of any appropriation made available for the current fiscal year for the Department of Commerce in this Act may be transferred between such appropriations, but no such appropriation shall be increased by more than 10 percent by any such transfers: Provided, That any transfer pursuant to this section shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section: Provided further, That the Secretary of Commerce shall notify the Committees on Appropriations at least 15 days in advance of the acquisition or disposal of any capital asset (including land, structures, and equipment) not specifically provided for in this Act or any other law appropriating funds for the Department of Commerce.

SEC. 104. The requirements set forth by section 105 of the Commerce, Justice, Science, and Related Agencies Appropriations Act, 2012 (Public Law 112–55), as amended by section 105 of title I of division B of Public Law 113–6, are hereby adopted by reference and made applicable with respect to fiscal year 2024: Provided, That the life cycle cost for the Joint Polar Satellite System is $11,322,125,000, the life cycle cost of the Polar Follow On Program is $6,837,900,000, the life cycle cost for the Geostationary Operational Environmental Satellite R-Series Program is $11,700,100,000, and the life cycle cost for the Space Weather Follow On Program is $692,800,000.

SEC. 105. Notwithstanding any other provision of law, the Secretary of Commerce may furnish services (including but not limited to utilities, telecommunications, and security services) necessary to support the operation, maintenance, and improvement of space that persons, firms, or organizations are authorized, pursuant to the Public Buildings Cooperative Use Act of 1976 or other authority, to use or occupy in the Herbert C. Hoover Building, Washington, DC, or other buildings, the maintenance, operation, and protection of which has been delegated to the Secretary from the Administrator of General Services pursuant to the Federal Property and Administrative Services Act of 1949 on a reimbursable or non-reimbursable basis. Amounts received as reimbursement for services provided under this section or the authority under which the use or occupancy of the space is authorized, up to $200,000, shall be credited to the appropriation or fund which initially bears the costs of such services.

SEC. 106. Nothing in this title shall be construed to prevent a grant recipient from deterring child pornography, copyright infringement, or any other unlawful activity over its networks.

SEC. 107. The Administrator of the National Oceanic and Atmospheric Administration is authorized to use, with their consent, with reimbursement and subject to the limits of available appropriations, the land, services, equipment, personnel, and facilities of any department, agency, or instrumentality of the United States, or of any State, local government, Indian Tribal government, Territory, or possession, or of any political subdivision thereof, or of any foreign government or international organization, for purposes related to carrying out the responsibilities of any statute administered by the National Oceanic and Atmospheric Administration.

SEC. 108. The National Technical Information Service shall not charge any customer for a copy of any report or document generated by the Legislative Branch unless the Service has provided information to the customer on how an electronic copy of such report or document may be accessed and downloaded for free online. Should a customer still require the Service to provide a printed or digital copy of the report or document, the charge shall be limited to recovering the Service's cost of processing, reproducing, and delivering such report or document.

SEC. 109. To carry out the responsibilities of the National Oceanic and Atmospheric Administration (NOAA), the Administrator of NOAA is authorized to: (1) enter into grants and cooperative agreements with; (2) use on a non-reimbursable basis land, services, equipment, personnel, and facilities provided by; and (3) receive and expend funds made available on a consensual basis from: a Federal agency, State or subdivision thereof, local government, Tribal government, Territory, or possession or any subdivisions thereof: Provided, That funds received for permitting and related regulatory activities pursuant to this section shall be deposited under the heading "National Oceanic and Atmospheric Administration—Operations, Research, and Facilities" and shall remain available until September 30, 2026, for such purposes: Provided further, That all funds within this section and their corresponding uses are subject to section 504 of this Act.

SEC. 110. Amounts provided by this Act or by any prior appropriations Act that remain available for obligation, for necessary expenses of the programs of the Economics and Statistics Administration of the Department of Commerce, including amounts provided for programs of the Bureau of Economic Analysis and the Bureau of the Census, shall be available for expenses of cooperative agreements with appropriate entities, including any Federal, State, or local governmental unit, or institution of higher education, to aid and promote statistical, research, and methodology activities which further the purposes for which such amounts have been made available.

SEC. 111. Any unobligated balances of expired discretionary funds transferred to the Department of Commerce Nonrecurring Expenses Fund, as authorized by section 111 of title I of division B of Public Law 116–93, may be obligated only after the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of the planned use of funds.

SEC. 112. The Administrator of the National Oceanic and Atmospheric Administration may transfer funds provided by this Act for the activities of the National Marine Fisheries Service to the United States Fish and Wildlife Service, and the United States Fish and Wildlife Service may accept and expend such funds, to improve the efficiency or effectiveness of implementation of the Endangered Species Act of 1973, Public Law 93–205, as amended (16 U.S.C. 1531 et seq.) or the Marine Mammal Protection Act of 1972, Public Law 92–522, as amended (16 U.S.C. 1361 et seq.).

SEC. 113. (a) IN GENERAL. The Administrator of the National Oceanic and Atmospheric Administration, acting through the Director of the National Weather Service, may establish an alternative or fixed rate relocation allowance for employees of the National Weather Service transferred in the interest of the Government from one official station to another for permanent duty, including employees transferred to the National Weather Service from another agency, and for the immediate family of the employee notwithstanding subchapter II of chapter 57 of title 5 of the United States Code and the regulations prescribed thereunder.

(b) SERVICE AGREEMENT. Nothing in this section shall be construed to abrogate the requirement that an employee to be afforded an allowance under subsection (a) agree in writing to remain in the Government service as would otherwise be required by and under the same terms as provided in sections 5722 and 5724 of title 5 of the United States Code, as relevant to transfers of employees to posts of duty outside and official stations within the continental United States, respectively.

(c) RELOCATION ALLOWANCE. The term "relocation allowance" as used in this section is inclusive of any allowance authorized by sections 5724, 5724a, 5726, 5727, and 5729 of title 5 of the United States Code.

GENERAL PROVISIONS

(INCLUDING TRANSFERS AND CANCELLATION OF FUNDS)

SEC. 501. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 502. The expenditure of any appropriation under this Act for any consulting service through procurement contract, pursuant to section 3109 of title 5, United States Code, shall be limited to those contracts where such expenditures are a matter of public record and available for public inspection, except where otherwise provided under existing law, or under existing Executive order issued pursuant to existing law.

SEC. 503. If any provision of this Act or the application of such provision to any person or circumstances shall be held invalid, the remainder of the Act and the application of each provision to persons or circumstances other than those as to which it is held invalid shall not be affected thereby.

SEC. 504. None of the funds provided under this Act, or provided under previous appropriations Acts to the agencies funded by this Act that remain available for obligation or expenditure in fiscal year 2027, or provided from any accounts in the Treasury of the United States derived by the collection of fees available to the agencies funded by this Act, shall be available for obligation or expenditure through a reprogramming of funds that: (1) creates or initiates a new program, project, or activity; (2) eliminates a program, project, or activity; (3) increases funds or personnel by any means for any project or activity for which funds have been denied or restricted; (4) relocates an office or employees; (5) reorganizes or renames offices, programs, or activities; (6) contracts out or privatizes any functions or activities presently performed by Federal employees; (7) augments existing programs, projects, or activities in excess of $1,000,000 or 10 percent, whichever is less, or reduces by 10 percent funding for any program, project, or activity, or numbers of personnel by 10 percent; or (8) results from any general savings, including savings from a reduction in personnel, which would result in a change in existing programs, projects, or activities as approved by Congress; unless the House and Senate Committees on Appropriations are notified 15 days in advance of such reprogramming of funds.

SEC. 505. (a) If it has been finally determined by a court or Federal agency that any person intentionally affixed a label bearing a "Made in America" inscription, or any inscription with the same meaning, to any product sold in or shipped to the United States that is not made in the United States, the person shall be ineligible to receive any contract or subcontract made with funds made available in this Act, pursuant to the debarment, suspension, and ineligibility procedures described in sections 9.400 through 9.409 of title 48, Code of Federal Regulations.

(b)(1) To the extent practicable, with respect to authorized purchases of promotional items, funds made available by this Act shall be used to purchase items that are manufactured, produced, or assembled in the United States, its territories or possessions.

(2) The term "promotional items" has the same meaning as in 2 C.F.R. 200.421(e)(3).

SEC. 506. Any costs incurred by a department or agency funded under this Act resulting from, or to prevent, personnel actions taken in response to funding reductions included in this Act shall be absorbed within the total budgetary resources available to such department or agency: Provided, That the authority to transfer funds between appropriations accounts as may be necessary to carry out this section is provided in addition to authorities included elsewhere in this Act: Provided further, That use of funds to carry out this section shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section: Provided further, That for the Department of Commerce, this section shall also apply to actions taken for the care and protection of loan collateral or grant property.

SEC. 507. None of the funds made available to the Department of Justice in this Act may be used to discriminate against or denigrate the religious or moral beliefs of students who participate in programs for which financial assistance is provided from those funds, or of the parents or legal guardians of such students.

SEC. 508. (a) None of the funds appropriated or otherwise made available under this Act may be used by the Departments of Commerce and Justice, the National Aeronautics and Space Administration, or the National Science Foundation to acquire a high-impact or moderate-impact information system, as defined for security categorization in the National Institute of Standards and Technology's (NIST) Federal Information Processing Standard Publication 199, "Standards for Security Categorization of Federal Information and Information Systems" unless the agency has—

(1) reviewed the supply chain risk for the information systems against criteria developed by NIST and the Federal Bureau of Investigation (FBI) to inform acquisition decisions for high-impact and moderate-impact information systems within the Federal Government;

(2) reviewed the supply chain risk from the presumptive awardee against available and relevant threat information provided by the FBI and other appropriate agencies; and

(3) in consultation with the FBI or other appropriate Federal entity, conducted an assessment of any risk of cyber-espionage or sabotage associated with the acquisition of such system, including any risk associated with such system being produced, manufactured, or assembled by one or more entities identified by the United States Government as posing a cyber threat, including but not limited to, those that may be owned, directed, or subsidized by the People's Republic of China, the Islamic Republic of Iran, the Democratic People's Republic of Korea, or the Russian Federation.

(b) None of the funds appropriated or otherwise made available under this Act may be used to acquire a high-impact or moderate-impact information system reviewed and assessed under subsection (a) unless the head of the assessing entity described in subsection (a) has—

(1) developed, in consultation with NIST, the FBI, and supply chain risk management experts, a mitigation strategy for any identified risks;

(2) determined, in consultation with NIST and the FBI, that the acquisition of such system is in the national interest of the United States; and

(3) reported that determination to the Committees on Appropriations of the House of Representatives and the Senate and the agency Inspector General.

SEC. 509. None of the funds made available in this Act shall be used in any way whatsoever to support or justify the use of torture by any official or contract employee of the United States Government.

SEC. 510. None of the funds made available in this Act may be used to authorize or issue a national security letter in contravention of any of the following laws authorizing the Federal Bureau of Investigation to issue national security letters: The Right to Financial Privacy Act of 1978; The Electronic Communications Privacy Act of 1986; The Fair Credit Reporting Act; The National Security Act of 1947; USA PATRIOT Act; USA FREEDOM Act of 2015; and the laws amended by these Acts.

SEC. 511. If at any time during any quarter, the program manager of a project within the jurisdiction of the Departments of Commerce or Justice, the National Aeronautics and Space Administration, or the National Science Foundation totaling more than $75,000,000 has reasonable cause to believe that the total program cost has increased by 10 percent or more, the program manager shall immediately inform the respective Secretary, Administrator, or Director. The Secretary, Administrator, or Director shall notify the House and Senate Committees on Appropriations within 30 days in writing of such increase, and shall include in such notice: the date on which such determination was made; a statement of the reasons for such increases; the action taken and proposed to be taken to control future cost growth of the project; changes made in the performance or schedule milestones and the degree to which such changes have contributed to the increase in total program costs or procurement costs; new estimates of the total project or procurement costs; and a statement validating that the project's management structure is adequate to control total project or procurement costs.

SEC. 512. Funds appropriated by this Act, or made available by the transfer of funds in this Act, for intelligence or intelligence related activities are deemed to be specifically authorized by the Congress for purposes of section 504 of the National Security Act of 1947 (50 U.S.C. 3094) during fiscal year 2027 until the enactment of the Intelligence Authorization Act for fiscal year 2027.

SEC. 513. None of the funds appropriated or otherwise made available by this Act may be used to enter into a contract in an amount greater than $5,000,000 or to award a grant in excess of such amount unless the prospective contractor or grantee certifies in writing to the agency awarding the contract or grant that, to the best of its knowledge and belief, the contractor or grantee has filed all Federal tax returns required during the three years preceding the certification, has not been convicted of a criminal offense under the Internal Revenue Code of 1986, and has not, more than 90 days prior to certification, been notified of any unpaid Federal tax assessment for which the liability remains unsatisfied, unless the assessment is the subject of an installment agreement or offer in compromise that has been approved by the Internal Revenue Service and is not in default, or the assessment is the subject of a non-frivolous administrative or judicial proceeding.

(CANCELLATIONS)

SEC. 514. Of the unobligated balances available to the Department of Commerce, the following funds are hereby permanently cancelled, not later than September 30, 2027, from the following accounts in the specified amounts—

(a) "Economic Development Administration—Economic Development Assistance Programs", $63,000,000, only from prior year appropriations, except that no amounts may be cancelled from amounts designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985;

(b) "National Oceanic and Atmospheric Administration—Operations, Research, and Facilities", $75,000,000, only from prior year appropriations, except that no amounts may be cancelled from amounts designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985; and

(c) "National Telecommunications and Information Administration—Digital Equity", $2,209,000,000, only from amounts appropriated by title II of division J of Public Law 117–58.

SEC. 515. None of the funds made available in this Act may be used to purchase first class or premium airline travel in contravention of sections 301–10.122 through 301–10.124 of title 41 of the Code of Federal Regulations.

SEC. 516. None of the funds made available in this Act may be used to send or otherwise pay for the attendance of more than 50 employees from a Federal department or agency, who are stationed in the United States, at any single conference occurring outside the United States unless—

(1) such conference is a law enforcement training or operational conference for law enforcement personnel and the majority of Federal employees in attendance are law enforcement personnel stationed outside the United States;

(2) such conference is a scientific conference and the department or agency head determines that such attendance is in the national interest and notifies the Committees on Appropriations of the House of Representatives and the Senate within at least 15 days of such determination and provides the basis for such determination;

(3) the department or agency head determines that such attendance is in the national interest and notifies the Committees on Appropriations of the House of Representatives and the Senate within at least 15 days of such determination and provides the basis for such determination; or

(4) such conference pertains to diplomatic relations.

SEC. 517. To the extent practicable, funds made available in this Act should be used to purchase light bulbs that are "Energy Star" qualified or have the "Federal Energy Management Program" designation.

SEC. 518. (a) None of the funds made available by this Act should be used for the National Aeronautics and Space Administration (NASA) to develop, design, plan, promulgate, implement, or execute a bilateral policy, program, order, or contract of any kind or to participate, collaborate, or coordinate bilaterally in any way with China or any Chinese-owned company, unless such activities are specifically authorized by a law enacted after the date of enactment of this Act.

(b) None of the funds made available by this Act should be used to effectuate the hosting of official Chinese visitors at facilities belonging to or utilized by NASA.

(c) The limitations described in subsections (a) and (b) shall not apply to activities which NASA, after consultation with the Federal Bureau of Investigation, has certified—

(1) pose no risk of resulting in the transfer of technology, data, or other information with national security or economic security implications to China or a Chinese-owned company; and

(2) will not involve knowing interactions with officials who have been determined by the United States to have direct involvement with violations of human rights.

(d) Any certification made under subsection (c) shall be submitted to the Committees on Appropriations of the House of Representatives and the Senate, and the Federal Bureau of Investigation, no later than 30 days prior to the activity in question and shall include a description of the purpose of the activity, its agenda, its major participants, and its location and timing.

SEC. 519. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, Tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, adjudication, or other law enforcement- or victim assistance-related activity.

SEC. 520. The Departments of Commerce and Justice, the National Aeronautics and Space Administration, the National Science Foundation, the Commission on Civil Rights, the Equal Employment Opportunity Commission, the International Trade Commission, the Legal Services Corporation, the Marine Mammal Commission, the Offices of Science and Technology Policy and the United States Trade Representative, the National Space Council, and the State Justice Institute shall submit spending plans, signed by the respective department or agency head, to the Committees on Appropriations of the House of Representatives and the Senate not later than 60 days after the date of enactment of this Act.

SEC. 521. Notwithstanding any other provision of this Act, none of the funds appropriated or otherwise made available by this Act may be used to pay award or incentive fees for contractor performance that has been judged to be below satisfactory performance or for performance that does not meet the basic requirements of a contract.

SEC. 522. The Department of Commerce, the National Aeronautics and Space Administration, and the National Science Foundation shall provide a quarterly report to the Committees on Appropriations of the House of Representatives and the Senate on any official travel to China by any employee of such Department or agency, including the purpose of such travel.

SEC. 523. (a) Notwithstanding any other provision of law or treaty, none of the funds appropriated or otherwise made available under this Act or any other Act may be expended or obligated by a department, agency, or instrumentality of the United States to pay administrative expenses or to compensate an officer or employee of the United States in connection with requiring an export license for the export to Canada of components, parts, accessories or attachments for firearms listed in Category I, section 121.1 of title 22, Code of Federal Regulations (International Trafficking in Arms Regulations (ITAR), part 121, as it existed on April 1, 2005) with a total value not exceeding $500 wholesale in any transaction, provided that the conditions of subsection (b) of this section are met by the exporting party for such articles.

(b) The foregoing exemption from obtaining an export license—

(1) does not exempt an exporter from filing any Shipper's Export Declaration or notification letter required by law, or from being otherwise eligible under the laws of the United States to possess, ship, transport, or export the articles enumerated in subsection (a); and

(2) does not permit the export without a license of—

(A) fully automatic firearms and components and parts for such firearms, other than for end use by the Federal Government, or a Provincial or Municipal Government of Canada;

(B) barrels, cylinders, receivers (frames) or complete breech mechanisms for any firearm listed in Category I, other than for end use by the Federal Government, or a Provincial or Municipal Government of Canada; or

(C) articles for export from Canada to another foreign destination.

(c) In accordance with this section, the District Directors of Customs and postmasters shall permit the permanent or temporary export without a license of any unclassified articles specified in subsection (a) to Canada for end use in Canada or return to the United States, or temporary import of Canadian-origin items from Canada for end use in the United States or return to Canada for a Canadian citizen.

(d) The President may require export licenses under this section on a temporary basis if the President determines, upon publication first in the Federal Register, that the Government of Canada has implemented or maintained inadequate import controls for the articles specified in subsection (a), such that a significant diversion of such articles has and continues to take place for use in international terrorism or in the escalation of a conflict in another nation. The President shall terminate the requirements of a license when reasons for the temporary requirements have ceased.

SEC. 524. Notwithstanding any other provision of law, no department, agency, or instrumentality of the United States receiving appropriated funds under this Act or any other Act shall obligate or expend in any way such funds to pay administrative expenses or the compensation of any officer or employee of the United States to deny any application submitted pursuant to 22 U.S.C. 2778(b)(1)(B) and qualified pursuant to 27 CFR section 478.112 or .113, for a permit to import United States origin "curios or relics" firearms, parts, or ammunition.

SEC. 525. None of the funds made available by this Act may be used to pay the salaries or expenses of personnel to deny, or fail to act on, an application for the importation of any model of shotgun if—

(1) all other requirements of law with respect to the proposed importation are met; and

(2) no application for the importation of such model of shotgun, in the same configuration, had been denied by the Attorney General prior to January 1, 2011, on the basis that the shotgun was not particularly suitable for or readily adaptable to sporting purposes.

SEC. 526. None of the funds made available by this Act may be obligated or expended to implement the Arms Trade Treaty until the Senate approves a resolution of ratification for the Treaty.

SEC. 527. Funds made available to the Department of Commerce and the Department of Justice in this Act and any remaining unobligated balances of funds made available to the Department of Commerce and the Department of Justice in prior year Acts, other than amounts designated by the Congress as being for an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985 or from amounts made available under the heading "Department of Justice—Legal Activities—Fees and Expenses of Witnesses", shall be available to provide payments pursuant to section 901(i)(2) of title IX of division J of the Further Consolidated Appropriations Act, 2020 (22 U.S.C. 2680b(i)(2)): Provided, That payments made pursuant to the matter preceding this proviso may not exceed $5,000,000 for the Department of Commerce and $10,000,000 for the Department of Justice.

SEC. 528. None of the funds made available under this Act to the Department of Justice may be used, with respect to any of the States of Alabama, Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, Florida, Georgia, Hawaii, Illinois, Indiana, Iowa, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nevada, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, and Wyoming, or with respect to the District of Columbia, the Commonwealth of the Northern Mariana Islands, the United States Virgin Islands, Guam, or Puerto Rico, to prevent any of them from implementing their own laws that authorize the use, distribution, possession, or cultivation of medical marijuana.

DEPARTMENT OF WAR

MILITARY PERSONNEL

ACTIVE AND RESERVE FORCES

These appropriations finance the personnel costs of the Active, Reserve, and Guard forces of the Army, Navy, Marine Corps, Air Force, and Space Force. They include pay and allowances for officers, enlisted personnel, cadets and midshipmen; accruals for retirement and health benefits; and costs for permanent change of station travel, inactive duty and active duty training, enlistment, reenlistment and affiliation bonuses, special and incentive pays, and other personnel costs outlays.

Because the Administration recognizes the importance of our Warfighters and their families, the Budget funds a military pay raise of 7 percent for all military personnel ranked E-5 and below, 6 percent for E-6 to O-3, and 5 percent for O-4 and above. This enduring investment, far above the standard annual military pay raise, builds on the President's recruiting and retention success by doubling down on the Administration's goal to restore America's fighting force.

With this increase, military salaries—defined as Regular Military Compensation, which includes basic pay, a tax-free allowance for housing or the value of in-kind housing, a tax-free allowance for subsistence (food), and the related tax savings—will average more than $90,000 for enlisted personnel and more than $155,400 for officers in FY 2027. Many military personnel also receive one-time or annual bonuses, monthly special pays, and other significant non-cash benefits and allowances, including comprehensive health care.

The Ronald W. Reagan National Defense Authorization Act for Fiscal Year 2005 (P.L. 108–375) provided permanent, indefinite appropriations to finance the cost of accruing TRICARE benefits of uniformed servicemembers. These costs are included in the Department of War discretionary total.

The following summary table reflects the FY 2026 Consolidated Appropriations (P.L. 119–75), the FY 2027 military personnel appropriation request, and the additional amounts for TRICARE accrual funded from permanent, indefinite authority. The total FY 2027 military personnel requirements are $205,121 million.

MILITARY PERSONNEL TOTALS WITH TRICARE ACCRUAL AMOUNTS[1,2]

	2026 Appropriation Enacted ($ mil) With Accrual	2027 Appropriation Request ($ mil) With Accrual
Military Personnel, Army	54,538	56,568
Tricare accrual (permanent, indefinite authority)	3,551	3,972
Total, Military Personnel, Army	58,089	60,540
Military Personnel, Navy	40,545	43,455
Tricare accrual (permanent, indefinite authority)	2,681	3,023
Total, Military Personnel, Navy	43,226	46,478
Military Personnel, Marine Corps	16,990	17,853
Tricare accrual (permanent, indefinite authority)	1,348	1,492
Total, Military Personnel, Marine Corps	18,338	19,345
Military Personnel, Air Force	38,768	40,886
Tricare accrual (permanent, indefinite authority)	2,515	2,806
Total, Military Personnel, Air Force	41,283	43,692
Military Personnel, Space Force	1,494	1,825
Tricare accrual (permanent, indefinite authority)	82	100
Total, Military Personnel, Space Force	1,576	1,925
Reserve Personnel, Army	5,734	6,003
Tricare accrual (permanent, indefinite authority)	578	640
Total, Reserve Personnel, Army	6,312	6,643
Reserve Personnel, Navy	2,712	2,798
Tricare accrual (permanent, indefinite authority)	218	242
Total, Reserve Personnel, Navy	2,930	3,040
Reserve Personnel, Marine Corps	1,003	1,066
Tricare accrual (permanent, indefinite authority)	108	123
Total, Reserve Personnel, Marine Corps	1,111	1,189
Reserve Personnel, Air Force	2,701	2,844
Tricare accrual (permanent, indefinite authority)	226	247
Total, Reserve Personnel, Air Force	2,927	3,091
National Guard Personnel, Army	10,477	11,555
Tricare accrual (permanent, indefinite authority)	1,102	1,239
Total, National Guard Personnel, Army	11,579	12,794
National Guard Personnel, Air Force	5,467	5,918
Tricare accrual (permanent, indefinite authority)	431	465
Total, National Guard Personnel, Air Force	5,898	6,383
Total, Appropriated Military Personnel Accounts	180,430	190,772
Total, Permanent, Indefinite Authority	12,840	14,349
Total, Military Personnel	193,270	205,121

1 Direct.

2 Totals may not add due to rounding.

ACTIVE FORCES

YEAR-END NUMBER

	2025 actual	2026 est.[1]	2027 est.
Defense total	1,298,099	1,321,916	1,342,900
Officers	235,575	238,257	240,814
Enlisted	1,049,509	1,070,609	1,089,254
Academy cadets and midshipmen	13,015	13,050	12,832
Army	454,637	459,767	469,000
Officers	92,142	92,224	92,273
Enlisted	358,011	363,052	372,245
Military Academy cadets	4,484	4,491	4,482
Navy	341,109	352,820	356,600
Officers	55,832	56,863	57,938
Enlisted	280,816	291,515	294,312
Naval Academy midshipmen	4,461	4,442	4,350
Marine Corps	173,249	172,804	173,700
Officers	21,515	21,713	21,700
Enlisted	151,734	151,091	152,000
Air Force	319,119	325,868	330,400
Officers	61,437	62,581	62,700
Enlisted	253,612	259,170	263,700
Air Force Academy cadets	4,070	4,117	4,000
Space Force	9,985	10,657	13,200
Officer	4,649	4,876	6,203
Enlisted	5,336	5,781	6,997

1 The FY 2026 column reflects the projected end strength levels.

RESERVE FORCES

The number of National Guard and Reserve personnel estimated to participate in the Selected Reserve training programs and the number of full-time active duty military personnel provided for are summarized in the following table.

YEAR-END NUMBER

	2025 actual	2026 est.[1]	2027 est.
Defense total	760,210	769,916	769,300
Trained inactive duty	608,436	617,164	625,788
Training pipeline	60,192	60,447	50,988
Full-time active duty	91,582	92,305	95,524
Army Reserve	169,519	172,000	172,000
Trained inactive duty	142,808	144,685	146,289
Training pipeline	9,972	10,804	9,200
Full-time active duty	16,739	16,511	16,511
Navy Reserve	58,165	58,453	56,500
Trained inactive duty	47,064	47,759	45,293
Training pipeline	992	279	558
Full-time active duty	10,109	10,415	10,649

YEAR-END NUMBER—Continued

	2025 actual	2026 est.[1]	2027 est.
Marine Corps Reserve	33,071	33,863	34,700
Trained inactive duty	28,093	28,563	29,295
Training pipeline	2,589	2,901	3,006
Full-time active duty	2,389	2,399	2,399
Air Force Reserve	65,465	66,300	67,400
Trained inactive duty	56,083	57,553	58,394
Training pipeline	3,307	2,594	2,728
Full-time active duty	6,075	6,153	6,278
Army National Guard	328,870	333,000	331,300
Trained inactive duty	264,012	266,518	269,161
Training pipeline	34,344	35,637	30,985
Full-time active duty	30,514	30,845	31,154
Air National Guard	105,120	106,300	107,400
Trained inactive duty	70,376	72,086	77,356
Training pipeline	8,988	8,232	4,511
Full-time active duty	25,756	25,982	25,533

[1] *The 2026 column reflects the FY 2026 projected end strength levels.*

The Reserve Officers' Training Corps (ROTC) program provides training for reserve and regular officer candidates who have enrolled in the course while attending a college at which an ROTC unit has been established. College graduates who satisfactorily complete the advanced course of the program are commissioned and may be ordered to active duty for a minimum of three years.

The Reserve Officers' Training Corps Vitalization Act of 1964, as amended, authorizes a limited number of scholarships for ROTC students on a competitive basis. Successful candidates for the scholarships generally serve a minimum period of four years on active duty upon graduation and appointment as a commissioned officer. A number of scholarship recipients will fulfill their entire obligation in the Reserve components.

The Armed Forces Health Professions Scholarship Program provides a source of active duty commissioned officers for the various health professions.

The numbers of commissioned officers graduated from these programs are summarized below:

	2025 actual	2026 est.[1]	2027 est.
ROTC:			
Army	5,400	5,100	5,000
Navy	659	1,078	1,178
Air Force	1,954	1,819	2,066
Total	8,013	7,997	8,244
Marine Corps officer candidates	362	358	358
Total	362	358	358
Health Professions scholarship:			
Army	411	428	455
Navy	338	354	348
Air Force	381	409	432
Total	1,130	1,191	1,235

Federal Funds

Military Personnel, Army

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Army on active duty (except members of reserve components provided for elsewhere), cadets, and aviation cadets; for members of the Reserve Officers' Training Corps; and for payments pursuant to section 156 of Public Law 97–377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, $56,567,970,000, of which $1,992,390,000 shall remain available until September 30, 2028, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

Program and Financing (in millions of dollars)

Identification code 021–2010–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Pay and allowances of officers	16,716	17,121	17,347
0002 Pay and allowances of enlisted personnel	31,424	33,213	36,878
0003 Pay and Allowances of Cadets	113	116	121
0004 Subsistence of enlisted personnel	2,650	2,646	1,992
0005 Permanent change of station travel	2,091	2,299	.....
0006 Other military personnel costs	243	226	229
0799 Total direct obligations	53,237	55,621	56,567
0801 Reimbursable program activity	652	344	371
0900 Total new obligations, unexpired accounts	53,889	55,965	56,938
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	18	1,432	6
1001 Discretionary unobligated balance brought fwd, Oct 1	18	.....	.....
1011 Unobligated balance transfer from other acct [097–0801]	39	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	.....	-54	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	.....	-295	.....
1029 Other balances withdrawn to Treasury	-1	.....	.....
1033 Recoveries of prior year paid obligations	1	.....	.....
1070 Unobligated balance (total)	57	1,083	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	51,181	54,538	56,568
1120 Appropriations transferred to other acct [097–0105]	-1	.....	.....
1121 Appropriations transferred from other acct [097–0100]	1,640	.....	.....
1121 Appropriations transferred from other acct [097–0105]	11	.....	.....
1121 Appropriations transferred from other acct [021–2020]	130	.....	.....
1121 Appropriations transferred from other acct [021–2031]	85	.....	.....
1121 Appropriations transferred from other acct [021–2032]	107	.....	.....
1121 Appropriations transferred from other acct [021–2034]	24	.....	.....
1121 Appropriations transferred from other acct [021–2035]	4	.....	.....
1160 Appropriation, discretionary (total)	53,181	54,538	56,568
Appropriations, mandatory:			
1200 Appropriation	1,432	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	118	350	380
1701 Change in uncollected payments, Federal sources	365	.....	.....
1750 Spending auth from offsetting collections, disc (total)	483	350	380
Spending authority from offsetting collections, mandatory:			
1800 Collected	168	.....	.....
1900 Budget authority (total)	55,264	54,888	56,948
1930 Total budgetary resources available	55,321	55,971	56,954
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,432	6	16
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,977	4,656	4,077
3010 New obligations, unexpired accounts	53,889	55,965	56,938
3011 Obligations ("upward adjustments"), expired accounts	1,663	.....	.....
3020 Outlays (gross)	-53,122	-56,544	-56,564
3041 Recoveries of prior year unpaid obligations, expired	-1,751	.....	.....
3050 Unpaid obligations, end of year	4,656	4,077	4,451
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-720	-574	-574
3070 Change in uncollected pymts, Fed sources, unexpired	-365	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	511	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-574	-574	-574
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,257	4,082	3,503
3200 Obligated balance, end of year	4,082	3,503	3,877
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	53,664	54,888	56,948
Outlays, gross:			
4010 Outlays from new discretionary authority	49,598	51,888	53,837
4011 Outlays from discretionary balances	3,356	3,224	2,727
4020 Outlays, gross (total)	52,954	55,112	56,564
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-531	-350	-380
4033 Non-Federal sources	-41	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-572	-350	-380

	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-365		
4052	Offsetting collections credited to expired accounts	453		
4053	Recoveries of prior year paid obligations, unexpired accounts	1		
4060	Additional offsets against budget authority only (total)	89		
4070	Budget authority, net (discretionary)	53,181	54,538	56,568
4080	Outlays, net (discretionary)	52,382	54,762	56,184
	Mandatory:			
4090	Budget authority, gross	1,600		
	Outlays, gross:			
4100	Outlays from new mandatory authority	168		
4101	Outlays from mandatory balances		1,432	
4110	Outlays, gross (total)	168	1,432	
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-168		
4180	Budget authority, net (total)	54,613	54,538	56,568
4190	Outlays, net (total)	52,382	56,194	56,184

Object Classification (in millions of dollars)

Identification code 021–2010–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.6 Military personnel—basic allowance for housing	8,811	9,947	9,502
11.7 Military personnel	30,472	31,738	33,883
11.9 Total personnel compensation	39,283	41,685	43,385
12.2 Military personnel benefits	6,887	6,659	5,966
12.2 Military personnel benefits	5,101	5,313	5,347
21.0 Travel and transportation of persons	367	326	338
22.0 Transportation of things	1,393	1,448	1,340
25.7 Operation and maintenance of equipment	16	14	16
26.0 Supplies and materials	140	131	130
42.0 Insurance claims and indemnities	48	43	43
43.0 Interest and dividends	2	2	2
99.0 Direct obligations	53,237	55,621	56,567
99.0 Reimbursable obligations	652	344	371
99.9 Total new obligations, unexpired accounts	53,889	55,965	56,938

Medicare-Eligible Retiree Health Fund Contribution, Army

Program and Financing (in millions of dollars)

Identification code 021–1004–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Health care contribution - Officers	640	731	797
0002 Health care contribution - Enlisted	2,382	2,821	3,175
0900 Total new obligations, unexpired accounts (object class 12.2)	3,022	3,552	3,972
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,022	3,552	3,972
1930 Total budgetary resources available	3,022	3,552	3,972
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	3,022	3,552	3,972
3020 Outlays (gross)	-3,022	-3,552	-3,972
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,022	3,552	3,972
Outlays, gross:			
4010 Outlays from new discretionary authority	3,022	3,552	3,972
4180 Budget authority, net (total)	3,022	3,552	3,972
4190 Outlays, net (total)	3,022	3,552	3,972

Military Personnel, Navy

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Navy on active duty (except members of the Reserve provided for elsewhere), midshipmen, and aviation cadets; for members of the Reserve Officers' Training Corps; and for payments pursuant to section 156 of Public Law 97–377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, $43,455,235,000, of which $1,179,715,000 shall remain available until September 30, 2028, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

Program and Financing (in millions of dollars)

Identification code 017–1453–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Pay and allowances of officers	10,368	10,898	11,242
0002 Pay and allowances of enlisted	25,589	27,116	30,779
0003 Pay and allowances of cadets	115	120	125
0004 Subsistence of enlisted personnel	1,597	1,670	
0005 Permanent change of station travel	1,241	1,323	1,180
0006 Other military personnel costs	100	121	129
0799 Total direct obligations	39,010	41,248	43,455
0801 Reimbursable program activity	469	477	474
0900 Total new obligations, unexpired accounts	39,479	41,725	43,929
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	927	4
1001 Discretionary unobligated balance brought fwd, Oct 1	1		
1011 Unobligated balance transfer from other acct [097–0100]	32		
1011 Unobligated balance transfer from other acct [097–0801]	33		
1020 Adjustment of unobligated bal brought forward, Oct 1		-216	
1020 Adjustment of unobligated bal brought forward, Oct 1		-7	
1070 Unobligated balance (total)	66	704	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	38,813	40,545	43,455
1120 Appropriations transferred to other acct [097–0105]	-1		
1120 Appropriations transferred to other acct [097–0400]	-9		
1120 Appropriations transferred to other acct [017–1105]	-35		
1120 Appropriations transferred to other acct [017–1405]	-7		
1120 Appropriations transferred to other acct [021–2020]	-3		
1120 Appropriations transferred to other acct [057–3850]	-18		
1121 Appropriations transferred from other acct [097–0100]	227		
1121 Appropriations transferred from other acct [097–0105]	8		
1121 Appropriations transferred from other acct [017–1507]	5		
1160 Appropriation, discretionary (total)	38,980	40,545	43,455
Appropriations, mandatory:			
1200 Appropriation	927		
Spending authority from offsetting collections, discretionary:			
1700 Collected	286	480	610
1701 Change in uncollected payments, Federal sources	8		
1750 Spending auth from offsetting collections, disc (total)	294	480	610
Spending authority from offsetting collections, mandatory:			
1800 Collected	210		
1900 Budget authority (total)	40,411	41,025	44,065
1930 Total budgetary resources available	40,477	41,729	44,069
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-71		
1941 Unexpired unobligated balance, end of year	927	4	140
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,031	2,246	2,733
3010 New obligations, unexpired accounts	39,479	41,725	43,929
3011 Obligations ("upward adjustments"), expired accounts	414		
3020 Outlays (gross)	-39,115	-41,238	-43,717
3041 Recoveries of prior year unpaid obligations, expired	-563		
3050 Unpaid obligations, end of year	2,246	2,733	2,945
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-13	-8	-8
3070 Change in uncollected pymts, Fed sources, unexpired	-8		
3071 Change in uncollected pymts, Fed sources, expired	13		
3090 Uncollected pymts, Fed sources, end of year	-8	-8	-8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,018	2,238	2,725
3200 Obligated balance, end of year	2,238	2,725	2,937

Military Personnel, Navy—Continued

Program and Financing—Continued

Identification code 017–1453–0–1–051		2025 actual	2026 est.	2027 est.
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	39,274	41,025	44,065
	Outlays, gross:			
4010	Outlays from new discretionary authority	37,168	38,998	41,892
4011	Outlays from discretionary balances	1,737	1,320	1,825
4020	Outlays, gross (total)	38,905	40,318	43,717
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-315	-480	-610
4033	Non-Federal sources	-3	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-318	-480	-610
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-8	.....	.....
4052	Offsetting collections credited to expired accounts	32	.....	.....
4060	Additional offsets against budget authority only (total)	24	.....	.....
4070	Budget authority, net (discretionary)	38,980	40,545	43,455
4080	Outlays, net (discretionary)	38,587	39,838	43,107
	Mandatory:			
4090	Budget authority, gross	1,137	.....	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	210	.....	.....
4101	Outlays from mandatory balances	.....	920	.....
4110	Outlays, gross (total)	210	920	.....
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-175	.....	.....
4123	Non-Federal sources	-35	.....	.....
4130	Offsets against gross budget authority and outlays (total)	-210	.....	.....
4160	Budget authority, net (mandatory)	927	.....	.....
4170	Outlays, net (mandatory)	.....	920	.....
4180	Budget authority, net (total)	39,907	40,545	43,455
4190	Outlays, net (total)	38,587	40,758	43,107

Object Classification (in millions of dollars)

Identification code 017–1453–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.6	Military personnel—basic allowance for housing	8,184	9,198	9,704
11.7	Military personnel	21,134	23,727	24,948
11.9	Total personnel compensation	29,318	32,925	34,652
12.2	Military personnel benefits	7,362	4,630	7,530
12.2	Military personnel benefits	338	2,369	.....
13.0	Benefits for former personnel	38	48	51
21.0	Travel and transportation of persons	648	305	354
22.0	Transportation of things	576	825	798
25.3	Other goods and services from Federal sources	9	.....	.....
25.7	Operation and maintenance of equipment	.....	15	17
25.8	Subsistence and support of persons	26	.....	24
26.0	Supplies and materials	689	104	.....
31.0	Equipment	6	.....	.....
42.0	Insurance claims and indemnities	.....	3	4
43.0	Interest and dividends	.....	24	25
99.0	Direct obligations	39,010	41,248	43,455
99.0	Reimbursable obligations	469	477	474
99.9	Total new obligations, unexpired accounts	39,479	41,725	43,929

Medicare-Eligible Retiree Health Fund Contribution, Navy

Program and Financing (in millions of dollars)

Identification code 017–1000–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Health care contribution - Officers	385	446	495
0002	Health care contribution - Enlisted	1,879	2,235	2,528
0900	Total new obligations, unexpired accounts (object class 12.2)	2,264	2,681	3,023
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	2,264	2,681	3,023
1930	Total budgetary resources available	2,264	2,681	3,023
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	2,264	2,681	3,023
3020	Outlays (gross)	-2,264	-2,681	-3,023
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,264	2,681	3,023
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,264	2,681	3,023
4180	Budget authority, net (total)	2,264	2,681	3,023
4190	Outlays, net (total)	2,264	2,681	3,023

Military Personnel, Marine Corps

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Marine Corps on active duty (except members of the Reserve provided for elsewhere); and for payments pursuant to section 156 of Public Law 97–377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, $17,853,485,000, of which $529,783,000 shall remain available until September 30, 2028, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

Program and Financing (in millions of dollars)

Identification code 017–1105–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Pay and allowances of officers	3,716	3,944	4,043
0002	Pay and allowances of enlisted personnel	11,095	11,886	13,249
0004	Subsistence of enlisted personnel	952	969	.....
0005	Permanent change of station travel	496	598	530
0006	Other military personnel costs	28	29	31
0799	Total direct obligations	16,287	17,426	17,853
0801	Reimbursable program activity	15	26	15
0900	Total new obligations, unexpired accounts	16,302	17,452	17,868
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	393	2
1001	Discretionary unobligated balance brought fwd, Oct 1	2	.....	.....
1011	Unobligated balance transfer from other acct [097–0801]	8	.....	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	39	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	2	.....
1070	Unobligated balance (total)	10	434	2
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	16,151	16,990	17,853
1121	Appropriations transferred from other acct [097–0100]	25	.....	.....
1121	Appropriations transferred from other acct [097–0105]	1	.....	.....
1121	Appropriations transferred from other acct [017–1319]	50	.....	.....
1121	Appropriations transferred from other acct [017–1453]	35	.....	.....
1121	Appropriations transferred from other acct [017–1506]	4	.....	.....
1121	Appropriations transferred from other acct [017–1507]	35	.....	.....
1160	Appropriation, discretionary (total)	16,301	16,990	17,853
	Appropriations, mandatory:			
1200	Appropriation	395	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	16	30	88
	Spending authority from offsetting collections, mandatory:			
1800	Collected	11	.....	.....
1900	Budget authority (total)	16,723	17,020	17,941
1930	Total budgetary resources available	16,733	17,454	17,943
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-38	.....	.....
1941	Unexpired unobligated balance, end of year	393	2	75

	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,028	1,119	1,615
3010	New obligations, unexpired accounts	16,302	17,452	17,868
3011	Obligations ("upward adjustments"), expired accounts	105	.....	.....
3020	Outlays (gross)	-16,183	-16,956	-17,881
3041	Recoveries of prior year unpaid obligations, expired	-133	.....	.....
3050	Unpaid obligations, end of year	1,119	1,615	1,602
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,027	1,118	1,614
3200	Obligated balance, end of year	1,118	1,614	1,601
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	16,317	17,020	17,941
	Outlays, gross:			
4010	Outlays from new discretionary authority	15,283	15,916	16,781
4011	Outlays from discretionary balances	900	643	1,100
4020	Outlays, gross (total)	16,183	16,559	17,881
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-16	-30	-88
4033	Non-Federal sources	-8	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-24	-30	-88
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	8	.....	.....
4060	Additional offsets against budget authority only (total)	8	.....	.....
4070	Budget authority, net (discretionary)	16,301	16,990	17,853
4080	Outlays, net (discretionary)	16,159	16,529	17,793
	Mandatory:			
4090	Budget authority, gross	406	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	397	.....
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-11	.....	.....
4180	Budget authority, net (total)	16,696	16,990	17,853
4190	Outlays, net (total)	16,148	16,926	17,793

Object Classification (in millions of dollars)

Identification code 017–1105–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.6 Military personnel—basic allowance for housing	2,779	3,217	3,093
11.7 Military personnel	9,395	10,048	10,751
11.9 Total personnel compensation	12,174	13,265	13,844
12.2 Military personnel benefits	2,163	2,112	3,532
12.2 Military personnel benefits	1,342	1,471	.....
13.0 Benefits for former personnel	11	11	12
21.0 Travel and transportation of persons	270	267	127
22.0 Transportation of things	209	266	280
25.7 Operation and maintenance of equipment	12	18	41
25.8 Subsistence and support of persons	9	.....	.....
26.0 Supplies and materials	85	3	4
42.0 Insurance claims and indemnities	12	13	13
99.0 Direct obligations	16,287	17,426	17,853
99.0 Reimbursable obligations	15	26	15
99.9 Total new obligations, unexpired accounts	16,302	17,452	17,868

Medicare-Eligible Retiree Health Fund Contribution, Marine Corps

Program and Financing (in millions of dollars)

Identification code 017–1001–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Health care contribution - Officers	150	173	188
0002 Health care contribution - Enlisted	1,026	1,175	1,304
0900 Total new obligations, unexpired accounts (object class 12.2)	1,176	1,348	1,492
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,176	1,348	1,492
1930 Total budgetary resources available	1,176	1,348	1,492
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1,176	1,348	1,492
3020 Outlays (gross)	-1,176	-1,348	-1,492
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,176	1,348	1,492
Outlays, gross:			
4010 Outlays from new discretionary authority	1,176	1,348	1,492
4180 Budget authority, net (total)	1,176	1,348	1,492
4190 Outlays, net (total)	1,176	1,348	1,492

Military Personnel, Air Force

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Air Force on active duty (except members of reserve components provided for elsewhere), cadets, and aviation cadets; for members of the Reserve Officers' Training Corps; and for payments pursuant to section 156 of Public Law 97–377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, $40,885,692,000, of which $1,817,244,000 shall remain available until September 30, 2028, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

Program and Financing (in millions of dollars)

Identification code 057–3500–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Pay and allowances of officers	11,520	12,215	12,532
0002 Pay and allowances of enlisted personnel	22,412	23,503	26,302
0003 Pay and Allowances of Cadets	102	105	112
0004 Subsistence of enlisted personnel	1,581	1,668	.....
0005 Permanent change of station travel	1,520	1,938	1,817
0006 Other military personnel costs	121	144	123
0799 Total direct obligations	37,256	39,573	40,886
0801 Reimbursable program activity	512	515	529
0900 Total new obligations, unexpired accounts	37,768	40,088	41,415
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	961	3
1001 Discretionary unobligated balance brought fwd, Oct 1	6	.....	.....
1011 Unobligated balance transfer from other acct [097–0100]	21	.....	.....
1011 Unobligated balance transfer from other acct [097–0801]	85	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	.....	-147	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	.....	-6	.....
1070 Unobligated balance (total)	112	808	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	37,023	38,768	40,886
1120 Appropriations transferred to other acct [097–0105]	-1	.....	.....
1121 Appropriations transferred from other acct [097–0100]	92	.....	.....
1121 Appropriations transferred from other acct [097–0105]	4	.....	.....
1121 Appropriations transferred from other acct [057–3010]	54	.....	.....
1121 Appropriations transferred from other acct [057–3022]	30	.....	.....
1121 Appropriations transferred from other acct [057–3080]	10	.....	.....
1121 Appropriations transferred from other acct [057–3600]	6	.....	.....
1121 Appropriations transferred from other acct [057–3620]	25	.....	.....
1160 Appropriation, discretionary (total)	37,243	38,768	40,886
Appropriations, mandatory:			
1200 Appropriation	959	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	166	515	530
1701 Change in uncollected payments, Federal sources	142	.....	.....
1750 Spending auth from offsetting collections, disc (total)	308	515	530
Spending authority from offsetting collections, mandatory:			
1800 Collected	204	.....	.....

MILITARY PERSONNEL, AIR FORCE—Continued

Program and Financing—Continued

Identification code 057–3500–0–1–051		2025 actual	2026 est.	2027 est.
1900	Budget authority (total)	38,714	39,283	41,416
1930	Total budgetary resources available	38,826	40,091	41,419
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-97	.....	.....
1941	Unexpired unobligated balance, end of year	961	3	4
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3,290	3,364	3,153
3010	New obligations, unexpired accounts	37,768	40,088	41,415
3011	Obligations ("upward adjustments"), expired accounts	235	.....	.....
3020	Outlays (gross)	-37,539	-40,299	-41,074
3041	Recoveries of prior year unpaid obligations, expired	-390	.....	.....
3050	Unpaid obligations, end of year	3,364	3,153	3,494
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-93	-182	-182
3070	Change in uncollected pymts, Fed sources, unexpired	-142	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	53	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-182	-182	-182
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3,197	3,182	2,971
3200	Obligated balance, end of year	3,182	2,971	3,312
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	37,551	39,283	41,416
	Outlays, gross:			
4010	Outlays from new discretionary authority	35,167	36,569	38,554
4011	Outlays from discretionary balances	2,168	2,777	2,520
4020	Outlays, gross (total)	37,335	39,346	41,074
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-257	-515	-530
4033	Non-Federal sources	-9	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-266	-515	-530
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-142	.....	.....
4052	Offsetting collections credited to expired accounts	100	.....	.....
4060	Additional offsets against budget authority only (total)	-42	.....	.....
4070	Budget authority, net (discretionary)	37,243	38,768	40,886
4080	Outlays, net (discretionary)	37,069	38,831	40,544
	Mandatory:			
4090	Budget authority, gross	1,163	.....	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	204	.....	.....
4101	Outlays from mandatory balances	.....	953	.....
4110	Outlays, gross (total)	204	953	.....
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-204	.....	.....
4180	Budget authority, net (total)	38,202	38,768	40,886
4190	Outlays, net (total)	37,069	39,784	40,544

Object Classification (in millions of dollars)

Identification code 057–3500–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.6	Military personnel—basic allowance for housing	6,624	7,834	6,983
11.7	Military personnel	20,724	21,843	23,866
11.9	Total personnel compensation	27,348	29,677	30,849
12.2	Military personnel benefits	4,795	4,622	4,226
12.2	Military personnel benefits	3,605	3,376	4,027
13.0	Benefits for former personnel	24	25	25
21.0	Travel and transportation of persons	335	722	406
22.0	Transportation of things	991	1,017	1,174
25.7	Operation and maintenance of equipment	34	.....	36
26.0	Supplies and materials	99	108	118
42.0	Insurance claims and indemnities	25	24	25
43.0	Interest and dividends	.....	2	.....
99.0	Direct obligations	37,256	39,573	40,886
99.0	Reimbursable obligations	512	515	529
99.9	Total new obligations, unexpired accounts	37,768	40,088	41,415

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, AIR FORCE

Program and Financing (in millions of dollars)

Identification code 057–1007–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Health care contribution - Officers	419	490	539
0002	Health care contribution - Enlisted	1,773	2,025	2,267
0900	Total new obligations, unexpired accounts (object class 12.2)	2,192	2,515	2,806
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	2,192	2,515	2,806
1930	Total budgetary resources available	2,192	2,515	2,806
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	2,192	2,515	2,806
3020	Outlays (gross)	-2,192	-2,515	-2,806
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,192	2,515	2,806
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,192	2,515	2,806
4180	Budget authority, net (total)	2,192	2,515	2,806
4190	Outlays, net (total)	2,192	2,515	2,806

MILITARY PERSONNEL, SPACE FORCE

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Space Force on duty as described in section 20108 of title 10, United States Code and cadets; for members of the Reserve Officers' Training Corps; for expenses authorized by section 16131 of title 10, United States Code; and for payments pursuant to section 156 of Public Law 97–377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, $1,824,853,000, of which $77,942,000 shall remain available until September 30, 2028, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

Program and Financing (in millions of dollars)

Identification code 057–3510–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Pay and allowances of officers	846	875	1,053
0002	Pay and allowances of enlisted personnel	502	546	692
0004	Subsistence of enlisted personnel	27	29	.....
0005	Permanent change of station travel	47	79	78
0006	Other military personnel costs	2	3	2
0799	Total direct obligations	1,424	1,532	1,825
0900	Total new obligations, unexpired accounts	1,424	1,532	1,825
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	.....	19	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	20	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	-1	.....
1070	Unobligated balance (total)	.....	38	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,312	1,494	1,825
1121	Appropriations transferred from other acct [057–3700]	4	.....	.....
1121	Appropriations transferred from other acct [057–3850]	112	.....	.....
1160	Appropriation, discretionary (total)	1,428	1,494	1,825
	Appropriations, mandatory:			
1200	Appropriation	20	.....	.....

1900	Budget authority (total)	1,448	1,494	1,825
1930	Total budgetary resources available	1,448	1,532	1,825
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-5		
1941	Unexpired unobligated balance, end of year	19		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	196	152	144
3010	New obligations, unexpired accounts	1,424	1,532	1,825
3020	Outlays (gross)	-1,468	-1,540	-1,794
3050	Unpaid obligations, end of year	152	144	175
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	196	152	144
3200	Obligated balance, end of year	152	144	175
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,428	1,494	1,825
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,368	1,389	1,697
4011	Outlays from discretionary balances	100	132	97
4020	Outlays, gross (total)	1,468	1,521	1,794
	Mandatory:			
4090	Budget authority, gross	20		
	Outlays, gross:			
4101	Outlays from mandatory balances		19	
4180	Budget authority, net (total)	1,448	1,494	1,825
4190	Outlays, net (total)	1,468	1,540	1,794

Object Classification (in millions of dollars)

Identification code 057–3510–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.6	Military personnel—basic allowance for housing	290	237	366
11.7	Military personnel	772	875	1,021
11.9	Total personnel compensation	1,062	1,112	1,387
12.2	Military personnel benefits	190	196	190
12.2	Military personnel benefits	129	149	172
13.0	Benefits for former personnel	1	1	1
21.0	Travel and transportation of persons	9	28	15
22.0	Transportation of things	31	44	51
25.7	Operation and maintenance of equipment	2		2
26.0	Supplies and materials		2	6
42.0	Insurance claims and indemnities			1
99.9	Total new obligations, unexpired accounts	1,424	1,532	1,825

Medicare-Eligible Retiree Health Fund Contribution, Space Force

Program and Financing (in millions of dollars)

Identification code 057–1010–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Health care contribution - Officers	32	38	47
0002	Health care contribution - Enlisted	35	44	53
0900	Total new obligations, unexpired accounts (object class 12.2)	67	82	100
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	67	82	100
1930	Total budgetary resources available	67	82	100
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	67	82	100
3020	Outlays (gross)	-67	-82	-100
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	67	82	100
	Outlays, gross:			
4010	Outlays from new discretionary authority	67	82	100
4180	Budget authority, net (total)	67	82	100
4190	Outlays, net (total)	67	82	100

Reserve Personnel, Army

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Army Reserve on active duty under sections 10211, 10302, and 7038 of title 10, United States Code, or while serving on active duty under section 12301(d) of title 10, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing reserve training, or while performing drills or equivalent duty or other duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, $6,003,189,000.

Program and Financing (in millions of dollars)

Identification code 021–2070–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Reserve component training and support	5,537	5,818	6,003
0801	Reimbursable program activity	37	51	51
0900	Total new obligations, unexpired accounts	5,574	5,869	6,054
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		18	2
1020	Adjustment of unobligated bal brought forward, Oct 1		69	
1070	Unobligated balance (total)		87	2
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	5,491	5,734	6,003
1121	Appropriations transferred from other acct [097–0100]	3		
1121	Appropriations transferred from other acct [097–0105]	1		
1121	Appropriations transferred from other acct [021–2020]	43		
1160	Appropriation, discretionary (total)	5,538	5,734	6,003
	Appropriations, mandatory:			
1200	Appropriation	16		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	33	50	50
1701	Change in uncollected payments, Federal sources	5		
1750	Spending auth from offsetting collections, disc (total)	38	50	50
1900	Budget authority (total)	5,592	5,784	6,053
1930	Total budgetary resources available	5,592	5,871	6,055
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	18	2	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	666	604	458
3010	New obligations, unexpired accounts	5,574	5,869	6,054
3011	Obligations ("upward adjustments"), expired accounts	251		
3020	Outlays (gross)	-5,522	-6,015	-6,007
3041	Recoveries of prior year unpaid obligations, expired	-365		
3050	Unpaid obligations, end of year	604	458	505
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-59	-55	-55
3070	Change in uncollected pymts, Fed sources, unexpired	-5		
3071	Change in uncollected pymts, Fed sources, expired	9		
3090	Uncollected pymts, Fed sources, end of year	-55	-55	-55
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	607	549	403
3200	Obligated balance, end of year	549	403	450
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	5,576	5,784	6,053
	Outlays, gross:			
4010	Outlays from new discretionary authority	5,240	5,411	5,663
4011	Outlays from discretionary balances	282	588	344
4020	Outlays, gross (total)	5,522	5,999	6,007
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-37	-50	-50
4033	Non-Federal sources	-7		
4040	Offsets against gross budget authority and outlays (total)	-44	-50	-50
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-5		

RESERVE PERSONNEL, ARMY—Continued

Program and Financing—Continued

Identification code 021–2070–0–1–051		2025 actual	2026 est.	2027 est.
4052	Offsetting collections credited to expired accounts	11		
4060	Additional offsets against budget authority only (total)	6		
4070	Budget authority, net (discretionary)	5,538	5,734	6,003
4080	Outlays, net (discretionary)	5,478	5,949	5,957
	Mandatory:			
4090	Budget authority, gross	16		
	Outlays, gross:			
4101	Outlays from mandatory balances		16	
4180	Budget authority, net (total)	5,554	5,734	6,003
4190	Outlays, net (total)	5,478	5,965	5,957

Object Classification (in millions of dollars)

Identification code 021–2070–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.6	Military personnel—basic allowance for housing	674	772	741
11.7	Military personnel	3,225	3,320	3,526
11.9	Total personnel compensation	3,899	4,092	4,267
12.2	Military personnel benefits	761	769	685
12.2	Military personnel benefits	505	599	695
21.0	Travel and transportation of persons	320	318	315
26.0	Supplies and materials	43	39	40
42.0	Insurance claims and indemnities	9	1	1
99.0	Direct obligations	5,537	5,818	6,003
99.0	Reimbursable obligations	37	51	51
99.9	Total new obligations, unexpired accounts	5,574	5,869	6,054

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, RESERVE PERSONNEL, ARMY

Program and Financing (in millions of dollars)

Identification code 021–1005–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Health care contribution - Reserve component	511	578	640
0900	Total new obligations, unexpired accounts (object class 12.2)	511	578	640
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	511	578	640
1930	Total budgetary resources available	511	578	640
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	511	578	640
3020	Outlays (gross)	-511	-578	-640
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	511	578	640
	Outlays, gross:			
4010	Outlays from new discretionary authority	511	578	640
4180	Budget authority, net (total)	511	578	640
4190	Outlays, net (total)	511	578	640

RESERVE PERSONNEL, NAVY

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Navy Reserve on active duty under section 10211 of title 10, United States Code, or while serving on active duty under section 12301(d) of title 10, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing reserve training, or while performing drills or equivalent duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, $2,797,683,000.

Program and Financing (in millions of dollars)

Identification code 017–1405–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Reserve component training and support	2,603	2,754	2,798
0801	Reimbursable program activity	11	42	43
0900	Total new obligations, unexpired accounts	2,614	2,796	2,841
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		20	9
1020	Adjustment of unobligated bal brought forward, Oct 1		23	
1070	Unobligated balance (total)		43	9
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	2,567	2,712	2,798
1121	Appropriations transferred from other acct [097–0100]	1		
1121	Appropriations transferred from other acct [017–1109]	35		
1121	Appropriations transferred from other acct [017–1453]	7		
1160	Appropriation, discretionary (total)	2,610	2,712	2,798
	Appropriations, mandatory:			
1200	Appropriation	19		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	9	50	50
1701	Change in uncollected payments, Federal sources	2		
1750	Spending auth from offsetting collections, disc (total)	11	50	50
1900	Budget authority (total)	2,640	2,762	2,848
1930	Total budgetary resources available	2,640	2,805	2,857
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-6		
1941	Unexpired unobligated balance, end of year	20	9	16
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	144	161	197
3010	New obligations, unexpired accounts	2,614	2,796	2,841
3011	Obligations ("upward adjustments"), expired accounts	278		
3020	Outlays (gross)	-2,583	-2,760	-2,829
3041	Recoveries of prior year unpaid obligations, expired	-292		
3050	Unpaid obligations, end of year	161	197	209
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-24	-15	-15
3070	Change in uncollected pymts, Fed sources, unexpired	-2		
3071	Change in uncollected pymts, Fed sources, expired	11		
3090	Uncollected pymts, Fed sources, end of year	-15	-15	-15
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	120	146	182
3200	Obligated balance, end of year	146	182	194
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,621	2,762	2,848
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,469	2,599	2,680
4011	Outlays from discretionary balances	114	142	149
4020	Outlays, gross (total)	2,583	2,741	2,829
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-16	-50	-50
4040	Offsets against gross budget authority and outlays (total)	-16	-50	-50
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-2		
4052	Offsetting collections credited to expired accounts	7		
4060	Additional offsets against budget authority only (total)	5		
4070	Budget authority, net (discretionary)	2,610	2,712	2,798
4080	Outlays, net (discretionary)	2,567	2,691	2,779
	Mandatory:			
4090	Budget authority, gross	19		
	Outlays, gross:			
4101	Outlays from mandatory balances		19	
4180	Budget authority, net (total)	2,629	2,712	2,798
4190	Outlays, net (total)	2,567	2,710	2,779

Object Classification (in millions of dollars)

Identification code 017–1405–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.6	Military personnel—basic allowance for housing	368	425	409
11.7	Military personnel	1,446	1,444	1,574
11.9	Total personnel compensation	1,814	1,869	1,983
12.2	Military personnel benefits	303	311	547
12.2	Military personnel benefits	238	306	237
21.0	Travel and transportation of persons	213	235	.....
22.0	Transportation of things	28	28	24
25.8	Subsistence and support of persons	1	.....	.....
26.0	Supplies and materials	6	6	7
99.0	Direct obligations	2,603	2,755	2,798
99.0	Reimbursable obligations	11	41	43
99.9	Total new obligations, unexpired accounts	2,614	2,796	2,841

Medicare-Eligible Retiree Health Fund Contribution, Reserve Personnel, Navy

Program and Financing (in millions of dollars)

Identification code 017–1002–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Health care contribution - Reserve component	187	218	242
0900	Total new obligations, unexpired accounts (object class 12.2)	187	218	242
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	187	218	242
1930	Total budgetary resources available	187	218	242
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	187	218	242
3020	Outlays (gross)	-187	-218	-242
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	187	218	242
	Outlays, gross:			
4010	Outlays from new discretionary authority	187	218	242
4180	Budget authority, net (total)	187	218	242
4190	Outlays, net (total)	187	218	242

Reserve Personnel, Marine Corps

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Marine Corps Reserve on active duty under section 10211 of title 10, United States Code, or while serving on active duty under section 12301(d) of title 10, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing reserve training, or while performing drills or equivalent duty, and for members of the Marine Corps platoon leaders class, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, $1,065,922,000.

Program and Financing (in millions of dollars)

Identification code 017–1108–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Reserve component training and support	936	1,031	1,066
0801	Reimbursable program activity	10	13	13
0900	Total new obligations, unexpired accounts	946	1,044	1,079
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	.....	15	9
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	11	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	1	.....
1070	Unobligated balance (total)	.....	27	9
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	944	1,003	1,066
1121	Appropriations transferred from other acct [097–0100]	1	.....	.....
1121	Appropriations transferred from other acct [017–1319]	9	.....	.....
1160	Appropriation, discretionary (total)	954	1,003	1,066
	Appropriations, mandatory:			
1200	Appropriation	16	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	8	23	20
1701	Change in uncollected payments, Federal sources	1	.....	.....
1750	Spending auth from offsetting collections, disc (total)	9	23	20
1900	Budget authority (total)	979	1,026	1,086
1930	Total budgetary resources available	979	1,053	1,095
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-18	.....	.....
1941	Unexpired unobligated balance, end of year	15	9	16
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	66	70	67
3010	New obligations, unexpired accounts	946	1,044	1,079
3011	Obligations ("upward adjustments"), expired accounts	17	.....	.....
3020	Outlays (gross)	-941	-1,047	-1,078
3041	Recoveries of prior year unpaid obligations, expired	-18	.....	.....
3050	Unpaid obligations, end of year	70	67	68
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-4	-2	-2
3070	Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	3	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	62	68	65
3200	Obligated balance, end of year	68	65	66
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	963	1,026	1,086
	Outlays, gross:			
4010	Outlays from new discretionary authority	896	976	1,033
4011	Outlays from discretionary balances	45	54	45
4020	Outlays, gross (total)	941	1,030	1,078
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-12	-23	-20
4040	Offsets against gross budget authority and outlays (total)	-12	-23	-20
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4052	Offsetting collections credited to expired accounts	4	.....	.....
4060	Additional offsets against budget authority only (total)	3	.....	.....
4070	Budget authority, net (discretionary)	954	1,003	1,066
4080	Outlays, net (discretionary)	929	1,007	1,058
	Mandatory:			
4090	Budget authority, gross	16	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	17	.....
4180	Budget authority, net (total)	970	1,003	1,066
4190	Outlays, net (total)	929	1,024	1,058

Object Classification (in millions of dollars)

Identification code 017–1108–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.6	Military personnel—basic allowance for housing	110	143	119
11.7	Military personnel	531	550	614
11.9	Total personnel compensation	641	693	733
12.2	Military personnel benefits	110	120	230
12.2	Military personnel benefits	94	117	.....
21.0	Travel and transportation of persons	70	71	78
22.0	Transportation of things	8	17	9
26.0	Supplies and materials	12	12	15
41.0	Grants, subsidies, and contributions	1	1	1
99.0	Direct obligations	936	1,031	1,066
99.0	Reimbursable obligations	10	13	13

RESERVE PERSONNEL, MARINE CORPS—Continued

Object Classification—Continued

Identification code 017–1108–0–1–051		2025 actual	2026 est.	2027 est.
99.9	Total new obligations, unexpired accounts	946	1,044	1,079

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, RESERVE PERSONNEL, MARINE CORPS

Program and Financing (in millions of dollars)

Identification code 017–1003–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Health care contribution - Reserve component	93	108	123
0900	Total new obligations, unexpired accounts (object class 12.2)	93	108	123
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	93	108	123
1930	Total budgetary resources available	93	108	123
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	93	108	123
3020	Outlays (gross)	-93	-108	-123
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	93	108	123
	Outlays, gross:			
4010	Outlays from new discretionary authority	93	108	123
4180	Budget authority, net (total)	93	108	123
4190	Outlays, net (total)	93	108	123

RESERVE PERSONNEL, AIR FORCE

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Air Force Reserve on active duty under sections 10211, 10305, and 9038 of title 10, United States Code, or while serving on active duty under section 12301(d) of title 10, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing reserve training, or while performing drills or equivalent duty or other duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, $2,844,302,000.

Program and Financing (in millions of dollars)

Identification code 057–3700–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Reserve component training and support	2,590	2,748	2,844
0801	Reimbursable program activity	15	13	14
0900	Total new obligations, unexpired accounts	2,605	2,761	2,858
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	.....	19	2
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	28	.....
1070	Unobligated balance (total)	.....	47	2
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	2,597	2,701	2,844
1120	Appropriations transferred to other acct [057–3510]	-4	.....	.....
1121	Appropriations transferred from other acct [097–0100]	4	.....	.....
1160	Appropriation, discretionary (total)	2,597	2,701	2,844
	Appropriations, mandatory:			
1200	Appropriation	19	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	14	15	15
1701	Change in uncollected payments, Federal sources	1	.....	.....
1750	Spending auth from offsetting collections, disc (total)	15	15	15
1900	Budget authority (total)	2,631	2,716	2,859
1930	Total budgetary resources available	2,631	2,763	2,861
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-7	.....	.....
1941	Unexpired unobligated balance, end of year	19	2	3
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	253	224	261
3010	New obligations, unexpired accounts	2,605	2,761	2,858
3011	Obligations ("upward adjustments"), expired accounts	52	.....	.....
3020	Outlays (gross)	-2,617	-2,724	-2,834
3041	Recoveries of prior year unpaid obligations, expired	-69	.....	.....
3050	Unpaid obligations, end of year	224	261	285
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-1	-1
3070	Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	2	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	251	223	260
3200	Obligated balance, end of year	223	260	284
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,612	2,716	2,859
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,413	2,500	2,631
4011	Outlays from discretionary balances	204	205	203
4020	Outlays, gross (total)	2,617	2,705	2,834
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-15	-15	-15
4033	Non-Federal sources	-2	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-17	-15	-15
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4052	Offsetting collections credited to expired accounts	3	.....	.....
4060	Additional offsets against budget authority only (total)	2	.....	.....
4070	Budget authority, net (discretionary)	2,597	2,701	2,844
4080	Outlays, net (discretionary)	2,600	2,690	2,819
	Mandatory:			
4090	Budget authority, gross	19	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	19	.....
4180	Budget authority, net (total)	2,616	2,701	2,844
4190	Outlays, net (total)	2,600	2,709	2,819

Object Classification (in millions of dollars)

Identification code 057–3700–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.6	Military personnel—basic allowance for housing	330	342	369
11.7	Military personnel	1,476	1,610	1,676
11.9	Total personnel compensation	1,806	1,952	2,045
12.2	Military personnel benefits	305	314	286
12.2	Military personnel benefits	195	201	214
21.0	Travel and transportation of persons	254	252	267
22.0	Transportation of things	11	1	1
26.0	Supplies and materials	17	26	28
41.0	Grants, subsidies, and contributions	1	.....	1
42.0	Insurance claims and indemnities	1	2	2
99.0	Direct obligations	2,590	2,748	2,844
99.0	Reimbursable obligations	15	13	14
99.9	Total new obligations, unexpired accounts	2,605	2,761	2,858

Medicare-Eligible Retiree Health Fund Contribution, Reserve Personnel, Air Force

Program and Financing (in millions of dollars)

Identification code 057–1008–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Health care contribution - Reserve component	196	226	247
0900	Total new obligations, unexpired accounts (object class 12.2)	196	226	247
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	196	226	247
1930	Total budgetary resources available	196	226	247
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	196	226	247
3020	Outlays (gross)	-196	-226	-247
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	196	226	247
	Outlays, gross:			
4010	Outlays from new discretionary authority	196	226	247
4180	Budget authority, net (total)	196	226	247
4190	Outlays, net (total)	196	226	247

National Guard Personnel, Army

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Army National Guard while on duty under sections 10211, 10302, or 12402 of title 10 or section 708 of title 32, United States Code, or while serving on duty under section 12301(d) of title 10 or section 502(f) of title 32, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing training, or while performing drills or equivalent duty or other duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, $11,555,125,000.

Program and Financing (in millions of dollars)

Identification code 021–2060–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Reserve component training and support	10,338	10,668	11,555
0801	Reimbursable program activity	34	55	194
0900	Total new obligations, unexpired accounts	10,372	10,723	11,749
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		26	15
1020	Adjustment of unobligated bal brought forward, Oct 1		152	
1020	Adjustment of unobligated bal brought forward, Oct 1		13	
1070	Unobligated balance (total)		191	15
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	10,020	10,477	11,555
1120	Appropriations transferred to other acct [097–0105]	-1		
1121	Appropriations transferred from other acct [097–0100]	1		
1121	Appropriations transferred from other acct [097–0105]	267		
1121	Appropriations transferred from other acct [021–2020]	74		
1160	Appropriation, discretionary (total)	10,361	10,477	11,555
	Appropriations, mandatory:			
1200	Appropriation	26		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	21	70	200
1701	Change in uncollected payments, Federal sources	15		
1750	Spending auth from offsetting collections, disc (total)	36	70	200
1900	Budget authority (total)	10,423	10,547	11,755
1930	Total budgetary resources available	10,423	10,738	11,770
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-25		
1941	Unexpired unobligated balance, end of year	26	15	21
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	866	819	906
3010	New obligations, unexpired accounts	10,372	10,723	11,749
3011	Obligations ("upward adjustments"), expired accounts	524		
3020	Outlays (gross)	-10,470	-10,636	-11,627
3041	Recoveries of prior year unpaid obligations, expired	-473		
3050	Unpaid obligations, end of year	819	906	1,028
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-193	-191	-191
3070	Change in uncollected pymts, Fed sources, unexpired	-15		
3071	Change in uncollected pymts, Fed sources, expired	17		
3090	Uncollected pymts, Fed sources, end of year	-191	-191	-191
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	673	628	715
3200	Obligated balance, end of year	628	715	837
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	10,397	10,547	11,755
	Outlays, gross:			
4010	Outlays from new discretionary authority	9,884	9,814	10,946
4011	Outlays from discretionary balances	586	793	681
4020	Outlays, gross (total)	10,470	10,607	11,627
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-43	-70	-200
4033	Non-Federal sources	-10		
4040	Offsets against gross budget authority and outlays (total)	-53	-70	-200
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-15		
4052	Offsetting collections credited to expired accounts	32		
4060	Additional offsets against budget authority only (total)	17		
4070	Budget authority, net (discretionary)	10,361	10,477	11,555
4080	Outlays, net (discretionary)	10,417	10,537	11,427
	Mandatory:			
4090	Budget authority, gross	26		
	Outlays, gross:			
4101	Outlays from mandatory balances		29	
4180	Budget authority, net (total)	10,387	10,477	11,555
4190	Outlays, net (total)	10,417	10,566	11,427

Object Classification (in millions of dollars)

Identification code 021–2060–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.6	Military personnel—basic allowance for housing	1,457	1,604	1,623
11.7	Military personnel	6,248	6,367	7,088
11.9	Total personnel compensation	7,705	7,971	8,711
12.2	Military personnel benefits	1,339	1,350	1,264
12.2	Military personnel benefits	917	937	1,086
21.0	Travel and transportation of persons	281	292	363
26.0	Supplies and materials	96	117	131
42.0	Insurance claims and indemnities		1	
99.0	Direct obligations	10,338	10,668	11,555
99.0	Reimbursable obligations	34	55	194
99.9	Total new obligations, unexpired accounts	10,372	10,723	11,749

Medicare-Eligible Retiree Health Fund Contribution, National Guard Personnel, Army

Program and Financing (in millions of dollars)

Identification code 021–1006–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Health care contribution - Reserve component	954	1,102	1,239
0900	Total new obligations, unexpired accounts (object class 12.2)	954	1,102	1,239
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	954	1,102	1,239

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, NATIONAL GUARD PERSONNEL, ARMY—Continued

Program and Financing—Continued

Identification code 021–1006–0–1–051		2025 actual	2026 est.	2027 est.
1930	Total budgetary resources available	954	1,102	1,239
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	954	1,102	1,239
3020	Outlays (gross)	-954	-1,102	-1,239
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	954	1,102	1,239
	Outlays, gross:			
4010	Outlays from new discretionary authority	954	1,102	1,239
4180	Budget authority, net (total)	954	1,102	1,239
4190	Outlays, net (total)	954	1,102	1,239

NATIONAL GUARD PERSONNEL, AIR FORCE

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Air National Guard on duty under sections 10211, 10305, or 12402 of title 10 or section 708 of title 32, United States Code, or while serving on duty under section 12301(d) of title 10 or section 502(f) of title 32, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing training, or while performing drills or equivalent duty or other duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, $5,918,475,000.

Program and Financing (in millions of dollars)

Identification code 057–3850–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Reserve component training and support	5,271	5,587	5,918
0801	Reimbursable program activity	63	78	98
0900	Total new obligations, unexpired accounts	5,334	5,665	6,016
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		44	2
1020	Adjustment of unobligated bal brought forward, Oct 1		75	
1020	Adjustment of unobligated bal brought forward, Oct 1		1	
1070	Unobligated balance (total)		120	2
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	5,287	5,467	5,918
1120	Appropriations transferred to other acct [097–0105]	-1		
1120	Appropriations transferred to other acct [057–3510]	-112		
1120	Appropriations transferred to other acct [057–3840]	-2		
1121	Appropriations transferred from other acct [097–0100]	7		
1121	Appropriations transferred from other acct [097–0105]	72		
1121	Appropriations transferred from other acct [017–1453]	18		
1121	Appropriations transferred from other acct [017–1804]	3		
1121	Appropriations transferred from other acct [017–1806]	4		
1160	Appropriation, discretionary (total)	5,276	5,467	5,918
	Appropriations, mandatory:			
1200	Appropriation	44		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	57	80	100
1701	Change in uncollected payments, Federal sources	6		
1750	Spending auth from offsetting collections, disc (total)	63	80	100
1900	Budget authority (total)	5,383	5,547	6,018
1930	Total budgetary resources available	5,383	5,667	6,020
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-5		
1941	Unexpired unobligated balance, end of year	44	2	4
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	922	732	498
3010	New obligations, unexpired accounts	5,334	5,665	6,016
3011	Obligations ("upward adjustments"), expired accounts	162		
3020	Outlays (gross)	-5,354	-5,899	-5,962
3041	Recoveries of prior year unpaid obligations, expired	-332		
3050	Unpaid obligations, end of year	732	498	552
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-72	-57	-57
3070	Change in uncollected pymts, Fed sources, unexpired	-6		
3071	Change in uncollected pymts, Fed sources, expired	21		
3090	Uncollected pymts, Fed sources, end of year	-57	-57	-57
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	850	675	441
3200	Obligated balance, end of year	675	441	495
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	5,339	5,547	6,018
	Outlays, gross:			
4010	Outlays from new discretionary authority	4,928	5,219	5,663
4011	Outlays from discretionary balances	426	635	299
4020	Outlays, gross (total)	5,354	5,854	5,962
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-105	-80	-100
4033	Non-Federal sources	-1		
4040	Offsets against gross budget authority and outlays (total)	-106	-80	-100
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-6		
4052	Offsetting collections credited to expired accounts	49		
4060	Additional offsets against budget authority only (total)	43		
4070	Budget authority, net (discretionary)	5,276	5,467	5,918
4080	Outlays, net (discretionary)	5,248	5,774	5,862
	Mandatory:			
4090	Budget authority, gross	44		
	Outlays, gross:			
4101	Outlays from mandatory balances		45	
4180	Budget authority, net (total)	5,320	5,467	5,918
4190	Outlays, net (total)	5,248	5,819	5,862

Object Classification (in millions of dollars)

Identification code 057–3850–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.6	Military personnel—basic allowance for housing	928	912	1,024
11.7	Military personnel	3,073	3,354	3,528
11.9	Total personnel compensation	4,001	4,266	4,552
12.2	Military personnel benefits	683	692	623
12.2	Military personnel benefits	365	437	487
21.0	Travel and transportation of persons	206	177	234
22.0	Transportation of things	14	11	18
42.0	Insurance claims and indemnities	2	4	4
99.0	Direct obligations	5,271	5,587	5,918
99.0	Reimbursable obligations	63	78	98
99.9	Total new obligations, unexpired accounts	5,334	5,665	6,016

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, NATIONAL GUARD PERSONNEL, AIR FORCE

Program and Financing (in millions of dollars)

Identification code 057–1009–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Health care contribution - Reserve component	384	431	465
0900	Total new obligations, unexpired accounts (object class 12.2)	384	431	465
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	384	431	465
1930	Total budgetary resources available	384	431	465
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	384	431	465

3020	Outlays (gross)	-384	-431	-465
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	384	431	465
	Outlays, gross:			
4010	Outlays from new discretionary authority	384	431	465
4180	Budget authority, net (total)	384	431	465
4190	Outlays, net (total)	384	431	465

CONCURRENT RECEIPT ACCRUAL PAYMENTS TO THE MILITARY RETIREMENT FUND

Program and Financing (in millions of dollars)

Identification code 097–0041–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Concept obligations	22,588	24,340	31,551
0900 Total new obligations, unexpired accounts (object class 12.2)	22,588	24,340	31,551
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	24,633	26,543	34,407
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-2,045	-2,203	-2,856
1260 Appropriations, mandatory (total)	22,588	24,340	31,551
1930 Total budgetary resources available	22,588	24,340	31,551
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	22,588	24,340	31,551
3020 Outlays (gross)	-22,588	-24,340	-31,551
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	22,588	24,340	31,551
Outlays, gross:			
4100 Outlays from new mandatory authority	22,588	24,340	31,551
4180 Budget authority, net (total)	22,588	24,340	31,551
4190 Outlays, net (total)	22,588	24,340	31,551

OPERATION AND MAINTENANCE

These appropriations finance the cost of operating and maintaining the Armed Forces, including the Reserve components and related support activities of the Department of War, except military personnel pay and allowances. Included are amounts for training and operation costs, pay of civilians, contract services for maintenance of equipment and facilities, fuel, supplies, and repair parts for weapons and equipment. Financial requirements are influenced by many factors, including the number of aircraft squadrons, Army brigades and Marine Corps regiments, installations, military strength and deployments, rates of operational activity, and the quantity and complexity of major equipment (aircraft, ships, missiles, tanks, et cetera) in operation.

Federal Funds

OPERATION AND MAINTENANCE, ARMY

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Army, as authorized by law, $64,114,683,000: Provided, That, of the funds provided under this heading, not to exceed $12,478,000 may be used for emergencies and extraordinary expenses, to be expended upon the approval or authority of the Secretary of the Army, and payments may be made upon the Secretary's certificate of necessity for confidential military purposes: Provided further, That, of the funds provided under this heading, $3,188,272,000 shall remain available until September 30, 2028, of which $235,346,000 shall be available only for expenses relating to certain classified and sensitive activities.

Program and Financing (in millions of dollars)

Identification code 021–2020–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Forces	41,503	41,249	42,656
0002 Mobilization	1,069	611	1,182
0003 Training and Recruiting	6,033	5,396	5,627
0004 Administration and Service-Wide Activities	13,805	13,325	14,650
0799 Total direct obligations	62,410	60,581	64,115
0801 Reimbursable program activity	10,245	14,650	14,631
0900 Total new obligations, unexpired accounts	72,655	75,231	78,746
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	776	2,775	249
1001 Discretionary unobligated balance brought fwd, Oct 1	629	.....	.....
1010 Unobligated balance transfer to other accts [021–2035]	-1	.....	.....
1010 Unobligated balance transfer to other accts [021–2040]	-14	.....	.....
1011 Unobligated balance transfer from other acct [097–0100]	646	.....	.....
1011 Unobligated balance transfer from other acct [097–0810]	1	.....	.....
1011 Unobligated balance transfer from other acct [097–0801]	45	.....	.....
1011 Unobligated balance transfer from other acct [097–0105]	334	.....	.....
1011 Unobligated balance transfer from other acct [097–4930.001]	400	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	57	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	.....	-110	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	.....	560	.....
1021 Recoveries of prior year unpaid obligations	513	.....	.....
1033 Recoveries of prior year paid obligations	75	.....	.....
1070 Unobligated balance (total)	2,832	3,225	249
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	57,557	57,535	64,115
1120 Appropriations transferred to other acct [097–0100]	-18	.....	.....
1120 Appropriations transferred to other acct [021–2010]	-130	.....	.....
1120 Appropriations transferred to other acct [021–2040]	-114	.....	.....
1120 Appropriations transferred to other acct [021–2060]	-74	.....	.....
1120 Appropriations transferred to other acct [021–2070]	-43	.....	.....
1120 Appropriations transferred to other acct [057–3022]	-11	.....	.....
1121 Appropriations transferred from other acct [097–0100]	2,202	.....	.....
1121 Appropriations transferred from other acct [097–0105]	293	.....	.....
1121 Appropriations transferred from other acct [097–0810]	283	.....	.....
1121 Appropriations transferred from other acct [097–0811]	236	.....	.....
1121 Appropriations transferred from other acct [017–1109]	56	.....	.....
1121 Appropriations transferred from other acct [017–1453]	3	.....	.....
1121 Appropriations transferred from other acct [017–1507]	12	.....	.....
1121 Appropriations transferred from other acct [017–1810]	64	.....	.....
1121 Appropriations transferred from other acct [021–2032]	87	.....	.....
1121 Appropriations transferred from other acct [057–3620]	6	.....	.....
1160 Appropriation, discretionary (total)	60,409	57,535	64,115
Appropriations, mandatory:			
1200 Appropriation	2,603	.....	.....
1220 Appropriations transferred to other acct [011–5512]	-13	.....	.....
1221 Appropriations transferred from other acct [011–5512]	24	20	14
1260 Appropriations, mandatory (total)	2,614	20	14
Spending authority from offsetting collections, discretionary:			
1700 Collected	4,559	14,700	14,700
1701 Change in uncollected payments, Federal sources	5,287	.....	.....
1750 Spending auth from offsetting collections, disc (total)	9,846	14,700	14,700
Spending authority from offsetting collections, mandatory:			
1800 Collected	20	.....	.....
1900 Budget authority (total)	72,889	72,255	78,829
1930 Total budgetary resources available	75,721	75,480	79,078
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-291	.....	.....
1941 Unexpired unobligated balance, end of year	2,775	249	332
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	46,612	42,223	39,454
3010 New obligations, unexpired accounts	72,655	75,231	78,746
3011 Obligations ("upward adjustments"), expired accounts	4,351	.....	.....
3020 Outlays (gross)	-73,372	-78,000	-81,114
3040 Recoveries of prior year unpaid obligations, unexpired	-513	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-7,510	.....	.....
3050 Unpaid obligations, end of year	42,223	39,454	37,086
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-10,489	-9,799	-9,799
3070 Change in uncollected pymts, Fed sources, unexpired	-5,287	.....	.....

Operation and Maintenance, Army—Continued

Program and Financing—Continued

Identification code 021–2020–0–1–051		2025 actual	2026 est.	2027 est.
3071	Change in uncollected pymts, Fed sources, expired	5,977		
3090	Uncollected pymts, Fed sources, end of year	-9,799	-9,799	-9,799
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	36,123	32,424	29,655
3200	Obligated balance, end of year	32,424	29,655	27,287
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	70,255	72,235	78,815
	Outlays, gross:			
4010	Outlays from new discretionary authority	44,486	49,221	53,169
4011	Outlays from discretionary balances	28,882	27,543	27,069
4020	Outlays, gross (total)	73,368	76,764	80,238
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-9,773	-14,700	-14,700
4033	Non-Federal sources	-707		
4040	Offsets against gross budget authority and outlays (total)	-10,480	-14,700	-14,700
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-5,287		
4052	Offsetting collections credited to expired accounts	5,921		
4060	Additional offsets against budget authority only (total)	634		
4070	Budget authority, net (discretionary)	60,409	57,535	64,115
4080	Outlays, net (discretionary)	62,888	62,064	65,538
	Mandatory:			
4090	Budget authority, gross	2,634	20	14
	Outlays, gross:			
4100	Outlays from new mandatory authority	2	11	8
4101	Outlays from mandatory balances	2	1,225	868
4110	Outlays, gross (total)	4	1,236	876
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-97		
	Additional offsets against gross budget authority only:			
4142	Offsetting collections credited to expired accounts	2		
4143	Recoveries of prior year paid obligations, unexpired accounts	75		
4150	Additional offsets against budget authority only (total)	77		
4160	Budget authority, net (mandatory)	2,614	20	14
4170	Outlays, net (mandatory)	-93	1,236	876
4180	Budget authority, net (total)	63,023	57,555	64,129
4190	Outlays, net (total)	62,795	63,300	66,414

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	63,023	57,555	64,129
Outlays	62,795	63,300	66,414
Legislative proposal, subject to PAYGO:			
Budget Authority			9,464
Outlays			5,678
Total:			
Budget Authority	63,023	57,555	73,593
Outlays	62,795	63,300	72,092

Object Classification (in millions of dollars)

Identification code 021–2020–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	9,207	7,825	7,837
11.3	Other than full-time permanent	127	103	104
11.5	Other personnel compensation	512	325	436
11.9	Total personnel compensation	9,846	8,253	8,377
12.1	Civilian personnel benefits	3,892	3,304	3,281
13.0	Benefits for former personnel	14	12	8
21.0	Travel and transportation of persons	1,980	1,450	1,432
22.0	Transportation of things	3,061	1,946	2,650
23.1	Rental payments to GSA	101	172	113
23.2	Rental payments to others	718	522	492
23.3	Communications, utilities, and miscellaneous charges	2,337	2,226	2,632
24.0	Printing and reproduction	120	152	119
25.1	Advisory and assistance services	4,374	2,756	2,868
25.2	Other services from non-Federal sources	5,307	5,040	5,451
25.3	Other goods and services from Federal sources	4,094	4,595	7,074
25.3	Other goods and services from Federal sources	470	425	450
25.3	Other goods and services from Federal sources	3,439	5,476	5,995
25.4	Operation and maintenance of facilities	6,464	7,910	3,219
25.6	Medical care	98	59	60
25.7	Operation and maintenance of equipment	5,274	5,720	6,359
25.8	Subsistence and support of persons	223	279	267
26.0	Supplies and materials	7,820	7,900	9,146
31.0	Equipment	1,272	1,053	1,186
32.0	Land and structures	936	691	2,208
41.0	Grants, subsidies, and contributions	532	610	702
42.0	Insurance claims and indemnities	33	27	23
43.0	Interest and dividends	4	3	3
44.0	Refunds	1		
99.0	Direct obligations	62,410	60,581	64,115
99.0	Reimbursable obligations	10,245	14,650	14,631
99.9	Total new obligations, unexpired accounts	72,655	75,231	78,746

Employment Summary

Identification code 021–2020–0–1–051		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	97,821	84,532	84,123
2001	Reimbursable civilian full-time equivalent employment	10,509	7,702	7,571

Operation and Maintenance, Army

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021–2020–4–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operating forces			9,464
0799	Total direct obligations			9,464
0900	Total new obligations, unexpired accounts (object class 26.0)			9,464
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation			9,464
1900	Budget authority (total)			9,464
1930	Total budgetary resources available			9,464
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			9,464
3020	Outlays (gross)			-5,678
3050	Unpaid obligations, end of year			3,786
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			3,786
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			9,464
	Outlays, gross:			
4100	Outlays from new mandatory authority			5,678
4180	Budget authority, net (total)			9,464
4190	Outlays, net (total)			5,678

Operation and Maintenance, Navy

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Navy and the Marine Corps, as authorized by law, $82,568,546,000: Provided, That, of the funds provided under this heading, not to exceed $15,055,000 may be used for emergencies and extraordinary expenses, to be expended upon the approval or authority of the Secretary of the Navy, and payments may be made upon the Secretary's certificate of necessity for confidential military purposes: Provided further, That, of the funds provided under this heading, $4,084,376,000 shall remain available until September 30, 2028, of which $109,915,000 shall be available only for expenses relating to certain classified and sensitive activities.

Program and Financing (in millions of dollars)

Identification code 017–1804–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operating forces	65,842	68,011	71,773
0002	Mobilization	2,449	1,917	2,118
0003	Training and recruiting	2,859	2,545	2,816
0004	Administration and Service-wide Activities	6,794	5,867	5,862
0799	Total direct obligations	77,944	78,340	82,569
0801	Reimbursable program activity	5,258	6,787	7,212
0900	Total new obligations, unexpired accounts	83,202	85,127	89,781
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	178	2,665	84
1001	Discretionary unobligated balance brought fwd, Oct 1	143	.....	.....
1010	Unobligated balance transfer to other accts [017–1319]	-24	.....	.....
1010	Unobligated balance transfer to other accts [011–5512]	-2	.....	.....
1011	Unobligated balance transfer from other acct [097–0100]	280	.....	.....
1011	Unobligated balance transfer from other acct [097–4930.002]	100	.....	.....
1011	Unobligated balance transfer from other acct [097–0105]	60	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts	36	.....	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	971	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	768	.....
1021	Recoveries of prior year unpaid obligations	26	.....	.....
1070	Unobligated balance (total)	654	4,404	84
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	74,761	73,979	82,569
1120	Appropriations transferred to other acct [097–0100]	-22	.....	.....
1120	Appropriations transferred to other acct [057–3022]	-10	.....	.....
1120	Appropriations transferred to other acct [057–3850]	-3	.....	.....
1121	Appropriations transferred from other acct [097–0100]	2,403	.....	.....
1121	Appropriations transferred from other acct [097–0105]	112	.....	.....
1121	Appropriations transferred from other acct [097–0810]	344	.....	.....
1160	Appropriation, discretionary (total)	77,585	73,979	82,569
	Appropriations, mandatory:			
1200	Appropriation	2,624	.....	.....
1220	Appropriations transferred to other acct [011–5512]	-9	.....	.....
1221	Appropriations transferred from other acct [011–5512]	29	28	15
1260	Appropriations, mandatory (total)	2,644	28	15
	Spending authority from offsetting collections, discretionary:			
1700	Collected	4,473	6,800	7,300
1701	Change in uncollected payments, Federal sources	607	.....	.....
1750	Spending auth from offsetting collections, disc (total)	5,080	6,800	7,300
	Spending authority from offsetting collections, mandatory:			
1800	Collected	35	.....	.....
1801	Change in uncollected payments, Federal sources	-16	.....	.....
1850	Spending auth from offsetting collections, mand (total)	19	.....	.....
1900	Budget authority (total)	85,328	80,807	89,884
1930	Total budgetary resources available	85,982	85,211	89,968
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-115	.....	.....
1941	Unexpired unobligated balance, end of year	2,665	84	187
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	36,163	41,117	44,195
3010	New obligations, unexpired accounts	83,202	85,127	89,781
3011	Obligations ("upward adjustments"), expired accounts	4,213	.....	.....
3020	Outlays (gross)	-78,572	-82,049	-88,808
3040	Recoveries of prior year unpaid obligations, unexpired	-26	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-3,863	.....	.....
3050	Unpaid obligations, end of year	41,117	44,195	45,168
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-915	-1,358	-1,358
3070	Change in uncollected pymts, Fed sources, unexpired	-591	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	148	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-1,358	-1,358	-1,358
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	35,248	39,759	42,837
3200	Obligated balance, end of year	39,759	42,837	43,810
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	82,665	80,779	89,869
	Outlays, gross:			
4010	Outlays from new discretionary authority	55,960	55,626	61,796
4011	Outlays from discretionary balances	22,585	24,884	25,791
4020	Outlays, gross (total)	78,545	80,510	87,587
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-3,851	-6,800	-7,300
4033	Non-Federal sources	-1,371	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-5,222	-6,800	-7,300
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-607	.....	.....
4052	Offsetting collections credited to expired accounts	749	.....	.....
4060	Additional offsets against budget authority only (total)	142	.....	.....
4070	Budget authority, net (discretionary)	77,585	73,979	82,569
4080	Outlays, net (discretionary)	73,323	73,710	80,287
	Mandatory:			
4090	Budget authority, gross	2,663	28	15
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	18	10
4101	Outlays from mandatory balances	27	1,521	1,211
4110	Outlays, gross (total)	27	1,539	1,221
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-16	.....	.....
4123	Non-Federal sources	-19	.....	.....
4130	Offsets against gross budget authority and outlays (total)	-35	.....	.....
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	16	.....	.....
4160	Budget authority, net (mandatory)	2,644	28	15
4170	Outlays, net (mandatory)	-8	1,539	1,221
4180	Budget authority, net (total)	80,229	74,007	82,584
4190	Outlays, net (total)	73,315	75,249	81,508

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	80,229	74,007	82,584
Outlays	73,315	75,249	81,508
Legislative proposal, subject to PAYGO:			
Budget Authority	.....	.....	4,646
Outlays	.....	.....	3,066
Total:			
Budget Authority	80,229	74,007	87,230
Outlays	73,315	75,249	84,574

Object Classification (in millions of dollars)

Identification code 017–1804–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	10,394	9,845	10,405
11.3	Other than full-time permanent	118	112	79
11.5	Other personnel compensation	1,033	720	928
11.8	Special personal services payments	51	22	56
11.9	Total personnel compensation	11,596	10,699	11,468
12.1	Civilian personnel benefits	4,450	4,177	4,489
13.0	Benefits for former personnel	8	8	5
21.0	Travel and transportation of persons	1,442	1,089	1,288
22.0	Transportation of things	823	661	800
23.1	Rental payments to GSA	77	47	61
23.2	Rental payments to others	442	580	342
23.3	Communications, utilities, and miscellaneous charges	2,267	2,304	2,219
24.0	Printing and reproduction	126	150	141
25.1	Advisory and assistance services	3,844	1,899	2,176
25.2	Other services from non-Federal sources	1,787	1,571	2,300
25.3	Other goods and services from Federal sources	4,739	5,669	5,275
25.3	Other goods and services from Federal sources	71	56	57
25.3	Other goods and services from Federal sources	10,781	11,208	12,251
25.4	Operation and maintenance of facilities	5,445	5,255	8,364
25.5	Research and development contracts	186	54	39
25.6	Medical care	10	10	9
25.7	Operation and maintenance of equipment	12,747	16,645	13,824
25.8	Subsistence and support of persons	135	164	155
26.0	Supplies and materials	9,469	13,463	14,409
31.0	Equipment	6,308	1,733	1,974
32.0	Land and structures	1,146	841	862
41.0	Grants, subsidies, and contributions	33	39	43
42.0	Insurance claims and indemnities	9	18	18

Operation and Maintenance, Navy—Continued

Object Classification—Continued

Identification code 017–1804–0–1–051		2025 actual	2026 est.	2027 est.
43.0	Interest and dividends	3		
99.0	Direct obligations	77,944	78,340	82,569
99.0	Reimbursable obligations	5,258	6,787	7,212
99.9	Total new obligations, unexpired accounts	83,202	85,127	89,781

Employment Summary

Identification code 017–1804–0–1–051		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	101,878	96,143	100,799
2001	Reimbursable civilian full-time equivalent employment	12,934	13,295	14,737

Operation and Maintenance, Navy

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–1804–4–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operating Forces			4,646
0900	Total new obligations, unexpired accounts (object class 25.7)			4,646
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation			4,646
1930	Total budgetary resources available			4,646
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			4,646
3020	Outlays (gross)			-3,066
3050	Unpaid obligations, end of year			1,580
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			1,580
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			4,646
	Outlays, gross:			
4100	Outlays from new mandatory authority			3,066
4180	Budget authority, net (total)			4,646
4190	Outlays, net (total)			3,066

Operation and Maintenance, Marine Corps

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Marine Corps, as authorized by law, $15,988,817,000, of which $799,441,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 017–1106–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operating forces	8,506	10,536	13,701
0003	Training and recruiting	1,059	1,049	1,637
0004	Administration and Service-wide Activities	628	585	651
0799	Total direct obligations	10,193	12,170	15,989
0801	Reimbursable program activity	349	337	344
0900	Total new obligations, unexpired accounts	10,542	12,507	16,333
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	49	1,047	174
1001	Discretionary unobligated balance brought fwd, Oct 1	9		
1011	Unobligated balance transfer from other acct [097–0100]	16		
1011	Unobligated balance transfer from other acct [097–0801]	4		
1012	Unobligated balance transfers between expired and unexpired accounts	2		
1020	Adjustment of unobligated bal brought forward, Oct 1		23	
1020	Adjustment of unobligated bal brought forward, Oct 1		171	
1021	Recoveries of prior year unpaid obligations	2		
1070	Unobligated balance (total)	73	1,241	174
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	10,027	10,969	15,989
1120	Appropriations transferred to other acct [097–0105]	-1		
1121	Appropriations transferred from other acct [097–0100]	111		
1121	Appropriations transferred from other acct [097–0105]	5		
1160	Appropriation, discretionary (total)	10,142	10,969	15,989
	Appropriations, mandatory:			
1200	Appropriation	1,007		
1220	Appropriations transferred to other acct [011–5512]	-8		
1221	Appropriations transferred from other acct [011–5512]	28	1	
1260	Appropriations, mandatory (total)	1,027	1	
	Spending authority from offsetting collections, discretionary:			
1700	Collected	304	470	320
1701	Change in uncollected payments, Federal sources	51		
1750	Spending auth from offsetting collections, disc (total)	355	470	320
	Spending authority from offsetting collections, mandatory:			
1800	Collected	9		
1900	Budget authority (total)	11,533	11,440	16,309
1930	Total budgetary resources available	11,606	12,681	16,483
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-17		
1941	Unexpired unobligated balance, end of year	1,047	174	150
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	5,606	5,438	6,552
3010	New obligations, unexpired accounts	10,542	12,507	16,333
3011	Obligations ("upward adjustments"), expired accounts	397		
3020	Outlays (gross)	-10,471	-11,393	-14,376
3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3041	Recoveries of prior year unpaid obligations, expired	-634		
3050	Unpaid obligations, end of year	5,438	6,552	8,509
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-148	-107	-107
3070	Change in uncollected pymts, Fed sources, unexpired	-51		
3071	Change in uncollected pymts, Fed sources, expired	92		
3090	Uncollected pymts, Fed sources, end of year	-107	-107	-107
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	5,458	5,331	6,445
3200	Obligated balance, end of year	5,331	6,445	8,402
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	10,497	11,439	16,309
	Outlays, gross:			
4010	Outlays from new discretionary authority	6,610	7,161	10,073
4011	Outlays from discretionary balances	3,835	3,523	3,930
4020	Outlays, gross (total)	10,445	10,684	14,003
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-301	-470	-320
4033	Non-Federal sources	-95		
4040	Offsets against gross budget authority and outlays (total)	-396	-470	-320
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-51		
4052	Offsetting collections credited to expired accounts	92		
4060	Additional offsets against budget authority only (total)	41		
4070	Budget authority, net (discretionary)	10,142	10,969	15,989
4080	Outlays, net (discretionary)	10,049	10,214	13,683
	Mandatory:			
4090	Budget authority, gross	1,036	1	
	Outlays, gross:			
4100	Outlays from new mandatory authority	7	1	
4101	Outlays from mandatory balances	19	708	373
4110	Outlays, gross (total)	26	709	373
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-9		
4180	Budget authority, net (total)	11,169	10,970	15,989
4190	Outlays, net (total)	10,066	10,923	14,056

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	11,169	10,970	15,989
Outlays	10,066	10,923	14,056
Legislative proposal, subject to PAYGO:			
Budget Authority	.....	.....	5,575
Outlays	.....	.....	3,401
Total:			
Budget Authority	11,169	10,970	21,564
Outlays	10,066	10,923	17,457

Object Classification (in millions of dollars)

Identification code 017–1106–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,546	1,529	1,594
11.3 Other than full-time permanent	27	.....	.....
11.5 Other personnel compensation	88	43	72
11.9 Total personnel compensation	1,661	1,572	1,666
12.1 Civilian personnel benefits	627	549	546
21.0 Travel and transportation of persons	437	445	713
22.0 Transportation of things	230	272	354
23.1 Rental payments to GSA	11	14	14
23.2 Rental payments to others	47	50	138
23.3 Communications, utilities, and miscellaneous charges	436	502	665
24.0 Printing and reproduction	130	162	321
25.1 Advisory and assistance services	1,350	1,205	1,492
25.2 Other services from non-Federal sources	416	417	466
25.3 Other goods and services from Federal sources	692	643	3,103
25.3 Other goods and services from Federal sources	17	28	.....
25.3 Other goods and services from Federal sources	581	886	.....
25.4 Operation and maintenance of facilities	995	2,114	626
25.5 Research and development contracts	26	24	23
25.6 Medical care	2	2	3
25.7 Operation and maintenance of equipment	800	932	1,315
25.8 Subsistence and support of persons	72	46	69
26.0 Supplies and materials	782	1,192	2,337
31.0 Equipment	595	756	1,257
32.0 Land and structures	283	318	836
41.0 Grants, subsidies, and contributions	2	2	2
42.0 Insurance claims and indemnities	.....	38	43
43.0 Interest and dividends	1	1	1
99.0 Direct obligations	10,193	12,170	15,990
99.0 Reimbursable obligations	349	337	343
99.9 Total new obligations, unexpired accounts	10,542	12,507	16,333

Employment Summary

Identification code 017–1106–0–1–051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	15,578	14,502	14,791
2001 Reimbursable civilian full-time equivalent employment	351	726	726

Operation and Maintenance, Marine Corps

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–1106–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Forces	.....	.....	5,575
0799 Total direct obligations	.....	.....	5,575
0900 Total new obligations, unexpired accounts (object class 26.0)	.....	.....	5,575
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	.....	.....	5,575
1900 Budget authority (total)	.....	.....	5,575
1930 Total budgetary resources available	.....	.....	5,575
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	.....	.....	5,575
3020 Outlays (gross)	.....	.....	-3,401
3050 Unpaid obligations, end of year	.....	.....	2,174
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	.....	.....	2,174
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	.....	.....	5,575
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	.....	3,401
4180 Budget authority, net (total)	.....	.....	5,575
4190 Outlays, net (total)	.....	.....	3,401

Operation and Maintenance, Air Force

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Air Force, as authorized by law, $74,039,636,000: Provided, That, of the funds provided under this heading, not to exceed $8,238,000 may be used for emergencies and extraordinary expenses, to be expended upon the approval or authority of the Secretary of the Air Force, and payments may be made upon the Secretary's certificate of necessity for confidential military purposes: Provided further, That of the funds provided under this heading, $3,701,982,000 shall remain available until September 30, 2028, of which $205,065,000 shall be available only for expenses relating to certain classified and sensitive activities.

Program and Financing (in millions of dollars)

Identification code 057–3400–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating forces	51,332	52,687	59,989
0002 Mobilization	4,554	3,638	4,105
0003 Training and recruiting	3,231	3,289	3,632
0004 Administration and Service-wide Activities	6,417	6,129	6,314
0799 Total direct obligations	65,534	65,743	74,040
0801 Reimbursable program activity	3,807	5,011	5,005
0900 Total new obligations, unexpired accounts	69,341	70,754	79,045
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	138	4,943	133
1001 Discretionary unobligated balance brought fwd, Oct 1	62	.....	.....
1011 Unobligated balance transfer from other acct [097–0100]	131	.....	.....
1011 Unobligated balance transfer from other acct [097–0810]	1	.....	.....
1011 Unobligated balance transfer from other acct [097–0801]	34	.....	.....
1011 Unobligated balance transfer from other acct [097–0105]	42	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	25	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	-3	353	.....
1021 Recoveries of prior year unpaid obligations	12	.....	.....
1070 Unobligated balance (total)	380	5,296	133
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	63,763	60,507	74,040
1120 Appropriations transferred to other acct [097–0810]	-1	.....	.....
1120 Appropriations transferred to other acct [057–3740]	-2	.....	.....
1120 Appropriations transferred to other acct [057–3840]	-15	.....	.....
1121 Appropriations transferred from other acct [097–0100]	794	.....	.....
1121 Appropriations transferred from other acct [097–0105]	154	.....	.....
1121 Appropriations transferred from other acct [097–0810]	331	.....	.....
1121 Appropriations transferred from other acct [057–3010]	15	.....	.....
1121 Appropriations transferred from other acct [057–3080]	10	.....	.....
1160 Appropriation, discretionary (total)	65,049	60,507	74,040
Appropriations, mandatory:			
1200 Appropriation	5,225	.....	.....
1220 Appropriations transferred to other acct [011–5512]	-21	.....	.....
1221 Appropriations transferred from other acct [011–5512]	23	34	14
1260 Appropriations, mandatory (total)	5,227	34	14
Spending authority from offsetting collections, discretionary:			
1700 Collected	2,843	5,050	5,050
1701 Change in uncollected payments, Federal sources	922	.....	.....
1750 Spending auth from offsetting collections, disc (total)	3,765	5,050	5,050
Spending authority from offsetting collections, mandatory:			
1800 Collected	13	.....	.....
1900 Budget authority (total)	74,054	65,591	79,104
1930 Total budgetary resources available	74,434	70,887	79,237

OPERATION AND MAINTENANCE, AIR FORCE—Continued

Program and Financing—Continued

Identification code 057–3400–0–1–051		2025 actual	2026 est.	2027 est.
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-150		
1941	Unexpired unobligated balance, end of year	4,943	133	192
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	37,406	37,808	41,089
3001	Adjustments to unpaid obligations brought forward, Oct 1	3		
3010	New obligations, unexpired accounts	69,341	70,754	79,045
3011	Obligations ("upward adjustments"), expired accounts	3,221		
3020	Outlays (gross)	-67,391	-67,473	-75,639
3040	Recoveries of prior year unpaid obligations, unexpired	-12		
3041	Recoveries of prior year unpaid obligations, expired	-4,760		
3050	Unpaid obligations, end of year	37,808	41,089	44,495
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1,902	-1,907	-1,907
3070	Change in uncollected pymts, Fed sources, unexpired	-922		
3071	Change in uncollected pymts, Fed sources, expired	917		
3090	Uncollected pymts, Fed sources, end of year	-1,907	-1,907	-1,907
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	35,507	35,901	39,182
3200	Obligated balance, end of year	35,901	39,182	42,588
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	68,814	65,557	79,090
	Outlays, gross:			
4010	Outlays from new discretionary authority	42,734	42,564	50,955
4011	Outlays from discretionary balances	24,358	20,890	23,416
4020	Outlays, gross (total)	67,092	63,454	74,371
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-3,531	-5,050	-5,050
4033	Non-Federal sources	-286		
4040	Offsets against gross budget authority and outlays (total)	-3,817	-5,050	-5,050
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-922		
4052	Offsetting collections credited to expired accounts	974		
4060	Additional offsets against budget authority only (total)	52		
4070	Budget authority, net (discretionary)	65,049	60,507	74,040
4080	Outlays, net (discretionary)	63,275	58,404	69,321
	Mandatory:			
4090	Budget authority, gross	5,240	34	14
	Outlays, gross:			
4100	Outlays from new mandatory authority	287	19	8
4101	Outlays from mandatory balances	12	4,000	1,260
4110	Outlays, gross (total)	299	4,019	1,268
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-13		
4180	Budget authority, net (total)	70,276	60,541	74,054
4190	Outlays, net (total)	63,561	62,423	70,589

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	70,276	60,541	74,054
Outlays	63,561	62,423	70,589
Legislative proposal, subject to PAYGO:			
Budget Authority			5,776
Outlays			3,581
Total:			
Budget Authority	70,276	60,541	79,830
Outlays	63,561	62,423	74,170

Object Classification (in millions of dollars)

Identification code 057–3400–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	7,671	7,220	7,944
11.3	Other than full-time permanent	10	1	1
11.5	Other personnel compensation	330	109	
11.9	Total personnel compensation	8,011	7,330	7,945
12.1	Civilian personnel benefits	2,851	2,302	2,135
13.0	Benefits for former personnel	7	33	33
21.0	Travel and transportation of persons	1,740	1,334	1,913
22.0	Transportation of things	229	263	305
23.1	Rental payments to GSA	1	4	4
23.2	Rental payments to others	269	301	188
23.3	Communications, utilities, and miscellaneous charges	4,519	5,402	5,713
24.0	Printing and reproduction	98	161	144
25.1	Advisory and assistance services	2,449	1,619	3,673
25.2	Other services from non-Federal sources	2,542	2,127	935
25.3	Other goods and services from Federal sources	1,111	688	823
25.3	Other goods and services from Federal sources	16	6	8
25.3	Other goods and services from Federal sources	7,500	7,455	8,443
25.4	Operation and maintenance of facilities	2,082	2,302	2,158
25.5	Research and development contracts	37	182	283
25.6	Medical care	148	41	140
25.7	Operation and maintenance of equipment	15,292	16,093	13,118
25.8	Subsistence and support of persons	323	316	312
26.0	Supplies and materials	9,152	9,492	9,939
31.0	Equipment	3,440	3,438	4,437
32.0	Land and structures	3,625	4,745	11,345
41.0	Grants, subsidies, and contributions	74	65	41
42.0	Insurance claims and indemnities	14	42	4
43.0	Interest and dividends	4	2	1
99.0	Direct obligations	65,534	65,743	74,040
99.0	Reimbursable obligations	3,807	5,011	5,005
99.9	Total new obligations, unexpired accounts	69,341	70,754	79,045

Employment Summary

Identification code 057–3400–0–1–051		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	76,947	71,052	75,156
2001	Reimbursable civilian full-time equivalent employment	2,741	5,366	5,336

OPERATION AND MAINTENANCE, AIR FORCE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–3400–4–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operating Forces			5,776
0900	Total new obligations, unexpired accounts (object class 25.7)			5,776
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation			5,776
1930	Total budgetary resources available			5,776
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			5,776
3020	Outlays (gross)			-3,581
3050	Unpaid obligations, end of year			2,195
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			2,195
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			5,776
	Outlays, gross:			
4100	Outlays from new mandatory authority			3,581
4180	Budget authority, net (total)			5,776
4190	Outlays, net (total)			3,581

OPERATION AND MAINTENANCE, SPACE FORCE

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Space Force, as authorized by law, $9,265,917,000, of which $463,296,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 057–3410–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Forces	4,863	5,517	8,780
0004 Administration and Service-Wide Activities	188	205	486
0799 Total direct obligations	5,051	5,722	9,266
0801 Reimbursable program activity	487	815	815
0900 Total new obligations, unexpired accounts	5,538	6,537	10,081
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	20	25
1001 Discretionary unobligated balance brought fwd, Oct 1	3	.....	.....
1011 Unobligated balance transfer from other acct [097–0801]	8	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	2	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	.....	22	.....
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	14	42	25
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5,134	5,680	9,266
1121 Appropriations transferred from other acct [097–0100]	6	.....	.....
1160 Appropriation, discretionary (total)	5,140	5,680	9,266
Appropriations, mandatory:			
1200 Appropriation	20	.....	.....
1220 Appropriations transferred to other acct [011–5512]	-16	.....	.....
1221 Appropriations transferred from other acct [011–5512]	17	5	.....
1260 Appropriations, mandatory (total)	21	5	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	212	835	835
1701 Change in uncollected payments, Federal sources	275	.....	.....
1750 Spending auth from offsetting collections, disc (total)	487	835	835
1900 Budget authority (total)	5,648	6,520	10,101
1930 Total budgetary resources available	5,662	6,562	10,126
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-104	.....	.....
1941 Unexpired unobligated balance, end of year	20	25	45
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,762	4,276	3,848
3010 New obligations, unexpired accounts	5,538	6,537	10,081
3011 Obligations ("upward adjustments"), expired accounts	149	.....	.....
3020 Outlays (gross)	-4,956	-6,965	-8,985
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-216	.....	.....
3050 Unpaid obligations, end of year	4,276	3,848	4,944
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-281	-453	-453
3070 Change in uncollected pymts, Fed sources, unexpired	-275	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	103	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-453	-453	-453
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,481	3,823	3,395
3200 Obligated balance, end of year	3,823	3,395	4,491
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5,627	6,515	10,101
Outlays, gross:			
4010 Outlays from new discretionary authority	2,508	4,300	6,487
4011 Outlays from discretionary balances	2,448	2,646	2,483
4020 Outlays, gross (total)	4,956	6,946	8,970
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-179	-835	-835
4033 Non-Federal sources	-127	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-306	-835	-835
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-275	.....	.....
4052 Offsetting collections credited to expired accounts	94	.....	.....
4060 Additional offsets against budget authority only (total)	-181	.....	.....
4070 Budget authority, net (discretionary)	5,140	5,680	9,266
4080 Outlays, net (discretionary)	4,650	6,111	8,135
Mandatory:			
4090 Budget authority, gross	21	5	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	2	.....
4101 Outlays from mandatory balances	.....	17	15
4110 Outlays, gross (total)	.....	19	15
4180 Budget authority, net (total)	5,161	5,685	9,266
4190 Outlays, net (total)	4,650	6,130	8,150

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	5,161	5,685	9,266
Outlays	4,650	6,130	8,150
Legislative proposal, subject to PAYGO:			
Budget Authority	.....	.....	414
Outlays	.....	.....	257
Total:			
Budget Authority	5,161	5,685	9,680
Outlays	4,650	6,130	8,407

Object Classification (in millions of dollars)

Identification code 057–3410–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	364	404	712
11.3 Other than full-time permanent	.....	1	1
11.5 Other personnel compensation	18	1	1
11.9 Total personnel compensation	382	406	714
12.1 Civilian personnel benefits	116	131	100
13.0 Benefits for former personnel	.....	1	1
21.0 Travel and transportation of persons	63	61	124
22.0 Transportation of things	10	38	38
23.2 Rental payments to others	4	36	68
23.3 Communications, utilities, and miscellaneous charges	188	208	522
24.0 Printing and reproduction	13	1	1
25.1 Advisory and assistance services	428	158	276
25.2 Other services from non-Federal sources	85	217	186
25.3 Other goods and services from Federal sources	41	1	1
25.3 Other goods and services from Federal sources	79	44	66
25.4 Operation and maintenance of facilities	188	113	116
25.5 Research and development contracts	12	.....	103
25.6 Medical care	4	1	1
25.7 Operation and maintenance of equipment	2,467	3,168	4,316
25.8 Subsistence and support of persons	.....	1	1
26.0 Supplies and materials	131	112	162
31.0 Equipment	361	438	613
32.0 Land and structures	474	587	1,857
41.0 Grants, subsidies, and contributions	1	.....	.....
42.0 Insurance claims and indemnities	4	.....	.....
99.0 Direct obligations	5,051	5,722	9,266
99.0 Reimbursable obligations	487	815	815
99.9 Total new obligations, unexpired accounts	5,538	6,537	10,081

Employment Summary

Identification code 057–3410–0–1–051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,558	2,761	4,673

Operation and Maintenance, Space Force

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–3410–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0004 Administration and Service-Wide Activities	.....	.....	414
0900 Total new obligations, unexpired accounts (object class 31.0)	.....	.....	414
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	.....	.....	414
1930 Total budgetary resources available	.....	.....	414

Operation and Maintenance, Space Force—Continued

Program and Financing—Continued

Identification code 057–3410–4–1–051		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			414
3020	Outlays (gross)			-257
3050	Unpaid obligations, end of year			157
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			157
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			414
	Outlays, gross:			
4100	Outlays from new mandatory authority			257
4180	Budget authority, net (total)			414
4190	Outlays, net (total)			257

Operation and Maintenance, Defense-Wide

(including transfer of funds)

For expenses, not otherwise provided for, necessary for the operation and maintenance of activities and agencies of the Department of Defense (other than the military departments), as authorized by law, $64,251,581,000: Provided, That not more than $2,981,000 may be used for the Combatant Commander Initiative Fund authorized under section 166a of title 10, United States Code: Provided further, That not to exceed $36,000,000 may be used for emergencies and extraordinary expenses, to be expended upon the approval or authority of the Secretary of Defense, and payments may be made upon the Secretary's certificate of necessity for confidential military purposes: Provided further, That of the funds provided under this heading, $28,515,000, to remain available until expended, shall be available only for expenses relating to certain classified activities, and may be transferred as necessary by the Secretary of Defense to operation and maintenance appropriations or research, development, test and evaluation appropriations, to be merged with and to be available for the same time period as the appropriations to which transferred: Provided further, That any ceiling on the investment item unit cost of items that may be purchased with operation and maintenance funds shall not apply to the funds described in the preceding proviso: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act: Provided further, That of the funds provided under this heading, $3,037,519,000 shall remain available until September 30, 2028, of which $3,183,000 shall be available only for expenses relating to certain classified and sensitive activities.

Program and Financing (in millions of dollars)

Identification code 097–0100–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operating forces	12,852	14,300	15,319
0003	Training and recruiting	344	319	412
0004	Administration and Service-wide Activities	49,504	45,008	48,521
0799	Total direct obligations	62,700	59,627	64,252
0801	Reimbursable program activity	1,858	3,322	2,836
0900	Total new obligations, unexpired accounts	64,558	62,949	67,088
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	24,574	56,682	3,726
1001	Discretionary unobligated balance brought fwd, Oct 1	24,569		
1010	Unobligated balance transfer to other accts [097–0300]	-1,224		
1010	Unobligated balance transfer to other accts [097–0360]	-168		
1010	Unobligated balance transfer to other accts [097–0400]	-125		
1010	Unobligated balance transfer to other accts [017–1106]	-16		
1010	Unobligated balance transfer to other accts [017–1109]	-52		
1010	Unobligated balance transfer to other accts [017–1453]	-32		
1010	Unobligated balance transfer to other accts [017–1507]	-811		
1010	Unobligated balance transfer to other accts [017–1508]	-259		
1010	Unobligated balance transfer to other accts [017–1804]	-280		
1010	Unobligated balance transfer to other accts [017–1810]	-631		
1010	Unobligated balance transfer to other accts [021–2020]	-646		
1010	Unobligated balance transfer to other accts [021–2031]	-162		
1010	Unobligated balance transfer to other accts [021–2032]	-1,671		
1010	Unobligated balance transfer to other accts [021–2033]	-2,168		
1010	Unobligated balance transfer to other accts [021–2034]	-1,566		
1010	Unobligated balance transfer to other accts [021–2035]	-1,354		
1010	Unobligated balance transfer to other accts [057–3011]	-242		
1010	Unobligated balance transfer to other accts [057–3020]	-750		
1010	Unobligated balance transfer to other accts [057–3400]	-131		
1010	Unobligated balance transfer to other accts [057–3500]	-21		
1010	Unobligated balance transfer to other accts [057–3600]	-44		
1010	Unobligated balance transfer to other accts [011–5512]	-6		
1010	Unobligated balance transfer to other accts [021–2040]	-106		
1011	Unobligated balance transfer from other acct [097–0400]	14		
1011	Unobligated balance transfer from other acct [097–0810]	2		
1011	Unobligated balance transfer from other acct [017–1508]	97		
1011	Unobligated balance transfer from other acct [021–2034]	30		
1011	Unobligated balance transfer from other acct [021–2035]	9		
1011	Unobligated balance transfer from other acct [057–3080]	5		
1011	Unobligated balance transfer from other acct [021–2032]	7		
1011	Unobligated balance transfer from other acct [021–2033]	11		
1011	Unobligated balance transfer from other acct [097–0801]	6		
1020	Adjustment of unobligated bal brought forward, Oct 1	4	-4,713	
1020	Adjustment of unobligated bal brought forward, Oct 1		-43,481	
1021	Recoveries of prior year unpaid obligations	23		
1070	Unobligated balance (total)	12,317	8,488	3,726
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	62,225	55,954	64,252
1120	Appropriations transferred to other acct [097–0105]	-2		
1120	Appropriations transferred to other acct [097–0400]	-413		
1120	Appropriations transferred to other acct [017–1105]	-25		
1120	Appropriations transferred to other acct [017–1106]	-111		
1120	Appropriations transferred to other acct [017–1108]	-1		
1120	Appropriations transferred to other acct [017–1109]	-11		
1120	Appropriations transferred to other acct [017–1405]	-1		
1120	Appropriations transferred to other acct [017–1453]	-227		
1120	Appropriations transferred to other acct [017–1804]	-2,403		
1120	Appropriations transferred to other acct [017–1810]	-32		
1120	Appropriations transferred to other acct [021–2010]	-1,640		
1120	Appropriations transferred to other acct [021–2020]	-2,202		
1120	Appropriations transferred to other acct [021–2035]	-34		
1120	Appropriations transferred to other acct [021–2060]	-1		
1120	Appropriations transferred to other acct [021–2070]	-3		
1120	Appropriations transferred to other acct [057–3020]	-88		
1120	Appropriations transferred to other acct [057–3080]	-133		
1120	Appropriations transferred to other acct [057–3400]	-794		
1120	Appropriations transferred to other acct [057–3410]	-6		
1120	Appropriations transferred to other acct [057–3500]	-92		
1120	Appropriations transferred to other acct [057–3600]	-1		
1120	Appropriations transferred to other acct [057–3700]	-4		
1120	Appropriations transferred to other acct [057–3840]	-1		
1120	Appropriations transferred to other acct [057–3850]	-7		
1120	Appropriations transferred to other acct [072–1037]	-15		
1121	Appropriations transferred from other acct [097–0104]	2		
1121	Appropriations transferred from other acct [097–0105]	82		
1121	Appropriations transferred from other acct [097–0300]	9		
1121	Appropriations transferred from other acct [097–0390]	4		
1121	Appropriations transferred from other acct [097–0400]	31		
1121	Appropriations transferred from other acct [097–0810]	9		
1121	Appropriations transferred from other acct [017–1109]	8		
1121	Appropriations transferred from other acct [017–1804]	22		
1121	Appropriations transferred from other acct [021–2020]	18		
1121	Appropriations transferred from other acct [011–0108]	8		
1131	Unobligated balance of appropriations permanently reduced	-24		
1160	Appropriation, discretionary (total)	54,147	55,954	64,252
	Appropriations, mandatory:			
1200	Appropriation	52,263		
1220	Appropriations transferred to other acct [011–5512]	-7		
1221	Appropriations transferred from other acct [011–5512]	26	33	22
1260	Appropriations, mandatory (total)	52,282	33	22
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2,151	2,200	2,300
1701	Change in uncollected payments, Federal sources	767		
1750	Spending auth from offsetting collections, disc (total)	2,918	2,200	2,300
1900	Budget authority (total)	109,347	58,187	66,574
1930	Total budgetary resources available	121,664	66,675	70,300
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-424		
1941	Unexpired unobligated balance, end of year	56,682	3,726	3,212
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	25,542	24,282	29,023
3010	New obligations, unexpired accounts	64,558	62,949	67,088
3011	Obligations ("upward adjustments"), expired accounts	1,903		
3020	Outlays (gross)	-64,479	-58,208	-69,948

3040	Recoveries of prior year unpaid obligations, unexpired	-23	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-3,219	.....	.....
3050	Unpaid obligations, end of year	24,282	29,023	26,163
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1,257	-1,147	-1,147
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-1	.....	.....
3070	Change in uncollected pymts, Fed sources, unexpired	-767	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	878	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-1,147	-1,147	-1,147
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	24,284	23,135	27,876
3200	Obligated balance, end of year	23,135	27,876	25,016
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	57,065	58,154	66,552
	Outlays, gross:			
4010	Outlays from new discretionary authority	35,366	36,388	41,558
4011	Outlays from discretionary balances	29,105	15,002	26,464
4020	Outlays, gross (total)	64,471	51,390	68,022
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources:	-2,015	-2,200	-2,300
4033	Non-Federal sources:	-1,260	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-3,275	-2,200	-2,300
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-767	.....	.....
4052	Offsetting collections credited to expired accounts	1,124	.....	.....
4060	Additional offsets against budget authority only (total)	357	.....	.....
4070	Budget authority, net (discretionary)	54,147	55,954	64,252
4080	Outlays, net (discretionary)	61,196	49,190	65,722
	Mandatory:			
4090	Budget authority, gross	52,282	33	22
	Outlays, gross:			
4100	Outlays from new mandatory authority	2	18	12
4101	Outlays from mandatory balances	6	6,800	1,914
4110	Outlays, gross (total)	8	6,818	1,926
4180	Budget authority, net (total)	106,429	55,987	64,274
4190	Outlays, net (total)	61,204	56,008	67,648

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	106,429	55,987	64,274
Outlays	61,204	56,008	67,648
Legislative proposal, subject to PAYGO:			
Budget Authority	.....	.....	15,977
Outlays	.....	.....	9,762
Total:			
Budget Authority	106,429	55,987	80,251
Outlays	61,204	56,008	77,410

Object Classification (in millions of dollars)

Identification code 097–0100–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	11,173	11,999	11,596
11.3 Other than full-time permanent	177	214	169
11.5 Other personnel compensation	639	437	766
11.8 Special personal services payments	85	67	62
11.9 Total personnel compensation	12,074	12,717	12,593
12.1 Civilian personnel benefits	4,498	3,099	4,606
13.0 Benefits for former personnel	7	14	5
21.0 Travel and transportation of persons	1,253	1,504	1,660
22.0 Transportation of things	324	397	456
23.1 Rental payments to GSA	103	118	188
23.2 Rental payments to others	711	509	600
23.3 Communications, utilities, and miscellaneous charges	2,808	2,169	2,771
24.0 Printing and reproduction	61	101	89
25.1 Advisory and assistance services	8,532	7,139	8,960
25.2 Other services from non-Federal sources	12,910	7,621	7,829
25.3 Other goods and services from Federal sources	3,781	3,839	6,961
25.3 Other goods and services from Federal sources	5	6	.....
25.3 Other goods and services from Federal sources	1,480	1,507	.....
25.4 Operation and maintenance of facilities	985	1,107	2,130
25.5 Research and development contracts	29	541	664
25.6 Medical care	97	80	153
25.7 Operation and maintenance of equipment	7,902	11,329	8,998
25.8 Subsistence and support of persons	27	39	57
26.0 Supplies and materials	1,561	1,627	1,459
31.0 Equipment	2,289	2,832	3,344
32.0 Land and structures	320	423	419
41.0 Grants, subsidies, and contributions	943	906	307
43.0 Interest and dividends	.....	3	3
99.0 Direct obligations	62,700	59,627	64,252
99.0 Reimbursable obligations	1,858	3,322	2,836
99.9 Total new obligations, unexpired accounts	64,558	62,949	67,088

Employment Summary

Identification code 097–0100–0–1–051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	88,581	85,474	90,586
2001 Reimbursable civilian full-time equivalent employment	2,620	3,026	1,570
3001 Allocation account civilian full-time equivalent employment	3,868	3,868	3,868

Operation and Maintenance, Defense-Wide

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097–0100–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Forces	.....	.....	12
0003 Training and Recruiting	.....	.....	15
0004 Administration and Service-wide Activities	.....	.....	15,950
0900 Total new obligations, unexpired accounts (object class 25.7)	.....	.....	15,977
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	.....	.....	15,977
1930 Total budgetary resources available	.....	.....	15,977
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	.....	.....	15,977
3020 Outlays (gross)	.....	.....	-9,762
3050 Unpaid obligations, end of year	.....	.....	6,215
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	.....	.....	6,215
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	.....	.....	15,977
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	.....	9,762
4180 Budget authority, net (total)	.....	.....	15,977
4190 Outlays, net (total)	.....	.....	9,762

Office of the Inspector General

For expenses and activities of the Office of the Inspector General in carrying out the provisions of the Inspector General Act of 1978, as amended, $506,343,000, of which $503,444,000 shall be for operation and maintenance, of which not to exceed $700,000 is available for emergencies and extraordinary expenses to be expended upon the approval or authority of the Inspector General, and payments may be made upon the Inspector General's certificate of necessity for confidential military purposes; of which $1,393,000, to remain available for obligation until September 30, 2029, shall be for procurement; and of which $1,506,000, to remain available until September 30, 2028, shall be for research, development, test and evaluation.

Program and Financing (in millions of dollars)

Identification code 097–0107–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operation and maintenance	543	522	502
0002 Research, Development, Test, and Evaluation	2	4	2
0003 Procurement	.....	2	2
0799 Total direct obligations	545	528	506

OFFICE OF THE INSPECTOR GENERAL—Continued

Program and Financing—Continued

Identification code 097–0107–0–1–051		2025 actual	2026 est.	2027 est.
0801	Reimbursable program activity	7	10	10
0900	Total new obligations, unexpired accounts	552	538	516
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	12	10	
1001	Discretionary unobligated balance brought fwd, Oct 1	12		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	540	518	506
	Appropriations, mandatory:			
1200	Appropriation	10		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	4	10	10
1701	Change in uncollected payments, Federal sources	2		
1750	Spending auth from offsetting collections, disc (total)	6	10	10
1900	Budget authority (total)	556	528	516
1930	Total budgetary resources available	568	538	516
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-6		
1941	Unexpired unobligated balance, end of year	10		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	114	124	139
3010	New obligations, unexpired accounts	552	538	516
3011	Obligations ("upward adjustments"), expired accounts	14		
3020	Outlays (gross)	-533	-523	-520
3041	Recoveries of prior year unpaid obligations, expired	-23		
3050	Unpaid obligations, end of year	124	139	135
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-7	-4	-4
3070	Change in uncollected pymts, Fed sources, unexpired	-2		
3071	Change in uncollected pymts, Fed sources, expired	5		
3090	Uncollected pymts, Fed sources, end of year	-4	-4	-4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	107	120	135
3200	Obligated balance, end of year	120	135	131
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	546	528	516
	Outlays, gross:			
4010	Outlays from new discretionary authority	458	424	415
4011	Outlays from discretionary balances	75	92	102
4020	Outlays, gross (total)	533	516	517
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-8	-10	-10
4040	Offsets against gross budget authority and outlays (total)	-8	-10	-10
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-2		
4052	Offsetting collections credited to expired accounts	4		
4060	Additional offsets against budget authority only (total)	2		
4070	Budget authority, net (discretionary)	540	518	506
4080	Outlays, net (discretionary)	525	506	507
	Mandatory:			
4090	Budget authority, gross	10		
	Outlays, gross:			
4101	Outlays from mandatory balances		7	3
4180	Budget authority, net (total)	550	518	506
4190	Outlays, net (total)	525	513	510

Object Classification (in millions of dollars)

Identification code 097–0107–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	257	229	230
11.5	Other personnel compensation	26	23	23
11.9	Total personnel compensation	283	252	253
12.1	Civilian personnel benefits	113	100	100
21.0	Travel and transportation of persons	10	15	9
22.0	Transportation of things			1
23.1	Rental payments to GSA	8	9	7
23.2	Rental payments to others	13	15	10
23.3	Communications, utilities, and miscellaneous charges	3	6	
25.1	Advisory and assistance services	15	6	15
25.2	Other services from non-Federal sources	2		3
25.3	Other goods and services from Federal sources	13	31	22
25.4	Operation and maintenance of facilities	4	10	9
25.5	Research and development contracts	6	5	2
25.7	Operation and maintenance of equipment	69	74	61
26.0	Supplies and materials		1	2
31.0	Equipment	6	5	12
99.0	Direct obligations	545	529	506
99.0	Reimbursable obligations	7	9	10
99.9	Total new obligations, unexpired accounts	552	538	516

Employment Summary

Identification code 097–0107–0–1–051		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,838	1,628	1,596
2001	Reimbursable civilian full-time equivalent employment		2	2

OPERATION AND MAINTENANCE, ARMY RESERVE

For expenses, not otherwise provided for, necessary for the operation and maintenance, including training, organization, and administration, of the Army Reserve; repair of facilities and equipment; hire of passenger motor vehicles; travel and transportation; care of the dead; recruiting; procurement of services, supplies, and equipment; and communications, $3,112,634,000, of which $155,632,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 021–2080–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operating forces	3,142	3,216	3,011
0004	Administration and Service-wide Activities	111	91	102
0799	Total direct obligations	3,253	3,307	3,113
0801	Reimbursable program activity	14	19	19
0900	Total new obligations, unexpired accounts	3,267	3,326	3,132
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5	52	2
1001	Discretionary unobligated balance brought fwd, Oct 1	5		
1012	Unobligated balance transfers between expired and unexpired accounts	4		
1070	Unobligated balance (total)	9	52	2
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	3,253	3,257	3,113
1121	Appropriations transferred from other acct [097–0105]	3		
1160	Appropriation, discretionary (total)	3,256	3,257	3,113
	Appropriations, mandatory:			
1200	Appropriation	50		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	10	19	19
1701	Change in uncollected payments, Federal sources	4		
1750	Spending auth from offsetting collections, disc (total)	14	19	19
1900	Budget authority (total)	3,320	3,276	3,132
1930	Total budgetary resources available	3,329	3,328	3,134
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-10		
1941	Unexpired unobligated balance, end of year	52	2	2
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,903	1,756	1,749
3010	New obligations, unexpired accounts	3,267	3,326	3,132
3011	Obligations ("upward adjustments"), expired accounts	181		
3020	Outlays (gross)	-3,343	-3,333	-3,292
3041	Recoveries of prior year unpaid obligations, expired	-252		
3050	Unpaid obligations, end of year	1,756	1,749	1,589

	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-10	-10
3070	Change in uncollected pymts, Fed sources, unexpired	-4		
3071	Change in uncollected pymts, Fed sources, expired	2		
3090	Uncollected pymts, Fed sources, end of year	-10	-10	-10
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,895	1,746	1,739
3200	Obligated balance, end of year	1,746	1,739	1,579
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3,270	3,276	3,132
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,124	2,071	1,980
4011	Outlays from discretionary balances	1,219	1,242	1,292
4020	Outlays, gross (total)	3,343	3,313	3,272
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-12	-19	-19
4033	Non-Federal sources	-9		
4040	Offsets against gross budget authority and outlays (total)	-21	-19	-19
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-4		
4052	Offsetting collections credited to expired accounts	11		
4060	Additional offsets against budget authority only (total)	7		
4070	Budget authority, net (discretionary)	3,256	3,257	3,113
4080	Outlays, net (discretionary)	3,322	3,294	3,253
	Mandatory:			
4090	Budget authority, gross	50		
	Outlays, gross:			
4101	Outlays from mandatory balances		20	20
4180	Budget authority, net (total)	3,306	3,257	3,113
4190	Outlays, net (total)	3,322	3,314	3,273

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	3,306	3,257	3,113
Outlays	3,322	3,314	3,273
Legislative proposal, subject to PAYGO:			
Budget Authority			858
Outlays			541
Total:			
Budget Authority	3,306	3,257	3,971
Outlays	3,322	3,314	3,814

Object Classification (in millions of dollars)

Identification code 021–2080–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	828	784	787
11.5 Other personnel compensation	27	24	36
11.9 Total personnel compensation	855	808	823
12.1 Civilian personnel benefits	353	334	332
21.0 Travel and transportation of persons	178	131	125
22.0 Transportation of things	72	85	82
23.1 Rental payments to GSA	6	6	5
23.2 Rental payments to others	39	32	33
23.3 Communications, utilities, and miscellaneous charges	83	111	124
24.0 Printing and reproduction	2	3	3
25.1 Advisory and assistance services	95	19	18
25.2 Other services from non-Federal sources	99	214	202
25.3 Other goods and services from Federal sources	232	135	156
25.3 Other goods and services from Federal sources	73	84	75
25.4 Operation and maintenance of facilities	493	536	286
25.6 Medical care	89	125	88
25.7 Operation and maintenance of equipment	25	103	124
25.8 Subsistence and support of persons	28	43	42
26.0 Supplies and materials	436	434	420
31.0 Equipment	50	66	48
32.0 Land and structures	45	38	127
99.0 Direct obligations	3,253	3,307	3,113
99.0 Reimbursable obligations	14	19	19
99.9 Total new obligations, unexpired accounts	3,267	3,326	3,132

Employment Summary

Identification code 021–2080–0–1–051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	10,105	9,654	9,656
2001 Reimbursable civilian full-time equivalent employment	19	21	21

Operation and Maintenance, Army Reserve

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021–2080–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Forces			858
0799 Total direct obligations			858
0900 Total new obligations, unexpired accounts (object class 26.0)			858
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			858
1930 Total budgetary resources available			858
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			858
3020 Outlays (gross)			-541
3050 Unpaid obligations, end of year			317
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			317
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			858
Outlays, gross:			
4100 Outlays from new mandatory authority			541
4180 Budget authority, net (total)			858
4190 Outlays, net (total)			541

Operation and Maintenance, Navy Reserve

For expenses, not otherwise provided for, necessary for the operation and maintenance, including training, organization, and administration, of the Navy Reserve; repair of facilities and equipment; hire of passenger motor vehicles; travel and transportation; care of the dead; recruiting; procurement of services, supplies, and equipment; and communications, $1,477,216,000, of which $73,861,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 017–1806–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Forces	1,291	1,397	1,458
0004 Administration and Service-Wide Activities	17	18	19
0799 Total direct obligations	1,308	1,415	1,477
0801 Reimbursable program activity	10	19	19
0900 Total new obligations, unexpired accounts	1,318	1,434	1,496
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,317	1,415	1,477
1120 Appropriations transferred to other acct [057–3850]	-4		
1160 Appropriation, discretionary (total)	1,313	1,415	1,477
Spending authority from offsetting collections, discretionary:			
1700 Collected	8	19	19
1701 Change in uncollected payments, Federal sources	2		
1750 Spending auth from offsetting collections, disc (total)	10	19	19
1900 Budget authority (total)	1,323	1,434	1,496
1930 Total budgetary resources available	1,323	1,434	1,496

Operation and Maintenance, Navy Reserve—Continued

Program and Financing—Continued

Identification code 017–1806–0–1–051		2025 actual	2026 est.	2027 est.
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-5		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	614	628	690
3010	New obligations, unexpired accounts	1,318	1,434	1,496
3011	Obligations ("upward adjustments"), expired accounts	76		
3020	Outlays (gross)	-1,262	-1,372	-1,488
3041	Recoveries of prior year unpaid obligations, expired	-118		
3050	Unpaid obligations, end of year	628	690	698
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-7	-7	-7
3070	Change in uncollected pymts, Fed sources, unexpired	-2		
3071	Change in uncollected pymts, Fed sources, expired	2		
3090	Uncollected pymts, Fed sources, end of year	-7	-7	-7
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	607	621	683
3200	Obligated balance, end of year	621	683	691
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,323	1,434	1,496
	Outlays, gross:			
4010	Outlays from new discretionary authority	855	939	979
4011	Outlays from discretionary balances	407	433	509
4020	Outlays, gross (total)	1,262	1,372	1,488
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-8	-19	-19
4033	Non-Federal sources	-7		
4040	Offsets against gross budget authority and outlays (total)	-15	-19	-19
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-2		
4052	Offsetting collections credited to expired accounts	7		
4060	Additional offsets against budget authority only (total)	5		
4070	Budget authority, net (discretionary)	1,313	1,415	1,477
4080	Outlays, net (discretionary)	1,247	1,353	1,469
4180	Budget authority, net (total)	1,313	1,415	1,477
4190	Outlays, net (total)	1,247	1,353	1,469

Object Classification (in millions of dollars)

Identification code 017–1806–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	77	74	73
11.5	Other personnel compensation	5	3	4
11.9	Total personnel compensation	82	77	77
12.1	Civilian personnel benefits	31	28	29
21.0	Travel and transportation of persons	59	55	55
22.0	Transportation of things	7	7	8
23.2	Rental payments to others	1	1	1
23.3	Communications, utilities, and miscellaneous charges	35	42	38
24.0	Printing and reproduction		1	1
25.1	Advisory and assistance services	23	7	6
25.2	Other services from non-Federal sources	23	25	23
25.3	Other goods and services from Federal sources	20	57	55
25.3	Other goods and services from Federal sources	249	240	270
25.4	Operation and maintenance of facilities	67	58	61
25.6	Medical care	3	10	5
25.7	Operation and maintenance of equipment	318	398	414
25.8	Subsistence and support of persons	13	15	15
26.0	Supplies and materials	360	367	370
31.0	Equipment	12	16	37
32.0	Land and structures	5	11	12
99.0	Direct obligations	1,308	1,415	1,477
99.0	Reimbursable obligations	10	19	19
99.9	Total new obligations, unexpired accounts	1,318	1,434	1,496

Employment Summary

Identification code 017–1806–0–1–051		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	954	895	873
2001	Reimbursable civilian full-time equivalent employment	6	11	11

Operation and Maintenance, Marine Corps Reserve

For expenses, not otherwise provided for, necessary for the operation and maintenance, including training, organization, and administration, of the Marine Corps Reserve; repair of facilities and equipment; hire of passenger motor vehicles; travel and transportation; care of the dead; recruiting; procurement of services, supplies, and equipment; and communications, $404,680,000, of which $20,234,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 017–1107–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operating forces	319	319	395
0004	Administration and Service-wide Activities	11	12	9
0799	Total direct obligations	330	331	404
0801	Reimbursable program activity		2	2
0900	Total new obligations, unexpired accounts	330	333	406
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		12	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	334	320	405
	Appropriations, mandatory:			
1200	Appropriation	11		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1	2	2
1900	Budget authority (total)	346	322	407
1930	Total budgetary resources available	346	334	408
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-4		
1941	Unexpired unobligated balance, end of year	12	1	2
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	255	230	214
3010	New obligations, unexpired accounts	330	333	406
3011	Obligations ("upward adjustments"), expired accounts	23		
3020	Outlays (gross)	-334	-349	-378
3041	Recoveries of prior year unpaid obligations, expired	-44		
3050	Unpaid obligations, end of year	230	214	242
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	254	229	213
3200	Obligated balance, end of year	229	213	241
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	335	322	407
	Outlays, gross:			
4010	Outlays from new discretionary authority	181	175	221
4011	Outlays from discretionary balances	153	167	153
4020	Outlays, gross (total)	334	342	374
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	-2	-2
4040	Offsets against gross budget authority and outlays (total)	-1	-2	-2
	Mandatory:			
4090	Budget authority, gross	11		
	Outlays, gross:			
4101	Outlays from mandatory balances		7	4
4180	Budget authority, net (total)	345	320	405
4190	Outlays, net (total)	333	347	376

Object Classification (in millions of dollars)

Identification code 017–1107–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	19	22	26
11.3	Other than full-time permanent	1		1
11.5	Other personnel compensation	1	1	
11.9	Total personnel compensation	21	23	27
12.1	Civilian personnel benefits	7	8	9
21.0	Travel and transportation of persons	25	19	24
22.0	Transportation of things	16	15	15
23.3	Communications, utilities, and miscellaneous charges	25	16	19
25.1	Advisory and assistance services	18	9	9
25.2	Other services from non-Federal sources	2	13	13
25.3	Other goods and services from Federal sources	4	4	4
25.3	Other goods and services from Federal sources	27	24	26
25.4	Operation and maintenance of facilities	69	67	102
25.6	Medical care	8		
25.7	Operation and maintenance of equipment	38	29	26
25.8	Subsistence and support of persons	13	10	10
26.0	Supplies and materials	39	70	72
31.0	Equipment	16	20	29
32.0	Land and structures	2	4	19
99.0	Direct obligations	330	331	404
99.0	Reimbursable obligations		2	2
99.9	Total new obligations, unexpired accounts	330	333	406

Employment Summary

Identification code 017–1107–0–1–051		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	222	241	279

Operation and Maintenance, Air Force Reserve

For expenses, not otherwise provided for, necessary for the operation and maintenance, including training, organization, and administration, of the Air Force Reserve; repair of facilities and equipment; hire of passenger motor vehicles; travel and transportation; care of the dead; recruiting; procurement of services, supplies, and equipment; and communications, $4,748,987,000, of which $237,449,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 057–3740–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operating Forces	3,901	4,162	4,620
0004	Administration and Service-Wide Activities	122	125	129
0799	Total direct obligations	4,023	4,287	4,749
0801	Reimbursable program activity	194	308	314
0900	Total new obligations, unexpired accounts	4,217	4,595	5,063
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	64	5
1001	Discretionary unobligated balance brought fwd, Oct 1	1		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	4,031	4,226	4,749
1121	Appropriations transferred from other acct [097–0105]	2		
1121	Appropriations transferred from other acct [057–3400]	2		
1160	Appropriation, discretionary (total)	4,035	4,226	4,749
	Appropriations, mandatory:			
1200	Appropriation	61		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	162	310	310
1701	Change in uncollected payments, Federal sources	32		
1750	Spending auth from offsetting collections, disc (total)	194	310	310
1900	Budget authority (total)	4,290	4,536	5,059
1930	Total budgetary resources available	4,292	4,600	5,064
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-11		
1941	Unexpired unobligated balance, end of year	64	5	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,316	1,286	1,233
3010	New obligations, unexpired accounts	4,217	4,595	5,063
3011	Obligations ("upward adjustments"), expired accounts	58		
3020	Outlays (gross)	-4,196	-4,648	-4,980
3041	Recoveries of prior year unpaid obligations, expired	-109		
3050	Unpaid obligations, end of year	1,286	1,233	1,316
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-74	-49	-49
3070	Change in uncollected pymts, Fed sources, unexpired	-32		
3071	Change in uncollected pymts, Fed sources, expired	57		
3090	Uncollected pymts, Fed sources, end of year	-49	-49	-49
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,242	1,237	1,184
3200	Obligated balance, end of year	1,237	1,184	1,267
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4,229	4,536	5,059
	Outlays, gross:			
4010	Outlays from new discretionary authority	3,240	3,564	3,967
4011	Outlays from discretionary balances	956	1,044	992
4020	Outlays, gross (total)	4,196	4,608	4,959
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-203	-310	-310
4033	Non-Federal sources	-11		
4040	Offsets against gross budget authority and outlays (total)	-214	-310	-310
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-32		
4052	Offsetting collections credited to expired accounts	52		
4060	Additional offsets against budget authority only (total)	20		
4070	Budget authority, net (discretionary)	4,035	4,226	4,749
4080	Outlays, net (discretionary)	3,982	4,298	4,649
	Mandatory:			
4090	Budget authority, gross	61		
	Outlays, gross:			
4101	Outlays from mandatory balances		40	21
4180	Budget authority, net (total)	4,096	4,226	4,749
4190	Outlays, net (total)	3,982	4,338	4,670

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	4,096	4,226	4,749
Outlays	3,982	4,338	4,670
Legislative proposal, subject to PAYGO:			
Budget Authority			78
Outlays			60
Total:			
Budget Authority	4,096	4,226	4,827
Outlays	3,982	4,338	4,730

Object Classification (in millions of dollars)

Identification code 057–3740–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	891	921	961
11.5	Other personnel compensation	44	42	49
11.9	Total personnel compensation	935	963	1,010
12.1	Civilian personnel benefits	399	395	436
21.0	Travel and transportation of persons	30	32	32
22.0	Transportation of things	3	7	8
23.2	Rental payments to others	1		
23.3	Communications, utilities, and miscellaneous charges	44	52	56
24.0	Printing and reproduction	1		1
25.1	Advisory and assistance services	11	10	11
25.2	Other services from non-Federal sources	7	3	3
25.3	Other goods and services from Federal sources	11	9	15
25.3	Other goods and services from Federal sources	830	1,052	1,042
25.4	Operation and maintenance of facilities	97	94	100
25.6	Medical care	3	6	7
25.7	Operation and maintenance of equipment	581	613	732
25.8	Subsistence and support of persons	57	51	54
26.0	Supplies and materials	786	764	925
31.0	Equipment	127	64	76
32.0	Land and structures	95	165	235

OPERATION AND MAINTENANCE, AIR FORCE RESERVE—Continued

Object Classification—Continued

Identification code 057–3740–0–1–051		2025 actual	2026 est.	2027 est.
42.0	Insurance claims and indemnities	5	7	6
99.0	Direct obligations	4,023	4,287	4,749
99.0	Reimbursable obligations	194	308	314
99.9	Total new obligations, unexpired accounts	4,217	4,595	5,063

Employment Summary

Identification code 057–3740–0–1–051		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	9,972	10,027	10,319
2001	Reimbursable civilian full-time equivalent employment	.....	12	12

OPERATION AND MAINTENANCE, AIR FORCE RESERVE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–3740–4–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operating Forces	.....	.....	78
0799	Total direct obligations	.....	.....	78
0900	Total new obligations, unexpired accounts (object class 26.0)	.....	.....	78
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	.....	.....	78
1900	Budget authority (total)	.....	.....	78
1930	Total budgetary resources available	.....	.....	78
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	.....	.....	78
3020	Outlays (gross)	.....	.....	-60
3050	Unpaid obligations, end of year	.....	.....	18
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year	.....	.....	18
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	.....	.....	78
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	.....	60
4180	Budget authority, net (total)	.....	.....	78
4190	Outlays, net (total)	.....	.....	60

OPERATION AND MAINTENANCE, ARMY NATIONAL GUARD

For expenses of training, organizing, and administering the Army National Guard, including medical and hospital treatment and related expenses in non-Federal hospitals; maintenance, operation, and repairs to structures and facilities; hire of passenger motor vehicles; personnel services in the National Guard Bureau; travel expenses (other than mileage), as authorized by law for Army personnel on active duty, for Army National Guard division, regimental, and battalion commanders while inspecting units in compliance with National Guard Bureau regulations when specifically authorized by the Chief, National Guard Bureau; supplying and equipping the Army National Guard as authorized by law; and expenses of repair, modification, maintenance, and issue of supplies and equipment (including aircraft), $8,703,824,000, of which $435,191,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 021–2065–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operating forces	8,035	8,614	8,379
0004	Administration and Service-wide Activities	370	334	325
0799	Total direct obligations	8,405	8,948	8,704
0801	Reimbursable program activity	75	263	285
0900	Total new obligations, unexpired accounts	8,480	9,211	8,989
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	18	400	17
1001	Discretionary unobligated balance brought fwd, Oct 1	18	.....	.....
1010	Unobligated balance transfer to other accts [021–2040]	-1	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts	10	.....	.....
1021	Recoveries of prior year unpaid obligations	8	.....	.....
1033	Recoveries of prior year paid obligations	4	.....	.....
1070	Unobligated balance (total)	39	400	17
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	8,422	8,563	8,704
1120	Appropriations transferred to other acct [097–0105]	-2	.....	.....
1121	Appropriations transferred from other acct [097–0105]	23	.....	.....
1121	Appropriations transferred from other acct [021–2031]	3	.....	.....
1160	Appropriation, discretionary (total)	8,446	8,563	8,704
	Appropriations, mandatory:			
1200	Appropriation	385	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	32	265	285
1701	Change in uncollected payments, Federal sources	43	.....	.....
1750	Spending auth from offsetting collections, disc (total)	75	265	285
1900	Budget authority (total)	8,906	8,828	8,989
1930	Total budgetary resources available	8,945	9,228	9,006
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-65	.....	.....
1941	Unexpired unobligated balance, end of year	400	17	17
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4,180	4,001	4,352
3010	New obligations, unexpired accounts	8,480	9,211	8,989
3011	Obligations ("upward adjustments"), expired accounts	1,278	.....	.....
3020	Outlays (gross)	-8,601	-8,860	-8,883
3040	Recoveries of prior year unpaid obligations, unexpired	-8	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-1,328	.....	.....
3050	Unpaid obligations, end of year	4,001	4,352	4,458
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-92	-95	-95
3070	Change in uncollected pymts, Fed sources, unexpired	-43	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	40	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-95	-95	-95
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4,088	3,906	4,257
3200	Obligated balance, end of year	3,906	4,257	4,363
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	8,521	8,828	8,989
	Outlays, gross:			
4010	Outlays from new discretionary authority	5,763	5,917	6,030
4011	Outlays from discretionary balances	2,838	2,643	2,803
4020	Outlays, gross (total)	8,601	8,560	8,833
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-74	-265	-285
4033	Non-Federal sources	-60	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-134	-265	-285
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-43	.....	.....
4052	Offsetting collections credited to expired accounts	98	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	4	.....	.....
4060	Additional offsets against budget authority only (total)	59	.....	.....
4070	Budget authority, net (discretionary)	8,446	8,563	8,704
4080	Outlays, net (discretionary)	8,467	8,295	8,548
	Mandatory:			
4090	Budget authority, gross	385	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	300	50
4180	Budget authority, net (total)	8,831	8,563	8,704
4190	Outlays, net (total)	8,467	8,595	8,598

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	8,831	8,563	8,704
Outlays	8,467	8,595	8,598
Legislative proposal, subject to PAYGO:			
Budget Authority	.....	.....	2,045
Outlays	.....	.....	1,356
Total:			
Budget Authority	8,831	8,563	10,749
Outlays	8,467	8,595	9,954

Object Classification (in millions of dollars)

Identification code 021–2065–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	2,293	2,200	2,169
11.5 Other personnel compensation	26	65	97
11.9 Total personnel compensation	2,319	2,265	2,266
12.1 Civilian personnel benefits	997	943	923
13.0 Benefits for former personnel	2	.....	.....
21.0 Travel and transportation of persons	130	118	98
22.0 Transportation of things	72	180	188
23.1 Rental payments to GSA	57	50	86
23.2 Rental payments to others	45	27	32
23.3 Communications, utilities, and miscellaneous charges	250	298	361
24.0 Printing and reproduction	35	75	63
25.1 Advisory and assistance services	298	240	300
25.2 Other services from non-Federal sources	281	389	393
25.3 Other goods and services from Federal sources	85	122	125
25.3 Other goods and services from Federal sources	123	314	215
25.4 Operation and maintenance of facilities	471	560	803
25.6 Medical care	102	103	78
25.7 Operation and maintenance of equipment	95	99	90
25.8 Subsistence and support of persons	26	44	52
26.0 Supplies and materials	1,551	1,474	1,373
31.0 Equipment	123	190	231
32.0 Land and structures	1,122	1,228	744
41.0 Grants, subsidies, and contributions	221	229	283
99.0 Direct obligations	8,405	8,948	8,704
99.0 Reimbursable obligations	75	263	285
99.9 Total new obligations, unexpired accounts	8,480	9,211	8,989

Employment Summary

Identification code 021–2065–0–1–051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	27,281	26,203	25,754
2001 Reimbursable civilian full-time equivalent employment	19	.....	.....

Operation and Maintenance, Army National Guard

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021–2065–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Forces	.....	.....	2,025
0799 Total direct obligations	.....	.....	2,025
0900 Total new obligations, unexpired accounts (object class 26.0)	.....	.....	2,025
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	.....	.....	2,045
1930 Total budgetary resources available	.....	.....	2,045
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	.....	.....	20
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	.....	.....	2,025
3020 Outlays (gross)	.....	.....	-1,356
3050 Unpaid obligations, end of year	.....	.....	669
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	.....	.....	669
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	.....	.....	2,045
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	.....	1,356
4180 Budget authority, net (total)	.....	.....	2,045
4190 Outlays, net (total)	.....	.....	1,356

Operation and Maintenance, Air National Guard

For expenses of training, organizing, and administering the Air National Guard, including medical and hospital treatment and related expenses in non-Federal hospitals; maintenance, operation, and repairs to structures and facilities; transportation of things, hire of passenger motor vehicles; supplying and equipping the Air National Guard, as authorized by law; expenses for repair, modification, maintenance, and issue of supplies and equipment, including those furnished from stocks under the control of agencies of the Department of Defense; travel expenses (other than mileage) on the same basis as authorized by law for Air National Guard personnel on active Federal duty, for Air National Guard commanders while inspecting units in compliance with National Guard Bureau regulations when specifically authorized by the Chief, National Guard Bureau, $8,130,689,000, of which $406,534,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 057–3840–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Forces	7,163	7,452	8,019
0004 Administration and Service-Wide Activities	113	132	112
0799 Total direct obligations	7,276	7,584	8,131
0801 Reimbursable program activity	596	720	743
0900 Total new obligations, unexpired accounts	7,872	8,304	8,874
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	356	6
1020 Adjustment of unobligated bal brought forward, Oct 1	1	.....	.....
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1033 Recoveries of prior year paid obligations	1	.....	.....
1070 Unobligated balance (total)	7	356	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7,251	7,234	8,131
1121 Appropriations transferred from other acct [097–0100]	1	.....	.....
1121 Appropriations transferred from other acct [097–0105]	3	.....	.....
1121 Appropriations transferred from other acct [057–3010]	9	.....	.....
1121 Appropriations transferred from other acct [057–3400]	15	.....	.....
1121 Appropriations transferred from other acct [057–3850]	2	.....	.....
1160 Appropriation, discretionary (total)	7,281	7,234	8,131
Appropriations, mandatory:			
1200 Appropriation	351	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	462	720	745
1701 Change in uncollected payments, Federal sources	135	.....	.....
1750 Spending auth from offsetting collections, disc (total)	597	720	745
Spending authority from offsetting collections, mandatory:			
1800 Collected	1	.....	.....
1900 Budget authority (total)	8,230	7,954	8,876
1930 Total budgetary resources available	8,237	8,310	8,882
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-9	.....	.....
1941 Unexpired unobligated balance, end of year	356	6	8
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,569	3,518	3,211
3001 Adjustments to unpaid obligations brought forward, Oct 1	-1	.....	.....
3010 New obligations, unexpired accounts	7,872	8,304	8,874
3011 Obligations ("upward adjustments"), expired accounts	392	.....	.....
3020 Outlays (gross)	-7,758	-8,611	-8,952
3040 Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-554	.....	.....
3050 Unpaid obligations, end of year	3,518	3,211	3,133

Operation and Maintenance, Air National Guard—Continued

Program and Financing—Continued

Identification code 057–3840–0–1–051		2025 actual	2026 est.	2027 est.
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-168	-167	-167
3070	Change in uncollected pymts, Fed sources, unexpired	-135	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	136	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-167	-167	-167
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3,400	3,351	3,044
3200	Obligated balance, end of year	3,351	3,044	2,966
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	7,878	7,954	8,876
	Outlays, gross:			
4010	Outlays from new discretionary authority	5,612	6,001	6,681
4011	Outlays from discretionary balances	2,143	2,310	2,220
4020	Outlays, gross (total)	7,755	8,311	8,901
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-596	-720	-745
4033	Non-Federal sources	-21	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-617	-720	-745
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-135	.....	.....
4052	Offsetting collections credited to expired accounts	155	.....	.....
4060	Additional offsets against budget authority only (total)	20	.....	.....
4070	Budget authority, net (discretionary)	7,281	7,234	8,131
4080	Outlays, net (discretionary)	7,138	7,591	8,156
	Mandatory:			
4090	Budget authority, gross	352	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	3	300	51
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-2	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4160	Budget authority, net (mandatory)	351	.....	.....
4170	Outlays, net (mandatory)	1	300	51
4180	Budget authority, net (total)	7,632	7,234	8,131
4190	Outlays, net (total)	7,139	7,891	8,207

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	7,632	7,234	8,131
Outlays	7,139	7,891	8,207
Legislative proposal, subject to PAYGO:			
Budget Authority	.....	.....	214
Outlays	.....	.....	157
Total:			
Budget Authority	7,632	7,234	8,345
Outlays	7,139	7,891	8,364

Object Classification (in millions of dollars)

Identification code 057–3840–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	1,222	1,293	1,407
11.5	Other personnel compensation	111	182	175
11.9	Total personnel compensation	1,333	1,475	1,582
12.1	Civilian personnel benefits	543	476	465
13.0	Benefits for former personnel	1	2	2
21.0	Travel and transportation of persons	99	57	55
22.0	Transportation of things	13	9	9
23.2	Rental payments to others	4	19	4
23.3	Communications, utilities, and miscellaneous charges	93	121	122
24.0	Printing and reproduction	38	36	38
25.1	Advisory and assistance services	46	1	36
25.2	Other services from non-Federal sources	134	83	38
25.3	Other goods and services from Federal sources	13	4	4
25.3	Other goods and services from Federal sources	833	921	1,130
25.4	Operation and maintenance of facilities	399	386	401
25.6	Medical care	16	4	3
25.7	Operation and maintenance of equipment	1,517	1,697	1,624
25.8	Subsistence and support of persons	30	14	14
26.0	Supplies and materials	1,723	1,669	1,888
31.0	Equipment	38	103	95
32.0	Land and structures	403	506	621
42.0	Insurance claims and indemnities	.....	1	.....
99.0	Direct obligations	7,276	7,584	8,131
99.0	Reimbursable obligations	596	720	743
99.9	Total new obligations, unexpired accounts	7,872	8,304	8,874

Employment Summary

Identification code 057–3840–0–1–051		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	14,164	15,194	15,351
2001	Reimbursable civilian full-time equivalent employment	118	292	292

Operation and Maintenance, Air National Guard

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–3840–4–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operating Forces	.....	.....	212
0799	Total direct obligations	.....	.....	212
0900	Total new obligations, unexpired accounts (object class 26.0)	.....	.....	212
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	.....	.....	214
1900	Budget authority (total)	.....	.....	214
1930	Total budgetary resources available	.....	.....	214
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	.....	.....	2
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	.....	.....	212
3020	Outlays (gross)	.....	.....	-157
3050	Unpaid obligations, end of year	.....	.....	55
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year	.....	.....	55
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	.....	.....	214
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	.....	157
4180	Budget authority, net (total)	.....	.....	214
4190	Outlays, net (total)	.....	.....	157

Operation and Planning Transfer Fund

Program and Financing (in millions of dollars)

Identification code 097–0118–0–1–051		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	10	10	10
1930	Total budgetary resources available	10	10	10
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	10	10	10
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	.....	.....

United States Court of Appeals for the Armed Forces

For salaries and expenses necessary for the United States Court of Appeals for the Armed Forces, $21,698,000, of which not to exceed $10,000 may be used for official representation purposes.

Program and Financing (in millions of dollars)

Identification code 097–0104–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0004	Administration and Service-wide Activities	19	21	22
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1			1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	21	22	22
1120	Appropriations transferred to other acct [097–0100]	-2		
1160	Appropriation, discretionary (total)	19	22	22
1930	Total budgetary resources available	19	22	23
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year		1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	7	5	2
3010	New obligations, unexpired accounts	19	21	22
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-21	-24	-22
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	5	2	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	7	5	2
3200	Obligated balance, end of year	5	2	2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	19	22	22
	Outlays, gross:			
4010	Outlays from new discretionary authority	17	19	19
4011	Outlays from discretionary balances	4	5	3
4020	Outlays, gross (total)	21	24	22
4180	Budget authority, net (total)	19	22	22
4190	Outlays, net (total)	21	24	22

Object Classification (in millions of dollars)

Identification code 097–0104–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	4	8	8
11.3	Other than full-time permanent	3		
11.9	Total personnel compensation	7	8	8
12.1	Civilian personnel benefits	2	3	3
23.1	Rental payments to GSA	1	1	1
23.2	Rental payments to others	2		
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.2	Other services from non-Federal sources		3	3
25.3	Other goods and services from Federal sources	2		
25.3	Other goods and services from Federal sources	4	4	5
25.7	Operation and maintenance of equipment		1	1
99.9	Total new obligations, unexpired accounts	19	21	22

Employment Summary

Identification code 097–0104–0–1–051		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	45	59	59

Drug Interdiction and Counter-Drug Activities, Defense

(including transfer of funds)

For drug interdiction and counter-drug activities of the Department of Defense, for transfer to appropriations available to the Department of Defense for military personnel of the reserve components serving under the provisions of title 10 and title 32, United States Code; for operation and maintenance; for procurement; and for research, development, test and evaluation, $918,002,000: Provided, That the funds appropriated under this heading shall be available for obligation for the same time period and for the same purpose as the appropriation to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority contained elsewhere in this Act: Provided further, That funds appropriated under this heading may be used to support a new start program or project only after written prior notification to the Committees on Appropriations of the House of Representatives and the Senate.

Program and Financing (in millions of dollars)

Identification code 097–0105–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Drug interdiction and counter drug activities		679	658
0002	Drug demand reduction program		135	136
0003	National Guard Counter-Drug Program		305	117
0004	National Guard Counter-Drug Schools		30	7
0900	Total new obligations, unexpired accounts		1,149	918
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		2	2
1010	Unobligated balance transfer to other accts [057–3400]	-42		
1010	Unobligated balance transfer to other accts [017–1804]	-60		
1010	Unobligated balance transfer to other accts [021–2020]	-334		
1010	Unobligated balance transfer to other accts [097–0300]	-9		
1011	Unobligated balance transfer from other acct [097–4930.002]	447		
1070	Unobligated balance (total)	2	2	2
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,110	1,149	918
1120	Appropriations transferred to other acct [097–0100]	-82		
1120	Appropriations transferred to other acct [097–0130]	-4		
1120	Appropriations transferred to other acct [017–1105]	-1		
1120	Appropriations transferred to other acct [017–1106]	-5		
1120	Appropriations transferred to other acct [017–1453]	-8		
1120	Appropriations transferred to other acct [017–1804]	-112		
1120	Appropriations transferred to other acct [017–1810]	-19		
1120	Appropriations transferred to other acct [021–2010]	-11		
1120	Appropriations transferred to other acct [021–2020]	-293		
1120	Appropriations transferred to other acct [021–2035]	-19		
1120	Appropriations transferred to other acct [021–2040]	-1		
1120	Appropriations transferred to other acct [021–2060]	-267		
1120	Appropriations transferred to other acct [021–2065]	-23		
1120	Appropriations transferred to other acct [021–2070]	-1		
1120	Appropriations transferred to other acct [021–2080]	-3		
1120	Appropriations transferred to other acct [057–3010]	-6		
1120	Appropriations transferred to other acct [057–3400]	-154		
1120	Appropriations transferred to other acct [057–3500]	-4		
1120	Appropriations transferred to other acct [057–3600]	-30		
1120	Appropriations transferred to other acct [057–3740]	-2		
1120	Appropriations transferred to other acct [057–3840]	-3		
1120	Appropriations transferred to other acct [057–3850]	-72		
1121	Appropriations transferred from other acct [097–0100]	2		
1121	Appropriations transferred from other acct [017–1106]	1		
1121	Appropriations transferred from other acct [017–1453]	1		
1121	Appropriations transferred from other acct [021–2010]	1		
1121	Appropriations transferred from other acct [021–2060]	1		
1121	Appropriations transferred from other acct [021–2065]	2		
1121	Appropriations transferred from other acct [057–3500]	1		
1121	Appropriations transferred from other acct [057–3850]	1		
1160	Appropriation, discretionary (total)		1,149	918
1930	Total budgetary resources available	2	1,151	920
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	2	2
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			402
3010	New obligations, unexpired accounts		1,149	918
3020	Outlays (gross)		-747	-827
3050	Unpaid obligations, end of year		402	493
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			402

DRUG INTERDICTION AND COUNTER-DRUG ACTIVITIES, DEFENSE—Continued

Program and Financing—Continued

Identification code 097–0105–0–1–051		2025 actual	2026 est.	2027 est.
3200	Obligated balance, end of year		402	493
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross		1,149	918
	Outlays, gross:			
4010	Outlays from new discretionary authority		747	597
4011	Outlays from discretionary balances			230
4020	Outlays, gross (total)		747	827
4180	Budget authority, net (total)		1,149	918
4190	Outlays, net (total)		747	827

Object Classification (in millions of dollars)

Identification code 097–0105–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
21.0	Travel and transportation of persons		8	8
22.0	Transportation of things		10	11
23.2	Rental payments to others		5	5
23.3	Communications, utilities, and miscellaneous charges		27	28
25.1	Advisory and assistance services		25	26
25.2	Other services from non-Federal sources		25	23
25.3	Other goods and services from Federal sources		571	394
25.3	Other goods and services from Federal sources		30	39
25.4	Operation and maintenance of facilities		39	
25.7	Operation and maintenance of equipment		168	137
26.0	Supplies and materials		167	171
31.0	Equipment		74	76
99.9	Total new obligations, unexpired accounts		1,149	918

SUPPORT FOR INTERNATIONAL SPORTING COMPETITIONS

Program and Financing (in millions of dollars)

Identification code 097–0838–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operations support		1	1
0900	Total new obligations, unexpired accounts (object class 25.2)		1	1
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	12	12	11
1930	Total budgetary resources available	12	12	11
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	12	11	10
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	1	1
3010	New obligations, unexpired accounts		1	1
3020	Outlays (gross)	-1	-1	-2
3050	Unpaid obligations, end of year	1	1	
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	1	1
3200	Obligated balance, end of year	1	1	
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	1	1	2
4180	Budget authority, net (total)			
4190	Outlays, net (total)	1	1	2

FOREIGN CURRENCY FLUCTUATIONS

Program and Financing (in millions of dollars)

Identification code 097–0801–0–1–051		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	970	971	971
1001	Discretionary unobligated balance brought fwd, Oct 1	970	970	
1010	Unobligated balance transfer to other accts [057–3410]	-8		
1010	Unobligated balance transfer to other accts [097–0100]	-6		
1010	Unobligated balance transfer to other accts [017–1453]	-33		
1010	Unobligated balance transfer to other accts [021–2020]	-45		
1010	Unobligated balance transfer to other accts [057–3500]	-85		
1010	Unobligated balance transfer to other accts [057–3400]	-34		
1010	Unobligated balance transfer to other accts [021–2010]	-39		
1010	Unobligated balance transfer to other accts [017–1105]	-8		
1010	Unobligated balance transfer to other accts [017–1106]	-4		
1012	Unobligated balance transfers between expired and unexpired accounts	263		
1070	Unobligated balance (total)	971	971	971
1930	Total budgetary resources available	971	971	971
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	971	971	971
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

This account transfers funds to operation and maintenance and military personnel appropriations, for Defense activities that purchase foreign currencies, to finance upward adjustments of recorded obligations due to foreign currency fluctuations above the budget rate. Transfers occur when disbursement requirements exceed funds available for obligation adjustment. Net gains resulting from favorable exchange rates are transferred to this appropriation and are available for subsequent transfer when needed. The account is replenished through the utilization of a special transfer authority that allows the Department to withdraw unobligated balances from prior years' operation and maintenance and military personnel appropriations. By statute (10 U.S.C. 2779(d)(3)), the total amount of discretionary budget authority in this transfer account may not exceed $970,000,000.

COMBAT AND OPERATIONAL MEDICINE PROGRAM

For expenses, not otherwise provided for, for medical and health care programs of the Department of Defense as authorized by law, $20,341,643,000; of which $18,955,553,000 shall be for operation and maintenance; of which not to exceed two percent shall remain available for obligation until September 30, 2028; of which $366,728,000, to remain available for obligation until September 30, 2029, shall be for procurement; and of which $1,019,362,000, to remain available for obligation until September 30, 2028, shall be for research, development, test and evaluation.

Program and Financing (in millions of dollars)

Identification code 097–0130–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operation and maintenance	41,212	40,640	18,955
0002	Research, Development, Test, and Evaluation	3,057	2,547	1,016
0003	Procurement	397	262	282
0799	Total direct obligations	44,666	43,449	20,253
0801	Reimbursable program activity	1,419	3,159	4,023
0900	Total new obligations, unexpired accounts	46,085	46,608	24,276
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2,405	2,342	1,145
1001	Discretionary unobligated balance brought fwd, Oct 1	2,378		
1011	Unobligated balance transfer from other acct [021–2040]	29		
1012	Unobligated balance transfers between expired and unexpired accounts	366		
1020	Adjustment of unobligated bal brought forward, Oct 1		626	
1021	Recoveries of prior year unpaid obligations	79		
1070	Unobligated balance (total)	2,879	2,968	1,145
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	40,372	41,775	20,342

1120	Appropriations transferred to other acct [036–0165]	-15	-15	-15
1120	Appropriations transferred to other acct [036–0169]	-163	-165	-174
1121	Appropriations transferred from other acct [097–0105]	4		
1131	Unobligated balance of appropriations permanently reduced		-10	
1160	Appropriation, discretionary (total)	40,198	41,585	20,153
	Appropriations, mandatory:			
1200	Appropriation	1,061		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2,434	3,200	4,600
1701	Change in uncollected payments, Federal sources	372		
1750	Spending auth from offsetting collections, disc (total)	2,806	3,200	4,600
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1,859		
1900	Budget authority (total)	45,924	44,785	24,753
1930	Total budgetary resources available	48,803	47,753	25,898
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-376		
1941	Unexpired unobligated balance, end of year	2,342	1,145	1,622
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	15,785	15,867	17,291
3001	Adjustments to unpaid obligations brought forward, Oct 1	-148		
3010	New obligations, unexpired accounts	46,085	46,608	24,276
3011	Obligations ("upward adjustments"), expired accounts	836		
3020	Outlays (gross)	-44,655	-45,184	-30,958
3040	Recoveries of prior year unpaid obligations, unexpired	-79		
3041	Recoveries of prior year unpaid obligations, expired	-1,957		
3050	Unpaid obligations, end of year	15,867	17,291	10,609
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-469	-599	-599
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-8		
3070	Change in uncollected pymts, Fed sources, unexpired	-372		
3071	Change in uncollected pymts, Fed sources, expired	250		
3090	Uncollected pymts, Fed sources, end of year	-599	-599	-599
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	15,160	15,268	16,692
3200	Obligated balance, end of year	15,268	16,692	10,010
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	43,004	44,785	24,753
	Outlays, gross:			
4010	Outlays from new discretionary authority	33,812	34,389	19,715
4011	Outlays from discretionary balances	9,002	9,545	10,832
4020	Outlays, gross (total)	42,814	43,934	30,547
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2,433	-3,200	-4,600
4033	Non-Federal sources	-328		
4040	Offsets against gross budget authority and outlays (total)	-2,761	-3,200	-4,600
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-372		
4052	Offsetting collections credited to expired accounts	327		
4060	Additional offsets against budget authority only (total)	-45		
4070	Budget authority, net (discretionary)	40,198	41,585	20,153
4080	Outlays, net (discretionary)	40,053	40,734	25,947
	Mandatory:			
4090	Budget authority, gross	2,920		
	Outlays, gross:			
4100	Outlays from new mandatory authority	1,841		
4101	Outlays from mandatory balances		1,250	411
4110	Outlays, gross (total)	1,841	1,250	411
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-1,840		
4123	Non-Federal sources	-19		
4130	Offsets against gross budget authority and outlays (total)	-1,859		
4160	Budget authority, net (mandatory)	1,061		
4170	Outlays, net (mandatory)	-18	1,250	411
4180	Budget authority, net (total)	41,259	41,585	20,153
4190	Outlays, net (total)	40,035	41,984	26,358

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	41,259	41,585	20,153
Outlays	40,035	41,984	26,358
Legislative proposal, subject to PAYGO:			
Budget Authority			3,139
Outlays			2,354
Total:			
Budget Authority	41,259	41,585	23,292
Outlays	40,035	41,984	28,712

The Combat and Operational Medicine Program (COMP) appropriation finances the military-unique programs that form the heart of military medicine's combat support function in support of the Joint Fight and the warfighter. This appropriation also funds the direct care system, which focuses on three core missions: delivering warfighter medical readiness, ensuring medical warrior currency, and providing joint warfighting capabilities. It transforms medicine into a combat deployable, life-saving, and truly essential warfighting capability.

The direct care system encompasses 46 hospitals, 556 outpatient clinics, and 105 dental clinics with a top priority of delivering timely, high-quality preventive, diagnostic, and therapeutic care to keep our forces healthy, deployable, and lethal. The direct care system also serves as the primary platform for building and sustaining the world's most capable medical force by developing the knowledge, skills, and abilities of our medical warriors.

This program was previously funded under the legacy Defense Health Program. The 2027 Budget establishes a separate appropriation to provide greater transparency and accountability for the direct care system and combat casualty support. COMP provides care to approximately 9.5 million beneficiaries, including current and retired members of the Armed Forces, their family members, and other eligible beneficiaries. The program is specifically responsible for the care of over 1.5 million active-duty service members.

The requested appropriation of $20,341,643,000 provides for the medical and health care programs of the Department of War. This includes $18,955,553,000 for Operation and Maintenance to support worldwide medical and dental services and healthcare for active forces and other eligible beneficiaries. It also provides funds $366,728,000 for Procurement of medical equipment, which will remain available for obligation until September 30, 2029, and $1,019,362,000 for Research, Development, Test, and Evaluation (RDT&E), which will remain available until September 30, 2028.

Care is provided in military facilities as follows:

	2025	2026	2027
Inpatient Facilities	46	46	46
Outpatient Clinics	556	556	556
Dental Clinics	105	105	105

The COMP is staffed by:

	2025	2026	2027
Civilian work years (thousands)	53	54	54
Military personnel (thousands)	73	73	73

The number of eligible beneficiaries of the Military Health System is estimated as follows:

Eligible Beneficiary Categories	2025	2026	2027
Active Duty (AD) Personnel	1,526,616	1,537,042	1,547,164
Active Duty Family Members	1,766,527	1,777,281	1,789,407
(Medicare Eligible AD Family Members)	(3,953)	(3,976)	(4,005)
Retirees	1,060,028	1,054,773	1,045,684
(Medicare Eligible Retirees)	(1,256,096)	(1,271,508)	(1,285,553)
Retiree Family Members and Survivors	2,527,332	2,520,173	2,509,291
(Medicare Eligible Retiree Family Members and Survivors)	(1,291,439)	(1,296,252)	(1,301,999)
(Medicare Eligible Other)	(3,329)	(3,329)	(3,329)
(Medicare Guard/Reserve FMs)	(1,194)	(1,191)	(1,194)
Total	9,436,513	9,465,525	9,487,627

COMBAT AND OPERATIONAL MEDICINE PROGRAM—Continued

(Total Medicare Eligible)	(2,556,011)	(2,576,255)	(2,596,080)

Object Classification (in millions of dollars)

Identification code 097–0130–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	4,558	5,011	4,749
11.5 Other personnel compensation	715	615	743
11.9 Total personnel compensation	5,273	5,626	5,492
12.1 Civilian personnel benefits	1,956	1,811	2,033
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	133	136	131
22.0 Transportation of things	18	16	17
23.1 Rental payments to GSA	4	4	3
23.2 Rental payments to others	59	40	52
23.3 Communications, utilities, and miscellaneous charges	418	421	435
24.0 Printing and reproduction	17	32	17
25.1 Advisory and assistance services	839	683	535
25.2 Other services from non-Federal sources	902	804	1,091
25.3 Other goods and services from Federal sources	389	449	536
25.3 Other goods and services from Federal sources	36	36	2,067
25.3 Other goods and services from Federal sources	106	115	.....
25.4 Operation and maintenance of facilities	1,288	2,093	.....
25.5 Research and development contracts	396	377	378
25.6 Medical care	19,683	19,654	845
25.7 Operation and maintenance of equipment	2,273	2,041	2,252
25.8 Subsistence and support of persons	7	12	12
26.0 Supplies and materials	7,429	6,421	3,150
31.0 Equipment	962	911	724
32.0 Land and structures	25	17	30
41.0 Grants, subsidies, and contributions	2,446	1,746	450
42.0 Insurance claims and indemnities	3	.....	2
43.0 Interest and dividends	3	3	.....
99.0 Direct obligations	44,666	43,449	20,253
99.0 Reimbursable obligations	1,419	3,159	4,023
99.9 Total new obligations, unexpired accounts	46,085	46,608	24,276

Employment Summary

Identification code 097–0130–0–1–051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	51,332	53,244	52,967
2001 Reimbursable civilian full-time equivalent employment	384	510	510

COMBAT AND OPERATIONAL MEDICINE PROGRAM

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097–0130–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operation and Maintenance	.....	.....	3,139
0799 Total direct obligations	.....	.....	3,139
0900 Total new obligations, unexpired accounts (object class 25.6)	.....	.....	3,139
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	.....	.....	3,139
1900 Budget authority (total)	.....	.....	3,139
1930 Total budgetary resources available	.....	.....	3,139
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	.....	.....	3,139
3020 Outlays (gross)	.....	.....	-2,354
3050 Unpaid obligations, end of year	.....	.....	785
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	.....	.....	785
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	.....	.....	3,139
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	.....	2,354
4180 Budget authority, net (total)	.....	.....	3,139
4190 Outlays, net (total)	.....	.....	2,354

[DEFENSE HEALTH PROGRAM TRICARE] *PRIVATE SECTOR CARE* PROGRAM [CONTRACTS]

For expenses of the Department of Defense for contracts entered into under the TRICARE program, $22,175,472,000; of which not to exceed three percent shall remain available for obligation until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 097–0146–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operation and maintenance	.....	.....	22,175
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	.....	.....	22,175
1930 Total budgetary resources available	.....	.....	22,175
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	.....	.....	22,175
3020 Outlays (gross)	.....	.....	-16,631
3050 Unpaid obligations, end of year	.....	.....	5,544
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	.....	.....	5,544
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	.....	.....	22,175
Outlays, gross:			
4010 Outlays from new discretionary authority	.....	.....	16,631
4180 Budget authority, net (total)	.....	.....	22,175
4190 Outlays, net (total)	.....	.....	16,631

The Private Sector Care Program (PSCP) appropriation honors the promise made to every beneficiary past, present, and future to provide timely access to high-quality care. The program provides funding for health care services delivered to eligible TRICARE beneficiaries by authorized civilian health care professionals, institutions, and pharmacies. The 2027 Budget reflects the Administration's commitment to executing this benefit with integrity, professionalism, and unwavering commitment.

This program was previously funded under the legacy Defense Health Program. The 2027 Budget establishes PSCP as a separate appropriation to provide greater transparency and accountability for the costs of private sector care. The PSCP serves approximately 9.5 million beneficiaries, including active-duty family members, retired service members and their families, and other eligible beneficiaries who utilize the TRICARE benefit .

The requested appropriation of 22,175,472,000 is for Operation and Maintenance expenses related to the Private Sector Care Program. These funds are for healthcare services provided through contracts entered into under the TRICARE program and will remain available for obligation until September 30, 2028.

Object Classification (in millions of dollars)

Identification code 097–0146–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	.....	.....	1
24.0 Printing and reproduction	.....	.....	1
25.1 Advisory and assistance services	.....	.....	72
25.2 Other services from non-Federal sources	.....	.....	3
25.3 Other goods and services from Federal sources	.....	.....	29
25.6 Medical care	.....	.....	18,068
26.0 Supplies and materials	.....	.....	3,997
31.0 Equipment	.....	.....	4

99.9	Total new obligations, unexpired accounts			22,175

The Department of Defense Environmental Restoration Accounts

Environmental Restoration, Army

(including transfer of funds)

For the Department of the Army, $282,444,000, to remain available until transferred: Provided, That the Secretary of the Army shall, upon determining that such funds are required for environmental restoration, reduction and recycling of hazardous waste, removal of unsafe buildings and debris of the Department of the Army, or for similar purposes, transfer the funds made available by this appropriation to other appropriations made available to the Department of the Army, to be merged with and to be available for the same purposes and for the same time period as the appropriations to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation to be merged with and to be available for the same purposes and for the same time period as this appropriation: Provided further, That amounts transferred back under the preceding proviso, and amounts credited to appropriations made under this heading pursuant to section 2703(e) of title 10, United States Code, are available until transferred under conditions set forth in the preceding provisos: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act.

Environmental Restoration, Navy

(including transfer of funds)

For the Department of the Navy, $305,246,000, to remain available until transferred: Provided, That the Secretary of the Navy shall, upon determining that such funds are required for environmental restoration, reduction and recycling of hazardous waste, removal of unsafe buildings and debris of the Department of the Navy, or for similar purposes, transfer the funds made available by this appropriation to other appropriations made available to the Department of the Navy, to be merged with and to be available for the same purposes and for the same time period as the appropriations to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation to be merged with and to be available for the same purposes and for the same time period as this appropriation: Provided further, That amounts transferred back under the preceding proviso, and amounts credited to appropriations made under this heading pursuant to section 2703(e) of title 10, United States Code, are available until transferred under conditions set forth in the preceding provisos: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act.

Environmental Restoration, Air Force

(including transfer of funds)

For the Department of the Air Force, $320,060,000, to remain available until transferred: Provided, That the Secretary of the Air Force shall, upon determining that such funds are required for environmental restoration, reduction and recycling of hazardous waste, removal of unsafe buildings and debris of the Department of the Air Force, or for similar purposes, transfer the funds made available by this appropriation to other appropriations made available to the Department of the Air Force, to be merged with and to be available for the same purposes and for the same time period as the appropriations to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation to be merged with and to be available for the same purposes and for the same time period as this appropriation: Provided further, That amounts transferred back under the preceding proviso, and amounts credited to appropriations made under this heading pursuant to section 2703(e) of title 10, United States Code, are available until transferred under conditions set forth in the preceding provisos: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act.

Environmental Restoration, Defense-Wide

(including transfer of funds)

For the Department of Defense, $8,957,000, to remain available until transferred: Provided, That the Secretary of Defense shall, upon determining that such funds are required for environmental restoration, reduction and recycling of hazardous waste, removal of unsafe buildings and debris of the Department of Defense, or for similar purposes, transfer the funds made available by this appropriation to other appropriations made available to the Department of Defense, to be merged with and to be available for the same purposes and for the same time period as the appropriations to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation to be merged with and to be available for the same purposes and for the same time period as this appropriation: Provided further, That amounts transferred back under the preceding proviso, and amounts credited to appropriations made under this heading pursuant to section 2703(e) of title 10, United States Code, are available until transferred under conditions set forth in the preceding provisos: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act.

Program and Financing (in millions of dollars)

Identification code 097–0810–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Department of the Army		191	282
0002	Department of the Navy		369	305
0003	Department of the Air Force		396	321
0004	Defense-wide		9	9
0900	Total new obligations, unexpired accounts		965	917
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	75	72	72
1010	Unobligated balance transfer to other accts [097–0100]	-2		
1010	Unobligated balance transfer to other accts [021–2020]	-1		
1010	Unobligated balance transfer to other accts [057–3400]	-1		
1070	Unobligated balance (total)	71	72	72
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	967	965	917
1120	Appropriations transferred to other acct [097–0100]	-9		
1120	Appropriations transferred to other acct [017–1804]	-344		
1120	Appropriations transferred to other acct [021–2020]	-283		
1120	Appropriations transferred to other acct [057–3400]	-331		
1121	Appropriations transferred from other acct [057–3400]	1		
1160	Appropriation, discretionary (total)	1	965	917
1900	Budget authority (total)	1	965	917
1930	Total budgetary resources available	72	1,037	989
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	72	72	72
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			411
3010	New obligations, unexpired accounts		965	917
3020	Outlays (gross)		-554	-699
3050	Unpaid obligations, end of year		411	629
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			411
3200	Obligated balance, end of year		411	629
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1	965	917
	Outlays, gross:			
4010	Outlays from new discretionary authority		482	458
4011	Outlays from discretionary balances		72	241
4020	Outlays, gross (total)		554	699
4180	Budget authority, net (total)	1	965	917
4190	Outlays, net (total)		554	699

Object Classification (in millions of dollars)

Identification code 097–0810–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources		3	5
25.7	Operation and maintenance of equipment		3	3
32.0	Land and structures		959	909

THE DEPARTMENT OF DEFENSE ENVIRONMENTAL RESTORATION ACCOUNTS—Continued

Object Classification—Continued

Identification code 097–0810–0–1–051		2025 actual	2026 est.	2027 est.
99.9	Total new obligations, unexpired accounts		965	917

ENVIRONMENTAL RESTORATION, FORMERLY USED DEFENSE SITES

(INCLUDING TRANSFER OF FUNDS)

For the Department of the Army, $238,927,000, to remain available until transferred: Provided, That the Secretary of the Army shall, upon determining that such funds are required for environmental restoration, reduction and recycling of hazardous waste, removal of unsafe buildings and debris at sites formerly used by the Department of Defense, transfer the funds made available by this appropriation to other appropriations made available to the Department of the Army, to be merged with and to be available for the same purposes and for the same time period as the appropriations to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation to be merged with and to be available for the same purposes and for the same time period as this appropriation: Provided further, That amounts transferred back under the preceding proviso, and amounts credited to appropriations made under this heading pursuant to section 2703(e) of title 10, United States Code, are available until transferred under conditions set forth in the preceding provisos: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act.

Program and Financing (in millions of dollars)

Identification code 097–0811–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0005	Defense-wide		235	239
0900	Total new obligations, unexpired accounts (object class 32.0)		235	239
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1			1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	236	236	239
1120	Appropriations transferred to other acct [021–2020]	-236		
1160	Appropriation, discretionary (total)		236	239
1930	Total budgetary resources available		236	240
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year		1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			117
3010	New obligations, unexpired accounts		235	239
3020	Outlays (gross)		-118	-179
3050	Unpaid obligations, end of year		117	177
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			117
3200	Obligated balance, end of year		117	177
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross		236	239
	Outlays, gross:			
4010	Outlays from new discretionary authority		118	120
4011	Outlays from discretionary balances			59
4020	Outlays, gross (total)		118	179
4180	Budget authority, net (total)		236	239
4190	Outlays, net (total)		118	179

The Defense Environmental Restoration Program (DERP) provides for the identification, investigation, and cleanup of contamination resulting from past DOW activities. The Department has 35,773 sites that have a remedy in place or a response completed, leaving 4,165 open sites at active and Base Realignment and Closure (BRAC) military installations and 1,564 open sites at Formerly Used Defense Sites (FUDS). For these remaining open sites, DOW is engaged in the cleanup process, including investigation to determine the extent of the contamination and the actual clean-up of the contamination, as appropriate.

The DERP is funded by five separate environmental restoration accounts, one for each military department, one for defense agencies and one for FUDS. The first four accounts, Army, Navy, Air Force and Defense-Wide environmental restoration accounts cover funding for active installations, and are shown separately from the FUDS program environmental restoration account, which funds environmental cleanup on properties no longer owned and/or used by DOW. These five accounts include restoration activities ranging from inventory to preliminary assessment, then to investigation and cleanup of contamination, and finally to closeout of a site. BRAC sites are funded separately under the BRAC account.

OVERSEAS HUMANITARIAN, DISASTER, AND CIVIC AID

For expenses relating to the Overseas Humanitarian, Disaster, and Civic Aid programs of the Department of Defense (consisting of the programs provided under sections 401, 402, 404, 407, 2557, and 2561 of title 10, United States Code), $78,187,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 097–0819–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Humanitarian assistance	119	158	89
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	144	108	51
1001	Discretionary unobligated balance brought fwd, Oct 1	144		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	115	101	78
1900	Budget authority (total)	115	101	78
1930	Total budgetary resources available	259	209	129
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-32		
1941	Unexpired unobligated balance, end of year	108	51	40
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	470	356	312
3010	New obligations, unexpired accounts	119	158	89
3011	Obligations ("upward adjustments"), expired accounts	20		
3020	Outlays (gross)	-178	-202	-180
3041	Recoveries of prior year unpaid obligations, expired	-75		
3050	Unpaid obligations, end of year	356	312	221
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	470	356	312
3200	Obligated balance, end of year	356	312	221
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	115	101	78
	Outlays, gross:			
4010	Outlays from new discretionary authority		12	9
4011	Outlays from discretionary balances	178	190	171
4020	Outlays, gross (total)	178	202	180
4180	Budget authority, net (total)	115	101	78
4190	Outlays, net (total)	178	202	180

Object Classification (in millions of dollars)

Identification code 097–0819–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
21.0	Travel and transportation of persons	4	6	6
22.0	Transportation of things	1	10	7
25.1	Advisory and assistance services	8	14	9
25.2	Other services from non-Federal sources	12	24	16
25.3	Other goods and services from Federal sources	10	9	8
25.6	Medical care		5	5
26.0	Supplies and materials	11	8	9
31.0	Equipment	32	47	16

32.0	Land and structures	41	35	13
99.9	Total new obligations, unexpired accounts	119	158	89

Cooperative Threat Reduction Account

For assistance, including assistance provided by contract or by grants, under programs and activities of the Department of Defense Cooperative Threat Reduction Program authorized under the Department of Defense Cooperative Threat Reduction Act, $221,332,000, to remain available until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 097–0134–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	FSU Threat Reduction	220	348	256
0801	Reimbursable program activity	.....	3	3
0900	Total new obligations, unexpired accounts	220	351	259
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	230	248	150
1001	Discretionary unobligated balance brought fwd, Oct 1	230	.....	.....
1021	Recoveries of prior year unpaid obligations	44	.....	.....
1070	Unobligated balance (total)	274	248	150
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	296	283	221
1131	Unobligated balance of appropriations permanently reduced	-91	-34	.....
1160	Appropriation, discretionary (total)	205	249	221
	Spending authority from offsetting collections, discretionary:			
1700	Collected	.....	4	4
1900	Budget authority (total)	205	253	225
1930	Total budgetary resources available	479	501	375
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-11	.....	.....
1941	Unexpired unobligated balance, end of year	248	150	116
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	398	288	368
3010	New obligations, unexpired accounts	220	351	259
3011	Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020	Outlays (gross)	-268	-271	-266
3040	Recoveries of prior year unpaid obligations, unexpired	-44	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-19	.....	.....
3050	Unpaid obligations, end of year	288	368	361
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-16	-12	-12
3071	Change in uncollected pymts, Fed sources, expired	4	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-12	-12	-12
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	382	276	356
3200	Obligated balance, end of year	276	356	349
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	205	253	225
	Outlays, gross:			
4010	Outlays from new discretionary authority	23	29	26
4011	Outlays from discretionary balances	244	242	240
4020	Outlays, gross (total)	267	271	266
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-4	-4	-4
4040	Offsets against gross budget authority and outlays (total)	-4	-4	-4
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	4	.....	.....
4060	Additional offsets against budget authority only (total)	4	.....	.....
4070	Budget authority, net (discretionary)	205	249	221
4080	Outlays, net (discretionary)	263	267	262
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	1	.....	.....
4180	Budget authority, net (total)	205	249	221
4190	Outlays, net (total)	264	267	262

Object Classification (in millions of dollars)

Identification code 097–0134–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
21.0	Travel and transportation of persons	2	2	2
25.1	Advisory and assistance services	78	53	46
25.2	Other services from non-Federal sources	21	100	54
25.3	Other goods and services from Federal sources	31	107	105
25.5	Research and development contracts	2	2	3
25.7	Operation and maintenance of equipment	12	5	.....
26.0	Supplies and materials	44	26	10
31.0	Equipment	2	8	2
32.0	Land and structures	22	40	26
41.0	Grants, subsidies, and contributions	6	5	8
99.0	Direct obligations	220	348	256
99.0	Reimbursable obligations	.....	3	3
99.9	Total new obligations, unexpired accounts	220	351	259

Afghanistan Security Forces Fund

Program and Financing (in millions of dollars)

Identification code 021–2091–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0004	DETAINEE OPS	11	.....	.....
0005	Ministry of Defense	17	.....	.....
0799	Total direct obligations	28	.....	.....
0900	Total new obligations, unexpired accounts (object class 25.2)	28	.....	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	127	17	17
1001	Discretionary unobligated balance brought fwd, Oct 1	127	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1131	Unobligated balance of appropriations permanently reduced	-80	.....	.....
1900	Budget authority (total)	-80	.....	.....
1930	Total budgetary resources available	47	17	17
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-2	.....	.....
1941	Unexpired unobligated balance, end of year	17	17	17
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	195	58	12
3001	Adjustments to unpaid obligations brought forward, Oct 1	-33	.....	.....
3010	New obligations, unexpired accounts	28	.....	.....
3011	Obligations ("upward adjustments"), expired accounts	194	.....	.....
3020	Outlays (gross)	-101	-46	-12
3041	Recoveries of prior year unpaid obligations, expired	-225	.....	.....
3050	Unpaid obligations, end of year	58	12	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	162	58	12
3200	Obligated balance, end of year	58	12	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	-80	.....	.....
	Outlays, gross:			
4011	Outlays from discretionary balances	101	46	12
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-189	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-189	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	189	.....	.....
4060	Additional offsets against budget authority only (total)	189	.....	.....
4070	Budget authority, net (discretionary)	-80	.....	.....
4080	Outlays, net (discretionary)	-88	46	12
4180	Budget authority, net (total)	-80	.....	.....

AFGHANISTAN SECURITY FORCES FUND—Continued

Program and Financing—Continued

Identification code 021–2091–0–1–051	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)	-88	46	12

COUNTER-ISIS TRAIN AND EQUIP FUND

For the "Counter-Islamic State of Iraq and Syria Train and Equip Fund", $303,099,000, to remain available until September 30, 2028: Provided, That such funds shall be available to the Secretary of Defense in coordination with the Secretary of State, to provide assistance, including training; equipment; logistics support, supplies, and services; stipends; infrastructure repair and renovation; construction for facility fortification and humane treatment; and sustainment, to foreign security forces, irregular forces, groups, or individuals participating, or preparing to participate in activities to counter the Islamic State of Iraq and Syria, and their affiliated or associated groups: Provided further, That amounts made available under this heading shall be available to provide assistance only for activities in a country designated by the Secretary of Defense, in coordination with the Secretary of State, as having a security mission to counter the Islamic State of Iraq and Syria, and following written notification to the congressional defense committees of such designation: Provided further, That the Secretary of Defense shall ensure that prior to providing assistance to elements of any forces or individuals, such elements or individuals are appropriately vetted, including at a minimum, assessing such elements for associations with terrorist groups or groups associated with the Government of Iran; and receiving commitments from such elements to promote respect for human rights and the rule of law: Provided further, That the Secretary of Defense may accept and retain contributions, including assistance in-kind, from foreign governments, including the Government of Iraq and other entities, to carry out assistance authorized under this heading: Provided further, That contributions of funds for the purposes provided herein from any foreign government or other entity may be credited to this Fund, to remain available until expended, and used for such purposes: Provided further, That the Secretary of Defense shall prioritize such contributions when providing any assistance for construction for facility fortification: Provided further, That the Secretary of Defense may waive a provision of law relating to the acquisition of items and support services or sections 40 and 40A of the Arms Export Control Act (22 U.S.C. 2780 and 2785) if the Secretary determines that such provision of law would prohibit, restrict, delay or otherwise limit the provision of such assistance and a notice of and justification for such waiver is submitted to the congressional defense committees, the Committees on Appropriations and Foreign Relations of the Senate and the Committees on Appropriations and Foreign Affairs of the House of Representatives: Provided further, That the United States may accept equipment procured using funds provided under this heading that was transferred to security forces, irregular forces, or groups participating, or preparing to participate in activities to counter the Islamic State of Iraq and Syria and returned by such forces or groups to the United States, and such equipment may be treated as stocks of the Department of Defense upon written notification to the congressional defense committees: Provided further, That equipment procured using funds provided under this heading, or under the heading, "Iraq Train and Equip Fund" in prior Acts, and not yet transferred to security forces, irregular forces, or groups participating, or preparing to participate in activities to counter the Islamic State of Iraq and Syria may be treated as stocks of the Department of Defense when determined by the Secretary to no longer be required for transfer to such forces or groups and upon written notification to the congressional defense committees: Provided further, That the Secretary of Defense shall provide quarterly reports to the congressional defense committees on the use of funds provided under this heading, including, but not limited to, the number of individuals trained, the nature and scope of support and sustainment provided to each group or individual, the area of operations for each group, and the contributions of other countries, groups, or individuals.

Program and Financing (in millions of dollars)

Identification code 021–2099–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Counter-Islamic State of Iraq and Syria Training and Equipment	310	531	327
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	269	407	169
1001 Discretionary unobligated balance brought fwd, Oct 1	269	.....	.....
1021 Recoveries of prior year unpaid obligations	3	.....	.....
1033 Recoveries of prior year paid obligations	1	.....	.....
1070 Unobligated balance (total)	273	407	169
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	529	343	303
1131 Unobligated balance of appropriations permanently reduced	-50	-50	.....
1160 Appropriation, discretionary (total)	479	293	303
1900 Budget authority (total)	479	293	303
1930 Total budgetary resources available	752	700	472
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-35	.....	.....
1941 Unexpired unobligated balance, end of year	407	169	145
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	398	313	468
3010 New obligations, unexpired accounts	310	531	327
3011 Obligations ("upward adjustments"), expired accounts	21	.....	.....
3020 Outlays (gross)	-348	-376	-370
3040 Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-65	.....	.....
3050 Unpaid obligations, end of year	313	468	425
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	398	313	468
3200 Obligated balance, end of year	313	468	425
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	479	293	303
Outlays, gross:			
4010 Outlays from new discretionary authority	3	29	30
4011 Outlays from discretionary balances	345	347	340
4020 Outlays, gross (total)	348	376	370
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-12	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-12	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	11	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060 Additional offsets against budget authority only (total)	12	.....	.....
4070 Budget authority, net (discretionary)	479	293	303
4080 Outlays, net (discretionary)	336	376	370
4180 Budget authority, net (total)	479	293	303
4190 Outlays, net (total)	336	376	370

Object Classification (in millions of dollars)

Identification code 021–2099–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources	205	531	225
26.0 Supplies and materials	34	.....	33
31.0 Equipment	71	.....	69
99.0 Direct obligations	310	531	327
99.9 Total new obligations, unexpired accounts	310	531	327

DEPARTMENT OF DEFENSE ACQUISITION WORKFORCE DEVELOPMENT ACCOUNT

For the Department of Defense Acquisition Workforce Development Account, $37,478,000.

Program and Financing (in millions of dollars)

Identification code 097–0111–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Acquisition Workforce Development	56	51	37

	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	56	51	37
1900	Budget authority (total)	56	51	37
1930	Total budgetary resources available	56	51	37
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	86	51	41
3010	New obligations, unexpired accounts	56	51	37
3011	Obligations ("upward adjustments"), expired accounts	20	.....	.....
3020	Outlays (gross)	-84	-61	-45
3041	Recoveries of prior year unpaid obligations, expired	-27	.....	.....
3050	Unpaid obligations, end of year	51	41	33
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	86	51	41
3200	Obligated balance, end of year	51	41	33
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	56	51	37
	Outlays, gross:			
4010	Outlays from new discretionary authority	25	26	18
4011	Outlays from discretionary balances	59	35	27
4020	Outlays, gross (total)	84	61	45
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-1	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	1	.....	.....
4070	Budget authority, net (discretionary)	56	51	37
4080	Outlays, net (discretionary)	83	61	45
4180	Budget authority, net (total)	56	51	37
4190	Outlays, net (total)	83	61	45

The Defense Acquisition Workforce Development Account provides funding for the Warfighting Acquisition Workforce (WAW) to ensure it has the capacity, in both personnel and skills, needed to properly perform its mission, provide appropriate oversight of contractor performance, and ensure the Department receives the best value for the expenditure of public resources. DAWDA funding to the WAW directly supports the Acquisition Transformation Strategy to "Elevate and Empower the Acquisition Workforce to Rapidly Deliver Capability" and "Rebuild the Defense Industrial Base".

Object Classification (in millions of dollars)

Identification code 097–0111–0–1–051		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	4	2	3
11.9	Total personnel compensation	4	2	3
12.1	Civilian personnel benefits	1	.....	.....
21.0	Travel and transportation of persons	6	3	3
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	21	18	9
25.2	Other services from non-Federal sources	7	10	10
25.3	Other goods and services from Federal sources	1	14	8
25.7	Operation and maintenance of equipment	15	2	2
31.0	Equipment	.....	1	1
99.9	Total new obligations, unexpired accounts	56	51	37

Employment Summary

Identification code 097–0111–0–1–051		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	46	36	36

Emergency Response Fund

Program and Financing (in millions of dollars)

Identification code 097–0833–0–1–051		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	229	229	229
1930	Total budgetary resources available	229	229	229
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	229	229	229
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	13	13	.....
3020	Outlays (gross)	.....	-13	.....
3050	Unpaid obligations, end of year	13	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	13	13	.....
3200	Obligated balance, end of year	13	.....	.....
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	.....	13	.....
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	13	.....

Emergency Response

Program and Financing (in millions of dollars)

Identification code 097–4965–0–4–051		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	11	11	11
1930	Total budgetary resources available	11	11	11
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	11	11	11
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	3	2
3020	Outlays (gross)	.....	-1	-2
3050	Unpaid obligations, end of year	3	2	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	3	2
3200	Obligated balance, end of year	3	2	.....
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	.....	1	2
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	1	2
	Memorandum (non-add) entries:			
5096	Unexpired unavailable balance, SOY: Appropriations	1	1	1
5098	Unexpired unavailable balance, EOY: Appropriations	1	1	1

Allied Contributions and Cooperation Account

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–9927–0–2–051		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	10	9	9
	Receipts:			
	Current law:			
1130	Contributions for Burdensharing and Other Cooperative Activities (Kuwait)	22	120	90
1130	Contributions for Burdensharing and Other Cooperative Activities (Panama)	.....	10	10
1130	Contributions for Burdensharing and Other Cooperative Activities (Japan)	148	169	173

ALLIED CONTRIBUTIONS AND COOPERATION ACCOUNT—Continued

Special and Trust Fund Receipts—Continued

Identification code 097–9927–0–2–051	2025 actual	2026 est.	2027 est.
1130 Contributions for Burdensharing and Other Cooperative Activities (So. Korea)	534	499	509
1130 Contributions for Burdensharing and Other Cooperative Activities (Qatar)	380	.....	.....
1199 Total current law receipts	1,084	798	782
1999 Total receipts	1,084	798	782
2000 Total: Balances and receipts	1,094	807	791
Appropriations:			
Current law:			
2101 Allied Contributions and Cooperation Account	-1,085	-798	-782
5099 Balance, end of year	9	9	9

Program and Financing (in millions of dollars)

Identification code 097–9927–0–2–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Burdensharing - undistributed	916	935	955
0900 Total new obligations, unexpired accounts (object class 26.0)	916	935	955
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,530	1,699	1,562
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1,085	798	782
1930 Total budgetary resources available	2,615	2,497	2,344
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,699	1,562	1,389
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	.....	23
3010 New obligations, unexpired accounts	916	935	955
3020 Outlays (gross)	-920	-912	-932
3050 Unpaid obligations, end of year	.....	23	46
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	.....	23
3200 Obligated balance, end of year	.....	23	46
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1,085	798	782
Outlays, gross:			
4100 Outlays from new mandatory authority	345	471	461
4101 Outlays from mandatory balances	575	441	471
4110 Outlays, gross (total)	920	912	932
4180 Budget authority, net (total)	1,085	798	782
4190 Outlays, net (total)	920	912	932
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	9	10	11
5001 Total investments, EOY: Federal securities: Par value	10	11	12

Cash contributions from foreign countries, international organizations, and individuals are deposited into this account for DOW costs such as compensation of local national employees, military construction, and supplies and services. Contributions are used to offset costs of DOW's overseas presence.

MISCELLANEOUS SPECIAL FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–9922–0–2–051	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1	1	1
Receipts:			
Current law:			
1120 Restoration of the Rocky Mountain Arsenal, Army	1	1	1
1130 Proceeds from the Transfer or Disposition of Commissary Facilities	.....	1	1
1199 Total current law receipts	1	2	2
1999 Total receipts	1	2	2
2000 Total: Balances and receipts	2	3	3
Appropriations:			
Current law:			
2101 Miscellaneous Special Funds	-1	-2	-2
2103 Miscellaneous Special Funds	-1	-1	-1
2132 Miscellaneous Special Funds	1	1	1
2199 Total current law appropriations	-1	-2	-2
2999 Total appropriations	-1	-2	-2
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 097–9922–0–2–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Miscellaneous special funds	4	4	4
0900 Total new obligations, unexpired accounts (object class 25.4)	4	4	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	12	9	7
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1	2	2
1203 Appropriation (previously unavailable)(special or trust)	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	1	2	2
1900 Budget authority (total)	1	2	2
1930 Total budgetary resources available	13	11	9
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	9	7	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	3	3
3010 New obligations, unexpired accounts	4	4	4
3020 Outlays (gross)	-6	-4	-3
3050 Unpaid obligations, end of year	3	3	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	3	3
3200 Obligated balance, end of year	3	3	4
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	1	1
4101 Outlays from mandatory balances	6	3	2
4110 Outlays, gross (total)	6	4	3
4180 Budget authority, net (total)	1	2	2
4190 Outlays, net (total)	6	4	3

DISPOSAL OF DEPARTMENT OF DEFENSE REAL PROPERTY

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–5188–0–2–051	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	.....	.....	.....
Receipts:			
Current law:			
1130 Disposal of Department of Defense Real Property	5	7	8
2000 Total: Balances and receipts	5	7	8
Appropriations:			
Current law:			
2101 Disposal of Department of Defense Real Property	-5	-7	-8
5099 Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 097–5188–0–2–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	Concept Obligations	2	5	6
0900	Total new obligations, unexpired accounts (object class 25.4)	2	5	6
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	87	91	93
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	88	91	93
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	5	7	8
1900	Budget authority (total)	5	7	8
1930	Total budgetary resources available	93	98	101
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	91	93	95
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	10	9	6
3010	New obligations, unexpired accounts	2	5	6
3020	Outlays (gross)	-2	-8	-11
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	9	6	1
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-3	-3
3090	Uncollected pymts, Fed sources, end of year	-3	-3	-3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	7	6	3
3200	Obligated balance, end of year	6	3	-2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	5	7	8
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	5	6
4011	Outlays from discretionary balances	2	3	5
4020	Outlays, gross (total)	2	8	11
4180	Budget authority, net (total)	5	7	8
4190	Outlays, net (total)	2	8	11

Receipts from the disposal of DOW real property are applied to real property maintenance and environmental efforts at DOW installations.

Lease of Department of Defense Real Property

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–5189–0–2–051		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1130	Lease of Department of Defense Real Property	48	33	37
2000	Total: Balances and receipts	48	33	37
	Appropriations:			
	Current law:			
2101	Lease of Department of Defense Real Property	-48	-33	-37
5099	Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 097–5189–0–2–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	Concept Obligations	32	25	24
0900	Total new obligations, unexpired accounts (object class 25.4)	32	25	24
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	254	271	279
1033	Recoveries of prior year paid obligations	1	.....	.....
1070	Unobligated balance (total)	255	271	279
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	48	33	37
1900	Budget authority (total)	48	33	37
1930	Total budgetary resources available	303	304	316
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	271	279	292
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	36	42	22
3010	New obligations, unexpired accounts	32	25	24
3020	Outlays (gross)	-26	-45	-46
3050	Unpaid obligations, end of year	42	22	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	36	42	22
3200	Obligated balance, end of year	42	22	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	48	33	37
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	20	22
4011	Outlays from discretionary balances	26	25	24
4020	Outlays, gross (total)	26	45	46
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-1	.....	.....
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	1	.....	.....
4070	Budget authority, net (discretionary)	48	33	37
4080	Outlays, net (discretionary)	25	45	46
4180	Budget authority, net (total)	48	33	37
4190	Outlays, net (total)	25	45	46

Receipts from the lease of DOW real property are applied to real property maintenance and environmental efforts at DOW installations. Receipts are available for maintenance, protection, alteration, repair, improvement, restoration of property or facilities, construction or acquisition of new facilities, lease of facilities, and facilities operation support.

Overseas Military Facility Investment Recovery

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–5193–0–2–051		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	2	2	2
2000	Total: Balances and receipts	2	2	2
5099	Balance, end of year	2	2	2

Program and Financing (in millions of dollars)

Identification code 097–5193–0–2–051		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
1930	Total budgetary resources available	1	1	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	2	2
3050	Unpaid obligations, end of year	2	2	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	2	2
3200	Obligated balance, end of year	2	2	2
4180	Budget authority, net (total)	.....	.....	.....

OVERSEAS MILITARY FACILITY INVESTMENT RECOVERY—Continued

Program and Financing—Continued

Identification code 097–5193–0–2–051	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)			

MUTUALLY BENEFICIAL ACTIVITIES

Program and Financing (in millions of dollars)

Identification code 097–5613–0–2–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Concept obligations	1		
0900 Total new obligations, unexpired accounts (object class 26.0)	1		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	18	17	17
1930 Total budgetary resources available	18	17	17
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	17	17	17
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1		
3020 Outlays (gross)	-1		
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	1		
4180 Budget authority, net (total)			
4190 Outlays, net (total)	1		

Section 2807 of Public Law 114–328 (National Defense Authorization Act for Fiscal Year 2017) extended temporary authority for acceptance and use of contributions for certain construction, maintenance, and repair projects mutually beneficial to the Department of War and Kuwait military forces.

TAIWAN SECURITY COOPERATIVE INITIATIVE

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–5748–0–2–051	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Contributions, Taiwan Security Cooperative Initiative		1,000	1,000
2000 Total: Balances and receipts		1,000	1,000
Appropriations:			
Current law:			
2101 Taiwan Security Cooperative Initiative		-1,000	-1,000
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 097–5748–0–2–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Taiwan Security Cooperation Iniative		1,000	917
0900 Total new obligations, unexpired accounts (object class 31.0)		1,000	917
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)		1,000	1,000
1930 Total budgetary resources available		1,000	1,000
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			83
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			900
3010 New obligations, unexpired accounts		1,000	917
3020 Outlays (gross)		-100	-250
3050 Unpaid obligations, end of year		900	1,567
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			900
3200 Obligated balance, end of year		900	1,567
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		1,000	1,000
Outlays, gross:			
4100 Outlays from new mandatory authority		100	100
4101 Outlays from mandatory balances			150
4110 Outlays, gross (total)		100	250
4180 Budget authority, net (total)		1,000	1,000
4190 Outlays, net (total)		100	250

DEPARTMENT OF DEFENSE WORLD WAR II COMMEMORATION FUND

Program and Financing (in millions of dollars)

Identification code 017–5630–0–2–051	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

DEPARTMENT OF DEFENSE VIETNAM WAR COMMEMORATION FUND

Program and Financing (in millions of dollars)

Identification code 097–5750–0–2–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Concept obligations	1		
0900 Total new obligations, unexpired accounts (object class 25.1)	1		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1		
1930 Total budgetary resources available	1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	
3010 New obligations, unexpired accounts	1		
3020 Outlays (gross)	-1	-1	
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	1	1	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	1	1	

SUPPORT OF ATHLETIC PROGRAMS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 057–5616–0–2–051		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1130	Proceeds, Support of Athletic Programs	6	6	6
2000	Total: Balances and receipts	6	6	6
	Appropriations:			
	Current law:			
2101	Support of Athletic Programs	-6	-6	-6
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 057–5616–0–2–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	Concept obligations	11	6	6
0900	Total new obligations, unexpired accounts (object class 25.2)	11	6	6
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	21	18	18
1021	Recoveries of prior year unpaid obligations	2		
1070	Unobligated balance (total)	23	18	18
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	6	6	6
1900	Budget authority (total)	6	6	6
1930	Total budgetary resources available	29	24	24
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	18	18	18
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		2	
3010	New obligations, unexpired accounts	11	6	6
3020	Outlays (gross)	-7	-8	-6
3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3050	Unpaid obligations, end of year	2		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year		2	
3200	Obligated balance, end of year	2		
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	6	6	6
	Outlays, gross:			
4100	Outlays from new mandatory authority		6	6
4101	Outlays from mandatory balances	7	2	
4110	Outlays, gross (total)	7	8	6
4180	Budget authority, net (total)	6	6	6
4190	Outlays, net (total)	7	8	6

INTERNATIONAL RECONSTRUCTION AND OTHER ASSISTANCE

Federal Funds

IRAQ RELIEF AND RECONSTRUCTION FUND, ARMY

Program and Financing (in millions of dollars)

Identification code 021–2089–0–1–151		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
1930	Total budgetary resources available	1	1	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

PROCUREMENT

Appropriations in this title support the acquisition of aircraft, ships, combat and support vehicles, satellites and their launch vehicles, weapons, munitions, and all capital equipment. Procurement funding also covers initial spares and support, as well as the modification of existing equipment. Procurement related to ground forces includes wheeled and tracked vehicles, aircraft, ammunition, and equipment necessary to fulfill inventory requirements based on force size and expected mission demands. Similarly, naval procurement covers ships, ship-related equipment, aircraft, munitions, tactical and ballistic missile systems, and the Marine Corps' air and ground assets, as well as other operational sustainment needs. For the Air Force, procurement encompasses a wide range of mission-critical items, such as aircraft, munitions, tactical and ballistic missile systems, surveillance platforms, space assets managed by the U.S. Space Force, and various mission support equipment. Additionally, procurement funds support missile defense and cyberspace operations.

Resources provided under the Procurement title are essential to achieving the Department's annual objectives, which focus on enhancing readiness and sustainability, modernizing the force for emerging missions, and streamlining processes and organizational structures. Performance targets aligned with these objectives contribute to the Department's efforts to address force management and operational risks, future challenges, and institutional vulnerabilities.

To maintain production continuity throughout the lifecycle of acquisition programs, major systems in production are typically funded annually. In certain cases, multiyear contracts are implemented to promote production stability and achieve cost efficiencies. Procurement funds are available for obligation for a three-year period, starting on the first day of the applicable fiscal year.

Federal Funds

AIRCRAFT PROCUREMENT, ARMY

For construction, procurement, production, modification, and modernization of aircraft, equipment, including ordnance, ground handling equipment, spare parts, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, $1,933,769,000, to remain available for obligation until September 30, 2029, of which $55,942,000 shall be available for the Army National Guard and the Army Reserve.

Program and Financing (in millions of dollars)

Identification code 021–2031–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Aircraft	2,942	2,866	1,608
0002	Modification of aircraft	460	323	485
0004	Support equipment and facilities	549	385	358
0799	Total direct obligations	3,951	3,574	2,451
0801	Reimbursable program activity	113	651	500
0900	Total new obligations, unexpired accounts	4,064	4,225	2,951
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,332	1,880	1,467
1001	Discretionary unobligated balance brought fwd, Oct 1	1,330	1,480	
1010	Unobligated balance transfer to other accts [021–2035]	-4		
1010	Unobligated balance transfer to other accts [021–2040]	-6		
1011	Unobligated balance transfer from other acct [097–0100]	162		
1020	Adjustment of unobligated bal brought forward, Oct 1		42	

AIRCRAFT PROCUREMENT, ARMY—Continued

Program and Financing—Continued

Identification code 021–2031–0–1–051		2025 actual	2026 est.	2027 est.
1021	Recoveries of prior year unpaid obligations	453		
1033	Recoveries of prior year paid obligations	36		
1070	Unobligated balance (total)	1,973	1,922	1,467
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	3,473	3,625	1,934
1120	Appropriations transferred to other acct [021–2010]	-85		
1120	Appropriations transferred to other acct [021–2065]	-3		
1131	Unobligated balance of appropriations permanently reduced	-25		
1160	Appropriation, discretionary (total)	3,360	3,625	1,934
	Appropriations, mandatory:			
1200	Appropriation	398		
1221	Appropriations transferred from other acct [011–5512]	2	5	5
1260	Appropriations, mandatory (total)	400	5	5
	Spending authority from offsetting collections, discretionary:			
1700	Collected	131	140	150
1701	Change in uncollected payments, Federal sources	80		
1750	Spending auth from offsetting collections, disc (total)	211	140	150
1900	Budget authority (total)	3,971	3,770	2,089
1930	Total budgetary resources available	5,944	5,692	3,556
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,880	1,467	605
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	5,737	5,600	5,713
3010	New obligations, unexpired accounts	4,064	4,225	2,951
3011	Obligations ("upward adjustments"), expired accounts	115		
3020	Outlays (gross)	-3,740	-4,112	-3,965
3040	Recoveries of prior year unpaid obligations, unexpired	-453		
3041	Recoveries of prior year unpaid obligations, expired	-123		
3050	Unpaid obligations, end of year	5,600	5,713	4,699
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-139	-167	-167
3070	Change in uncollected pymts, Fed sources, unexpired	-80		
3071	Change in uncollected pymts, Fed sources, expired	52		
3090	Uncollected pymts, Fed sources, end of year	-167	-167	-167
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	5,598	5,433	5,546
3200	Obligated balance, end of year	5,433	5,546	4,532
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3,571	3,765	2,084
	Outlays, gross:			
4010	Outlays from new discretionary authority	404	611	401
4011	Outlays from discretionary balances	3,323	3,425	3,461
4020	Outlays, gross (total)	3,727	4,036	3,862
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-85	-140	-150
4033	Non-Federal sources	-118		
4040	Offsets against gross budget authority and outlays (total)	-203	-140	-150
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-80		
4052	Offsetting collections credited to expired accounts	36		
4053	Recoveries of prior year paid obligations, unexpired accounts	36		
4060	Additional offsets against budget authority only (total)	-8		
4070	Budget authority, net (discretionary)	3,360	3,625	1,934
4080	Outlays, net (discretionary)	3,524	3,896	3,712
	Mandatory:			
4090	Budget authority, gross	400	5	5
	Outlays, gross:			
4100	Outlays from new mandatory authority		1	1
4101	Outlays from mandatory balances	13	75	102
4110	Outlays, gross (total)	13	76	103
4180	Budget authority, net (total)	3,760	3,630	1,939
4190	Outlays, net (total)	3,537	3,972	3,815

Object Classification (in millions of dollars)

Identification code 021–2031–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
21.0	Travel and transportation of persons	1	1	1
25.1	Advisory and assistance services	85	85	57
25.2	Other services from non-Federal sources	134	134	134
25.3	Other goods and services from Federal sources	18	2	1
25.4	Operation and maintenance of facilities	1	1	1
25.7	Operation and maintenance of equipment	82	82	82
26.0	Supplies and materials	49	60	64
31.0	Equipment	3,582	3,209	2,111
99.0	Direct obligations	3,952	3,574	2,451
99.0	Reimbursable obligations	112	651	500
99.9	Total new obligations, unexpired accounts	4,064	4,225	2,951

MISSILE PROCUREMENT, ARMY

For construction, procurement, production, modification, and modernization of missiles, equipment, including ordnance, ground handling equipment, spare parts, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, $12,130,430,000, to remain available for obligation until September 30, 2029, of which $741,479,000 shall be available for the Army National Guard and the Army Reserve.

Program and Financing (in millions of dollars)

Identification code 021–2032–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Other missiles	8,698	8,285	10,235
0003	Modification of missiles	1,222	1,306	1,212
0004	Spares and repair parts	7	6	7
0005	Support equipment and facilities	8	11	10
0799	Total direct obligations	9,935	9,608	11,464
0801	Reimbursable program activity	726	1,705	1,500
0900	Total new obligations, unexpired accounts	10,661	11,313	12,964
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5,873	4,173	875
1001	Discretionary unobligated balance brought fwd, Oct 1	5,873		
1010	Unobligated balance transfer to other accts [097–0100]	-7		
1011	Unobligated balance transfer from other acct [097–0100]	1,671		
1020	Adjustment of unobligated bal brought forward, Oct 1		448	
1021	Recoveries of prior year unpaid obligations	988		
1070	Unobligated balance (total)	8,525	4,621	875
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	5,998	7,287	12,130
1120	Appropriations transferred to other acct [021–2010]	-107		
1120	Appropriations transferred to other acct [021–2020]	-87		
1160	Appropriation, discretionary (total)	5,804	7,287	12,130
	Appropriations, mandatory:			
1200	Appropriation	225		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	270	280	300
1701	Change in uncollected payments, Federal sources	85		
1750	Spending auth from offsetting collections, disc (total)	355	280	300
1900	Budget authority (total)	6,384	7,567	12,430
1930	Total budgetary resources available	14,909	12,188	13,305
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-75		
1941	Unexpired unobligated balance, end of year	4,173	875	341
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	15,779	19,982	23,888
3010	New obligations, unexpired accounts	10,661	11,313	12,964
3011	Obligations ("upward adjustments"), expired accounts	149		
3020	Outlays (gross)	-5,351	-7,407	-9,053

3040	Recoveries of prior year unpaid obligations, unexpired	-988		
3041	Recoveries of prior year unpaid obligations, expired	-268		
3050	Unpaid obligations, end of year	19,982	23,888	27,799
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1,438	-1,284	-1,284
3070	Change in uncollected pymts, Fed sources, unexpired	-85		
3071	Change in uncollected pymts, Fed sources, expired	239		
3090	Uncollected pymts, Fed sources, end of year	-1,284	-1,284	-1,284
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	14,341	18,698	22,604
3200	Obligated balance, end of year	18,698	22,604	26,515
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	6,159	7,567	12,430
	Outlays, gross:			
4010	Outlays from new discretionary authority	249	571	785
4011	Outlays from discretionary balances	5,102	6,806	7,998
4020	Outlays, gross (total)	5,351	7,377	8,783
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-349	-280	-300
4033	Non-Federal sources	-11		
4040	Offsets against gross budget authority and outlays (total)	-360	-280	-300
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-85		
4052	Offsetting collections credited to expired accounts	90		
4060	Additional offsets against budget authority only (total)	5		
4070	Budget authority, net (discretionary)	5,804	7,287	12,130
4080	Outlays, net (discretionary)	4,991	7,097	8,483
	Mandatory:			
4090	Budget authority, gross	225		
	Outlays, gross:			
4101	Outlays from mandatory balances		30	270
4180	Budget authority, net (total)	6,029	7,287	12,130
4190	Outlays, net (total)	4,991	7,127	8,753

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	6,029	7,287	12,130
Outlays	4,991	7,127	8,753
Legislative proposal, subject to PAYGO:			
Budget Authority			18,725
Outlays			749
Total:			
Budget Authority	6,029	7,287	30,855
Outlays	4,991	7,127	9,502

Object Classification (in millions of dollars)

Identification code 021–2032–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	39	40	36
25.3 Other goods and services from Federal sources	46	17	17
26.0 Supplies and materials	2	3	3
31.0 Equipment	9,848	9,548	11,408
99.0 Direct obligations	9,935	9,608	11,464
99.0 Reimbursable obligations	726	1,705	1,500
99.9 Total new obligations, unexpired accounts	10,661	11,313	12,964

Missile Procurement, Army

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021–2032–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Other Missiles			18,725
0900 Total new obligations, unexpired accounts (object class 31.0)			18,725
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			18,725
1930 Total budgetary resources available			18,725
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			18,725
3020 Outlays (gross)			-749
3050 Unpaid obligations, end of year			17,976
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			17,976
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			18,725
Outlays, gross:			
4100 Outlays from new mandatory authority			749
4180 Budget authority, net (total)			18,725
4190 Outlays, net (total)			749

Procurement of Weapons and Tracked Combat Vehicles, Army

For construction, procurement, production, and modification of weapons and tracked combat vehicles, equipment, including ordnance, spare parts, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, $3,728,159,000, to remain available for obligation until September 30, 2029, of which $260,089,000 shall be available for the Army National Guard and the Army Reserve.

Program and Financing (in millions of dollars)

Identification code 021–2033–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Tracked combat vehicles	5,965	4,183	3,168
0002 Weapons and other combat vehicles	741	491	621
0799 Total direct obligations	6,706	4,674	3,789
0801 Reimbursable program activity	7	28	10
0900 Total new obligations, unexpired accounts	6,713	4,702	3,799
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,173	3,820	1,910
1001 Discretionary unobligated balance brought fwd, Oct 1	4,173		
1010 Unobligated balance transfer to other accts [097–0117]	-6		
1010 Unobligated balance transfer to other accts [021–2035]	-49		
1010 Unobligated balance transfer to other accts [097–0100]	-11		
1011 Unobligated balance transfer from other acct [097–0100]	2,168		
1020 Adjustment of unobligated bal brought forward, Oct 1		230	
1021 Recoveries of prior year unpaid obligations	464		
1070 Unobligated balance (total)	6,739	4,050	1,910
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,689	3,005	3,728
1131 Unobligated balance of appropriations permanently reduced		-453	
1160 Appropriation, discretionary (total)	3,689	2,552	3,728
Appropriations, mandatory:			
1200 Appropriation	250		
Spending authority from offsetting collections, discretionary:			
1700 Collected	17	10	10
1900 Budget authority (total)	3,956	2,562	3,738
1930 Total budgetary resources available	10,695	6,612	5,648
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-162		
1941 Unexpired unobligated balance, end of year	3,820	1,910	1,849
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	11,033	11,958	11,649

PROCUREMENT OF WEAPONS AND TRACKED COMBAT VEHICLES, ARMY—Continued

Program and Financing—Continued

Identification code 021–2033–0–1–051		2025 actual	2026 est.	2027 est.
3010	New obligations, unexpired accounts	6,713	4,702	3,799
3011	Obligations ("upward adjustments"), expired accounts	50	.....	.....
3020	Outlays (gross)	-5,268	-5,011	-4,445
3040	Recoveries of prior year unpaid obligations, unexpired	-464	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-106	.....	.....
3050	Unpaid obligations, end of year	11,958	11,649	11,003
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	-2
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	11,031	11,956	11,647
3200	Obligated balance, end of year	11,956	11,647	11,001
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3,706	2,562	3,738
	Outlays, gross:			
4010	Outlays from new discretionary authority	273	189	271
4011	Outlays from discretionary balances	4,995	4,797	4,034
4020	Outlays, gross (total)	5,268	4,986	4,305
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-18	-10	-10
4040	Offsets against gross budget authority and outlays (total)	-18	-10	-10
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	1	.....	.....
4070	Budget authority, net (discretionary)	3,689	2,552	3,728
4080	Outlays, net (discretionary)	5,250	4,976	4,295
	Mandatory:			
4090	Budget authority, gross	250	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	25	140
4180	Budget authority, net (total)	3,939	2,552	3,728
4190	Outlays, net (total)	5,250	5,001	4,435

Object Classification (in millions of dollars)

Identification code 021–2033–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
21.0	Travel and transportation of persons	1	1	1
25.1	Advisory and assistance services	33	33	25
25.2	Other services from non-Federal sources	25	25	25
25.3	Other goods and services from Federal sources	98	98	98
25.3	Other goods and services from Federal sources	271	305	244
25.7	Operation and maintenance of equipment	7	59	59
26.0	Supplies and materials	89	81	42
31.0	Equipment	6,182	4,072	3,295
99.0	Direct obligations	6,706	4,674	3,789
99.0	Reimbursable obligations	7	28	10
99.9	Total new obligations, unexpired accounts	6,713	4,702	3,799

PROCUREMENT OF AMMUNITION, ARMY

For construction, procurement, production, and modification of ammunition, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including ammunition facilities, authorized by section 2854 of title 10, United States Code, and the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, $5,469,588,000, to remain available for obligation until September 30, 2029, of which $220,061,000 shall be available for the Army National Guard and the Army Reserve.

Program and Financing (in millions of dollars)

Identification code 021–2034–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Ammunition	4,762	4,806	2,976
0002	Ammunition production base support	2,492	2,946	2,502
0799	Total direct obligations	7,254	7,752	5,478
0801	Reimbursable program activity	1,957	3,029	2,319
0900	Total new obligations, unexpired accounts	9,211	10,781	7,797
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7,774	6,225	1,428
1001	Discretionary unobligated balance brought fwd, Oct 1	7,774	.....	.....
1010	Unobligated balance transfer to other accts [021–2035]	-20	.....	.....
1010	Unobligated balance transfer to other accts [097–0100]	-30	.....	.....
1011	Unobligated balance transfer from other acct [097–0100]	1,566	.....	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	207	.....
1021	Recoveries of prior year unpaid obligations	1,220	.....	.....
1070	Unobligated balance (total)	10,510	6,432	1,428
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	2,982	4,577	5,470
1120	Appropriations transferred to other acct [021–2010]	-24	.....	.....
1160	Appropriation, discretionary (total)	2,958	4,577	5,470
	Appropriations, mandatory:			
1200	Appropriation	150	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1,124	1,200	1,300
1701	Change in uncollected payments, Federal sources	892	.....	.....
1750	Spending auth from offsetting collections, disc (total)	2,016	1,200	1,300
1900	Budget authority (total)	5,124	5,777	6,770
1930	Total budgetary resources available	15,634	12,209	8,198
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-198	.....	.....
1941	Unexpired unobligated balance, end of year	6,225	1,428	401
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	15,884	18,501	22,315
3010	New obligations, unexpired accounts	9,211	10,781	7,797
3011	Obligations ("upward adjustments"), expired accounts	94	.....	.....
3020	Outlays (gross)	-5,277	-6,967	-8,364
3040	Recoveries of prior year unpaid obligations, unexpired	-1,220	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-191	.....	.....
3050	Unpaid obligations, end of year	18,501	22,315	21,748
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-3,181	-3,700	-3,700
3070	Change in uncollected pymts, Fed sources, unexpired	-892	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	373	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-3,700	-3,700	-3,700
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	12,703	14,801	18,615
3200	Obligated balance, end of year	14,801	18,615	18,048
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4,974	5,777	6,770
	Outlays, gross:			
4010	Outlays from new discretionary authority	100	1,429	1,574
4011	Outlays from discretionary balances	5,177	5,388	6,640
4020	Outlays, gross (total)	5,277	6,817	8,214
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1,508	-1,200	-1,300
4033	Non-Federal sources	-4	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-1,512	-1,200	-1,300
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-892	.....	.....
4052	Offsetting collections credited to expired accounts	388	.....	.....
4060	Additional offsets against budget authority only (total)	-504	.....	.....
4070	Budget authority, net (discretionary)	2,958	4,577	5,470
4080	Outlays, net (discretionary)	3,765	5,617	6,914
	Mandatory:			
4090	Budget authority, gross	150	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	150	150

4180	Budget authority, net (total)	3,108	4,577	5,470
4190	Outlays, net (total)	3,765	5,767	7,064

Object Classification (in millions of dollars)

Identification code 021–2034–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	7	7	4
25.2	Other services from non-Federal sources	4	4	4
25.3	Other goods and services from Federal sources	211	211	211
25.3	Other goods and services from Federal sources	174	134	141
25.4	Operation and maintenance of facilities	12	12	12
26.0	Supplies and materials	11	6	5
31.0	Equipment	6,683	7,226	4,949
32.0	Land and structures	152	152	152
99.0	Direct obligations	7,254	7,752	5,478
99.0	Reimbursable obligations	1,957	3,029	2,319
99.9	Total new obligations, unexpired accounts	9,211	10,781	7,797

Other Procurement, Army

For construction, procurement, production, and modification of vehicles, including tactical, support, and non-tracked combat vehicles; the purchase of passenger motor vehicles for replacement only; communications and electronic equipment; other support equipment; spare parts, ordnance, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, $12,667,053,000, to remain available for obligation until September 30, 2029, of which $908,096,000 shall be available for the Army National Guard and the Army Reserve.

Program and Financing (in millions of dollars)

Identification code 021–2035–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Tactical and support vehicles	2,470	1,692	1,445
0002	Communications and electronics equipment	5,618	4,725	7,373
0003	Other support equipment	1,869	1,788	2,014
0004	Spares and repair parts	15	5	7
0799	Total direct obligations	9,972	8,210	10,839
0801	Reimbursable program activity	84	156	167
0900	Total new obligations, unexpired accounts	10,056	8,366	11,006
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2,762	3,461	4,890
1001	Discretionary unobligated balance brought fwd, Oct 1	2,757		
1010	Unobligated balance transfer to other accts [097–0100]	-9		
1010	Unobligated balance transfer to other accts [017–1319]	-2		
1010	Unobligated balance transfer to other accts [021–2040]	-41		
1011	Unobligated balance transfer from other acct [097–0100]	1,354		
1011	Unobligated balance transfer from other acct [021–2020]	1		
1011	Unobligated balance transfer from other acct [021–2031]	4		
1011	Unobligated balance transfer from other acct [021–2033]	49		
1011	Unobligated balance transfer from other acct [021–2034]	20		
1020	Adjustment of unobligated bal brought forward, Oct 1		411	
1021	Recoveries of prior year unpaid obligations	387		
1033	Recoveries of prior year paid obligations	6		
1070	Unobligated balance (total)	4,531	3,872	4,890
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	8,677	9,413	12,667
1120	Appropriations transferred to other acct [097–0400]	-5		
1120	Appropriations transferred to other acct [021–2010]	-4		
1121	Appropriations transferred from other acct [097–0100]	34		
1121	Appropriations transferred from other acct [097–0105]	19		
1131	Unobligated balance of appropriations permanently reduced		-135	
1160	Appropriation, discretionary (total)	8,721	9,278	12,667
	Appropriations, mandatory:			
1200	Appropriation	232		
1220	Appropriations transferred to other acct [011–5512]	-34		
1221	Appropriations transferred from other acct [011–5512]	41	61	61
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-1		
1260	Appropriations, mandatory (total)	238	61	61
	Spending authority from offsetting collections, discretionary:			
1700	Collected	40	45	50
1701	Change in uncollected payments, Federal sources	45		
1750	Spending auth from offsetting collections, disc (total)	85	45	50
1900	Budget authority (total)	9,044	9,384	12,778
1930	Total budgetary resources available	13,575	13,256	17,668
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-58		
1941	Unexpired unobligated balance, end of year	3,461	4,890	6,662
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	12,570	12,565	12,939
3010	New obligations, unexpired accounts	10,056	8,366	11,006
3011	Obligations ("upward adjustments"), expired accounts	148		
3020	Outlays (gross)	-9,590	-7,992	-10,073
3040	Recoveries of prior year unpaid obligations, unexpired	-387		
3041	Recoveries of prior year unpaid obligations, expired	-232		
3050	Unpaid obligations, end of year	12,565	12,939	13,872
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-37	-74	-74
3070	Change in uncollected pymts, Fed sources, unexpired	-45		
3071	Change in uncollected pymts, Fed sources, expired	8		
3090	Uncollected pymts, Fed sources, end of year	-74	-74	-74
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	12,533	12,491	12,865
3200	Obligated balance, end of year	12,491	12,865	13,798
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	8,806	9,323	12,717
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,613	1,715	2,330
4011	Outlays from discretionary balances	7,965	6,159	7,422
4020	Outlays, gross (total)	9,578	7,874	9,752
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-28	-45	-50
4033	Non-Federal sources	-31		
4040	Offsets against gross budget authority and outlays (total)	-59	-45	-50
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-45		
4052	Offsetting collections credited to expired accounts	13		
4053	Recoveries of prior year paid obligations, unexpired accounts	6		
4060	Additional offsets against budget authority only (total)	-26		
4070	Budget authority, net (discretionary)	8,721	9,278	12,667
4080	Outlays, net (discretionary)	9,519	7,829	9,702
	Mandatory:			
4090	Budget authority, gross	238	61	61
	Outlays, gross:			
4100	Outlays from new mandatory authority		10	10
4101	Outlays from mandatory balances	12	108	311
4110	Outlays, gross (total)	12	118	321
4180	Budget authority, net (total)	8,959	9,339	12,728
4190	Outlays, net (total)	9,531	7,947	10,023

Object Classification (in millions of dollars)

Identification code 021–2035–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
21.0	Travel and transportation of persons	20	10	13
22.0	Transportation of things	96	121	161
23.1	Rental payments to GSA	1	1	1
23.3	Communications, utilities, and miscellaneous charges	24	13	18
25.1	Advisory and assistance services	506	354	342
25.2	Other services from non-Federal sources	658	630	840
25.3	Other goods and services from Federal sources	930	893	1,189
25.3	Other goods and services from Federal sources	822	818	958
25.4	Operation and maintenance of facilities	80	77	102
25.7	Operation and maintenance of equipment	615	589	786
26.0	Supplies and materials	699	1,124	1,520
31.0	Equipment	5,511	3,571	4,897
32.0	Land and structures	10	9	12

OTHER PROCUREMENT, ARMY—Continued

Object Classification—Continued

Identification code 021–2035–0–1–051		2025 actual	2026 est.	2027 est.
99.0	Direct obligations	9,972	8,210	10,839
99.0	Reimbursable obligations	84	156	167
99.9	Total new obligations, unexpired accounts	10,056	8,366	11,006

AIRCRAFT PROCUREMENT, NAVY

For construction, procurement, production, modification, and modernization of aircraft, equipment, including ordnance, spare parts, and accessories therefor; specialized equipment; expansion of public and private plants, including the land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway, $26,947,023,000, to remain available for obligation until September 30, 2029, of which $1,755,259,000 shall be available for the Navy Reserve and the Marine Corps Reserve.

Program and Financing (in millions of dollars)

Identification code 017–1506–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Combat aircraft	12,004	9,240	10,872
0003	Trainer aircraft	303	6	2
0004	Other aircraft	625	1,414	2,358
0005	Modification of aircraft	4,837	4,448	5,615
0006	Aircraft spares and repair parts	2,070	2,054	3,758
0007	Aircraft support equipment and facilities	1,170	914	1,034
0799	Total direct obligations	21,009	18,076	23,639
0801	Reimbursable program activity	.....	7	7
0900	Total new obligations, unexpired accounts	21,009	18,083	23,646
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	11,316	7,278	6,316
1001	Discretionary unobligated balance brought fwd, Oct 1	11,313	.....	.....
1010	Unobligated balance transfer to other accts [017–1319]	-4	.....	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	160	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	-136	.....
1021	Recoveries of prior year unpaid obligations	674	.....	.....
1070	Unobligated balance (total)	11,986	7,302	6,316
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	15,919	17,240	26,947
1120	Appropriations transferred to other acct [017–1105]	-4	.....	.....
1131	Unobligated balance of appropriations permanently reduced	-52	-156	.....
1160	Appropriation, discretionary (total)	15,863	17,084	26,947
	Appropriations, mandatory:			
1200	Appropriation	445	.....	.....
1220	Appropriations transferred to other acct [011–5512]	-5	.....	.....
1221	Appropriations transferred from other acct [011–5512]	5	6	6
1260	Appropriations, mandatory (total)	445	6	6
	Spending authority from offsetting collections, discretionary:			
1700	Collected	.....	7	7
1900	Budget authority (total)	16,308	17,097	26,960
1930	Total budgetary resources available	28,294	24,399	33,276
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-7	.....	.....
1941	Unexpired unobligated balance, end of year	7,278	6,316	9,630
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	27,949	30,622	29,913
3010	New obligations, unexpired accounts	21,009	18,083	23,646
3011	Obligations ("upward adjustments"), expired accounts	334	.....	.....
3020	Outlays (gross)	-17,163	-18,792	-21,066
3040	Recoveries of prior year unpaid obligations, unexpired	-674	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-833	.....	.....
3050	Unpaid obligations, end of year	30,622	29,913	32,493
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	27,949	30,622	29,913
3200	Obligated balance, end of year	30,622	29,913	32,493
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	15,863	17,091	26,954
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,362	2,570	4,049
4011	Outlays from discretionary balances	14,764	16,005	16,929
4020	Outlays, gross (total)	17,126	18,575	20,978
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	.....	-7	-7
4040	Offsets against gross budget authority and outlays (total)	.....	-7	-7
	Mandatory:			
4090	Budget authority, gross	445	6	6
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	1	1
4101	Outlays from mandatory balances	37	216	87
4110	Outlays, gross (total)	37	217	88
4180	Budget authority, net (total)	16,308	17,090	26,953
4190	Outlays, net (total)	17,163	18,785	21,059

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	16,308	17,090	26,953
Outlays	17,163	18,785	21,059
Legislative proposal, subject to PAYGO:			
Budget Authority	.....	.....	7,454
Outlays	.....	.....	1,118
Total:			
Budget Authority	16,308	17,090	34,407
Outlays	17,163	18,785	22,177

Object Classification (in millions of dollars)

Identification code 017–1506–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
22.0	Transportation of things	12	5	9
23.3	Communications, utilities, and miscellaneous charges	11	.....	1
25.1	Advisory and assistance services	714	133	623
25.2	Other services from non-Federal sources	2	3	3
25.3	Other goods and services from Federal sources	1,059	111	10,321
25.3	Other goods and services from Federal sources	1,201	1,484	.....
25.4	Operation and maintenance of facilities	4	.....	.....
25.5	Research and development contracts	44	2	3
25.7	Operation and maintenance of equipment	108	1	52
26.0	Supplies and materials	3,952	2,144	4,468
31.0	Equipment	13,902	14,193	8,159
99.0	Direct obligations	21,009	18,076	23,639
99.0	Reimbursable obligations	.....	7	7
99.9	Total new obligations, unexpired accounts	21,009	18,083	23,646

AIRCRAFT PROCUREMENT, NAVY

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–1506–4–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Combat aircraft	.....	.....	5,862
0004	Other Aircraft	.....	.....	1,190
0005	Modification of aircraft	.....	.....	162
0006	Aircraft spares and repair parts	.....	.....	240
0900	Total new obligations, unexpired accounts (object class 31.0)	.....	.....	7,454
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	.....	.....	7,454
1930	Total budgetary resources available	.....	.....	7,454

	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			7,454
3020	Outlays (gross)			-1,118
3050	Unpaid obligations, end of year			6,336
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			6,336
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			7,454
	Outlays, gross:			
4100	Outlays from new mandatory authority			1,118
4180	Budget authority, net (total)			7,454
4190	Outlays, net (total)			1,118

Weapons Procurement, Navy

For construction, procurement, production, modification, and modernization of missiles, torpedoes, other weapons, and related support equipment including spare parts, and accessories therefor; expansion of public and private plants, including the land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway, $11,769,111,000, to remain available for obligation until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 017–1507–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Ballistic missiles	1,753	2,712	4,045
0002 Other missiles	4,670	5,965	5,347
0003 Torpedoes and related equipment	746	1,384	1,103
0004 Other weapons	221	193	185
0006 Spares and repair parts	175	251	227
0799 Total direct obligations	7,565	10,505	10,907
0801 Reimbursable program activity	56	65	32
0900 Total new obligations, unexpired accounts	7,621	10,570	10,939
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,995	5,480	1,965
1001 Discretionary unobligated balance brought fwd, Oct 1	2,994		
1010 Unobligated balance transfer to other accts [017–1611]	-5		
1010 Unobligated balance transfer to other accts [017–1810]	-115		
1011 Unobligated balance transfer from other acct [097–0100]	811		
1020 Adjustment of unobligated bal brought forward, Oct 1		1,125	
1021 Recoveries of prior year unpaid obligations	164		
1070 Unobligated balance (total)	3,850	6,605	1,965
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	6,349	6,087	11,769
1120 Appropriations transferred to other acct [017–1105]	-35		
1120 Appropriations transferred to other acct [017–1453]	-5		
1120 Appropriations transferred to other acct [021–2020]	-12		
1131 Unobligated balance of appropriations permanently reduced		-203	
1160 Appropriation, discretionary (total)	6,297	5,884	11,769
Appropriations, mandatory:			
1200 Appropriation	2,979		
1221 Appropriations transferred from other acct [011–5512]		6	6
1260 Appropriations, mandatory (total)	2,979	6	6
Spending authority from offsetting collections, discretionary:			
1700 Collected	38	40	45
1900 Budget authority (total)	9,314	5,930	11,820
1930 Total budgetary resources available	13,164	12,535	13,785
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-63		
1941 Unexpired unobligated balance, end of year	5,480	1,965	2,846
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9,267	11,315	15,719
3010 New obligations, unexpired accounts	7,621	10,570	10,939
3011 Obligations ("upward adjustments"), expired accounts	36		
3020 Outlays (gross)	-5,367	-6,166	-8,140
3040 Recoveries of prior year unpaid obligations, unexpired	-164		
3041 Recoveries of prior year unpaid obligations, expired	-78		
3050 Unpaid obligations, end of year	11,315	15,719	18,518
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-4	-4
3071 Change in uncollected pymts, Fed sources, expired	-2		
3090 Uncollected pymts, Fed sources, end of year	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9,265	11,311	15,715
3200 Obligated balance, end of year	11,311	15,715	18,514
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	6,335	5,924	11,814
Outlays, gross:			
4010 Outlays from new discretionary authority	1,037	923	1,810
4011 Outlays from discretionary balances	4,330	4,807	5,653
4020 Outlays, gross (total)	5,367	5,730	7,463
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-38	-40	-45
4040 Offsets against gross budget authority and outlays (total)	-38	-40	-45
Mandatory:			
4090 Budget authority, gross	2,979	6	6
Outlays, gross:			
4100 Outlays from new mandatory authority		1	1
4101 Outlays from mandatory balances		435	676
4110 Outlays, gross (total)		436	677
4180 Budget authority, net (total)	9,276	5,890	11,775
4190 Outlays, net (total)	5,329	6,126	8,095

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	9,276	5,890	11,775
Outlays	5,329	6,126	8,095
Legislative proposal, subject to PAYGO:			
Budget Authority			10,850
Outlays			1,628
Total:			
Budget Authority	9,276	5,890	22,625
Outlays	5,329	6,126	9,723

Object Classification (in millions of dollars)

Identification code 017–1507–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
22.0 Transportation of things	4	3	4
23.3 Communications, utilities, and miscellaneous charges	1		
25.1 Advisory and assistance services	142	105	67
25.2 Other services from non-Federal sources	3		
25.3 Other goods and services from Federal sources	488	63	668
25.3 Other goods and services from Federal sources	139	143	
25.4 Operation and maintenance of facilities	9		3
25.5 Research and development contracts	40	5	
25.7 Operation and maintenance of equipment	264	1	699
26.0 Supplies and materials	3,204	1,538	4,046
31.0 Equipment	3,156	8,647	5,420
32.0 Land and structures	116		
99.0 Direct obligations	7,566	10,505	10,907
99.0 Reimbursable obligations	55	65	32
99.9 Total new obligations, unexpired accounts	7,621	10,570	10,939

Weapons Procurement, Navy

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–1507–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Other missiles			10,850
0900 Total new obligations, unexpired accounts (object class 31.0)			10,850

WEAPONS PROCUREMENT, NAVY—Continued

Program and Financing—Continued

Identification code 017–1507–4–1–051		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation			10,850
1930	Total budgetary resources available			10,850
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			10,850
3020	Outlays (gross)			-1,628
3050	Unpaid obligations, end of year			9,222
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			9,222
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			10,850
	Outlays, gross:			
4100	Outlays from new mandatory authority			1,628
4180	Budget authority, net (total)			10,850
4190	Outlays, net (total)			1,628

PROCUREMENT OF AMMUNITION, NAVY AND MARINE CORPS

For construction, procurement, production, and modification of ammunition, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including ammunition facilities, authorized by section 2854 of title 10, United States Code, and the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, $1,958,597,000, to remain available for obligation until September 30, 2029, of which $474,000 shall be available for the Navy Reserve and the Marine Corps Reserve.

Program and Financing (in millions of dollars)

Identification code 017–1508–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Procurement of Ammunition, Navy	1,341	834	826
0002	Procurement of Ammunition, Marine Corps	1,180	606	1,023
0799	Total direct obligations	2,521	1,440	1,849
0801	Reimbursable program activity	16	35	29
0900	Total new obligations, unexpired accounts	2,537	1,475	1,878
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,151	456	345
1001	Discretionary unobligated balance brought fwd, Oct 1	1,151		
1010	Unobligated balance transfer to other accts [097–0100]	-97		
1011	Unobligated balance transfer from other acct [097–0100]	259		
1011	Unobligated balance transfer from other acct [017–1109]	2		
1020	Adjustment of unobligated bal brought forward, Oct 1		225	
1021	Recoveries of prior year unpaid obligations	88		
1070	Unobligated balance (total)	1,403	681	345
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,599	1,099	1,959
	Appropriations, mandatory:			
1200	Appropriation	22		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	36	40	45
1701	Change in uncollected payments, Federal sources	4		
1750	Spending auth from offsetting collections, disc (total)	40	40	45
1900	Budget authority (total)	1,661	1,139	2,004
1930	Total budgetary resources available	3,064	1,820	2,349
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-71		
1941	Unexpired unobligated balance, end of year	456	345	471
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,806	4,256	4,139
3010	New obligations, unexpired accounts	2,537	1,475	1,878
3011	Obligations ("upward adjustments"), expired accounts	6		
3020	Outlays (gross)	-985	-1,592	-1,740
3040	Recoveries of prior year unpaid obligations, unexpired	-88		
3041	Recoveries of prior year unpaid obligations, expired	-20		
3050	Unpaid obligations, end of year	4,256	4,139	4,277
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-6	-6
3070	Change in uncollected pymts, Fed sources, unexpired	-4		
3071	Change in uncollected pymts, Fed sources, expired	6		
3090	Uncollected pymts, Fed sources, end of year	-6	-6	-6
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2,798	4,250	4,133
3200	Obligated balance, end of year	4,250	4,133	4,271
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,639	1,139	2,004
	Outlays, gross:			
4010	Outlays from new discretionary authority	100	117	182
4011	Outlays from discretionary balances	885	1,335	1,451
4020	Outlays, gross (total)	985	1,452	1,633
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-20	-40	-45
4033	Non-Federal sources	-20		
4040	Offsets against gross budget authority and outlays (total)	-40	-40	-45
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-4		
4052	Offsetting collections credited to expired accounts	4		
4070	Budget authority, net (discretionary)	1,599	1,099	1,959
4080	Outlays, net (discretionary)	945	1,412	1,588
	Mandatory:			
4090	Budget authority, gross	22		
	Outlays, gross:			
4101	Outlays from mandatory balances		140	107
4180	Budget authority, net (total)	1,621	1,099	1,959
4190	Outlays, net (total)	945	1,552	1,695

Object Classification (in millions of dollars)

Identification code 017–1508–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
22.0	Transportation of things	14	3	5
25.1	Advisory and assistance services	13	13	22
25.3	Other goods and services from Federal sources	13	13	102
25.3	Other goods and services from Federal sources	280	63	
25.7	Operation and maintenance of equipment	1		
26.0	Supplies and materials	1,536	1,346	1,694
31.0	Equipment	664	2	26
99.0	Direct obligations	2,521	1,440	1,849
99.0	Reimbursable obligations	16	35	29
99.9	Total new obligations, unexpired accounts	2,537	1,475	1,878

SHIPBUILDING AND CONVERSION, NAVY

For expenses necessary for the construction, acquisition, or conversion of vessels as authorized by law, including armor and armament thereof, plant equipment, appliances, and machine tools and installation thereof in public and private plants; reserve plant and Government and contractor-owned equipment layaway; procurement of critical, long lead time components and designs for vessels to be constructed or converted in the future; and expansion of public and private plants, including land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title, $60,176,117,000, to remain available for obligation until September 30, 2031: Provided, That additional obligations may be incurred after September 30, 2031, for engineering services, tests, evaluations, and other such budgeted work that must be performed in the final stage of ship construction.

Program and Financing (in millions of dollars)

Identification code 017–1611–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Fleet ballistic missile ships		6,032	11,532
0002 Other warships	30,081	26,934	21,138
0003 Amphibious ships	1,932	4,648	4,242
0005 Auxiliaries, craft, and prior-year program costs	3,586	8,261	8,582
0799 Total direct obligations	35,599	45,875	45,494
0900 Total new obligations, unexpired accounts	35,599	45,875	45,494
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	23,004	37,429	17,241
1001 Discretionary unobligated balance brought fwd, Oct 1	23,004		
1011 Unobligated balance transfer from other acct [017–1109]	6		
1011 Unobligated balance transfer from other acct [017–1319]	24		
1011 Unobligated balance transfer from other acct [017–1507]	5		
1011 Unobligated balance transfer from other acct [017–1810]	8		
1012 Unobligated balance transfers between expired and unexpired accounts	1,148		
1020 Adjustment of unobligated bal brought forward, Oct 1		1,100	
1021 Recoveries of prior year unpaid obligations	3,871		
1070 Unobligated balance (total)	28,066	38,529	17,241
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	39,023	27,152	60,176
1120 Appropriations transferred to other acct [017–1612]	-9,581		
1131 Unobligated balance of appropriations permanently reduced		-2,565	
1160 Appropriation, discretionary (total)	29,442	24,587	60,176
Appropriations, mandatory:			
1200 Appropriation	16,830		
1900 Budget authority (total)	46,272	24,587	60,176
1930 Total budgetary resources available	74,338	63,116	77,417
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1,310		
1941 Unexpired unobligated balance, end of year	37,429	17,241	31,923
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	59,382	70,068	90,555
3010 New obligations, unexpired accounts	35,599	45,875	45,494
3011 Obligations ("upward adjustments"), expired accounts	17		
3020 Outlays (gross)	-20,887	-25,388	-31,308
3030 Unpaid obligations transferred to other accts [097–9999]	-5,784		
3031 Unpaid obligations transferred from other accts [097–9999]	5,784		
3040 Recoveries of prior year unpaid obligations, unexpired	-3,871		
3041 Recoveries of prior year unpaid obligations, expired	-172		
3050 Unpaid obligations, end of year	70,068	90,555	104,741
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	59,382	70,068	90,555
3200 Obligated balance, end of year	70,068	90,555	104,741
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	29,442	24,587	60,176
Outlays, gross:			
4010 Outlays from new discretionary authority	3,242	738	1,805
4011 Outlays from discretionary balances	17,645	24,206	28,216
4020 Outlays, gross (total)	20,887	24,944	30,021
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-5		
4040 Offsets against gross budget authority and outlays (total)	-5		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	5		
4060 Additional offsets against budget authority only (total)	5		
4070 Budget authority, net (discretionary)	29,442	24,587	60,176
4080 Outlays, net (discretionary)	20,882	24,944	30,021
Mandatory:			
4090 Budget authority, gross	16,830		
Outlays, gross:			
4101 Outlays from mandatory balances		444	1,287
4180 Budget authority, net (total)	46,272	24,587	60,176
4190 Outlays, net (total)	20,882	25,388	31,308

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	46,272	24,587	60,176
Outlays	20,882	25,388	31,308
Legislative proposal, subject to PAYGO:			
Budget Authority			5,648
Outlays			169
Total:			
Budget Authority	46,272	24,587	65,824
Outlays	20,882	25,388	31,477

Object Classification (in millions of dollars)

Identification code 017–1611–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	1		
22.0 Transportation of things	8		
23.2 Rental payments to others	10		
23.3 Communications, utilities, and miscellaneous charges	18	1	11
25.1 Advisory and assistance services	746	202	84
25.2 Other services from non-Federal sources	382		54
25.3 Other goods and services from Federal sources		93	226
25.3 Other goods and services from Federal sources	1,261	924	1,899
25.4 Operation and maintenance of facilities	5	8	1
25.5 Research and development contracts	40	23	5
25.7 Operation and maintenance of equipment	92	2	5
26.0 Supplies and materials	965	77	317
31.0 Equipment	31,970	44,545	42,892
32.0 Land and structures	101		
99.9 Total new obligations, unexpired accounts	35,599	45,875	45,494

Shipbuilding and Conversion, Navy

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–1611–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Other Warships			5,648
0900 Total new obligations, unexpired accounts (object class 31.0)			5,648
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			5,648
1930 Total budgetary resources available			5,648
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			5,648
3020 Outlays (gross)			-169
3050 Unpaid obligations, end of year			5,479
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			5,479
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			5,648
Outlays, gross:			
4100 Outlays from new mandatory authority			169
4180 Budget authority, net (total)			5,648
4190 Outlays, net (total)			169

National Sea-Based Deterrence Fund

Program and Financing (in millions of dollars)

Identification code 017–1612–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Fleet ballistic missile ships	9,001	13	249

NATIONAL SEA-BASED DETERRENCE FUND—Continued

Program and Financing—Continued

Identification code 017–1612–0–1–051		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,118	1,772	1,759
1001	Discretionary unobligated balance brought fwd, Oct 1	1,118		
1021	Recoveries of prior year unpaid obligations	77		
1070	Unobligated balance (total)	1,195	1,772	1,759
	Budget authority:			
	Appropriations, discretionary:			
1121	Appropriations transferred from other acct [017–1611]	9,581		
1930	Total budgetary resources available	10,776	1,772	1,759
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-3		
1941	Unexpired unobligated balance, end of year	1,772	1,759	1,510
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8,506	10,224	4,984
3010	New obligations, unexpired accounts	9,001	13	249
3020	Outlays (gross)	-7,206	-5,253	-2,624
3040	Recoveries of prior year unpaid obligations, unexpired	-77		
3050	Unpaid obligations, end of year	10,224	4,984	2,609
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8,506	10,224	4,984
3200	Obligated balance, end of year	10,224	4,984	2,609
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	9,581		
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,094		
4011	Outlays from discretionary balances	5,112	5,253	2,624
4020	Outlays, gross (total)	7,206	5,253	2,624
4180	Budget authority, net (total)	9,581		
4190	Outlays, net (total)	7,206	5,253	2,624

Object Classification (in millions of dollars)

Identification code 017–1612–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
21.0	Travel and transportation of persons	1		
25.1	Advisory and assistance services	108	1	2
25.2	Other services from non-Federal sources	45		
25.3	Other goods and services from Federal sources	276		4
25.3	Other goods and services from Federal sources		4	
25.4	Operation and maintenance of facilities	3		
25.5	Research and development contracts	23		
25.7	Operation and maintenance of equipment	61		
26.0	Supplies and materials	71		2
31.0	Equipment	8,413	8	241
99.9	Total new obligations, unexpired accounts	9,001	13	249

MARITIME INDUSTRIAL BASE FUND

Program and Financing (in millions of dollars)

Identification code 017–1613–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Industrial base activities		270	296
0900	Total new obligations, unexpired accounts (object class 31.0)		270	296
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		3,345	4,267
1020	Adjustment of unobligated bal brought forward, Oct 1		1,192	
1070	Unobligated balance (total)		4,537	4,267
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	3,345		
1930	Total budgetary resources available	3,345	4,537	4,267
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3,345	4,267	3,971
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts		270	296
3020	Outlays (gross)		-270	-290
3050	Unpaid obligations, end of year			6
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			6
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	3,345		
	Outlays, gross:			
4101	Outlays from mandatory balances		270	290
4180	Budget authority, net (total)	3,345		
4190	Outlays, net (total)		270	290

OTHER PROCUREMENT, NAVY

For procurement, production, and modernization of support equipment and materials not otherwise provided for, Navy ordnance (except ordnance for new aircraft, new ships, and ships authorized for conversion); the purchase of passenger motor vehicles for replacement only; expansion of public and private plants, including the land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway, $18,866,679,000, to remain available for obligation until September 30, 2029: Provided, That funds provided under this heading are also available for the maintenance, repair, and modernization of non-nuclear surface-based ships conducted at privately owned shipyards.

Program and Financing (in millions of dollars)

Identification code 017–1810–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Ships support equipment	8,014	9,251	7,375
0002	Communications and electronics equipment	4,275	4,184	5,118
0003	Aviation support equipment	812	827	874
0004	Ordnance support equipment	1,323	1,490	2,065
0005	Civil engineering support equipment	260	297	333
0006	Supply support equipment	979	679	472
0007	Personnel and command support equipment	539	670	1,030
0008	Spares and repair parts	1,039	2,224	703
0799	Total direct obligations	17,241	19,622	17,970
0801	Reimbursable program activity	186	396	298
0900	Total new obligations, unexpired accounts	17,427	20,018	18,268
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4,076	9,088	4,307
1001	Discretionary unobligated balance brought fwd, Oct 1	4,060		
1010	Unobligated balance transfer to other accts [017–1319]	-12		
1010	Unobligated balance transfer to other accts [017–1611]	-8		
1010	Unobligated balance transfer to other accts [011–5512]	-6		
1011	Unobligated balance transfer from other acct [097–0100]	631		
1011	Unobligated balance transfer from other acct [017–1319]	34		
1011	Unobligated balance transfer from other acct [017–1507]	115		
1020	Adjustment of unobligated bal brought forward, Oct 1		273	
1020	Adjustment of unobligated bal brought forward, Oct 1		114	
1021	Recoveries of prior year unpaid obligations	958		
1070	Unobligated balance (total)	5,788	9,475	4,307
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	15,143	14,694	18,867
1120	Appropriations transferred to other acct [021–2020]	-64		
1121	Appropriations transferred from other acct [097–0100]	32		
1121	Appropriations transferred from other acct [097–0105]	19		
1131	Unobligated balance of appropriations permanently reduced	-45		
1160	Appropriation, discretionary (total)	15,085	14,694	18,867
	Appropriations, mandatory:			
1200	Appropriation	5,447		
1221	Appropriations transferred from other acct [011–5512]	26	76	76

1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-1	.....	.....
1260	Appropriations, mandatory (total)	5,472	76	76
	Spending authority from offsetting collections, discretionary:			
1700	Collected	78	80	100
1701	Change in uncollected payments, Federal sources	157	.....	.....
1750	Spending auth from offsetting collections, disc (total)	235	80	100
1900	Budget authority (total)	20,792	14,850	19,043
1930	Total budgetary resources available	26,580	24,325	23,350
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-65	.....	.....
1941	Unexpired unobligated balance, end of year	9,088	4,307	5,082
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	16,428	19,454	24,108
3001	Adjustments to unpaid obligations brought forward, Oct 1	-3	.....	.....
3010	New obligations, unexpired accounts	17,427	20,018	18,268
3011	Obligations ("upward adjustments"), expired accounts	124	.....	.....
3020	Outlays (gross)	-13,180	-15,364	-17,109
3040	Recoveries of prior year unpaid obligations, unexpired	-958	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-384	.....	.....
3050	Unpaid obligations, end of year	19,454	24,108	25,267
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-286	-389	-389
3070	Change in uncollected pymts, Fed sources, unexpired	-157	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	54	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-389	-389	-389
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	16,139	19,065	23,719
3200	Obligated balance, end of year	19,065	23,719	24,878
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	15,320	14,774	18,967
	Outlays, gross:			
4010	Outlays from new discretionary authority	3,112	3,019	3,873
4011	Outlays from discretionary balances	10,047	11,015	11,484
4020	Outlays, gross (total)	13,159	14,034	15,357
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-89	-80	-100
4040	Offsets against gross budget authority and outlays (total)	-89	-80	-100
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-157	.....	.....
4052	Offsetting collections credited to expired accounts	11	.....	.....
4060	Additional offsets against budget authority only (total)	-146	.....	.....
4070	Budget authority, net (discretionary)	15,085	14,694	18,867
4080	Outlays, net (discretionary)	13,070	13,954	15,257
	Mandatory:			
4090	Budget authority, gross	5,472	76	76
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	15	15
4101	Outlays from mandatory balances	21	1,315	1,737
4110	Outlays, gross (total)	21	1,330	1,752
4180	Budget authority, net (total)	20,557	14,770	18,943
4190	Outlays, net (total)	13,091	15,284	17,009

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	20,557	14,770	18,943
Outlays	13,091	15,284	17,009
Legislative proposal, subject to PAYGO:			
Budget Authority	.....	.....	50
Outlays	.....	.....	10
Total:			
Budget Authority	20,557	14,770	18,993
Outlays	13,091	15,284	17,019

Object Classification (in millions of dollars)

Identification code 017–1810–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
22.0 Transportation of things	13	3	9
23.3 Communications, utilities, and miscellaneous charges	35	2	4
25.1 Advisory and assistance services	1,206	845	901
25.2 Other services from non-Federal sources	28	23	42
25.3 Other goods and services from Federal sources	426	400	676
25.3 Other goods and services from Federal sources	2,974	2,273	3,530
25.4 Operation and maintenance of facilities	14	.....	4
25.5 Research and development contracts	162	45	40
25.6 Medical care	1	4	1
25.7 Operation and maintenance of equipment	3,189	1,329	1,684
26.0 Supplies and materials	2,075	375	888
31.0 Equipment	7,105	14,323	10,187
32.0 Land and structures	13	.....	4
99.0 Direct obligations	17,241	19,622	17,970
99.0 Reimbursable obligations	186	396	298
99.9 Total new obligations, unexpired accounts	17,427	20,018	18,268

Other Procurement, Navy

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–1810–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Ships support equipment	.....	.....	50
0900 Total new obligations, unexpired accounts (object class 31.0)	.....	.....	50
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	.....	.....	50
1930 Total budgetary resources available	.....	.....	50
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	.....	.....	50
3020 Outlays (gross)	.....	.....	-10
3050 Unpaid obligations, end of year	.....	.....	40
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	.....	.....	40
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	.....	.....	50
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	.....	10
4180 Budget authority, net (total)	.....	.....	50
4190 Outlays, net (total)	.....	.....	10

Coastal Defense Augmentation

Program and Financing (in millions of dollars)

Identification code 017–0380–0–1–051	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	4	4
1930 Total budgetary resources available	4	4	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	4	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	52	52	30
3020 Outlays (gross)	.....	-22	-18
3050 Unpaid obligations, end of year	52	30	12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	52	52	30
3200 Obligated balance, end of year	52	30	12
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	.....	22	18
4180 Budget authority, net (total)	.....	.....	.....

COASTAL DEFENSE AUGMENTATION—Continued

Program and Financing—Continued

Identification code 017–0380–0–1–051	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)		22	18

PROCUREMENT, MARINE CORPS

For expenses necessary for the procurement, manufacture, and modification of missiles, armament, military equipment, spare parts, and accessories therefor; plant equipment, appliances, and machine tools, and installation thereof in public and private plants; reserve plant and Government and contractor-owned equipment layaway; vehicles for the Marine Corps, including the purchase of passenger motor vehicles for replacement only; and expansion of public and private plants, including land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title, $6,288,905,000, to remain available for obligation until September 30, 2029, of which $12,693,000 shall be available for the Marine Corps Reserve.

Program and Financing (in millions of dollars)

Identification code 017–1109–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Weapons and combat vehicles	920	923	756
0003 Guided missiles and equipment	1,508	933	1,244
0004 Communications and electronics equipment	1,364	1,002	1,964
0005 Support vehicles	341	200	316
0006 Engineer and other equipment	389	253	615
0007 Spares and repair parts	32	28	26
0799 Total direct obligations	4,554	3,339	4,921
0801 Reimbursable program activity		57	58
0900 Total new obligations, unexpired accounts	4,554	3,396	4,979
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,041	1,453	1,885
1001 Discretionary unobligated balance brought fwd, Oct 1	2,040		
1010 Unobligated balance transfer to other accts [017–1508]	-2		
1010 Unobligated balance transfer to other accts [017–1611]	-6		
1011 Unobligated balance transfer from other acct [097–0100]	52		
1020 Adjustment of unobligated bal brought forward, Oct 1		70	
1070 Unobligated balance (total)	2,085	1,523	1,885
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,804	3,683	6,289
1120 Appropriations transferred to other acct [097–0100]	-8		
1120 Appropriations transferred to other acct [017–1405]	-35		
1120 Appropriations transferred to other acct [021–2020]	-56		
1121 Appropriations transferred from other acct [097–0100]	11		
1160 Appropriation, discretionary (total)	3,716	3,683	6,289
Appropriations, mandatory:			
1200 Appropriation	241		
1220 Appropriations transferred to other acct [011–5512]	-68		
1221 Appropriations transferred from other acct [011–5512]	83	65	65
1260 Appropriations, mandatory (total)	256	65	65
Spending authority from offsetting collections, discretionary:			
1700 Collected	6	10	10
1701 Change in uncollected payments, Federal sources	-6		
1750 Spending auth from offsetting collections, disc (total)		10	10
1900 Budget authority (total)	3,972	3,758	6,364
1930 Total budgetary resources available	6,057	5,281	8,249
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-50		
1941 Unexpired unobligated balance, end of year	1,453	1,885	3,270
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,326	6,431	5,322
3010 New obligations, unexpired accounts	4,554	3,396	4,979
3011 Obligations ("upward adjustments"), expired accounts	19		
3020 Outlays (gross)	-3,430	-4,505	-4,774
3041 Recoveries of prior year unpaid obligations, expired	-38		
3050 Unpaid obligations, end of year	6,431	5,322	5,527
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired	6		
3090 Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5,318	6,429	5,320
3200 Obligated balance, end of year	6,429	5,320	5,525
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,716	3,693	6,299
Outlays, gross:			
4010 Outlays from new discretionary authority	439	489	828
4011 Outlays from discretionary balances	2,986	3,865	3,812
4020 Outlays, gross (total)	3,425	4,354	4,640
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-6	-10	-10
4040 Offsets against gross budget authority and outlays (total)	-6	-10	-10
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	6		
4060 Additional offsets against budget authority only (total)	6		
4070 Budget authority, net (discretionary)	3,716	3,683	6,289
4080 Outlays, net (discretionary)	3,419	4,344	4,630
Mandatory:			
4090 Budget authority, gross	256	65	65
Outlays, gross:			
4100 Outlays from new mandatory authority		10	10
4101 Outlays from mandatory balances	5	141	124
4110 Outlays, gross (total)	5	151	134
4180 Budget authority, net (total)	3,972	3,748	6,354
4190 Outlays, net (total)	3,424	4,495	4,764

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	3,972	3,748	6,354
Outlays	3,424	4,495	4,764
Legislative proposal, subject to PAYGO:			
Budget Authority			15
Outlays			2
Total:			
Budget Authority	3,972	3,748	6,369
Outlays	3,424	4,495	4,766

Object Classification (in millions of dollars)

Identification code 017–1109–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	4	3	5
22.0 Transportation of things	1	2	3
23.2 Rental payments to others	6	11	29
23.3 Communications, utilities, and miscellaneous charges		2	3
25.1 Advisory and assistance services	311	85	19
25.2 Other services from non-Federal sources	5		
25.3 Other goods and services from Federal sources		7	287
25.3 Other goods and services from Federal sources	216	173	
25.5 Research and development contracts	10	5	1
25.7 Operation and maintenance of equipment	38	16	3
26.0 Supplies and materials	1,128	856	1,462
31.0 Equipment	2,796	2,177	3,100
32.0 Land and structures	39	2	9
99.0 Direct obligations	4,554	3,339	4,921
99.0 Reimbursable obligations		57	58
99.9 Total new obligations, unexpired accounts	4,554	3,396	4,979

PROCUREMENT, MARINE CORPS

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–1109–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Guided missiles and equipment			15

0900	Total new obligations, unexpired accounts (object class 31.0)	.....	.....	15
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	.....	.....	15
1930	Total budgetary resources available	.....	.....	15
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	.....	.....	15
3020	Outlays (gross)	.....	.....	-2
3050	Unpaid obligations, end of year	.....	.....	13
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year	.....	.....	13
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	.....	.....	15
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	.....	2
4180	Budget authority, net (total)	.....	.....	15
4190	Outlays, net (total)	.....	.....	2

Aircraft Procurement, Air Force

For construction, procurement, and modification of aircraft and equipment, including armor and armament, specialized ground handling equipment, and training devices, spare parts, and accessories therefor; specialized equipment; expansion of public and private plants, Government-owned equipment and installation thereof in such plants, erection of structures, and acquisition of land, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes including rents and transportation of things, $26,985,236,000, to remain available for obligation until September 30, 2029, of which $407,836,000 shall be available for the Air National Guard and the Air Force Reserve.

Program and Financing (in millions of dollars)

Identification code 057–3010–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Combat aircraft	19,891	15,252	6,906
0002	Airlift aircraft	.....	3,658	4,403
0003	Trainer aircraft	.....	155	374
0004	Other aircraft	.....	1,120	1,233
0005	Modification of in-service aircraft	.....	4,661	5,438
0006	Aircraft spares and repair parts	.....	2,060	1,413
0007	Aircraft support equipment and facilities	.....	2,086	2,679
0799	Total direct obligations	19,891	28,992	22,446
0801	Reimbursable program activity	305	465	350
0900	Total new obligations, unexpired accounts	20,196	29,457	22,796
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	15,991	25,715	16,518
1001	Discretionary unobligated balance brought fwd, Oct 1	15,991	.....	.....
1010	Unobligated balance transfer to other accts [097–0117]	-24	.....	.....
1010	Unobligated balance transfer to other accts [057–3600]	-26	.....	.....
1011	Unobligated balance transfer from other acct [057–3080]	1	.....	.....
1011	Unobligated balance transfer from other acct [057–3600]	9	.....	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	90	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	124	.....
1021	Recoveries of prior year unpaid obligations	241	.....	.....
1033	Recoveries of prior year paid obligations	2	.....	.....
1070	Unobligated balance (total)	16,194	25,929	16,518
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	19,899	19,965	26,985
1120	Appropriations transferred to other acct [057–3400]	-15	.....	.....
1120	Appropriations transferred to other acct [057–3500]	-54	.....	.....
1120	Appropriations transferred to other acct [057–3600]	-35	.....	.....
1120	Appropriations transferred to other acct [057–3840]	-9	.....	.....
1121	Appropriations transferred from other acct [097–0105]	6	.....	.....
1131	Unobligated balance of appropriations permanently reduced	-190	-219	.....
1160	Appropriation, discretionary (total)	19,602	19,746	26,985
	Appropriations, mandatory:			
1200	Appropriation	9,958	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	269	300	350
1701	Change in uncollected payments, Federal sources	1	.....	.....
1750	Spending auth from offsetting collections, disc (total)	270	300	350
1900	Budget authority (total)	29,830	20,046	27,335
1930	Total budgetary resources available	46,024	45,975	43,853
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-113	.....	.....
1941	Unexpired unobligated balance, end of year	25,715	16,518	21,057
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	31,785	33,111	44,131
3010	New obligations, unexpired accounts	20,196	29,457	22,796
3011	Obligations ("upward adjustments"), expired accounts	127	.....	.....
3020	Outlays (gross)	-18,202	-18,437	-22,389
3040	Recoveries of prior year unpaid obligations, unexpired	-241	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-554	.....	.....
3050	Unpaid obligations, end of year	33,111	44,131	44,538
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-21	-21	-21
3070	Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	1	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-21	-21	-21
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	31,764	33,090	44,110
3200	Obligated balance, end of year	33,090	44,110	44,517
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	19,872	20,046	27,335
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,357	2,275	3,048
4011	Outlays from discretionary balances	15,845	15,862	18,617
4020	Outlays, gross (total)	18,202	18,137	21,665
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-235	-300	-350
4033	Non-Federal sources	-89	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-324	-300	-350
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4052	Offsetting collections credited to expired accounts	53	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	2	.....	.....
4060	Additional offsets against budget authority only (total)	54	.....	.....
4070	Budget authority, net (discretionary)	19,602	19,746	26,985
4080	Outlays, net (discretionary)	17,878	17,837	21,315
	Mandatory:			
4090	Budget authority, gross	9,958	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	300	724
4180	Budget authority, net (total)	29,560	19,746	26,985
4190	Outlays, net (total)	17,878	18,137	22,039

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	29,560	19,746	26,985
Outlays	17,878	18,137	22,039
Legislative proposal, subject to PAYGO:			
Budget Authority	.....	.....	3,656
Outlays	.....	.....	366
Total:			
Budget Authority	29,560	19,746	30,641
Outlays	17,878	18,137	22,405

Object Classification (in millions of dollars)

Identification code 057–3010–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	183	174	220
31.0	Equipment	19,708	28,818	22,226
99.0	Direct obligations	19,891	28,992	22,446

AIRCRAFT PROCUREMENT, AIR FORCE—Continued

Object Classification—Continued

Identification code 057–3010–0–1–051		2025 actual	2026 est.	2027 est.
99.0	Reimbursable obligations	305	465	350
99.9	Total new obligations, unexpired accounts	20,196	29,457	22,796

AIRCRAFT PROCUREMENT, AIR FORCE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–3010–4–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Combat aircraft			2,338
0005	Modification of in-service aircraft			186
0006	Aircraft spares and repair parts			1,132
0900	Total new obligations, unexpired accounts (object class 31.0)			3,656
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation			3,656
1930	Total budgetary resources available			3,656
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			3,656
3020	Outlays (gross)			-366
3050	Unpaid obligations, end of year			3,290
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			3,290
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			3,656
	Outlays, gross:			
4100	Outlays from new mandatory authority			366
4180	Budget authority, net (total)			3,656
4190	Outlays, net (total)			366

MISSILE PROCUREMENT, AIR FORCE

For construction, procurement, and modification of missiles, rockets, and related equipment, including spare parts and accessories therefor; ground handling equipment, and training devices; expansion of public and private plants, Government-owned equipment and installation thereof in such plants, erection of structures, and acquisition of land, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes including rents and transportation of things, $6,811,174,000, to remain available for obligation until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 057–3020–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Ballistic missiles	5,748	222	88
0002	Other missiles		4,807	2,976
0003	Modification of in-service missiles		183	238
0004	Spares and repair parts		120	151
0005	Spares and repair parts		1,234	1,097
0799	Total direct obligations	5,748	6,566	4,550
0801	Reimbursable program activity	230	406	513
0900	Total new obligations, unexpired accounts	5,978	6,972	5,063
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2,647	3,045	1,862
1001	Discretionary unobligated balance brought fwd, Oct 1	2,647		
1010	Unobligated balance transfer to other accts [057–3600]	-12		
1011	Unobligated balance transfer from other acct [097–0100]	750		
1020	Adjustment of unobligated bal brought forward, Oct 1		1,550	
1021	Recoveries of prior year unpaid obligations	18		
1033	Recoveries of prior year paid obligations	1		
1070	Unobligated balance (total)	3,404	4,595	1,862
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	4,259	3,964	6,811
1121	Appropriations transferred from other acct [097–0100]	88		
1131	Unobligated balance of appropriations permanently reduced		-250	
1160	Appropriation, discretionary (total)	4,347	3,714	6,811
	Appropriations, mandatory:			
1200	Appropriation	790		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	502	525	550
1900	Budget authority (total)	5,639	4,239	7,361
1930	Total budgetary resources available	9,043	8,834	9,223
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-20		
1941	Unexpired unobligated balance, end of year	3,045	1,862	4,160
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	7,279	9,878	12,335
3010	New obligations, unexpired accounts	5,978	6,972	5,063
3011	Obligations ("upward adjustments"), expired accounts	9		
3020	Outlays (gross)	-3,343	-4,515	-5,714
3040	Recoveries of prior year unpaid obligations, unexpired	-18		
3041	Recoveries of prior year unpaid obligations, expired	-27		
3050	Unpaid obligations, end of year	9,878	12,335	11,684
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	7,279	9,878	12,335
3200	Obligated balance, end of year	9,878	12,335	11,684
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4,849	4,239	7,361
	Outlays, gross:			
4010	Outlays from new discretionary authority	460	859	1,163
4011	Outlays from discretionary balances	2,883	3,631	4,176
4020	Outlays, gross (total)	3,343	4,490	5,339
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-503	-525	-550
4033	Non-Federal sources	-1		
4040	Offsets against gross budget authority and outlays (total)	-504	-525	-550
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1		
4053	Recoveries of prior year paid obligations, unexpired accounts	1		
4060	Additional offsets against budget authority only (total)	2		
4070	Budget authority, net (discretionary)	4,347	3,714	6,811
4080	Outlays, net (discretionary)	2,839	3,965	4,789
	Mandatory:			
4090	Budget authority, gross	790		
	Outlays, gross:			
4101	Outlays from mandatory balances		25	375
4180	Budget authority, net (total)	5,137	3,714	6,811
4190	Outlays, net (total)	2,839	3,990	5,164

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	5,137	3,714	6,811
Outlays	2,839	3,990	5,164
Legislative proposal, subject to PAYGO:			
Budget Authority			4,567
Outlays			411
Total:			
Budget Authority	5,137	3,714	11,378
Outlays	2,839	3,990	5,575

Object Classification (in millions of dollars)

Identification code 057–3020–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	33	25	52

31.0	Equipment	5,715	6,541	4,498
99.0	Direct obligations	5,748	6,566	4,550
99.0	Reimbursable obligations	230	406	513
99.9	Total new obligations, unexpired accounts	5,978	6,972	5,063

Missile Procurement, Air Force

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–3020–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Other Missiles			4,567
0900 Total new obligations, unexpired accounts (object class 31.0)			4,567
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			4,567
1930 Total budgetary resources available			4,567
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			4,567
3020 Outlays (gross)			-411
3050 Unpaid obligations, end of year			4,156
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			4,156
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			4,567
Outlays, gross:			
4100 Outlays from new mandatory authority			411
4180 Budget authority, net (total)			4,567
4190 Outlays, net (total)			411

Space Procurement, Air Force

Program and Financing (in millions of dollars)

Identification code 057–3021–0–1–051	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	425	154	20
3020 Outlays (gross)	-209	-134	-20
3041 Recoveries of prior year unpaid obligations, expired	-62		
3050 Unpaid obligations, end of year	154	20	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	425	154	20
3200 Obligated balance, end of year	154	20	
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	209	134	20
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-1		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1		
4060 Additional offsets against budget authority only (total)	1		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	208	134	20
4180 Budget authority, net (total)			
4190 Outlays, net (total)	208	134	20

Procurement, Space Force

For construction, procurement, and modification of spacecraft, rockets, and related equipment, including spare parts and accessories therefor; ground handling equipment, and training devices; expansion of public and private plants, Government-owned equipment and installation thereof in such plants, erection of structures, and acquisition of land, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes including rents and transportation of things, $9,645,353,000, to remain available for obligation until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 057–3022–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Space procurement, Space Force	3,328	3,895	9,630
0002 Spares		1	1
0003 Ground Vehicular Equipment		6	6
0004 Other Base Maintenance and Support Equipment		14	8
0799 Total direct obligations	3,328	3,916	9,645
0801 Reimbursable program activity	20	737	752
0900 Total new obligations, unexpired accounts	3,348	4,653	10,397
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,202	1,726	941
1001 Discretionary unobligated balance brought fwd, Oct 1	1,202		
1010 Unobligated balance transfer to other accts [097–0400]	-8		
1010 Unobligated balance transfer to other accts [017–1319]	-2		
1010 Unobligated balance transfer to other accts [057–3620]	-93		
1020 Adjustment of unobligated bal brought forward, Oct 1		258	
1021 Recoveries of prior year unpaid obligations	193		
1070 Unobligated balance (total)	1,292	1,984	941
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,939	4,036	9,645
1120 Appropriations transferred to other acct [097–0300]	-1		
1120 Appropriations transferred to other acct [057–3500]	-30		
1121 Appropriations transferred from other acct [017–1804]	10		
1121 Appropriations transferred from other acct [021–2020]	11		
1121 Appropriations transferred from other acct [057–3620]	37		
1131 Unobligated balance of appropriations permanently reduced	-46	-446	
1160 Appropriation, discretionary (total)	3,920	3,590	9,645
Spending authority from offsetting collections, discretionary:			
1700 Collected	17	20	30
1701 Change in uncollected payments, Federal sources	-1		
1750 Spending auth from offsetting collections, disc (total)	16	20	30
1900 Budget authority (total)	3,936	3,610	9,675
1930 Total budgetary resources available	5,228	5,594	10,616
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-154		
1941 Unexpired unobligated balance, end of year	1,726	941	219
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6,652	6,970	8,511
3010 New obligations, unexpired accounts	3,348	4,653	10,397
3011 Obligations ("upward adjustments"), expired accounts	6		
3020 Outlays (gross)	-2,835	-3,112	-4,357
3040 Recoveries of prior year unpaid obligations, unexpired	-193		
3041 Recoveries of prior year unpaid obligations, expired	-8		
3050 Unpaid obligations, end of year	6,970	8,511	14,551
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-136	-135	-135
3070 Change in uncollected pymts, Fed sources, unexpired	1		
3090 Uncollected pymts, Fed sources, end of year	-135	-135	-135
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6,516	6,835	8,376
3200 Obligated balance, end of year	6,835	8,376	14,416
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,936	3,610	9,675
Outlays, gross:			
4010 Outlays from new discretionary authority	371	379	994

PROCUREMENT, SPACE FORCE—Continued

Program and Financing—Continued

Identification code 057–3022–0–1–051		2025 actual	2026 est.	2027 est.
4011	Outlays from discretionary balances	2,464	2,733	3,363
4020	Outlays, gross (total)	2,835	3,112	4,357
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-17	-20	-30
4040	Offsets against gross budget authority and outlays (total)	-17	-20	-30
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4060	Additional offsets against budget authority only (total)	1	.....	.....
4070	Budget authority, net (discretionary)	3,920	3,590	9,645
4080	Outlays, net (discretionary)	2,818	3,092	4,327
4180	Budget authority, net (total)	3,920	3,590	9,645
4190	Outlays, net (total)	2,818	3,092	4,327

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	3,920	3,590	9,645
Outlays	2,818	3,092	4,327
Legislative proposal, subject to PAYGO:			
Budget Authority	.....	.....	9,437
Outlays	.....	.....	944
Total:			
Budget Authority	3,920	3,590	19,082
Outlays	2,818	3,092	5,271

Object Classification (in millions of dollars)

Identification code 057–3022–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	78	90	324
31.0	Equipment	3,250	3,826	9,321
99.0	Direct obligations	3,328	3,916	9,645
99.0	Reimbursable obligations	20	737	752
99.9	Total new obligations, unexpired accounts	3,348	4,653	10,397

PROCUREMENT, SPACE FORCE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–3022–4–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Space Procurement, Space Force	.....	.....	9,437
0900	Total new obligations, unexpired accounts (object class 31.0)	.....	.....	9,437
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	.....	.....	9,437
1930	Total budgetary resources available	.....	.....	9,437
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	.....	.....	9,437
3020	Outlays (gross)	.....	.....	-944
3050	Unpaid obligations, end of year	.....	.....	8,493
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year	.....	.....	8,493
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	.....	.....	9,437
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	.....	944
4180	Budget authority, net (total)	.....	.....	9,437
4190	Outlays, net (total)	.....	.....	944

PROCUREMENT OF AMMUNITION, AIR FORCE

For construction, procurement, production, and modification of ammunition, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including ammunition facilities, authorized by section 2854 of title 10, United States Code, and the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, $910,116,000, to remain available for obligation until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 057–3011–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Ammunition	713	723	955
0002	Weapons	.....	.....	26
0799	Total direct obligations	713	723	981
0801	Reimbursable program activity	188	220	220
0900	Total new obligations, unexpired accounts	901	943	1,201
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	458	1,007	1,633
1001	Discretionary unobligated balance brought fwd, Oct 1	458	.....	.....
1011	Unobligated balance transfer from other acct [097–0100]	242	.....	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	96	.....
1021	Recoveries of prior year unpaid obligations	26	.....	.....
1070	Unobligated balance (total)	726	1,103	1,633
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	551	773	910
1131	Unobligated balance of appropriations permanently reduced	-23	.....	.....
1160	Appropriation, discretionary (total)	528	773	910
	Spending authority from offsetting collections, discretionary:			
1700	Collected	653	700	725
1701	Change in uncollected payments, Federal sources	5	.....	.....
1750	Spending auth from offsetting collections, disc (total)	658	700	725
1900	Budget authority (total)	1,186	1,473	1,635
1930	Total budgetary resources available	1,912	2,576	3,268
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-4	.....	.....
1941	Unexpired unobligated balance, end of year	1,007	1,633	2,067
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,398	2,416	1,519
3010	New obligations, unexpired accounts	901	943	1,201
3011	Obligations ("upward adjustments"), expired accounts	15	.....	.....
3020	Outlays (gross)	-846	-1,840	-1,864
3040	Recoveries of prior year unpaid obligations, unexpired	-26	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-26	.....	.....
3050	Unpaid obligations, end of year	2,416	1,519	856
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-13	-13
3070	Change in uncollected pymts, Fed sources, unexpired	-5	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-13	-13	-13
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2,390	2,403	1,506
3200	Obligated balance, end of year	2,403	1,506	843
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,186	1,473	1,635
	Outlays, gross:			
4010	Outlays from new discretionary authority	21	715	743
4011	Outlays from discretionary balances	825	1,125	1,121
4020	Outlays, gross (total)	846	1,840	1,864

	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-653	-700	-725
4040	Offsets against gross budget authority and outlays (total)	-653	-700	-725
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-5		
4060	Additional offsets against budget authority only (total)	-5		
4070	Budget authority, net (discretionary)	528	773	910
4080	Outlays, net (discretionary)	193	1,140	1,139
4180	Budget authority, net (total)	528	773	910
4190	Outlays, net (total)	193	1,140	1,139

Object Classification (in millions of dollars)

Identification code 057–3011–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	18	20	25
31.0 Equipment	695	703	956
99.0 Direct obligations	713	723	981
99.0 Reimbursable obligations	188	220	220
99.9 Total new obligations, unexpired accounts	901	943	1,201

Other Procurement, Air Force

For procurement and modification of equipment (including ground guidance and electronic control equipment, and ground electronic and communication equipment), and supplies, materials, and spare parts therefor, not otherwise provided for; the purchase of passenger motor vehicles for replacement only; lease of passenger motor vehicles; and expansion of public and private plants, Government-owned equipment and installation thereof in such plants, erection of structures, and acquisition of land, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon, prior to approval of title; reserve plant and Government and contractor-owned equipment layaway, $39,199,963,000, to remain available for obligation until September 30, 2029, of which $52,672,000 shall be available for the Air National Guard and the Air Force Reserve.

Program and Financing (in millions of dollars)

Identification code 057–3080–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Munitions and associated equipment	30,107		
0002 Vehicular equipment		346	500
0003 Electronics and telecommunications equipment		2,263	4,462
0004 Other Base Maintenance and Support Equipment		30,060	32,930
0005 Spare and repair parts		15	21
0799 Total direct obligations	30,107	32,684	37,913
0801 Reimbursable program activity	495	662	662
0900 Total new obligations, unexpired accounts	30,602	33,346	38,575
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6,611	7,859	7,264
1001 Discretionary unobligated balance brought fwd, Oct 1	6,609		
1010 Unobligated balance transfer to other accts [097–0100]	-5		
1010 Unobligated balance transfer to other accts [057–3010]	-1		
1021 Recoveries of prior year unpaid obligations	83		
1033 Recoveries of prior year paid obligations	3		
1070 Unobligated balance (total)	6,691	7,859	7,264
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	31,108	32,606	39,200
1120 Appropriations transferred to other acct [057–3400]	-10		
1120 Appropriations transferred to other acct [057–3500]	-10		
1121 Appropriations transferred from other acct [097–0100]	133		
1131 Unobligated balance of appropriations permanently reduced	-188	-187	
1160 Appropriation, discretionary (total)	31,033	32,419	39,200
Appropriations, mandatory:			
1200 Appropriation	450		
1221 Appropriations transferred from other acct [011–5512]		17	17
1260 Appropriations, mandatory (total)	450	17	17
Spending authority from offsetting collections, discretionary:			
1700 Collected	312	315	330
1701 Change in uncollected payments, Federal sources	-5		
1750 Spending auth from offsetting collections, disc (total)	307	315	330
1900 Budget authority (total)	31,790	32,751	39,547
1930 Total budgetary resources available	38,481	40,610	46,811
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-20		
1941 Unexpired unobligated balance, end of year	7,859	7,264	8,236
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8,969	7,870	9,867
3010 New obligations, unexpired accounts	30,602	33,346	38,575
3011 Obligations ("upward adjustments"), expired accounts	285		
3020 Outlays (gross)	-31,541	-31,349	-37,428
3040 Recoveries of prior year unpaid obligations, unexpired	-83		
3041 Recoveries of prior year unpaid obligations, expired	-362		
3050 Unpaid obligations, end of year	7,870	9,867	11,014
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-23	-14	-14
3070 Change in uncollected pymts, Fed sources, unexpired	5		
3071 Change in uncollected pymts, Fed sources, expired	4		
3090 Uncollected pymts, Fed sources, end of year	-14	-14	-14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8,946	7,856	9,853
3200 Obligated balance, end of year	7,856	9,853	11,000
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	31,340	32,734	39,530
Outlays, gross:			
4010 Outlays from new discretionary authority	22,305	23,657	28,554
4011 Outlays from discretionary balances	9,232	7,479	8,759
4020 Outlays, gross (total)	31,537	31,136	37,313
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-317	-315	-330
4033 Non-Federal sources	-155		
4040 Offsets against gross budget authority and outlays (total)	-472	-315	-330
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	5		
4052 Offsetting collections credited to expired accounts	158		
4053 Recoveries of prior year paid obligations, unexpired accounts	2		
4060 Additional offsets against budget authority only (total)	165		
4070 Budget authority, net (discretionary)	31,033	32,419	39,200
4080 Outlays, net (discretionary)	31,065	30,821	36,983
Mandatory:			
4090 Budget authority, gross	450	17	17
Outlays, gross:			
4100 Outlays from new mandatory authority		13	13
4101 Outlays from mandatory balances	4	200	102
4110 Outlays, gross (total)	4	213	115
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-1		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	1		
4160 Budget authority, net (mandatory)	450	17	17
4170 Outlays, net (mandatory)	3	213	115
4180 Budget authority, net (total)	31,483	32,436	39,217
4190 Outlays, net (total)	31,068	31,034	37,098

Object Classification (in millions of dollars)

Identification code 057–3080–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	87	94	110
31.0 Equipment	30,020	32,590	37,803
99.0 Direct obligations	30,107	32,684	37,913
99.0 Reimbursable obligations	495	662	662
99.9 Total new obligations, unexpired accounts	30,602	33,346	38,575

Procurement, Defense-Wide

For expenses of activities and agencies of the Department of Defense (other than the military departments) necessary for procurement, production, and modification of equipment, supplies, materials, and spare parts therefor, not otherwise provided for; the purchase of passenger motor vehicles for replacement only; expansion of public and private plants, equipment, and installation thereof in such plants, erection of structures, and acquisition of land for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; reserve plant and Government and contractor-owned equipment layaway, $10,354,868,000, to remain available for obligation until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 097–0300–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Major equipment	7,375	10,095	6,047
0002 Special Operations Command	2,808	1,989	2,369
0003 Chemical/Biological Defense	397	307	332
0799 Total direct obligations	10,580	12,391	8,748
0801 Reimbursable program activity	507	832	777
0900 Total new obligations, unexpired accounts	11,087	13,223	9,525
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7,885	7,030	3,574
1001 Discretionary unobligated balance brought fwd, Oct 1	7,885	.....	.....
1010 Unobligated balance transfer to other accts [097–0400]	-11	.....	.....
1011 Unobligated balance transfer from other acct [097–0100]	1,224	.....	.....
1011 Unobligated balance transfer from other acct [097–0105]	9	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	.....	94	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	.....	1,517	.....
1021 Recoveries of prior year unpaid obligations	154	.....	.....
1033 Recoveries of prior year paid obligations	1	.....	.....
1070 Unobligated balance (total)	9,262	8,641	3,574
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5,719	7,643	10,355
1120 Appropriations transferred to other acct [097–0100]	-9	.....	.....
1121 Appropriations transferred from other acct [057–3022]	1	.....	.....
1131 Unobligated balance of appropriations permanently reduced	-15	-12	.....
1160 Appropriation, discretionary (total)	5,696	7,631	10,355
Appropriations, mandatory:			
1200 Appropriation	2,699	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	518	525	550
1701 Change in uncollected payments, Federal sources	-6	.....	.....
1750 Spending auth from offsetting collections, disc (total)	512	525	550
1900 Budget authority (total)	8,907	8,156	10,905
1930 Total budgetary resources available	18,169	16,797	14,479
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-52	.....	.....
1941 Unexpired unobligated balance, end of year	7,030	3,574	4,954
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10,127	11,041	13,306
3001 Adjustments to unpaid obligations brought forward, Oct 1	-1	.....	.....
3010 New obligations, unexpired accounts	11,087	13,223	9,525
3011 Obligations ("upward adjustments"), expired accounts	133	.....	.....
3020 Outlays (gross)	-9,960	-10,958	-10,046
3040 Recoveries of prior year unpaid obligations, unexpired	-154	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-191	.....	.....
3050 Unpaid obligations, end of year	11,041	13,306	12,785
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-453	-428	-428
3070 Change in uncollected pymts, Fed sources, unexpired	6	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	19	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-428	-428	-428
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9,673	10,613	12,878
3200 Obligated balance, end of year	10,613	12,878	12,357
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	6,208	8,156	10,905
Outlays, gross:			
4010 Outlays from new discretionary authority	1,057	1,822	2,310
4011 Outlays from discretionary balances	8,903	7,686	6,336
4020 Outlays, gross (total)	9,960	9,508	8,646
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-331	-525	-550
4033 Non-Federal sources	-220	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-551	-525	-550
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	6	.....	.....
4052 Offsetting collections credited to expired accounts	32	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060 Additional offsets against budget authority only (total)	39	.....	.....
4070 Budget authority, net (discretionary)	5,696	7,631	10,355
4080 Outlays, net (discretionary)	9,409	8,983	8,096
Mandatory:			
4090 Budget authority, gross	2,699	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances	.....	1,450	1,400
4180 Budget authority, net (total)	8,395	7,631	10,355
4190 Outlays, net (total)	9,409	10,433	9,496

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	8,395	7,631	10,355
Outlays	9,409	10,433	9,496
Legislative proposal, subject to PAYGO:			
Budget Authority	.....	.....	45,148
Outlays	.....	.....	7,675
Total:			
Budget Authority	8,395	7,631	55,503
Outlays	9,409	10,433	17,171

Object Classification (in millions of dollars)

Identification code 097–0300–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	1	26	1
22.0 Transportation of things	4	1	.....
23.3 Communications, utilities, and miscellaneous charges	10	1	1
25.1 Advisory and assistance services	158	345	37
25.2 Other services from non-Federal sources	33	31	31
25.3 Other goods and services from Federal sources	143	708	87
25.4 Operation and maintenance of facilities	1	2	1
25.5 Research and development contracts	67	40	23
25.7 Operation and maintenance of equipment	291	50	20
26.0 Supplies and materials	3,512	263	6,547
31.0 Equipment	6,360	10,924	2,000
99.0 Direct obligations	10,580	12,391	8,748
99.0 Reimbursable obligations	507	832	777
99.9 Total new obligations, unexpired accounts	11,087	13,223	9,525

Procurement, Defense-Wide

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097–0300–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Major Equipment	.....	.....	45,148
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	.....	.....	45,148
1930 Total budgetary resources available	.....	.....	45,148
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	.....	.....	45,148
3020 Outlays (gross)	.....	.....	-7,675
3050 Unpaid obligations, end of year	.....	.....	37,473

	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			37,473
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			45,148
	Outlays, gross:			
4100	Outlays from new mandatory authority			7,675
4180	Budget authority, net (total)			45,148
4190	Outlays, net (total)			7,675

Object Classification (in millions of dollars)

Identification code 097–0300–4–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources			1,477
26.0 Supplies and materials			5,166
31.0 Equipment			38,505
99.9 Total new obligations, unexpired accounts			45,148

National Guard and Reserve Equipment

For procurement of rotary-wing aircraft; combat, tactical and support vehicles; other weapons; and other procurement items for the reserve components of the Armed Forces, $1,000,000,000, to remain available until September 30, 2029: Provided, That such funds may not be used to procure manned fixed wing aircraft, or procure or modify missiles, munitions, or ammunition.

Program and Financing (in millions of dollars)

Identification code 097–0350–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Reserve equipment	796	1,034	410
0002 National Guard equipment		691	648
0900 Total new obligations, unexpired accounts	796	1,725	1,058
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,376	1,432	507
1001 Discretionary unobligated balance brought fwd, Oct 1	1,376		
1021 Recoveries of prior year unpaid obligations	13		
1070 Unobligated balance (total)	1,389	1,432	507
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	850	800	1,000
1900 Budget authority (total)	850	800	1,000
1930 Total budgetary resources available	2,239	2,232	1,507
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-11		
1941 Unexpired unobligated balance, end of year	1,432	507	449
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,110	1,096	1,959
3010 New obligations, unexpired accounts	796	1,725	1,058
3011 Obligations ("upward adjustments"), expired accounts	24		
3020 Outlays (gross)	-778	-862	-835
3040 Recoveries of prior year unpaid obligations, unexpired	-13		
3041 Recoveries of prior year unpaid obligations, expired	-43		
3050 Unpaid obligations, end of year	1,096	1,959	2,182
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,110	1,096	1,959
3200 Obligated balance, end of year	1,096	1,959	2,182
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	850	800	1,000
Outlays, gross:			
4010 Outlays from new discretionary authority	5	10	13
4011 Outlays from discretionary balances	773	852	822
4020 Outlays, gross (total)	778	862	835
4180 Budget authority, net (total)	850	800	1,000
4190 Outlays, net (total)	778	862	835

Object Classification (in millions of dollars)

Identification code 097–0350–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
26.0 Supplies and materials			338
31.0 Equipment	796	1,725	720
99.9 Total new obligations, unexpired accounts	796	1,725	1,058

Defense Production Act Purchases

For activities by the Department of Defense pursuant to sections 108, 301, 302, and 303 of the Defense Production Act of 1950 (50 U.S.C. 4518, 4531, 4532, and 4533), $477,287,000, to remain available for obligation until expended, which shall be obligated and expended by the Secretary of Defense as if delegated the necessary authorities conferred by the Defense Production Act of 1950.

Program and Financing (in millions of dollars)

Identification code 097–0360–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Defense Production Act Purchases	1,016	322	477
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,089	1,705	1,705
1001 Discretionary unobligated balance brought fwd, Oct 1	1,089	705	
1011 Unobligated balance transfer from other acct [097–0100]	168		
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	1,258	1,705	1,705
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	463	322	477
Appropriations, mandatory:			
1200 Appropriation	1,000		
1900 Budget authority (total)	1,463	322	477
1930 Total budgetary resources available	2,721	2,027	2,182
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,705	1,705	1,705
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,245	1,264	69
3010 New obligations, unexpired accounts	1,016	322	477
3020 Outlays (gross)	-996	-1,517	-546
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	1,264	69	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,245	1,264	69
3200 Obligated balance, end of year	1,264	69	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	463	322	477
Outlays, gross:			
4010 Outlays from new discretionary authority	184	145	215
4011 Outlays from discretionary balances	767	342	326
4020 Outlays, gross (total)	951	487	541
Mandatory:			
4090 Budget authority, gross	1,000		
Outlays, gross:			
4101 Outlays from mandatory balances	45	1,030	5
4180 Budget authority, net (total)	1,463	322	477
4190 Outlays, net (total)	996	1,517	546
Memorandum (non-add) entries:			
5010 Total investments, SOY: non-Fed securities: Market value		400	
5011 Total investments, EOY: non-Fed securities: Market value	400		

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	1,463	322	477
Outlays	996	1,517	546
Legislative proposal, subject to PAYGO:			
Budget Authority			29,954

DEFENSE PRODUCTION ACT PURCHASES—Continued

Summary of Budget Authority and Outlays—Continued

		2025 actual	2026 est.	2027 est.
	Outlays			13,479
Total:				
	Budget Authority	1,463	322	30,431
	Outlays	996	1,517	14,025

The Defense Production Act (50 U.S.C. App. 2061, et seq.) authorizes the use of Federal funds to expedite and expand the supply of critical resources and services from the U.S. industrial base to support national defense and homeland security.

Object Classification (in millions of dollars)

Identification code 097–0360–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.8	Personnel compensation: Special personal services payments	22		
25.1	Advisory and assistance services	127	322	336
25.2	Other services from non-Federal sources	1		
25.5	Research and development contracts	33		
26.0	Supplies and materials	648		
31.0	Equipment	185		141
99.9	Total new obligations, unexpired accounts	1,016	322	477

DEFENSE PRODUCTION ACT PURCHASES

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097–0360–4–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Defense Production Act Purchases			29,954
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation			29,954
1930	Total budgetary resources available			29,954
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			29,954
3020	Outlays (gross)			-13,479
3050	Unpaid obligations, end of year			16,475
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			16,475
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			29,954
	Outlays, gross:			
4100	Outlays from new mandatory authority			13,479
4180	Budget authority, net (total)			29,954
4190	Outlays, net (total)			13,479

Object Classification (in millions of dollars)

Identification code 097–0360–4–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
26.0	Supplies and materials			5,664
31.0	Equipment			24,290
99.9	Total new obligations, unexpired accounts			29,954

DEFENSE PRODUCTION ACT PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 097–0361–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0705	Reestimates of direct loan subsidy		26	
0709	Administrative expenses	4		
0900	Total new obligations, unexpired accounts (object class 25.3)	4	26	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	21	17	17
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation		26	
1900	Budget authority (total)		26	
1930	Total budgetary resources available	21	43	17
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	17	17	17
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		3	2
3010	New obligations, unexpired accounts	4	26	
3020	Outlays (gross)	-1	-27	-1
3050	Unpaid obligations, end of year	3	2	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year		3	2
3200	Obligated balance, end of year	3	2	1
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	1	1	1
	Mandatory:			
4090	Budget authority, gross		26	
	Outlays, gross:			
4100	Outlays from new mandatory authority		26	
4180	Budget authority, net (total)		26	
4190	Outlays, net (total)	1	27	1

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 097–0361–0–1–051		2025 actual	2026 est.	2027 est.
	Direct loan reestimates:			
135001	Defense Production Act Loans		5	
	Administrative expense data:			
3510	Budget authority	1	1	1
3580	Outlays from balances	1	1	1

DEFENSE STRATEGIC CAPITAL CREDIT PROGRAM

For the Department of Defense Credit Program Account, $216,000,000, to remain available until expended, to carry out the capital assistance program, including loans, loan guarantees, and technical assistance, established under section 149(e) of title 10, United States Code: Provided, That such amounts are available to subsidize gross obligations for the principal amount of loans, and total loan principal, any part of which is to be guaranteed, not to exceed $2,160,000,000: Provided further, That such amounts are available to cover all costs and expenditures as provided under section 149(e)(5)(B) of such title.

Program and Financing (in millions of dollars)

Identification code 097–0362–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0701	Direct loan subsidy	20	1,760	216
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	49	1,667	7
1001	Discretionary unobligated balance brought fwd, Oct 1	49	187	

	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	138	98	216
	Appropriations, mandatory:			
1200	Appropriation	1,500	.....	.....
1200	Appropriation - P.L. 101–508	.....	2	.....
1260	Appropriations, mandatory (total)	1,500	2	.....
1900	Budget authority (total)	1,638	100	216
1930	Total budgetary resources available	1,687	1,767	223
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,667	7	7
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	.....	.....	979
3010	New obligations, unexpired accounts	20	1,760	216
3020	Outlays (gross)	-20	-781	-384
3050	Unpaid obligations, end of year	.....	979	811
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	.....	.....	979
3200	Obligated balance, end of year	.....	979	811
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	138	98	216
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	15	32
4011	Outlays from discretionary balances	.....	28	57
4020	Outlays, gross (total)	.....	43	89
	Mandatory:			
4090	Budget authority, gross	1,500	2	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	20	2	.....
4101	Outlays from mandatory balances	.....	736	295
4110	Outlays, gross (total)	20	738	295
4180	Budget authority, net (total)	1,638	100	216
4190	Outlays, net (total)	20	781	384

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	1,638	100	216
Outlays	20	781	384
Legislative proposal, subject to PAYGO:			
Budget Authority	.....	.....	20,000
Outlays	.....	.....	2,000
Total:			
Budget Authority	1,638	100	20,216
Outlays	20	781	2,384

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 097–0362–0–1–051	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Office of Strategic Capital Direct Loans	150	17,650	2,160
115999 Total direct loan levels	150	17,650	2,160
Direct loan subsidy (in percent):			
132001 Office of Strategic Capital Direct Loans	13.64	9.97	10.00
132999 Weighted average subsidy rate	13.64	9.97	10.00
Direct loan subsidy budget authority:			
133001 Office of Strategic Capital Direct Loans	20	1,760	216
133999 Total subsidy budget authority	20	1,760	216
Direct loan subsidy outlays:			
134001 Office of Strategic Capital Direct Loans	20	779	384
134999 Total subsidy outlays	20	779	384

Object Classification (in millions of dollars)

Identification code 097–0362–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	20	.....	.....
41.0 Grants, subsidies, and contributions	.....	1,760	216
99.9 Total new obligations, unexpired accounts	20	1,760	216

Defense Strategic Capital Credit Program

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097–0362–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	.....	.....	4,000
0900 Total new obligations, unexpired accounts (object class 33.0)	.....	.....	4,000
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	.....	.....	20,000
1930 Total budgetary resources available	.....	.....	20,000
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	.....	.....	16,000
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	.....	.....	4,000
3020 Outlays (gross)	.....	.....	-2,000
3050 Unpaid obligations, end of year	.....	.....	2,000
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	.....	.....	2,000
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	.....	.....	20,000
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	.....	2,000
4180 Budget authority, net (total)	.....	.....	20,000
4190 Outlays, net (total)	.....	.....	2,000

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 097–0362–4–1–051	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Office of Strategic Capital Direct Loans	.....	.....	40,000
115999 Total direct loan levels	.....	.....	40,000
Direct loan subsidy (in percent):			
132001 Office of Strategic Capital Direct Loans	.....	.....	0.00
132999 Weighted average subsidy rate	.....	.....	0.00
Direct loan subsidy budget authority:			
133001 Office of Strategic Capital Direct Loans	.....	.....	4,000
133999 Total subsidy budget authority	.....	.....	4,000
Direct loan subsidy outlays:			
134001 Office of Strategic Capital Direct Loans	.....	.....	2,000
134999 Total subsidy outlays	.....	.....	2,000

Defense Modernization Account

Program and Financing (in millions of dollars)

Identification code 097–0117–0–1–051	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	.....	34	6
1011 Unobligated balance transfer from other acct [021–2033]	6	.....	.....
1011 Unobligated balance transfer from other acct [057–3010]	24	.....	.....
1011 Unobligated balance transfer from other acct [057–3600]	4	.....	.....
1070 Unobligated balance (total)	34	34	6
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced	.....	-28	.....
1930 Total budgetary resources available	34	6	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	34	6	6

Defense Modernization Account—Continued

Program and Financing—Continued

Identification code 097–0117–0–1–051	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			28
3020 Outlays (gross)		28	
3050 Unpaid obligations, end of year		28	28
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			28
3200 Obligated balance, end of year		28	28
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		-28	
Outlays, gross:			
4010 Outlays from new discretionary authority		-28	
4180 Budget authority, net (total)		-28	
4190 Outlays, net (total)		-28	

Defense Strategic Capital Credit Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 097–4450–0–3–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	150	17,650	2,160
0713 Payment of interest to Treasury	6	256	369
0900 Total new obligations, unexpired accounts	156	17,906	2,529
Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	130	16,091	1,944
Spending authority from offsetting collections, mandatory:			
1800 Collected	26	830	396
1801 Change in uncollected payments, Federal sources		985	817
1850 Spending auth from offsetting collections, mand (total)	26	1,815	1,213
1900 Budget authority (total)	156	17,906	3,157
1930 Total budgetary resources available	156	17,906	3,157
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			628
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			9,818
3010 New obligations, unexpired accounts	156	17,906	2,529
3020 Outlays (gross)	-156	-8,088	-4,223
3050 Unpaid obligations, end of year		9,818	8,124
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1			-985
3070 Change in uncollected pymts, Fed sources, unexpired		-985	-817
3090 Uncollected pymts, Fed sources, end of year		-985	-1,802
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			8,833
3200 Obligated balance, end of year		8,833	6,322
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	156	17,906	3,157
Financing disbursements:			
4110 Outlays, gross (total)	156	8,088	4,223
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources - Subsidy	-21	-779	-384
4122 Interest on uninvested funds	-5		
4123 Non-Federal sources - Interest		-7	-7
4123 Non-Federal sources - Fees		-44	-5
4130 Offsets against gross budget authority and outlays (total)	-26	-830	-396
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired		-985	-817
4160 Budget authority, net (mandatory)	130	16,091	1,944
4170 Outlays, net (mandatory)	130	7,258	3,827
4180 Budget authority, net (total)	130	16,091	1,944
4190 Outlays, net (total)	130	7,258	3,827

Status of Direct Loans (in millions of dollars)

Identification code 097–4450–0–3–051	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	150	2,850	2,160
1121 Limitation available from carry-forward		14,800	
1150 Total direct loan obligations	150	17,650	2,160
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year			7,828
1231 Disbursements: Direct loan disbursements		7,828	3,854
1290 Outstanding, end of year		7,828	11,682

Defense Strategic Capital Credit Direct Loan Financing Account

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097–4450–4–3–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations			40,000
0713 Payment of interest to Treasury			646
0900 Total new obligations, unexpired accounts			40,646
Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority			36,556
Spending authority from offsetting collections, mandatory:			
1800 Collected			2,100
1900 Budget authority (total)			38,656
1930 Total budgetary resources available			38,656
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			-1,990
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			40,646
3020 Outlays (gross)			-20,646
3050 Unpaid obligations, end of year			20,000
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			20,000
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross			38,656
Financing disbursements:			
4110 Outlays, gross (total)			20,646
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources			-2,000
4123 Non-Federal sources - Fees			-100
4130 Offsets against gross budget authority and outlays (total)			-2,100
4160 Budget authority, net (mandatory)			36,556
4170 Outlays, net (mandatory)			18,546
4180 Budget authority, net (total)			36,556
4190 Outlays, net (total)			18,546

Status of Direct Loans (in millions of dollars)

Identification code 097–4450–4–3–051	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority			40,000
1150 Total direct loan obligations			40,000
Cumulative balance of direct loans outstanding:			
1231 Disbursements: Direct loan disbursements			20,000

1290	Outstanding, end of year			20,000

Chemical Agents and Munitions Destruction, Defense

For expenses, not otherwise provided for, necessary for the destruction of the United States stockpile of lethal chemical agents and munitions in accordance with the provisions of section 1412 of the Department of Defense Authorization Act, 1986 (Public Law 99–145, as amended; 50 U.S.C. 1521), $55,972,000, to remain available until September 30, 2028, shall be for research, development, test and evaluation.

Program and Financing (in millions of dollars)

Identification code 097–0390–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operation and maintenance	639	60	27
0002 Research, Development, Test, and Evaluation		322	27
0799 Total direct obligations	639	382	54
0801 Reimbursable program activity		4	4
0900 Total new obligations, unexpired accounts	639	386	58
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	31	171	
1001 Discretionary unobligated balance brought fwd, Oct 1	31		
1021 Recoveries of prior year unpaid obligations	10		
1070 Unobligated balance (total)	41	171	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	776	213	56
1120 Appropriations transferred to other acct [097–0100]	-4		
1160 Appropriation, discretionary (total)	772	213	56
Spending authority from offsetting collections, discretionary:			
1700 Collected		2	2
1900 Budget authority (total)	772	215	58
1930 Total budgetary resources available	813	386	58
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3		
1941 Unexpired unobligated balance, end of year	171		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	418	396	372
3010 New obligations, unexpired accounts	639	386	58
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-643	-410	-214
3040 Recoveries of prior year unpaid obligations, unexpired	-10		
3041 Recoveries of prior year unpaid obligations, expired	-10		
3050 Unpaid obligations, end of year	396	372	216
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	418	396	372
3200 Obligated balance, end of year	396	372	216
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	772	215	58
Outlays, gross:			
4010 Outlays from new discretionary authority	233	81	23
4011 Outlays from discretionary balances	410	329	191
4020 Outlays, gross (total)	643	410	214
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-2	-2	-2
4040 Offsets against gross budget authority and outlays (total)	-2	-2	-2
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	2		
4060 Additional offsets against budget authority only (total)	2		
4070 Budget authority, net (discretionary)	772	213	56
4080 Outlays, net (discretionary)	641	408	212
4180 Budget authority, net (total)	772	213	56
4190 Outlays, net (total)	641	408	212

Funded by the Chemical Agents and Munitions Destruction, Defense (CAMD,D) account supports the Chemical Demilitarization Program (CDP) mission is to eliminate the U.S. chemical weapons stockpile. Additionally, the program is responsible for completing closure of those facilities constucted under the CDP to destroy the stockpile, in compliance with all federal and state laws, regulations and mutual agreements between the Secretary of the Army and the Governors of the states, while ensuring maximum protection of the workforce, public and environment.

Object Classification (in millions of dollars)

Identification code 097–0390–0–1–051	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent		4	
11.9 Total personnel compensation		4	
12.1 Civilian personnel benefits		1	
25.1 Advisory and assistance services	35	15	2
25.2 Other services from non-Federal sources	79	26	3
25.3 Other goods and services from Federal sources	49	18	
25.3 Other goods and services from Federal sources		9	
25.4 Operation and maintenance of facilities	10	3	
25.5 Research and development contracts	465	305	53
25.7 Operation and maintenance of equipment	1	1	
99.0 Direct obligations	639	382	58
99.0 Reimbursable obligations		4	
99.9 Total new obligations, unexpired accounts	639	386	58

Employment Summary

Identification code 097–0390–0–1–051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment		28	

Defense Production Act, Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 097–4387–0–3–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury	3		
0743 Interest on downward reestimates		21	
0791 Direct program activities, subtotal	3	21	
0900 Total new obligations, unexpired accounts	3	21	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	27
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	17	47	21
1825 Spending authority from offsetting collections applied to repay debt	-13		
1850 Spending auth from offsetting collections, mand (total)	4	47	21
1900 Budget authority (total)	4	47	21
1930 Total budgetary resources available	4	48	48
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	27	48
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	181	181	202
3010 New obligations, unexpired accounts	3	21	
3020 Outlays (gross)	-3		
3050 Unpaid obligations, end of year	181	202	202
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	181	181	202
3200 Obligated balance, end of year	181	202	202
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	4	47	21
Financing disbursements:			
4110 Outlays, gross (total)	3		
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources		-26	

DEFENSE PRODUCTION ACT, DIRECT LOAN FINANCING ACCOUNT—Continued

Program and Financing—Continued

Identification code 097–4387–0–3–051		2025 actual	2026 est.	2027 est.
4123	Non-Federal sources	-17	-21	-21
4130	Offsets against gross budget authority and outlays (total)	-17	-47	-21
4160	Budget authority, net (mandatory)	-13	.....	.....
4170	Outlays, net (mandatory)	-14	-47	-21
4180	Budget authority, net (total)	-13	.....	.....
4190	Outlays, net (total)	-14	-47	-21

RESEARCH, DEVELOPMENT, TEST, AND EVALUATION

Appropriations in this title support basic and applied research, as well as development, demonstration, testing, prototyping, and evaluation activities. For select Software & Digital Technology Pilot Programs, appropriations may be used for expenses for the agile research, development, test and evaluation, procurement, production, modification, and operation and maintenance. This work is performed by government employees and contractors, in government and corporate laboratories and facilities, at universities, and by nonprofit organizations. Research and development programs are funded to cover annual needs. Resources presented under the RDT&E title contribute primarily to maintaining military technical superiority.

Funds for each fiscal year are available for obligation for a two-year period beginning on the first day of that fiscal year.

Federal Funds

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, ARMY

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, $18,708,826,000, to remain available for obligation until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 021–2040–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Basic Research	525	624	451
0002	Applied Research	1,420	1,920	608
0003	Advanced Technology Development	2,101	2,625	1,498
0004	Advanced Component Development and Prototypes	2,494	2,916	2,883
0005	System Development and Demonstration	6,231	7,444	10,668
0006	Management Support	2,266	2,054	2,336
0007	Operational System Development	1,209	2,018	1,349
0008	Software and Digital Technology Pilot Programs	79	66	106
0009	AGILE RDTE PORTFOLIO MANAGEMENT	.....	548	.....
0799	Total direct obligations	16,325	20,215	19,899
0801	Reimbursable program activity	7,826	8,502	8,502
0900	Total new obligations, unexpired accounts	24,151	28,717	28,401
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6,722	5,770	3,191
1001	Discretionary unobligated balance brought fwd, Oct 1	6,714	.....	.....
1010	Unobligated balance transfer to other accts [097–0130]	-29	.....	.....
1011	Unobligated balance transfer from other acct [021–2020]	14	.....	.....
1011	Unobligated balance transfer from other acct [021–2035]	41	.....	.....
1011	Unobligated balance transfer from other acct [021–2065]	1	.....	.....
1011	Unobligated balance transfer from other acct [097–0100]	106	.....	.....
1011	Unobligated balance transfer from other acct [021–2031]	6	.....	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	1,221	.....
1021	Recoveries of prior year unpaid obligations	1,258	.....	.....
1033	Recoveries of prior year paid obligations	19	.....	.....
1070	Unobligated balance (total)	8,138	6,991	3,191
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	14,363	16,566	18,709
1121	Appropriations transferred from other acct [097–0105]	1	.....	.....
1121	Appropriations transferred from other acct [021–2020]	114	.....	.....
1131	Unobligated balance of appropriations permanently reduced	.....	-179	.....
1160	Appropriation, discretionary (total)	14,478	16,387	18,709
	Appropriations, mandatory:			
1200	Appropriation	570	.....	.....
1220	Appropriations transferred to other acct [011–5512]	-42	.....	.....
1221	Appropriations transferred from other acct [011–5512]	45	30	12
1260	Appropriations, mandatory (total)	573	30	12
	Spending authority from offsetting collections, discretionary:			
1700	Collected	5,818	8,500	8,500
1701	Change in uncollected payments, Federal sources	1,041	.....	.....
1750	Spending auth from offsetting collections, disc (total)	6,859	8,500	8,500
1900	Budget authority (total)	21,910	24,917	27,221
1930	Total budgetary resources available	30,048	31,908	30,412
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-127	.....	.....
1941	Unexpired unobligated balance, end of year	5,770	3,191	2,011
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	17,538	17,299	20,323
3010	New obligations, unexpired accounts	24,151	28,717	28,401
3011	Obligations ("upward adjustments"), expired accounts	179	.....	.....
3020	Outlays (gross)	-22,818	-25,693	-27,478
3040	Recoveries of prior year unpaid obligations, unexpired	-1,258	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-493	.....	.....
3050	Unpaid obligations, end of year	17,299	20,323	21,246
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-5,935	-5,890	-5,890
3070	Change in uncollected pymts, Fed sources, unexpired	-1,041	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	1,086	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-5,890	-5,890	-5,890
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	11,603	11,409	14,433
3200	Obligated balance, end of year	11,409	14,433	15,356
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	21,337	24,887	27,209
	Outlays, gross:			
4010	Outlays from new discretionary authority	6,946	14,235	15,048
4011	Outlays from discretionary balances	15,839	10,925	11,904
4020	Outlays, gross (total)	22,785	25,160	26,952
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-6,620	-8,500	-8,500
4033	Non-Federal sources	-201	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-6,821	-8,500	-8,500
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1,041	.....	.....
4052	Offsetting collections credited to expired accounts	984	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	19	.....	.....
4060	Additional offsets against budget authority only (total)	-38	.....	.....
4070	Budget authority, net (discretionary)	14,478	16,387	18,709
4080	Outlays, net (discretionary)	15,964	16,660	18,452
	Mandatory:			
4090	Budget authority, gross	573	30	12
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	10	4
4101	Outlays from mandatory balances	33	523	522
4110	Outlays, gross (total)	33	533	526
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-18	.....	.....
	Additional offsets against gross budget authority only:			
4142	Offsetting collections credited to expired accounts	18	.....	.....
4160	Budget authority, net (mandatory)	573	30	12
4170	Outlays, net (mandatory)	15	533	526
4180	Budget authority, net (total)	15,051	16,417	18,721
4190	Outlays, net (total)	15,979	17,193	18,978

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	15,051	16,417	18,721
Outlays	15,979	17,193	18,978

Legislative proposal, subject to PAYGO:			
Budget Authority			40
Outlays			14
Total:			
Budget Authority	15,051	16,417	18,761
Outlays	15,979	17,193	18,992

Object Classification (in millions of dollars)

Identification code 021–2040–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	480	801	800
11.5 Other personnel compensation	27	28	40
11.9 Total personnel compensation	507	829	840
12.1 Civilian personnel benefits	188	302	298
21.0 Travel and transportation of persons	64	72	50
22.0 Transportation of things	36	40	42
23.1 Rental payments to GSA	11	13	13
23.2 Rental payments to others	3	3	3
23.3 Communications, utilities, and miscellaneous charges	20	22	23
25.1 Advisory and assistance services	1,017	954	776
25.2 Other services from non-Federal sources	984	1,100	1,156
25.3 Other goods and services from Federal sources	2,458	2,746	2,888
25.3 Other goods and services from Federal sources	160	151	131
25.4 Operation and maintenance of facilities	326	365	384
25.5 Research and development contracts	9,546	12,335	12,079
25.6 Medical care	3	3	3
25.7 Operation and maintenance of equipment	279	361	328
26.0 Supplies and materials	97	105	130
31.0 Equipment	545	724	660
32.0 Land and structures	13	14	15
41.0 Grants, subsidies, and contributions	68	76	80
99.0 Direct obligations	16,325	20,215	19,899
99.0 Reimbursable obligations	7,826	8,502	8,502
99.9 Total new obligations, unexpired accounts	24,151	28,717	28,401

Employment Summary

Identification code 021–2040–0–1–051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	3,961	5,652	5,610
2001 Reimbursable civilian full-time equivalent employment	14,423	8,620	8,603

Research, Development, Test and Evaluation, Army

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021–2040–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0004 Advanced Component Development and Prototypes			40
0900 Total new obligations, unexpired accounts (object class 25.5)			40
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			40
1930 Total budgetary resources available			40
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			40
3020 Outlays (gross)			-14
3050 Unpaid obligations, end of year			26
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			26
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			40
Outlays, gross:			
4100 Outlays from new mandatory authority			14
4180 Budget authority, net (total)			40
4190 Outlays, net (total)			14

Research, Development, Test and Evaluation, Navy

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, $32,386,619,000, to remain available for obligation until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 017–1319–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Basic Research	573	597	533
0002 Applied Research	1,219	1,506	977
0003 Advanced Technology Development	1,262	1,550	1,107
0004 Advanced Component Development and Prototypes	8,480	12,544	10,691
0005 System development and demonstration	7,087	9,870	8,928
0006 Management Support	1,742	1,656	1,194
0007 Operational system development	6,521	7,448	8,287
0008 Software and digital technology pilot programs	25	41	39
0799 Total direct obligations	26,909	35,212	31,756
0801 Reimbursable program activity	487	1,116	900
0900 Total new obligations, unexpired accounts	27,396	36,328	32,656
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,976	8,484	2,502
1001 Discretionary unobligated balance brought fwd, Oct 1	3,961		
1010 Unobligated balance transfer to other accts [017–1611]	-24		
1010 Unobligated balance transfer to other accts [017–1810]	-34		
1010 Unobligated balance transfer to other accts [011–5512]	-4		
1011 Unobligated balance transfer from other acct [017–1506]	4		
1011 Unobligated balance transfer from other acct [017–1804]	24		
1011 Unobligated balance transfer from other acct [017–1810]	12		
1011 Unobligated balance transfer from other acct [021–2035]	2		
1011 Unobligated balance transfer from other acct [057–3022]	2		
1020 Adjustment of unobligated bal brought forward, Oct 1		1,960	
1021 Recoveries of prior year unpaid obligations	603		
1070 Unobligated balance (total)	4,561	10,444	2,502
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	25,967	27,943	32,387
1120 Appropriations transferred to other acct [017–1105]	-50		
1120 Appropriations transferred to other acct [017–1108]	-9		
1131 Unobligated balance of appropriations permanently reduced	-51	-82	
1160 Appropriation, discretionary (total)	25,857	27,861	32,387
Appropriations, mandatory:			
1200 Appropriation	4,795		
1220 Appropriations transferred to other acct [011–5512]	-78		
1221 Appropriations transferred from other acct [011–5512]	237	75	56
1260 Appropriations, mandatory (total)	4,954	75	56
Spending authority from offsetting collections, discretionary:			
1700 Collected	440	450	2,700
1701 Change in uncollected payments, Federal sources	110		
1750 Spending auth from offsetting collections, disc (total)	550	450	2,700
Spending authority from offsetting collections, mandatory:			
1800 Collected	7		
1900 Budget authority (total)	31,368	28,386	35,143
1930 Total budgetary resources available	35,929	38,830	37,645
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-49		
1941 Unexpired unobligated balance, end of year	8,484	2,502	4,989
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	17,059	17,310	27,794
3010 New obligations, unexpired accounts	27,396	36,328	32,656
3011 Obligations ("upward adjustments"), expired accounts	489		
3020 Outlays (gross)	-26,249	-25,844	-33,688
3040 Recoveries of prior year unpaid obligations, unexpired	-603		
3041 Recoveries of prior year unpaid obligations, expired	-782		
3050 Unpaid obligations, end of year	17,310	27,794	26,762
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-482	-460	-460
3070 Change in uncollected pymts, Fed sources, unexpired	-110		
3071 Change in uncollected pymts, Fed sources, expired	132		
3090 Uncollected pymts, Fed sources, end of year	-460	-460	-460
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	16,577	16,850	27,334

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, NAVY—Continued

Program and Financing—Continued

Identification code 017–1319–0–1–051		2025 actual	2026 est.	2027 est.
3200	Obligated balance, end of year	16,850	27,334	26,302
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	26,407	28,311	35,087
	Outlays, gross:			
4010	Outlays from new discretionary authority	12,504	13,684	18,084
4011	Outlays from discretionary balances	13,601	11,517	14,072
4020	Outlays, gross (total)	26,105	25,201	32,156
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-553	-450	-2,700
4033	Non-Federal sources	-21	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-574	-450	-2,700
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-110	.....	.....
4052	Offsetting collections credited to expired accounts	134	.....	.....
4060	Additional offsets against budget authority only (total)	24	.....	.....
4070	Budget authority, net (discretionary)	25,857	27,861	32,387
4080	Outlays, net (discretionary)	25,531	24,751	29,456
	Mandatory:			
4090	Budget authority, gross	4,961	75	56
	Outlays, gross:			
4100	Outlays from new mandatory authority	6	36	27
4101	Outlays from mandatory balances	138	607	1,505
4110	Outlays, gross (total)	144	643	1,532
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-7	.....	.....
4180	Budget authority, net (total)	30,811	27,936	32,443
4190	Outlays, net (total)	25,668	25,394	30,988

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	30,811	27,936	32,443
Outlays	25,668	25,394	30,988
Legislative proposal, subject to PAYGO:			
Budget Authority	.....	.....	3,850
Outlays	.....	.....	1,829
Total:			
Budget Authority	30,811	27,936	36,293
Outlays	25,668	25,394	32,817

Object Classification (in millions of dollars)

Identification code 017–1319–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	112	90	81
11.3	Other than full-time permanent	3	3	3
11.5	Other personnel compensation	4	4	5
11.9	Total personnel compensation	119	97	89
12.1	Civilian personnel benefits	44	45	40
13.0	Benefits for former personnel	.....	1	1
21.0	Travel and transportation of persons	38	25	34
22.0	Transportation of things	6	16	5
23.2	Rental payments to others	14	12	2
23.3	Communications, utilities, and miscellaneous charges	67	25	33
25.1	Advisory and assistance services	2,640	1,341	1,495
25.2	Other services from non-Federal sources	57	79	31
25.3	Other goods and services from Federal sources	557	1,273	6,083
25.3	Other goods and services from Federal sources	5,934	4,529	.....
25.4	Operation and maintenance of facilities	199	590	37
25.5	Research and development contracts	11,609	22,559	13,461
25.7	Operation and maintenance of equipment	1,359	2,193	2,484
26.0	Supplies and materials	408	137	639
31.0	Equipment	3,174	2,048	7,157
32.0	Land and structures	84	.....	.....
41.0	Grants, subsidies, and contributions	600	242	165
99.0	Direct obligations	26,909	35,212	31,756
99.0	Reimbursable obligations	487	1,116	900
99.9	Total new obligations, unexpired accounts	27,396	36,328	32,656

Employment Summary

Identification code 017–1319–0–1–051		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	665	663	612
2001	Reimbursable civilian full-time equivalent employment	435	425	426

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, NAVY

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–1319–4–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0004	Advanced Component Development and Prototypes	.....	.....	2,301
0005	System development and demonstration	.....	.....	72
0007	Operational System Development	.....	.....	1,477
0900	Total new obligations, unexpired accounts (object class 25.5)	.....	.....	3,850
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	.....	.....	3,850
1930	Total budgetary resources available	.....	.....	3,850
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	.....	.....	3,850
3020	Outlays (gross)	.....	.....	-1,829
3050	Unpaid obligations, end of year	.....	.....	2,021
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year	.....	.....	2,021
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	.....	.....	3,850
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	.....	1,829
4180	Budget authority, net (total)	.....	.....	3,850
4190	Outlays, net (total)	.....	.....	1,829

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, AIR FORCE

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, $73,075,614,000, to remain available for obligation until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 057–3600–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Basic Research	439	440	396
0002	Applied Research	1,756	1,484	1,334
0003	Advanced Technology Development	997	1,247	1,201
0004	Advanced Component Development and Prototypes	11,097	9,020	9,265
0005	System Development and Demonstration	4,593	11,903	15,145
0006	Management Support	4,476	3,666	4,815
0007	Operational System Development	27,735	24,937	37,501
0799	Total direct obligations	51,093	52,697	69,657
0801	Reimbursable program activity	4,147	16,672	14,995
0900	Total new obligations, unexpired accounts	55,240	69,369	84,652
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	9,404	9,185	11,394
1001	Discretionary unobligated balance brought fwd, Oct 1	9,401	.....	.....
1010	Unobligated balance transfer to other accts [097–0117]	-4	.....	.....
1010	Unobligated balance transfer to other accts [097–0400]	-12	.....	.....
1010	Unobligated balance transfer to other accts [057–3010]	-9	.....	.....
1011	Unobligated balance transfer from other acct [097–0100]	44	.....	.....
1011	Unobligated balance transfer from other acct [097–0400]	3	.....	.....
1011	Unobligated balance transfer from other acct [057–3010]	26	.....	.....

1011	Unobligated balance transfer from other acct [057–3020]	12		
1020	Adjustment of unobligated bal brought forward, Oct 1		1,200	
1020	Adjustment of unobligated bal brought forward, Oct 1		3,369	
1021	Recoveries of prior year unpaid obligations	715		
1033	Recoveries of prior year paid obligations	8		
1070	Unobligated balance (total)	10,187	13,754	11,394
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	46,881	50,289	73,076
1120	Appropriations transferred to other acct [057–3500]	-6		
1121	Appropriations transferred from other acct [097–0100]	1		
1121	Appropriations transferred from other acct [097–0105]	30		
1121	Appropriations transferred from other acct [057–3010]	35		
1121	Appropriations transferred from other acct [057–3620]	25		
1131	Unobligated balance of appropriations permanently reduced	-409	-329	
1160	Appropriation, discretionary (total)	46,557	49,960	73,076
	Appropriations, mandatory:			
1200	Appropriation	2,143		
1220	Appropriations transferred to other acct [011–5512]	-72		
1221	Appropriations transferred from other acct [011–5512]	102	49	45
1260	Appropriations, mandatory (total)	2,173	49	45
	Spending authority from offsetting collections, discretionary:			
1700	Collected	3,163	17,000	15,000
1701	Change in uncollected payments, Federal sources	-414		
1750	Spending auth from offsetting collections, disc (total)	2,749	17,000	15,000
	Spending authority from offsetting collections, mandatory:			
1800	Collected	3,001		
1900	Budget authority (total)	54,480	67,009	88,121
1930	Total budgetary resources available	64,667	80,763	99,515
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-242		
1941	Unexpired unobligated balance, end of year	9,185	11,394	14,863
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	26,258	28,233	28,359
3010	New obligations, unexpired accounts	55,240	69,369	84,652
3011	Obligations ("upward adjustments"), expired accounts	631		
3020	Outlays (gross)	-52,634	-69,243	-81,196
3040	Recoveries of prior year unpaid obligations, unexpired	-715		
3041	Recoveries of prior year unpaid obligations, expired	-547		
3050	Unpaid obligations, end of year	28,233	28,359	31,815
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1,791	-1,206	-1,206
3070	Change in uncollected pymts, Fed sources, unexpired	414		
3071	Change in uncollected pymts, Fed sources, expired	171		
3090	Uncollected pymts, Fed sources, end of year	-1,206	-1,206	-1,206
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	24,467	27,027	27,153
3200	Obligated balance, end of year	27,027	27,153	30,609
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	49,306	66,960	88,076
	Outlays, gross:			
4010	Outlays from new discretionary authority	27,761	45,977	57,384
4011	Outlays from discretionary balances	24,679	22,496	22,560
4020	Outlays, gross (total)	52,440	68,473	79,944
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-3,233	-17,000	-15,000
4033	Non-Federal sources	-111		
4040	Offsets against gross budget authority and outlays (total)	-3,344	-17,000	-15,000
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	414		
4052	Offsetting collections credited to expired accounts	173		
4053	Recoveries of prior year paid obligations, unexpired accounts	8		
4060	Additional offsets against budget authority only (total)	595		
4070	Budget authority, net (discretionary)	46,557	49,960	73,076
4080	Outlays, net (discretionary)	49,096	51,473	64,944
	Mandatory:			
4090	Budget authority, gross	5,174	49	45
	Outlays, gross:			
4100	Outlays from new mandatory authority	149	27	25
4101	Outlays from mandatory balances	45	743	1,227
4110	Outlays, gross (total)	194	770	1,252
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-3,000		
4123	Non-Federal sources	-1		
4130	Offsets against gross budget authority and outlays (total)	-3,001		
4160	Budget authority, net (mandatory)	2,173	49	45
4170	Outlays, net (mandatory)	-2,807	770	1,252
4180	Budget authority, net (total)	48,730	50,009	73,121
4190	Outlays, net (total)	46,289	52,243	66,196

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	48,730	50,009	73,121
Outlays	46,289	52,243	66,196
Legislative proposal, subject to PAYGO:			
Budget Authority			1,092
Outlays			633
Total:			
Budget Authority	48,730	50,009	74,213
Outlays	46,289	52,243	66,829

Object Classification (in millions of dollars)

Identification code 057–3600–0–1–051	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	2,469	2,344	2,359
11.9 Total personnel compensation	2,469	2,344	2,359
12.1 Civilian personnel benefits	691	703	706
25.1 Advisory and assistance services	1,427	1,279	2,015
25.5 Research and development contracts	46,475	48,335	64,529
26.0 Supplies and materials	31	36	48
99.0 Direct obligations	51,093	52,697	69,657
99.0 Reimbursable obligations	4,147	16,672	14,995
99.9 Total new obligations, unexpired accounts	55,240	69,369	84,652

Employment Summary

Identification code 057–3600–0–1–051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	18,700	17,448	17,230
2001 Reimbursable civilian full-time equivalent employment	5,090	5,150	5,150

Research, Development, Test and Evaluation, Air Force

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–3600–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0007 Operational system development			1,092
0900 Total new obligations, unexpired accounts (object class 25.5)			1,092
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			1,092
1930 Total budgetary resources available			1,092
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			1,092
3020 Outlays (gross)			-633
3050 Unpaid obligations, end of year			459
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			459
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			1,092
Outlays, gross:			
4100 Outlays from new mandatory authority			633
4180 Budget authority, net (total)			1,092

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, AIR FORCE—Continued

Program and Financing—Continued

Identification code 057–3600–4–1–051		2025 actual	2026 est.	2027 est.
4190	Outlays, net (total)			633

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, SPACE FORCE

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, $38,373,489,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 057–3620–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Basic Research	31	2,730	36
0002	Applied Research	298	189	245
0003	Advanced Technology Development	575	644	484
0004	Advanced Component Development and Prototypes	3,717	3,642	3,232
0005	System development and demonstration	5,250	4,250	8,999
0006	Management Support	1,151	472	639
0007	Operational system development	7,061	8,451	20,169
0008	Software and digital technology pilot programs	149	157	548
0799	Total direct obligations	18,232	20,535	34,352
0801	Reimbursable program activity	1,772	3,281	5,520
0900	Total new obligations, unexpired accounts	20,004	23,816	39,872
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2,695	3,006	2,433
1001	Discretionary unobligated balance brought fwd, Oct 1	2,695		
1011	Unobligated balance transfer from other acct [057–3022]	93		
1020	Adjustment of unobligated bal brought forward, Oct 1		325	
1020	Adjustment of unobligated bal brought forward, Oct 1		5,211	
1021	Recoveries of prior year unpaid obligations	274		
1033	Recoveries of prior year paid obligations	2		
1070	Unobligated balance (total)	3,064	8,542	2,433
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	18,553	14,777	38,373
1120	Appropriations transferred to other acct [021–2020]	-6		
1120	Appropriations transferred to other acct [057–3022]	-37		
1120	Appropriations transferred to other acct [057–3500]	-25		
1120	Appropriations transferred to other acct [057–3600]	-25		
1131	Unobligated balance of appropriations permanently reduced	-112	-370	
1160	Appropriation, discretionary (total)	18,348	14,407	38,373
	Appropriations, mandatory:			
1220	Appropriations transferred to other acct [011–5512]	-12		
1221	Appropriations transferred to other acct [011–5512]	12		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1,508	3,300	1,700
1701	Change in uncollected payments, Federal sources	144		
1750	Spending auth from offsetting collections, disc (total)	1,652	3,300	1,700
1900	Budget authority (total)	20,000	17,707	40,073
1930	Total budgetary resources available	23,064	26,249	42,506
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-54		
1941	Unexpired unobligated balance, end of year	3,006	2,433	2,634
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	9,925	11,185	16,416
3010	New obligations, unexpired accounts	20,004	23,816	39,872
3011	Obligations ("upward adjustments"), expired accounts	41		
3020	Outlays (gross)	-18,479	-18,585	-30,569
3040	Recoveries of prior year unpaid obligations, unexpired	-274		
3041	Recoveries of prior year unpaid obligations, expired	-32		
3050	Unpaid obligations, end of year	11,185	16,416	25,719
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-333	-471	-471
3070	Change in uncollected pymts, Fed sources, unexpired	-144		
3071	Change in uncollected pymts, Fed sources, expired	6		
3090	Uncollected pymts, Fed sources, end of year	-471	-471	-471
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	9,592	10,714	15,945
3200	Obligated balance, end of year	10,714	15,945	25,248
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	20,000	17,707	40,073
	Outlays, gross:			
4010	Outlays from new discretionary authority	9,612	10,936	22,038
4011	Outlays from discretionary balances	8,867	6,648	7,531
4020	Outlays, gross (total)	18,479	17,584	29,569
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1,496	-3,300	-1,700
4033	Non-Federal sources	-32		
4040	Offsets against gross budget authority and outlays (total)	-1,528	-3,300	-1,700
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-144		
4052	Offsetting collections credited to expired accounts	18		
4053	Recoveries of prior year paid obligations, unexpired accounts	2		
4060	Additional offsets against budget authority only (total)	-124		
4070	Budget authority, net (discretionary)	18,348	14,407	38,373
4080	Outlays, net (discretionary)	16,951	14,284	27,869
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances		1,001	1,000
4180	Budget authority, net (total)	18,348	14,407	38,373
4190	Outlays, net (total)	16,951	15,285	28,869

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	18,348	14,407	38,373
Outlays	16,951	15,285	28,869
Legislative proposal, subject to PAYGO:			
Budget Authority			2,288
Outlays			1,213
Total:			
Budget Authority	18,348	14,407	40,661
Outlays	16,951	15,285	30,082

Object Classification (in millions of dollars)

Identification code 057–3620–0–1–051		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	277	303	313
11.9	Total personnel compensation	277	303	313
12.1	Civilian personnel benefits	103	106	93
25.1	Advisory and assistance services	571	467	1,152
25.5	Research and development contracts	17,281	19,659	32,794
99.0	Direct obligations	18,232	20,535	34,352
99.0	Reimbursable obligations	1,772	3,281	5,520
99.9	Total new obligations, unexpired accounts	20,004	23,816	39,872

Employment Summary

Identification code 057–3620–0–1–051		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	2,165	2,129	2,140
2001	Reimbursable civilian full-time equivalent employment			80

RESEARCH, DEVELOPMENT, TEST, AND EVALUATION, SPACE FORCE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–3620–4–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0007	Operational system development			2,288
0900	Total new obligations, unexpired accounts (object class 25.5)			2,288

	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation			2,288
1930	Total budgetary resources available			2,288
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			2,288
3020	Outlays (gross)			-1,213
3050	Unpaid obligations, end of year			1,075
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			1,075
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			2,288
	Outlays, gross:			
4100	Outlays from new mandatory authority			1,213
4180	Budget authority, net (total)			2,288
4190	Outlays, net (total)			1,213

Golden Dome for America Fund

Fornecessary expenses, not otherwise provided for, to counter the threat of attackby ballistic, hypersonic, and cruise missiles, and other advanced aerialattacks, $397,971,000, to remain available until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 097–3007–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operation and Maintenance		334	
0002	Procurement		1,296	
0003	Research, Development, Test, and Evaluation		18,795	279
0004	Advanced Component Development	19	28	
0007	Operational Systems Development		9	
0900	Total new obligations, unexpired accounts	19	20,462	279
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		8,131	
1020	Adjustment of unobligated bal brought forward, Oct 1		247	
1020	Adjustment of unobligated bal brought forward, Oct 1		12,084	
1070	Unobligated balance (total)		20,462	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation			398
	Appropriations, mandatory:			
1200	Appropriation	8,150		
1900	Budget authority (total)	8,150		398
1930	Total budgetary resources available	8,150	20,462	398
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	8,131		119
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		19	19,781
3010	New obligations, unexpired accounts	19	20,462	279
3020	Outlays (gross)		-700	-1,438
3050	Unpaid obligations, end of year	19	19,781	18,622
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year		19	19,781
3200	Obligated balance, end of year	19	19,781	18,622
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			398
	Outlays, gross:			
4010	Outlays from new discretionary authority			38
	Mandatory:			
4090	Budget authority, gross	8,150		
	Outlays, gross:			
4101	Outlays from mandatory balances		700	1,400
4180	Budget authority, net (total)	8,150		398
4190	Outlays, net (total)		700	1,438

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	8,150		398
Outlays		700	1,438
Legislative proposal, subject to PAYGO:			
Budget Authority			17,120
Outlays			1,626
Total:			
Budget Authority	8,150		17,518
Outlays		700	3,064

Executive Order 14186 directs the United States to provide for the common defense of its citizens and the Nation with the "Golden Dome for America" (GDA) initiative, a layered missile defense architecture designed to protect the Homeland from advanced ballistic, hypersonic, and cruise missiles.

The GDA program is a core component of the U.S. National Defense Strategy, aiming to deter adversaries and defend the Homeland. By protecting U.S. citizens and critical infrastructure, the initiative strengthens the credibility of U.S. deterrence strategies, assures allies, and provides a stronger position for the Nation should deterrence fail.

The initiative's scope is to develop and mature a versatile, multi-layered defense system. The goal is to not create a 'perfect' defense, but to provide an increasingly effective shield that enhances the U.S. capability to deter attacks, disincentivize arms racing, and negotiate from a position of strength. For Fiscal Year 2027, the program will balance investments in next-generation technologies with the strengthening of existing foundational capabilities to improve near-term readiness and build for the future.

Object Classification (in millions of dollars)

Identification code 097–3007–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent			8
11.5	Other personnel compensation			1
11.9	Total personnel compensation			9
25.3	Other goods and services from Federal sources		3,413	270
25.5	Research and development contracts	19	15,914	
31.0	Equipment		1,135	
99.9	Total new obligations, unexpired accounts	19	20,462	279

Employment Summary

Identification code 097–3007–0–1–051		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment			45

Golden Dome for America Fund

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097–3007–4–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operation and Maintenance			1,149
0002	Procurement			2,147
0003	Research, Development, Test, and Evaluation			13,824
0900	Total new obligations, unexpired accounts (object class 31.0)			17,120
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation			17,120
1930	Total budgetary resources available			17,120
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			17,120
3020	Outlays (gross)			-1,626
3050	Unpaid obligations, end of year			15,494

GOLDEN DOME FOR AMERICA FUND—Continued

Program and Financing—Continued

Identification code 097–3007–4–1–051	2025 actual	2026 est.	2027 est.
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			15,494
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			17,120
Outlays, gross:			
4100 Outlays from new mandatory authority			1,626
4180 Budget authority, net (total)			17,120
4190 Outlays, net (total)			1,626

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, DEFENSE-WIDE

For expenses of activities and agencies of the Department of Defense (other than the military departments), necessary for basic and applied scientific research, development, test and evaluation; advanced research projects as may be designated and determined by the Secretary of Defense, pursuant to law; maintenance, rehabilitation, lease, and operation of facilities and equipment, $55,736,724,000, to remain available for obligation until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 097–0400–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Basic Research	808	1,018	816
0002 Applied Research	2,247	2,105	2,698
0003 Advanced Technology Development	5,761	11,912	11,641
0004 Advanced Component Development and Prototypes	11,030	21,008	16,600
0005 System development and demonstration	1,397	1,658	2,484
0006 Management Support	2,963	3,545	4,437
0007 Operational system development	12,155	23,111	16,089
0008 Software and digital technology pilot programs	646	1,683	1,081
0799 Total direct obligations	37,007	66,040	55,846
0801 Reimbursable program activity	832	3,323	2,354
0900 Total new obligations, unexpired accounts	37,839	69,363	58,200
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7,115	25,256	311
1001 Discretionary unobligated balance brought fwd, Oct 1	6,837		
1010 Unobligated balance transfer to other accts [097–0100]	-14		
1010 Unobligated balance transfer to other accts [057–3600]	-3		
1010 Unobligated balance transfer to other accts [011–5512]	-1		
1011 Unobligated balance transfer from other acct [097–0100]	125		
1011 Unobligated balance transfer from other acct [097–0300]	11		
1011 Unobligated balance transfer from other acct [057–3022]	8		
1011 Unobligated balance transfer from other acct [057–3600]	12		
1020 Adjustment of unobligated bal brought forward, Oct 1		76	
1020 Adjustment of unobligated bal brought forward, Oct 1		5,846	
1021 Recoveries of prior year unpaid obligations	432		
1033 Recoveries of prior year paid obligations	13		
1070 Unobligated balance (total)	7,698	31,178	311
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	35,239	35,011	55,737
1120 Appropriations transferred to other acct [097–0100]	-31		
1121 Appropriations transferred from other acct [097–0100]	413		
1121 Appropriations transferred from other acct [017–1453]	9		
1121 Appropriations transferred from other acct [021–2035]	5		
1131 Unobligated balance of appropriations permanently reduced	-32		
1160 Appropriation, discretionary (total)	35,603	35,011	55,737
Appropriations, mandatory:			
1200 Appropriation	18,590		
1220 Appropriations transferred to other acct [011–5512]	-24		
1221 Appropriations transferred from other acct [011–5512]	218	85	81
1221 Appropriations transferred from other acct [097–0403]	400		
1260 Appropriations, mandatory (total)	19,184	85	81
Spending authority from offsetting collections, discretionary:			
1700 Collected	670	3,400	2,400
1701 Change in uncollected payments, Federal sources	26		
1750 Spending auth from offsetting collections, disc (total)	696	3,400	2,400
1900 Budget authority (total)	55,483	38,496	58,218
1930 Total budgetary resources available	63,181	69,674	58,529
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-86		
1941 Unexpired unobligated balance, end of year	25,256	311	329
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	26,469	26,227	55,296
3001 Adjustments to unpaid obligations brought forward, Oct 1	-13		
3010 New obligations, unexpired accounts	37,839	69,363	58,200
3011 Obligations ("upward adjustments"), expired accounts	298		
3020 Outlays (gross)	-37,079	-40,294	-49,141
3040 Recoveries of prior year unpaid obligations, unexpired	-432		
3041 Recoveries of prior year unpaid obligations, expired	-855		
3050 Unpaid obligations, end of year	26,227	55,296	64,355
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1,149	-957	-957
3070 Change in uncollected pymts, Fed sources, unexpired	-26		
3071 Change in uncollected pymts, Fed sources, expired	218		
3090 Uncollected pymts, Fed sources, end of year	-957	-957	-957
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	25,307	25,270	54,339
3200 Obligated balance, end of year	25,270	54,339	63,398
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	36,299	38,411	58,137
Outlays, gross:			
4010 Outlays from new discretionary authority	13,860	17,404	24,695
4011 Outlays from discretionary balances	23,084	21,560	20,801
4020 Outlays, gross (total)	36,944	38,964	45,496
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-819	-3,400	-2,400
4033 Non-Federal sources	-79		
4040 Offsets against gross budget authority and outlays (total)	-898	-3,400	-2,400
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-26		
4052 Offsetting collections credited to expired accounts	215		
4053 Recoveries of prior year paid obligations, unexpired accounts	13		
4060 Additional offsets against budget authority only (total)	202		
4070 Budget authority, net (discretionary)	35,603	35,011	55,737
4080 Outlays, net (discretionary)	36,046	35,564	43,096
Mandatory:			
4090 Budget authority, gross	19,184	85	81
Outlays, gross:			
4100 Outlays from new mandatory authority	12	34	32
4101 Outlays from mandatory balances	123	1,296	3,613
4110 Outlays, gross (total)	135	1,330	3,645
4180 Budget authority, net (total)	54,787	35,096	55,818
4190 Outlays, net (total)	36,181	36,894	46,741

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	54,787	35,096	55,818
Outlays	36,181	36,894	46,741
Legislative proposal, subject to PAYGO:			
Budget Authority			100,507
Outlays			40,203
Total:			
Budget Authority	54,787	35,096	156,325
Outlays	36,181	36,894	86,944

Object Classification (in millions of dollars)

Identification code 097–0400–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	485	430	515
11.3 Other than full-time permanent	36	41	36
11.5 Other personnel compensation	45	59	51
11.8 Special personal services payments	9		
11.9 Total personnel compensation	575	530	602
12.1 Civilian personnel benefits	198	182	209
21.0 Travel and transportation of persons	40	51	37

22.0	Transportation of things	23	5	6
23.1	Rental payments to GSA	7	8	8
23.2	Rental payments to others	22	32	24
23.3	Communications, utilities, and miscellaneous charges	314	297	314
24.0	Printing and reproduction	8	3	2
25.1	Advisory and assistance services	5,358	5,619	4,379
25.2	Other services from non-Federal sources	104	179	86
25.3	Other goods and services from Federal sources	4,726	4,226	4,611
25.3	Other goods and services from Federal sources	4	31	.....
25.4	Operation and maintenance of facilities	113	154	230
25.5	Research and development contracts	18,816	44,447	35,610
25.7	Operation and maintenance of equipment	1,218	1,515	1,404
25.8	Subsistence and support of persons	.....	9	9
26.0	Supplies and materials	1,691	2,200	2,474
31.0	Equipment	3,339	5,845	4,857
32.0	Land and structures	51	37	29
41.0	Grants, subsidies, and contributions	399	670	955
43.0	Interest and dividends	1	.....	.....
99.0	Direct obligations	37,007	66,040	55,846
99.0	Reimbursable obligations	832	3,323	2,354
99.9	Total new obligations, unexpired accounts	37,839	69,363	58,200

Employment Summary

Identification code 097–0400–0–1–051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	3,509	3,258	3,539
2001 Reimbursable civilian full-time equivalent employment	70	121	91

Research, Development, Test and Evaluation, Defense-Wide

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097–0400–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Advanced technology development	.....	.....	509
0004 Advanced Component Development and Prototypes	.....	.....	58,303
0005 System development and demonstration	.....	.....	750
0007 Operational system development	.....	.....	40,836
0008 Software and digital technology pilot programs	.....	.....	109
0799 Total direct obligations	.....	.....	100,507
0900 Total new obligations, unexpired accounts (object class 25.5)	.....	.....	100,507
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	.....	.....	100,507
1900 Budget authority (total)	.....	.....	100,507
1930 Total budgetary resources available	.....	.....	100,507
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	.....	.....	100,507
3020 Outlays (gross)	.....	.....	-40,203
3050 Unpaid obligations, end of year	.....	.....	60,304
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	.....	.....	60,304
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	.....	.....	100,507
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	.....	40,203
4180 Budget authority, net (total)	.....	.....	100,507
4190 Outlays, net (total)	.....	.....	40,203

Creating Helpful Incentives to Produce Semi-Conductors (CHIPS) for America Defense Fund

Program and Financing (in millions of dollars)

Identification code 097–0403–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Applied Research	.....	72	72
0003 Advanced Technology Deployment	.....	265	265
0004 Advanced Component Development	.....	63	63
0900 Total new obligations, unexpired accounts (object class 25.5)	.....	400	400
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	400	400	400
1220 Appropriations transferred to other acct [097–0400]	-400	.....	.....
1260 Appropriations, mandatory (total)	.....	400	400
1930 Total budgetary resources available	.....	400	400
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	.....	.....	180
3010 New obligations, unexpired accounts	.....	400	400
3020 Outlays (gross)	.....	-220	-340
3050 Unpaid obligations, end of year	.....	180	240
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	.....	.....	180
3200 Obligated balance, end of year	.....	180	240
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	.....	400	400
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	220	220
4101 Outlays from mandatory balances	.....	.....	120
4110 Outlays, gross (total)	.....	220	340
4180 Budget authority, net (total)	.....	400	400
4190 Outlays, net (total)	.....	220	340

Department of Defense Rapid Prototyping Fund

Program and Financing (in millions of dollars)

Identification code 097–0402–0–1–051	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	2	1
3020 Outlays (gross)	-2	-1	-1
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	2	1	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	2	1
3200 Obligated balance, end of year	2	1	.....
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	2	1	1
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	2	1	1

Operational Test and Evaluation, Defense

For expenses, not otherwise provided for, necessary for the independent activities of the Director, Operational Test and Evaluation, in the direction and supervision of operational test and evaluation, including initial operational test and evaluation which is conducted prior to, and in support of, production decisions; joint operational testing and evaluation; and administrative expenses in connection therewith, $112,365,000, to remain available for obligation until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 097–0460–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Management Support	289	388	141
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	32	92	40

OPERATIONAL TEST AND EVALUATION, DEFENSE—Continued

Program and Financing—Continued

Identification code 097–0460–0–1–051		2025 actual	2026 est.	2027 est.
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	349	336	112
1900	Budget authority (total)	349	336	112
1930	Total budgetary resources available	381	428	152
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	92	40	11
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	244	175	231
3010	New obligations, unexpired accounts	289	388	141
3020	Outlays (gross)	-354	-332	-228
3041	Recoveries of prior year unpaid obligations, expired	-4	.....	.....
3050	Unpaid obligations, end of year	175	231	144
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	244	175	231
3200	Obligated balance, end of year	175	231	144
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	349	336	112
	Outlays, gross:			
4010	Outlays from new discretionary authority	143	144	48
4011	Outlays from discretionary balances	211	188	180
4020	Outlays, gross (total)	354	332	228
4180	Budget authority, net (total)	349	336	112
4190	Outlays, net (total)	354	332	228

Object Classification (in millions of dollars)

Identification code 097–0460–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
21.0	Travel and transportation of persons	3	4	2
22.0	Transportation of things	1	1	.....
25.1	Advisory and assistance services	146	215	110
25.2	Other services from non-Federal sources	3	.....	.....
25.3	Other goods and services from Federal sources	129	143	26
25.5	Research and development contracts	7	25	3
99.9	Total new obligations, unexpired accounts	289	388	141

CONTRIBUTIONS FOR RENEWABLE ENERGY IMPACT ASSESSMENTS AND MITIGATION, DEFENSE

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–5753–0–2–051		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	1	.....	.....
0198	Reconciliation adjustment	-1	.....	.....
0199	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1130	Contributions from Applicants, Renewable Energy Impact Assessments and Mitigation, Defense	.....	1	1
2000	Total: Balances and receipts	.....	1	1
	Appropriations:			
	Current law:			
2101	Contributions for Renewable Energy Impact Assessments and Mitigation, Defense	.....	-1	-1
5099	Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 097–5753–0–2–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	Concept obligations	.....	1	1
0900	Total new obligations, unexpired accounts (object class 25.3)	.....	1	1
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	4	4
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	.....	1	1
1900	Budget authority (total)	.....	1	1
1930	Total budgetary resources available	4	5	5
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4	4	4
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	.....	1	1
3020	Outlays (gross)	.....	-1	-1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	.....	1	1
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	1	1
4180	Budget authority, net (total)	.....	1	1
4190	Outlays, net (total)	.....	1	1

Contributions of funds from applicants for renewable energy projects filed with the Secretary of Transportation pursuant to section 44718 of title 49, United States Code. Voluntary contributions received by the Department of War are used to conduct studies of potential measures to mitigate the adverse impacts of energy projects on military operations and readiness, or to offset the cost of actual measures undertaken by the Department of War to mitigate adverse impacts of approved energy projects on military operations and readiness.

MILITARY CONSTRUCTION

The Military Construction Program provides facilities required for new weapon systems entering the Department's inventory, including aircraft and naval vessels, and other high priority initiatives. The Program continues to invest in global defense posture initiatives, improve living and working conditions, reduce operating costs, and increase productivity. Further, the Program supports energy resiliency and adaptation by replacing or upgrading facilities which are functionally obsolete or can be made more efficient through economical improvements and that enhance mission resiliency and operational capabilities through innovation and investments to increase the Department's contingency preparedness. Also, included in this request are resources required to clean up and dispose of property consistent with the five closure rounds required by the prior Base Realignment and Closure Acts.

Resources presented under the Military Construction title contribute primarily to achieving the Department's annual performance goals of assuring readiness and sustainability.

Federal Funds

MILITARY CONSTRUCTION, ARMY

For acquisition, construction, installation, and equipment of temporary or permanent public works, military installations, facilities, and real property for the Army as currently authorized by law, including personnel in the Army Corps of Engineers and other personal services necessary for the purposes of this appropriation, and for construction and operation of facilities in support of the functions of the Commander in Chief, ⟦$2,381,909,000⟧ *$1,931,638,000*, to remain available until September 30, ⟦2030⟧ *2031*: *Provided,* That, of this amount, not to exceed ⟦$415,688,000⟧ *$226,942,000* shall be available for study, planning, design, architect and engineer services, and host nation support, as authorized by law, unless the Secretary of the Army determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor⟦: *Provided further,* That of the amount made available under this heading, $377,950,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Army" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for

such purposes]. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 021–2050–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Major construction	1,209	3,112	1,845
0002	Minor construction	49	25	214
0003	Design	295	1,257	396
0004	Supporting Activities		2	15
0799	Total direct obligations	1,553	4,396	2,470
0801	Reimbursable program activity	5,475	8,679	7,787
0900	Total new obligations, unexpired accounts	7,028	13,075	10,257
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5,908	7,162	4,758
1001	Discretionary unobligated balance brought fwd, Oct 1	5,908		
1010	Unobligated balance transfer to other accts [097–0803]	-11		
1011	Unobligated balance transfer from other acct [097–0803]	10		
1020	Adjustment of unobligated bal brought forward, Oct 1		87	
1020	Adjustment of unobligated bal brought forward, Oct 1		938	
1021	Recoveries of prior year unpaid obligations	353		
1033	Recoveries of prior year paid obligations	3		
1070	Unobligated balance (total)	6,263	8,187	4,758
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	2,236	2,546	1,932
	Spending authority from offsetting collections, discretionary:			
1700	Collected	6,107	7,100	6,300
1701	Change in uncollected payments, Federal sources	-391		
1750	Spending auth from offsetting collections, disc (total)	5,716	7,100	6,300
1900	Budget authority (total)	7,952	9,646	8,232
1930	Total budgetary resources available	14,215	17,833	12,990
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-25		
1941	Unexpired unobligated balance, end of year	7,162	4,758	2,733
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	14,942	13,791	16,139
3001	Adjustments to unpaid obligations brought forward, Oct 1	29		
3010	New obligations, unexpired accounts	7,028	13,075	10,257
3011	Obligations ("upward adjustments"), expired accounts	55		
3020	Outlays (gross)	-7,836	-10,727	-10,854
3040	Recoveries of prior year unpaid obligations, unexpired	-353		
3041	Recoveries of prior year unpaid obligations, expired	-74		
3050	Unpaid obligations, end of year	13,791	16,139	15,542
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-14,704	-13,901	-13,901
3070	Change in uncollected pymts, Fed sources, unexpired	391		
3071	Change in uncollected pymts, Fed sources, expired	412		
3090	Uncollected pymts, Fed sources, end of year	-13,901	-13,901	-13,901
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	267	-110	2,238
3200	Obligated balance, end of year	-110	2,238	1,641
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	7,952	9,646	8,232
	Outlays, gross:			
4010	Outlays from new discretionary authority	564	7,125	6,319
4011	Outlays from discretionary balances	7,272	3,602	4,535
4020	Outlays, gross (total)	7,836	10,727	10,854
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-6,422	-7,100	-6,300
4033	Non-Federal sources	-57		
4040	Offsets against gross budget authority and outlays (total)	-6,479	-7,100	-6,300
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	391		
4052	Offsetting collections credited to expired accounts	369		
4053	Recoveries of prior year paid obligations, unexpired accounts	3		
4060	Additional offsets against budget authority only (total)	763		
4070	Budget authority, net (discretionary)	2,236	2,546	1,932
4080	Outlays, net (discretionary)	1,357	3,627	4,554
4180	Budget authority, net (total)	2,236	2,546	1,932
4190	Outlays, net (total)	1,357	3,627	4,554

Object Classification (in millions of dollars)

Identification code 021–2050–0–1–051		2025 actual	2026 est.	2027 est.
32.0	Direct obligations: Land and structures	1,553	4,396	2,470
99.0	Direct obligations	1,553	4,396	2,470
99.0	Reimbursable obligations	5,475	8,679	7,787
99.9	Total new obligations, unexpired accounts	7,028	13,075	10,257

Employment Summary

Identification code 021–2050–0–1–051		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	437	1,415	1,415

Military Construction, Navy and Marine Corps

For acquisition, construction, installation, and equipment of temporary or permanent public works, naval installations, facilities, and real property for the Navy and Marine Corps as currently authorized by law, including personnel in the Naval Facilities Engineering Command and other personal services necessary for the purposes of this appropriation, [$5,725,724,000] *$8,266,703,000*, to remain available until September 30, [2030] *2031*: *Provided,* That, of this amount, not to exceed [$629,088,000] *$1,163,477,000* shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Secretary of the Navy determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor[: *Provided further,* That of the amount made available under this heading, $290,690,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Navy and Marine Corps" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes]. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 017–1205–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Major construction	4,621	8,016	6,847
0002	Minor construction	53	305	314
0003	Design	582	1,906	1,029
0799	Total direct obligations	5,256	10,227	8,190
0801	Reimbursable program activity	2,617	713	199
0900	Total new obligations, unexpired accounts	7,873	10,940	8,389
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	8,494	8,140	6,880
1001	Discretionary unobligated balance brought fwd, Oct 1	8,494		
1011	Unobligated balance transfer from other acct [097–9999]	1		
1020	Adjustment of unobligated bal brought forward, Oct 1		945	
1020	Adjustment of unobligated bal brought forward, Oct 1		1,174	
1021	Recoveries of prior year unpaid obligations	169		
1070	Unobligated balance (total)	8,664	10,259	6,880
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	5,287	5,761	8,267
	Appropriations, mandatory:			
1200	Appropriation	138		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1,699	1,800	2,000
1701	Change in uncollected payments, Federal sources	398		
1750	Spending auth from offsetting collections, disc (total)	2,097	1,800	2,000
1900	Budget authority (total)	7,522	7,561	10,267
1930	Total budgetary resources available	16,186	17,820	17,147
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-173		
1941	Unexpired unobligated balance, end of year	8,140	6,880	8,758

MILITARY CONSTRUCTION, NAVY AND MARINE CORPS—Continued

Program and Financing—Continued

Identification code 017–1205–0–1–051		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	7,340	9,436	13,730
3001	Adjustments to unpaid obligations brought forward, Oct 1	-162	.....	.....
3010	New obligations, unexpired accounts	7,873	10,940	8,389
3011	Obligations ("upward adjustments"), expired accounts	1,096	.....	.....
3020	Outlays (gross)	-5,971	-6,646	-7,256
3040	Recoveries of prior year unpaid obligations, unexpired	-169	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-571	.....	.....
3050	Unpaid obligations, end of year	9,436	13,730	14,863
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1,063	-1,654	-1,654
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	543	.....	.....
3070	Change in uncollected pymts, Fed sources, unexpired	-398	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	-736	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-1,654	-1,654	-1,654
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	6,658	7,782	12,076
3200	Obligated balance, end of year	7,782	12,076	13,209
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	7,384	7,561	10,267
	Outlays, gross:			
4010	Outlays from new discretionary authority	328	1,973	2,248
4011	Outlays from discretionary balances	5,643	4,643	4,943
4020	Outlays, gross (total)	5,971	6,616	7,191
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-800	-1,800	-2,000
4033	Non-Federal sources	-1,271	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-2,071	-1,800	-2,000
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-398	.....	.....
4052	Offsetting collections credited to expired accounts	372	.....	.....
4060	Additional offsets against budget authority only (total)	-26	.....	.....
4070	Budget authority, net (discretionary)	5,287	5,761	8,267
4080	Outlays, net (discretionary)	3,900	4,816	5,191
	Mandatory:			
4090	Budget authority, gross	138	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	30	65
4180	Budget authority, net (total)	5,425	5,761	8,267
4190	Outlays, net (total)	3,900	4,846	5,256

Object Classification (in millions of dollars)

Identification code 017–1205–0–1–051		2025 actual	2026 est.	2027 est.
32.0	Direct obligations: Land and structures	5,256	10,227	8,190
99.0	Direct obligations	5,256	10,227	8,190
99.0	Reimbursable obligations	2,617	713	199
99.9	Total new obligations, unexpired accounts	7,873	10,940	8,389

MILITARY CONSTRUCTION, AIR FORCE

For acquisition, construction, installation, and equipment of temporary or permanent public works, military installations, facilities, and real property for the Air Force as currently authorized by law, including personnel in the Department of the Air Force when designated by the Secretary of Defense to direct and supervise Military Construction projects in accordance with section 2851 of title 10, United States Code, and other personal services necessary for the purposes of this appropriation, ⟦$3,926,273,000⟧ *$10,601,180,000*, to remain available until September 30, ⟦2030⟧ *2031*: *Provided,* That, of this amount, not to exceed ⟦$646,573,000⟧ *$2,490,612,000* shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Secretary of the Air Force determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor⟦:

Provided further, That of the amount made available under this heading, $361,800,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Air Force" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes⟧. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 057–3300–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Major construction	1,947	4,913	6,377
0002	Minor construction	.....	291	287
0003	Design	.....	1,688	1,940
0799	Total direct obligations	1,947	6,892	8,604
0900	Total new obligations, unexpired accounts (object class 32.0)	1,947	6,892	8,604
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4,037	6,307	3,906
1001	Discretionary unobligated balance brought fwd, Oct 1	4,037	.....	.....
1010	Unobligated balance transfer to other accts [097–0803]	-2	.....	.....
1011	Unobligated balance transfer from other acct [097–0803]	2	.....	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	545	.....
1021	Recoveries of prior year unpaid obligations	20	.....	.....
1033	Recoveries of prior year paid obligations	2	.....	.....
1070	Unobligated balance (total)	4,059	6,852	3,906
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	3,834	3,946	10,601
	Appropriations, mandatory:			
1200	Appropriation	420	.....	.....
1900	Budget authority (total)	4,254	3,946	10,601
1930	Total budgetary resources available	8,313	10,798	14,507
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-59	.....	.....
1941	Unexpired unobligated balance, end of year	6,307	3,906	5,903
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	7,388	5,749	8,551
3010	New obligations, unexpired accounts	1,947	6,892	8,604
3011	Obligations ("upward adjustments"), expired accounts	139	.....	.....
3020	Outlays (gross)	-3,571	-4,090	-4,918
3040	Recoveries of prior year unpaid obligations, unexpired	-20	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-134	.....	.....
3050	Unpaid obligations, end of year	5,749	8,551	12,237
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	7,388	5,749	8,551
3200	Obligated balance, end of year	5,749	8,551	12,237
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3,834	3,946	10,601
	Outlays, gross:			
4010	Outlays from new discretionary authority	146	118	318
4011	Outlays from discretionary balances	3,425	3,960	4,558
4020	Outlays, gross (total)	3,571	4,078	4,876
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-9	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-9	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	7	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	2	.....	.....
4060	Additional offsets against budget authority only (total)	9	.....	.....
4070	Budget authority, net (discretionary)	3,834	3,946	10,601
4080	Outlays, net (discretionary)	3,562	4,078	4,876
	Mandatory:			
4090	Budget authority, gross	420	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	12	42
4180	Budget authority, net (total)	4,254	3,946	10,601
4190	Outlays, net (total)	3,562	4,090	4,918

Military Construction, Defense-Wide

(including transfer of funds)

For acquisition, construction, installation, and equipment of temporary or permanent public works, installations, facilities, and real property for activities and agencies of the Department of Defense (other than the military departments), as currently authorized by law, ⟦$3,784,301,000⟧ *$3,402,951,000*, to remain available until September 30, ⟦2030⟧ *2031*: *Provided,* That such amounts of this appropriation as may be determined by the Secretary of Defense may be transferred to such appropriations of the Department of Defense available for military construction or family housing as the Secretary may designate, to be merged with and to be available for the same purposes, and for the same time period, as the appropriation or fund to which transferred: *Provided further,* That, of the amount, not to exceed ⟦$226,301,000⟧ *$417,252,000* shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Secretary of Defense determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor⟦: *Provided further,* That of the amount made available under this heading, $82,000,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Defense-Wide" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes⟧. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 097–0500–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Major construction	2,435	5,879	3,329
0002 Minor construction		196	92
0003 Design		522	533
0900 Total new obligations, unexpired accounts (object class 32.0)	2,435	6,597	3,954
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,321	5,723	3,524
1001 Discretionary unobligated balance brought fwd, Oct 1	4,321		
1010 Unobligated balance transfer to other accts [097–0803]	-10		
1011 Unobligated balance transfer from other acct [097–0803]	32		
1020 Adjustment of unobligated bal brought forward, Oct 1		313	
1020 Adjustment of unobligated bal brought forward, Oct 1		301	
1021 Recoveries of prior year unpaid obligations	122		
1070 Unobligated balance (total)	4,465	6,337	3,524
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,881	3,784	3,403
Appropriations, mandatory:			
1200 Appropriation	15		
1900 Budget authority (total)	3,896	3,784	3,403
1930 Total budgetary resources available	8,361	10,121	6,927
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-203		
1941 Unexpired unobligated balance, end of year	5,723	3,524	2,973
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,926	5,677	9,380
3001 Adjustments to unpaid obligations brought forward, Oct 1	-9		
3010 New obligations, unexpired accounts	2,435	6,597	3,954
3011 Obligations ("upward adjustments"), expired accounts	99		
3020 Outlays (gross)	-2,503	-2,894	-3,430
3040 Recoveries of prior year unpaid obligations, unexpired	-122		
3041 Recoveries of prior year unpaid obligations, expired	-149		
3050 Unpaid obligations, end of year	5,677	9,380	9,904
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5,917	5,677	9,380
3200 Obligated balance, end of year	5,677	9,380	9,904
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,881	3,784	3,403
Outlays, gross:			
4010 Outlays from new discretionary authority	22	38	34
4011 Outlays from discretionary balances	2,481	2,851	3,391
4020 Outlays, gross (total)	2,503	2,889	3,425
Mandatory:			
4090 Budget authority, gross	15		
Outlays, gross:			
4101 Outlays from mandatory balances		5	5
4180 Budget authority, net (total)	3,896	3,784	3,403
4190 Outlays, net (total)	2,503	2,894	3,430

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	3,896	3,784	3,403
Outlays	2,503	2,894	3,430
Legislative proposal, subject to PAYGO:			
Budget Authority			407
Outlays			4
Total:			
Budget Authority	3,896	3,784	3,810
Outlays	2,503	2,894	3,434

Military Construction, Defense-Wide

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097–0500–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Major Construction			217
0002 Minor Construction			190
0900 Total new obligations, unexpired accounts (object class 32.0)			407
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			407
1930 Total budgetary resources available			407
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			407
3020 Outlays (gross)			-4
3050 Unpaid obligations, end of year			403
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			403
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			407
Outlays, gross:			
4100 Outlays from new mandatory authority			4
4180 Budget authority, net (total)			407
4190 Outlays, net (total)			4

North Atlantic Treaty Organization Security Investment Program

For the United States share of the cost of the North Atlantic Treaty Organization Security Investment Program for the acquisition and construction of military facilities and installations (including international military headquarters) and for related expenses for the collective defense of the North Atlantic Treaty Area as authorized by section 2806 of title 10, United States Code, and Military Construction Authorization Acts, ⟦$481,832,000⟧ *$604,270,000*, to remain available until expended. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 097–0804–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 NATO infrastructure	482	482	604
0900 Total new obligations, unexpired accounts (object class 32.0)	482	482	604
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	59	54	54
1021 Recoveries of prior year unpaid obligations	184		
1070 Unobligated balance (total)	243	54	54

NORTH ATLANTIC TREATY ORGANIZATION SECURITY INVESTMENT PROGRAM—Continued

Program and Financing—Continued

Identification code 097–0804–0–1–051		2025 actual	2026 est.	2027 est.
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	293	482	604
1900	Budget authority (total)	293	482	604
1930	Total budgetary resources available	536	536	658
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	54	54	54
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,130	1,226	1,113
3010	New obligations, unexpired accounts	482	482	604
3020	Outlays (gross)	-202	-595	-730
3040	Recoveries of prior year unpaid obligations, unexpired	-184		
3050	Unpaid obligations, end of year	1,226	1,113	987
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,130	1,226	1,113
3200	Obligated balance, end of year	1,226	1,113	987
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	293	482	604
	Outlays, gross:			
4010	Outlays from new discretionary authority		217	272
4011	Outlays from discretionary balances	202	378	458
4020	Outlays, gross (total)	202	595	730
4180	Budget authority, net (total)	293	482	604
4190	Outlays, net (total)	202	595	730

MILITARY CONSTRUCTION, ARMY NATIONAL GUARD

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Army National Guard, and contributions therefor, as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, ⟦$272,930,000⟧ *$358,909,000*, to remain available until September 30, ⟦2030⟧ *2031*: *Provided,* That, of the amount, not to exceed ⟦$80,080,000⟧ *$71,909,000* shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Director of the Army National Guard determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor⟦: *Provided further,* That of the amount made available under this heading, $112,050,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Army National Guard" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes⟧. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 021–2085–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Major construction	654	292	242
0002	Minor construction	52	90	17
0003	Design	48	74	75
0900	Total new obligations, unexpired accounts (object class 32.0)	754	456	334
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	889	720	553
1001	Discretionary unobligated balance brought fwd, Oct 1	889		
1021	Recoveries of prior year unpaid obligations	188		
1070	Unobligated balance (total)	1,077	720	553
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	419	289	359
1900	Budget authority (total)	419	289	359
1930	Total budgetary resources available	1,496	1,009	912
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-22		
1941	Unexpired unobligated balance, end of year	720	553	578
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	796	784	751
3010	New obligations, unexpired accounts	754	456	334
3011	Obligations ("upward adjustments"), expired accounts	25		
3020	Outlays (gross)	-581	-489	-434
3040	Recoveries of prior year unpaid obligations, unexpired	-188		
3041	Recoveries of prior year unpaid obligations, expired	-22		
3050	Unpaid obligations, end of year	784	751	651
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	796	784	751
3200	Obligated balance, end of year	784	751	651
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	419	289	359
	Outlays, gross:			
4010	Outlays from new discretionary authority		6	7
4011	Outlays from discretionary balances	581	483	427
4020	Outlays, gross (total)	581	489	434
4180	Budget authority, net (total)	419	289	359
4190	Outlays, net (total)	581	489	434

MILITARY CONSTRUCTION, AIR NATIONAL GUARD

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Air National Guard, and contributions therefor, as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, ⟦$292,546,000⟧ *$525,221,000*, to remain available until September 30, ⟦2030⟧ *2031*: *Provided,* That, of the amount, not to exceed ⟦$73,646,000⟧ *$247,221,000* shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Director of the Air National Guard determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor⟦: *Provided further,* That of the amount made available under this heading, $95,900,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Air National Guard" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes⟧. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 057–3830–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Major construction	260	351	247
0002	Minor construction		32	16
0003	Design		88	195
0900	Total new obligations, unexpired accounts (object class 32.0)	260	471	458
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	657	689	522
1001	Discretionary unobligated balance brought fwd, Oct 1	657		
1021	Recoveries of prior year unpaid obligations	2		
1070	Unobligated balance (total)	659	689	522
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	290	304	525
1900	Budget authority (total)	290	304	525
1930	Total budgetary resources available	949	993	1,047
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	689	522	589
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	351	343	435
3010	New obligations, unexpired accounts	260	471	458
3011	Obligations ("upward adjustments"), expired accounts	12		
3020	Outlays (gross)	-265	-379	-397
3040	Recoveries of prior year unpaid obligations, unexpired	-2		

3041	Recoveries of prior year unpaid obligations, expired	-13		
3050	Unpaid obligations, end of year	343	435	496
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	351	343	435
3200	Obligated balance, end of year	343	435	496
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	290	304	525
	Outlays, gross:			
4010	Outlays from new discretionary authority		6	10
4011	Outlays from discretionary balances	265	373	387
4020	Outlays, gross (total)	265	379	397
4180	Budget authority, net (total)	290	304	525
4190	Outlays, net (total)	265	379	397

Military Construction, Army Reserve

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Army Reserve as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, ⟦$92,239,000⟧ *$209,913,000*, to remain available until September 30, ⟦2030⟧ *2031*: *Provided,* That, of the amount, not to exceed ⟦$6,013,000⟧ *$10,413,000* shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Chief of the Army Reserve determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor⟦: *Provided further,* That of the amount made available under this heading, $50,000,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Army Reserve" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes⟧. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 021–2086–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Major construction	129	259	147
0002 Minor construction		7	16
0003 Design	16	26	9
0900 Total new obligations, unexpired accounts (object class 32.0)	145	292	172
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	287	436	251
1001 Discretionary unobligated balance brought fwd, Oct 1	287		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	295	107	210
1900 Budget authority (total)	295	107	210
1930 Total budgetary resources available	582	543	461
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	436	251	289
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	272	264	326
3010 New obligations, unexpired accounts	145	292	172
3020 Outlays (gross)	-153	-230	-240
3050 Unpaid obligations, end of year	264	326	258
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	272	264	326
3200 Obligated balance, end of year	264	326	258
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	295	107	210
Outlays, gross:			
4010 Outlays from new discretionary authority	1	3	6
4011 Outlays from discretionary balances	152	227	234
4020 Outlays, gross (total)	153	230	240
4180 Budget authority, net (total)	295	107	210
4190 Outlays, net (total)	153	230	240

Military Construction, Navy Reserve

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the reserve components of the Navy and Marine Corps as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, ⟦$52,255,000⟧ *$132,272,000*, to remain available until September 30, ⟦2030⟧ *2031*: *Provided,* That, of the amount, not to exceed ⟦$2,255,000⟧ *$25,880,000* shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Secretary of the Navy determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor⟦: *Provided further*, That of the amount made available under this heading, $50,000,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Navy Reserve" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes⟧. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 017–1235–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Major construction	26	78	92
0002 Minor construction	1	2	2
0003 Design	3	162	20
0900 Total new obligations, unexpired accounts (object class 32.0)	30	242	114
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	195	193	22
1001 Discretionary unobligated balance brought fwd, Oct 1	195		
1020 Adjustment of unobligated bal brought forward, Oct 1		19	
1070 Unobligated balance (total)	195	212	22
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	30	52	132
1930 Total budgetary resources available	225	264	154
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	193	22	40
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	108	82	244
3001 Adjustments to unpaid obligations brought forward, Oct 1	-1		
3010 New obligations, unexpired accounts	30	242	114
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-52	-80	-96
3041 Recoveries of prior year unpaid obligations, expired	-4		
3050 Unpaid obligations, end of year	82	244	262
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	107	82	244
3200 Obligated balance, end of year	82	244	262
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	30	52	132
Outlays, gross:			
4010 Outlays from new discretionary authority		2	4
4011 Outlays from discretionary balances	52	78	92
4020 Outlays, gross (total)	52	80	96
4180 Budget authority, net (total)	30	52	132
4190 Outlays, net (total)	52	80	96

Military Construction, Air Force Reserve

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Air Force Reserve as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, ⟦$116,468,000⟧ *$22,172,000*, to remain available until September 30, ⟦2030⟧ *2031*:

MILITARY CONSTRUCTION, AIR FORCE RESERVE—Continued

Provided, That, of the amount, not to exceed ⟦$7,170,000⟧ *$1,347,000* shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Chief of the Air Force Reserve determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor⟦: *Provided further,* That of the amount made available under this heading, $56,010,000 shall be for the projects and activities, and in the amounts, specified in the table under the heading "Military Construction, Air Force Reserve" in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), in addition to amounts otherwise available for such purposes⟧. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 057–3730–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Major construction	272	86	46
0002	Minor construction		12	1
0003	Design		22	3
0900	Total new obligations, unexpired accounts (object class 32.0)	272	120	50
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	388	188	184
1001	Discretionary unobligated balance brought fwd, Oct 1	388		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	75	116	22
1900	Budget authority (total)	75	116	22
1930	Total budgetary resources available	463	304	206
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-3		
1941	Unexpired unobligated balance, end of year	188	184	156
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	173	343	329
3010	New obligations, unexpired accounts	272	120	50
3011	Obligations ("upward adjustments"), expired accounts	7		
3020	Outlays (gross)	-109	-134	-153
3050	Unpaid obligations, end of year	343	329	226
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	173	343	329
3200	Obligated balance, end of year	343	329	226
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	75	116	22
	Outlays, gross:			
4010	Outlays from new discretionary authority		1	
4011	Outlays from discretionary balances	109	133	153
4020	Outlays, gross (total)	109	134	153
4180	Budget authority, net (total)	75	116	22
4190	Outlays, net (total)	109	134	153

NATICK LAND CONVEYANCE

Special and Trust Fund Receipts (in millions of dollars)

Identification code 021–5756–0–2–051		2025 actual	2026 est.	2027 est.
0100	Balance, start of year		1	
2000	Total: Balances and receipts		1	
	Appropriations:			
	Current law:			
2103	Natick Land Conveyance		-1	
2132	Natick Land Conveyance	1		
2199	Total current law appropriations	1	-1	
2999	Total appropriations	1	-1	
5099	Balance, end of year	1		

Program and Financing (in millions of dollars)

Identification code 021–5756–0–2–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Natick Supporting Activities		3	3
0900	Total new obligations, unexpired accounts (object class 32.0)		3	3
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	10	9	7
	Budget authority:			
	Appropriations, mandatory:			
1203	Appropriation (previously unavailable)(special or trust)		1	
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-1		
1260	Appropriations, mandatory (total)	-1	1	
1900	Budget authority (total)	-1	1	
1930	Total budgetary resources available	9	10	7
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	9	7	4
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts		3	3
3020	Outlays (gross)		-3	-2
3050	Unpaid obligations, end of year			1
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	-1	1	
	Outlays, gross:			
4101	Outlays from mandatory balances		3	2
4180	Budget authority, net (total)	-1	1	
4190	Outlays, net (total)		3	2

The Natick Land Conveyance Fund recieves cash payments provided as consideration for the conveyance of 98 acres at the Natick Soldier Systems Center (NSSC) and subsequently uses the deposited funds at NSSC per section 2844 of the 2018 NDAA, as amended by section 2104 of the 2024 NDAA.

DEPARTMENT OF DEFENSE BASE CLOSURE ACCOUNT

For deposit into the Department of Defense Base Closure Account, established by section 2906(a) of the Defense Base Closure and Realignment Act of 1990 (10 U.S.C. 2687 note), ⟦$465,161,000⟧ *$372,317,000*, to remain available until expended. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 097–0516–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	DOW BRAC	650	465	372
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	592	688	688
1001	Discretionary unobligated balance brought fwd, Oct 1	592	687	
1021	Recoveries of prior year unpaid obligations	214		
1070	Unobligated balance (total)	806	688	688
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	489	465	372
	Spending authority from offsetting collections, discretionary:			
1700	Collected	43		
1900	Budget authority (total)	532	465	372
1930	Total budgetary resources available	1,338	1,153	1,060
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	688	688	688
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,095	1,023	898

3010	New obligations, unexpired accounts	650	465	372
3020	Outlays (gross)	-508	-590	-601
3040	Recoveries of prior year unpaid obligations, unexpired	-214	.....	.....
3050	Unpaid obligations, end of year	1,023	898	669
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,095	1,023	898
3200	Obligated balance, end of year	1,023	898	669
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	532	465	372
	Outlays, gross:			
4010	Outlays from new discretionary authority	158	185	148
4011	Outlays from discretionary balances	350	405	453
4020	Outlays, gross (total)	508	590	601
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-43	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-43	.....	.....
4180	Budget authority, net (total)	489	465	372
4190	Outlays, net (total)	465	590	601

Object Classification (in millions of dollars)

Identification code 097–0516–0–1–051		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	9	8	8
11.9	Total personnel compensation	9	8	8
12.1	Civilian personnel benefits	3	3	3
21.0	Travel and transportation of persons	.....	1	1
23.3	Communications, utilities, and miscellaneous charges	1	.....	.....
25.1	Advisory and assistance services	8	2	.....
25.2	Other services from non-Federal sources	5	4	4
25.3	Other goods and services from Federal sources	54	28	31
25.3	Other goods and services from Federal sources	3	3	.....
25.4	Operation and maintenance of facilities	309	210	171
31.0	Equipment	1	1	1
32.0	Land and structures	257	205	153
99.9	Total new obligations, unexpired accounts	650	465	372

Employment Summary

Identification code 097–0516–0–1–051		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	58	53	53

Department of Defense Base Closure Account 1990

Program and Financing (in millions of dollars)

Identification code 097–0510–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0004	Base Closure (IV)	.....	3	.....
0900	Total new obligations, unexpired accounts (object class 25.1)	.....	3	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	32	41	41
1021	Recoveries of prior year unpaid obligations	6	.....	.....
1070	Unobligated balance (total)	38	41	41
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	.....	3	.....
1701	Change in uncollected payments, Federal sources	3	.....	.....
1750	Spending auth from offsetting collections, disc (total)	3	3	.....
1900	Budget authority (total)	3	3	.....
1930	Total budgetary resources available	41	44	41
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	41	41	41
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	39	32	16
3010	New obligations, unexpired accounts	.....	3	.....
3020	Outlays (gross)	-1	-19	-14
3040	Recoveries of prior year unpaid obligations, unexpired	-6	.....	.....
3050	Unpaid obligations, end of year	32	16	2
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	.....	-3	-3
3070	Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-3	-3	-3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	39	29	13
3200	Obligated balance, end of year	29	13	-1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3	3	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	3	.....
4011	Outlays from discretionary balances	1	16	14
4020	Outlays, gross (total)	1	19	14
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	.....	-3	.....
4040	Offsets against gross budget authority and outlays (total)	.....	-3	.....
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
4060	Additional offsets against budget authority only (total)	-3	.....	.....
4070	Budget authority, net (discretionary)	.....	.....	.....
4080	Outlays, net (discretionary)	1	16	14
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	1	16	14

Department of Defense Base Closure Account 2005

Program and Financing (in millions of dollars)

Identification code 097–0512–0–1–051		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	454	459	459
1021	Recoveries of prior year unpaid obligations	5	.....	.....
1070	Unobligated balance (total)	459	459	459
1930	Total budgetary resources available	459	459	459
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	459	459	459
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	126	121	46
3020	Outlays (gross)	.....	-75	-46
3040	Recoveries of prior year unpaid obligations, unexpired	-5	.....	.....
3050	Unpaid obligations, end of year	121	46	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	126	121	46
3200	Obligated balance, end of year	121	46	.....
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	.....	75	46
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	75	46

Foreign Currency Fluctuations, Construction

Program and Financing (in millions of dollars)

Identification code 097–0803–0–1–051		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	133	133	133
1010	Unobligated balance transfer to other accts [021–0720]	-11	.....	.....
1010	Unobligated balance transfer to other accts [097–0500]	-32	.....	.....
1010	Unobligated balance transfer to other accts [021–2050]	-10	.....	.....
1010	Unobligated balance transfer to other accts [057–0745]	-10	.....	.....

FOREIGN CURRENCY FLUCTUATIONS, CONSTRUCTION—Continued

Program and Financing—Continued

Identification code 097–0803–0–1–051		2025 actual	2026 est.	2027 est.
1010	Unobligated balance transfer to other accts [057–0740]	-1		
1010	Unobligated balance transfer to other accts [057–3300]	-2		
1010	Unobligated balance transfer to other accts [021–0725]	-6		
1011	Unobligated balance transfer from other acct [097–0500]	10		
1011	Unobligated balance transfer from other acct [021–0720]	2		
1011	Unobligated balance transfer from other acct [021–2050]	11		
1011	Unobligated balance transfer from other acct [057–3300]	2		
1012	Unobligated balance transfers between expired and unexpired accounts	47		
1070	Unobligated balance (total)	133	133	133
1930	Total budgetary resources available	133	133	133
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	133	133	133
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

FAMILY HOUSING

The Family Housing Program funds construction, improvements, operations, maintenance, utilities, privatization, and leasing of all military family housing. The Program supports quality of life enhancements and initiatives to reduce operating costs by upgrading or replacing facilities.

The Family Housing Improvement Fund (FHIF) and the Military Unaccompanied Housing Improvement Fund (MUHIF) finance the use of authorities authorized in the National Defense Authorization Act for Fiscal Year 1996 (Public Law 104–106) to support of the Military Housing Privatization Initiative (MHPI). Funds which are required to support the MHPI are transferred from the military departments' family housing construction accounts into the FHIF and from the military departments' construction accounts into the MUHIF.

Resources presented under the Family Housing title contribute primarily to achieving the Department's annual performance goals of assuring readiness and sustainability.

Federal Funds

FAMILY HOUSING CONSTRUCTION, ARMY

For expenses of family housing for the Army for construction, including acquisition, replacement, addition, expansion, extension, and alteration, as authorized by law, ⟦$228,558,000⟧ *$240,495,000*, to remain available until September 30, ⟦2030⟧ *2031. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 021–0720–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	New Construction	58	283	58
0003	Construction Improvements	55	50	110
0004	Design	18	57	28
0900	Total new obligations, unexpired accounts (object class 32.0)	131	390	196
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	351	402	241
1001	Discretionary unobligated balance brought fwd, Oct 1	351		
1010	Unobligated balance transfer to other accts [097–0803]	-2		
1010	Unobligated balance transfer to other accts [097–0834]	-150		
1011	Unobligated balance transfer from other acct [097–0803]	11		
1011	Unobligated balance transfer from other acct [097–0834]	50		
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	261	402	241
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	277	229	240
1900	Budget authority (total)	277	229	240
1930	Total budgetary resources available	538	631	481
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-5		
1941	Unexpired unobligated balance, end of year	402	241	285
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	775	674	826
3010	New obligations, unexpired accounts	131	390	196
3011	Obligations ("upward adjustments"), expired accounts	2		
3020	Outlays (gross)	-228	-238	-259
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3041	Recoveries of prior year unpaid obligations, expired	-5		
3050	Unpaid obligations, end of year	674	826	763
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	775	674	826
3200	Obligated balance, end of year	674	826	763
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	277	229	240
	Outlays, gross:			
4010	Outlays from new discretionary authority		5	5
4011	Outlays from discretionary balances	228	233	254
4020	Outlays, gross (total)	228	238	259
4180	Budget authority, net (total)	277	229	240
4190	Outlays, net (total)	228	238	259

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	277	229	240
Outlays	228	238	259
Legislative proposal, subject to PAYGO:			
Budget Authority			345
Outlays			7
Total:			
Budget Authority	277	229	585
Outlays	228	238	266

FAMILY HOUSING CONSTRUCTION, ARMY

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021–0720–4–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	New construction			206
0003	Construction improvements			88
0004	Planning and design			51
0900	Total new obligations, unexpired accounts (object class 32.0)			345
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation			345
1930	Total budgetary resources available			345
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			345
3020	Outlays (gross)			-7
3050	Unpaid obligations, end of year			338
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			338
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			345
	Outlays, gross:			
4100	Outlays from new mandatory authority			7
4180	Budget authority, net (total)			345
4190	Outlays, net (total)			7

Family Housing Operation and Maintenance, Army

For expenses of family housing for the Army for operation and maintenance, including debt payment, leasing, minor construction, principal and interest charges, and insurance premiums, as authorized by law, ⟦$388,418,000⟧ *$468,407,000. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 021–0725–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0005	Utilities	60	44	49
0006	Operation	95	71	71
0007	Leasing	121	116	133
0008	Maintenance	156	111	173
0012	Housing Privatization Support	48	46	42
0799	Total direct obligations	480	388	468
0801	Reimbursable program activity	4	10	10
0900	Total new obligations, unexpired accounts	484	398	478
	Budgetary resources:			
	Unobligated balance:			
1011	Unobligated balance transfer from other acct [097–0803]	6		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	486	388	468
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2	10	10
1701	Change in uncollected payments, Federal sources	2		
1750	Spending auth from offsetting collections, disc (total)	4	10	10
1900	Budget authority (total)	490	398	478
1930	Total budgetary resources available	496	398	478
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-12		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	309	337	342
3010	New obligations, unexpired accounts	484	398	478
3011	Obligations ("upward adjustments"), expired accounts	13		
3020	Outlays (gross)	-437	-393	-482
3041	Recoveries of prior year unpaid obligations, expired	-32		
3050	Unpaid obligations, end of year	337	342	338
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-5	-5
3070	Change in uncollected pymts, Fed sources, unexpired	-2		
3090	Uncollected pymts, Fed sources, end of year	-5	-5	-5
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	306	332	337
3200	Obligated balance, end of year	332	337	333
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	490	398	478
	Outlays, gross:			
4010	Outlays from new discretionary authority	268	227	272
4011	Outlays from discretionary balances	169	166	210
4020	Outlays, gross (total)	437	393	482
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources		-10	-10
4033	Non-Federal sources	-8		
4040	Offsets against gross budget authority and outlays (total)	-8	-10	-10
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-2		
4052	Offsetting collections credited to expired accounts	6		
4060	Additional offsets against budget authority only (total)	4		
4070	Budget authority, net (discretionary)	486	388	468
4080	Outlays, net (discretionary)	429	383	472
4180	Budget authority, net (total)	486	388	468
4190	Outlays, net (total)	429	383	472

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	486	388	468
Outlays	429	383	472
Legislative proposal, subject to PAYGO:			
Budget Authority			516
Outlays			289
Total:			
Budget Authority	486	388	984
Outlays	429	383	761

Object Classification (in millions of dollars)

Identification code 021–0725–0–1–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	37	25	27
11.3	Other than full-time permanent	2	2	2
11.5	Other personnel compensation	2	1	1
11.9	Total personnel compensation	41	28	30
12.1	Civilian personnel benefits	16	11	12
21.0	Travel and transportation of persons	2	2	1
22.0	Transportation of things	4	3	3
23.1	Rental payments to GSA	1	1	1
23.2	Rental payments to others	116	91	91
23.3	Communications, utilities, and miscellaneous charges	47	37	37
25.1	Advisory and assistance services	5	5	3
25.2	Other services from non-Federal sources	28	21	21
25.3	Other goods and services from Federal sources	13	15	17
25.3	Other goods and services from Federal sources	6	1	
25.4	Operation and maintenance of facilities	188	165	244
25.7	Operation and maintenance of equipment	9	7	7
26.0	Supplies and materials	4		
31.0	Equipment	1	1	1
99.0	Direct obligations	481	388	468
99.0	Reimbursable obligations	3	10	10
99.9	Total new obligations, unexpired accounts	484	398	478

Employment Summary

Identification code 021–0725–0–1–051		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	496	360	382

Family Housing Operation and Maintenance, Army

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021–0725–4–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0008	Maintenance			516
0799	Total direct obligations			516
0900	Total new obligations, unexpired accounts (object class 25.4)			516
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation			516
1930	Total budgetary resources available			516
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			516
3020	Outlays (gross)			-289
3050	Unpaid obligations, end of year			227
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			227
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			516
	Outlays, gross:			
4100	Outlays from new mandatory authority			289
4180	Budget authority, net (total)			516

FAMILY HOUSING OPERATION AND MAINTENANCE, ARMY—Continued

Program and Financing—Continued

Identification code 021–0725–4–1–051		2025 actual	2026 est.	2027 est.
4190	Outlays, net (total)			289

FAMILY HOUSING CONSTRUCTION, NAVY AND MARINE CORPS

For expenses of family housing for the Navy and Marine Corps for construction, including acquisition, replacement, addition, expansion, extension, and alteration, as authorized by law, [$177,597,000] *$361,870,000*, to remain available until September 30, [2030] *2031*. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 017–0730–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	New Construction	186	17	249
0003	Construction Improvements	47	37	98
0004	Design	1	37	15
0900	Total new obligations, unexpired accounts (object class 32.0)	234	91	362
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	103	155	242
1001	Discretionary unobligated balance brought fwd, Oct 1	103		
1011	Unobligated balance transfer from other acct [097–0834]	19		
1070	Unobligated balance (total)	122	155	242
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	273	178	362
1930	Total budgetary resources available	395	333	604
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-6		
1941	Unexpired unobligated balance, end of year	155	242	242
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	563	640	473
3010	New obligations, unexpired accounts	234	91	362
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-158	-258	-234
3050	Unpaid obligations, end of year	640	473	601
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	563	640	473
3200	Obligated balance, end of year	640	473	601
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	273	178	362
	Outlays, gross:			
4010	Outlays from new discretionary authority	1	4	7
4011	Outlays from discretionary balances	157	254	227
4020	Outlays, gross (total)	158	258	234
4180	Budget authority, net (total)	273	178	362
4190	Outlays, net (total)	158	258	234

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	273	178	362
Outlays	158	258	234
Legislative proposal, subject to PAYGO:			
Budget Authority			456
Outlays			9
Total:			
Budget Authority	273	178	818
Outlays	158	258	243

FAMILY HOUSING CONSTRUCTION, NAVY AND MARINE CORPS

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–0730–4–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Construction improvements			414
0004	Planning and design			42
0900	Total new obligations, unexpired accounts (object class 32.0)			456
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation			456
1930	Total budgetary resources available			456
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			456
3020	Outlays (gross)			-9
3050	Unpaid obligations, end of year			447
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			447
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			456
	Outlays, gross:			
4100	Outlays from new mandatory authority			9
4180	Budget authority, net (total)			456
4190	Outlays, net (total)			9

FAMILY HOUSING OPERATION AND MAINTENANCE, NAVY AND MARINE CORPS

For expenses of family housing for the Navy and Marine Corps for operation and maintenance, including debt payment, leasing, minor construction, principal and interest charges, and insurance premiums, as authorized by law, [$384,108,000] *$385,609,000*. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 017–0735–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0005	Utilities	43	45	53
0006	Operation	96	97	87
0007	Leasing	71	68	66
0008	Maintenance	132	112	119
0012	Housing Privatization Support	52	62	61
0799	Total direct obligations	394	384	386
0801	Reimbursable program activity	5	21	21
0900	Total new obligations, unexpired accounts	399	405	407
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		94	94
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	489	384	386
	Spending authority from offsetting collections, discretionary:			
1700	Collected	5	21	21
1900	Budget authority (total)	494	405	407
1930	Total budgetary resources available	494	499	501
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	94	94	94
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	250	261	154
3010	New obligations, unexpired accounts	399	405	407
3011	Obligations ("upward adjustments"), expired accounts	38		
3020	Outlays (gross)	-366	-512	-362
3041	Recoveries of prior year unpaid obligations, expired	-60		

3050	Unpaid obligations, end of year	261	154	199
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-2	-2
3071	Change in uncollected pymts, Fed sources, expired	3		
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	245	259	152
3200	Obligated balance, end of year	259	152	197
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	494	405	407
	Outlays, gross:			
4010	Outlays from new discretionary authority	234	255	256
4011	Outlays from discretionary balances	132	257	106
4020	Outlays, gross (total)	366	512	362
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-4	-21	-21
4033	Non-Federal sources	-6		
4040	Offsets against gross budget authority and outlays (total)	-10	-21	-21
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	5		
4060	Additional offsets against budget authority only (total)	5		
4070	Budget authority, net (discretionary)	489	384	386
4080	Outlays, net (discretionary)	356	491	341
4180	Budget authority, net (total)	489	384	386
4190	Outlays, net (total)	356	491	341

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	489	384	386
Outlays	356	491	341
Legislative proposal, subject to PAYGO:			
Budget Authority			269
Outlays			164
Total:			
Budget Authority	489	384	655
Outlays	356	491	505

Object Classification (in millions of dollars)

Identification code 017–0735–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	62	60	62
11.5 Other personnel compensation	3	2	3
11.9 Total personnel compensation	65	62	65
12.1 Civilian personnel benefits	26	23	24
21.0 Travel and transportation of persons	1		
22.0 Transportation of things	1		
23.2 Rental payments to others	45	1	3
23.3 Communications, utilities, and miscellaneous charges	17	8	8
25.1 Advisory and assistance services	8	9	7
25.2 Other services from non-Federal sources	3	3	3
25.3 Other goods and services from Federal sources	48	120	121
25.3 Other goods and services from Federal sources	3	3	
25.4 Operation and maintenance of facilities	151	148	148
25.7 Operation and maintenance of equipment	10	2	2
26.0 Supplies and materials	4		
31.0 Equipment	7	5	5
32.0 Land and structures	5		
99.0 Direct obligations	394	384	386
99.0 Reimbursable obligations	5	21	21
99.9 Total new obligations, unexpired accounts	399	405	407

Employment Summary

Identification code 017–0735–0–1–051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	784	762	774

Family Housing Operation and Maintenance, Navy and Marine Corps

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–0735–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0008 Maintenance			269
0799 Total direct obligations			269
0900 Total new obligations, unexpired accounts (object class 25.4)			269
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			269
1930 Total budgetary resources available			269
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			269
3020 Outlays (gross)			-164
3050 Unpaid obligations, end of year			105
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			105
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			269
Outlays, gross:			
4100 Outlays from new mandatory authority			164
4180 Budget authority, net (total)			269
4190 Outlays, net (total)			164

Family Housing Construction, Air Force

For expenses of family housing for the Air Force for construction, including acquisition, replacement, addition, expansion, extension, and alteration, as authorized by law, ⟦$274,230,000⟧ *$243,022,000*, to remain available until September 30, ⟦2030⟧ *2031*. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 057–0740–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 New Construction	77		16
0003 Construction Improvements		343	143
0004 Design		31	16
0900 Total new obligations, unexpired accounts (object class 32.0)	77	374	175
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	659	664	564
1001 Discretionary unobligated balance brought fwd, Oct 1	659		
1010 Unobligated balance transfer to other accts [097–0834]	-115		
1011 Unobligated balance transfer from other acct [097–0803]	1		
1021 Recoveries of prior year unpaid obligations	5		
1033 Recoveries of prior year paid obligations	5		
1070 Unobligated balance (total)	555	664	564
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	222	274	243
1900 Budget authority (total)	222	274	243
1930 Total budgetary resources available	777	938	807
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-36		
1941 Unexpired unobligated balance, end of year	664	564	632
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	203	181	361
3010 New obligations, unexpired accounts	77	374	175
3011 Obligations ("upward adjustments"), expired accounts	3		
3020 Outlays (gross)	-96	-194	-215
3040 Recoveries of prior year unpaid obligations, unexpired	-5		

FAMILY HOUSING CONSTRUCTION, AIR FORCE—Continued

Program and Financing—Continued

Identification code 057–0740–0–1–051		2025 actual	2026 est.	2027 est.
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	181	361	321
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	203	181	361
3200	Obligated balance, end of year	181	361	321
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	222	274	243
	Outlays, gross:			
4010	Outlays from new discretionary authority		5	5
4011	Outlays from discretionary balances	96	189	210
4020	Outlays, gross (total)	96	194	215
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-12		
4040	Offsets against gross budget authority and outlays (total)	-12		
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	7		
4053	Recoveries of prior year paid obligations, unexpired accounts	5		
4060	Additional offsets against budget authority only (total)	12		
4070	Budget authority, net (discretionary)	222	274	243
4080	Outlays, net (discretionary)	84	194	215
4180	Budget authority, net (total)	222	274	243
4190	Outlays, net (total)	84	194	215

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	222	274	243
Outlays	84	194	215
Legislative proposal, subject to PAYGO:			
Budget Authority			236
Outlays			5
Total:			
Budget Authority	222	274	479
Outlays	84	194	220

FAMILY HOUSING CONSTRUCTION, AIR FORCE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–0740–4–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Construction improvements			136
0004	Design			100
0900	Total new obligations, unexpired accounts (object class 32.0)			236
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation			236
1930	Total budgetary resources available			236
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			236
3020	Outlays (gross)			-5
3050	Unpaid obligations, end of year			231
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			231
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			236
	Outlays, gross:			
4100	Outlays from new mandatory authority			5
4180	Budget authority, net (total)			236
4190	Outlays, net (total)			5

FAMILY HOUSING OPERATION AND MAINTENANCE, AIR FORCE

For expenses of family housing for the Air Force for operation and maintenance, including debt payment, leasing, minor construction, principal and interest charges, and insurance premiums, as authorized by law, ⟦$369,765,000⟧ *$366,756,000. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 057–0745–0–1–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0005	Utilities	50	73	51
0006	Operation	115	105	109
0007	Leasing	6	5	6
0008	Maintenance	122	142	160
0012	Housing Privatization Support	38	44	41
0799	Total direct obligations	331	369	367
0801	Reimbursable program activity	1	3	2
0900	Total new obligations, unexpired accounts	332	372	369
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		1	
1011	Unobligated balance transfer from other acct [097–0803]	10		
1070	Unobligated balance (total)	10	1	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	336	370	367
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1	1	3
1701	Change in uncollected payments, Federal sources	1		
1750	Spending auth from offsetting collections, disc (total)	2	1	3
1900	Budget authority (total)	338	371	370
1930	Total budgetary resources available	348	372	370
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-15		
1941	Unexpired unobligated balance, end of year	1		1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	290	285	339
3010	New obligations, unexpired accounts	332	372	369
3011	Obligations ("upward adjustments"), expired accounts	23		
3020	Outlays (gross)	-320	-318	-358
3041	Recoveries of prior year unpaid obligations, expired	-40		
3050	Unpaid obligations, end of year	285	339	350
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	-2
3070	Change in uncollected pymts, Fed sources, unexpired	-1		
3071	Change in uncollected pymts, Fed sources, expired	1		
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	288	283	337
3200	Obligated balance, end of year	283	337	348
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	338	371	370
	Outlays, gross:			
4010	Outlays from new discretionary authority	168	186	187
4011	Outlays from discretionary balances	152	132	171
4020	Outlays, gross (total)	320	318	358
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	-1	-3
4033	Non-Federal sources	-1		
4040	Offsets against gross budget authority and outlays (total)	-2	-1	-3
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1		
4052	Offsetting collections credited to expired accounts	1		
4070	Budget authority, net (discretionary)	336	370	367
4080	Outlays, net (discretionary)	318	317	355

4180	Budget authority, net (total)	336	370	367
4190	Outlays, net (total)	318	317	355

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	336	370	367
Outlays	318	317	355
Legislative proposal, subject to PAYGO:			
Budget Authority			455
Outlays			228
Total:			
Budget Authority	336	370	822
Outlays	318	317	583

Object Classification (in millions of dollars)

Identification code 057–0745–0–1–051	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	65	60	68
11.9 Total personnel compensation	65	60	68
12.1 Civilian personnel benefits	18	18	20
21.0 Travel and transportation of persons	1	1	1
22.0 Transportation of things	2	2	2
23.2 Rental payments to others	6	5	6
23.3 Communications, utilities, and miscellaneous charges	49	66	50
25.1 Advisory and assistance services	28	34	22
25.2 Other services from non-Federal sources	1	1	3
25.3 Other goods and services from Federal sources	5	5	4
25.3 Other goods and services from Federal sources	1	1	
25.4 Operation and maintenance of facilities	103	119	134
25.7 Operation and maintenance of equipment	2	2	4
26.0 Supplies and materials	7	7	8
31.0 Equipment	13	12	12
32.0 Land and structures	30	35	33
99.0 Direct obligations	331	368	367
99.0 Reimbursable obligations	1	4	2
99.9 Total new obligations, unexpired accounts	332	372	369

Employment Summary

Identification code 057–0745–0–1–051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	921	921	915

Family Housing Operation and Maintenance, Air Force

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–0745–4–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0008 Maintenance			455
0799 Total direct obligations			455
0900 Total new obligations, unexpired accounts (object class 25.4)			455
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			455
1930 Total budgetary resources available			455
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			455
3020 Outlays (gross)			-228
3050 Unpaid obligations, end of year			227
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			227
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			455
Outlays, gross:			
4100 Outlays from new mandatory authority			228
4180 Budget authority, net (total)			455
4190 Outlays, net (total)			228

Family Housing Operation and Maintenance, Defense-Wide

For expenses of family housing for the activities and agencies of the Department of Defense (other than the military departments) for operation and maintenance, leasing, and minor construction, as authorized by law, ⟦$53,374,000⟧ *$63,064,000*. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 097–0765–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 Utilities	4	4	5
0006 Operation	1	1	1
0007 Leasing	46	48	57
0900 Total new obligations, unexpired accounts	51	53	63
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	52	53	63
1900 Budget authority (total)	52	53	63
1930 Total budgetary resources available	52	53	63
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15	12	17
3010 New obligations, unexpired accounts	51	53	63
3020 Outlays (gross)	-51	-48	-59
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	12	17	21
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	15	12	17
3200 Obligated balance, end of year	12	17	21
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	52	53	63
Outlays, gross:			
4010 Outlays from new discretionary authority	42	41	49
4011 Outlays from discretionary balances	9	7	10
4020 Outlays, gross (total)	51	48	59
4180 Budget authority, net (total)	52	53	63
4190 Outlays, net (total)	51	48	59

Object Classification (in millions of dollars)

Identification code 097–0765–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
22.0 Transportation of things			1
23.2 Rental payments to others	45	48	57
23.3 Communications, utilities, and miscellaneous charges	4	5	4
25.3 Other goods and services from Federal sources	2		1
99.9 Total new obligations, unexpired accounts	51	53	63

Homeowners Assistance Fund

Program and Financing (in millions of dollars)

Identification code 097–4090–0–3–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment to homeowners (private sale and foreclosure assistan	1		
0900 Total new obligations, unexpired accounts (object class 32.0)	1		

HOMEOWNERS ASSISTANCE FUND—Continued

Program and Financing—Continued

Identification code 097–4090–0–3–051	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	46	45	45
1930 Total budgetary resources available	46	45	45
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	45	45	45
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	.....
3010 New obligations, unexpired accounts	1	.....	.....
3020 Outlays (gross)	-1	-1	.....
3050 Unpaid obligations, end of year	1	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	.....
3200 Obligated balance, end of year	1	.....	.....
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	1	1	.....
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	1	1	.....
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	19	19	19
5092 Unexpired unavailable balance, EOY: Offsetting collections	19	19	19

The Homeowners Assistance Fund finances a program which provides assistance to eligible wounded, injured, or ill service member, or surviving spouse homeowners by mitigating losses incident to the disposal of a primary residence.

DEPARTMENT OF DEFENSE FAMILY HOUSING IMPROVEMENT FUND

For the Department of Defense Family Housing Improvement Fund, [$8,315,000] *$8,412,000*, to remain available until expended, for family housing initiatives undertaken pursuant to section 2883 of title 10, United States Code, providing alternative means of acquiring and improving military family housing and supporting facilities. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 097–0834–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0011 Equity investments	100	.....	.....
0012 DIFFERENTIAL LEASE PAYMENTS	2	.....	.....
0091 Direct program activities, subtotal	102	.....	.....
Credit program obligations:			
0705 Reestimates of direct loan subsidy	34	.....	.....
0706 Interest on reestimates of direct loan subsidy	17	.....	.....
0709 Administrative expenses	6	8	8
0791 Direct program activities, subtotal	57	8	8
0900 Total new obligations, unexpired accounts	159	8	8
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	31	146	146
1001 Discretionary unobligated balance brought fwd, Oct 1	15	146	.....
1010 Unobligated balance transfer to other accts [021–0720]	-50	.....	.....
1010 Unobligated balance transfer to other accts [017–0730]	-19	.....	.....
1011 Unobligated balance transfer from other acct [021–0720]	150	.....	.....
1011 Unobligated balance transfer from other acct [057–0740]	115	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	19	.....	.....
1070 Unobligated balance (total)	246	146	146
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	8	8	8
Appropriations, mandatory:			
1200 Appropriation	51	.....	.....
1900 Budget authority (total)	59	8	8
1930 Total budgetary resources available	305	154	154
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	146	146	146
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10	9	.....
3010 New obligations, unexpired accounts	159	8	8
3020 Outlays (gross)	-160	-17	-8
3050 Unpaid obligations, end of year	9	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10	9	.....
3200 Obligated balance, end of year	9	.....	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	8	8	8
Outlays, gross:			
4010 Outlays from new discretionary authority	5	5	5
4011 Outlays from discretionary balances	104	1	2
4020 Outlays, gross (total)	109	6	7
Mandatory:			
4090 Budget authority, gross	51	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	51	.....	.....
4101 Outlays from mandatory balances	.....	11	1
4110 Outlays, gross (total)	51	11	1
4180 Budget authority, net (total)	59	8	8
4190 Outlays, net (total)	160	17	8
Memorandum (non-add) entries:			
5010 Total investments, SOY: non-Fed securities: Market value	9,412	9,994	.....
5011 Total investments, EOY: non-Fed securities: Market value	9,994	.....	.....
5090 Unexpired unavailable balance, SOY: Offsetting collections	3	3	3
5092 Unexpired unavailable balance, EOY: Offsetting collections	3	3	3

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 097–0834–0–1–051	2025 actual	2026 est.	2027 est.
Direct loan reestimates:			
135001 Family Housing Improvement Fund Direct Loans	20	-65	.....
Guaranteed loan reestimates:			
235001 Family Housing Improvement Fund Guaranteed Loans	-4	-4	.....
Administrative expense data:			
3510 Budget authority	1	8	8
3590 Outlays from new authority	1	8	8

Object Classification (in millions of dollars)

Identification code 097–0834–0–1–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	6	8	8
33.0 Investments and loans	102	.....	.....
41.0 Grants, subsidies, and contributions	51	.....	.....
99.9 Total new obligations, unexpired accounts	159	8	8

FAMILY HOUSING IMPROVEMENT DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 097–4166–0–3–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury	63	65	66
0715 MAT/NEG SUB	7	.....	.....
0742 Downward reestimates paid to receipt accounts	18	42	.....
0743 Interest on downward reestimates	13	23	.....
0900 Total new obligations, unexpired accounts	101	130	66
Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	42	59	7

1422	Borrowing authority applied to repay debt	-7	.....	.....
1440	Borrowing authority, mandatory (total)	35	59	7
	Spending authority from offsetting collections, mandatory:			
1800	Collected	174	91	90
1825	Spending authority from offsetting collections applied to repay debt	-108	-20	-31
1850	Spending auth from offsetting collections, mand (total)	66	71	59
1900	Budget authority (total)	101	130	66
1930	Total budgetary resources available	101	130	66
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	7	6	6
3010	New obligations, unexpired accounts	101	130	66
3020	Outlays (gross)	-102	-130	-66
3050	Unpaid obligations, end of year	6	6	6
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	7	6	6
3200	Obligated balance, end of year	6	6	6
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	101	130	66
	Financing disbursements:			
4110	Outlays, gross (total)	102	130	66
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-51	.....	.....
4122	Interest on uninvested funds	-3	.....	.....
4123	Non-Federal sources	-120	-37	-38
4123	Non-Federal sources	.....	-54	-52
4130	Offsets against gross budget authority and outlays (total)	-174	-91	-90
4160	Budget authority, net (mandatory)	-73	39	-24
4170	Outlays, net (mandatory)	-72	39	-24
4180	Budget authority, net (total)	-73	39	-24
4190	Outlays, net (total)	-72	39	-24

Status of Direct Loans (in millions of dollars)

Identification code 097–4166–0–3–051	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	1,711	1,645	1,606
1251 Repayments: Repayments and prepayments	-61	-37	-38
1263 Write-offs for default: Direct loans	-5	-1	-2
1264 Other adjustments, net (+ or -)	.....	-1	.....
1290 Outstanding, end of year	1,645	1,606	1,566

Balance Sheet (in millions of dollars)

Identification code 097–4166–0–3–051	2024 actual	2025 actual
ASSETS:		
Federal assets:		
Investments in U.S. securities:		
1106 Federal Assets: Receivables, net	.....	.....
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	1,701	1,645
1405 Allowance for subsidy cost (-)	-46	-46
1499 Net present value of assets related to direct loans	1,655	1,599
1999 Total assets	1,655	1,599
LIABILITIES:		
Federal liabilities:		
2103 Debt	1,629	1,573
2105 Other-Downward reestimate payables	26	26
2999 Total liabilities	1,655	1,599
NET POSITION:		
3300 Cumulative results of operations	.....	.....
4999 Total liabilities and net position	1,655	1,599

Family Housing Improvement Guaranteed Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 097–4167–0–3–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0711 Default claim payments on principal	.....	5	5
0742 Downward reestimates paid to receipt accounts	3	3	.....
0743 Interest on downward reestimates	1	1	.....
0791 Direct program activities, subtotal	4	9	5
0900 Total new obligations, unexpired accounts	4	9	5
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	28	25	17
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	1	1	4
1930 Total budgetary resources available	29	26	21
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	25	17	16
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	.....	.....	9
3010 New obligations, unexpired accounts	4	9	5
3020 Outlays (gross)	-4	.....	.....
3050 Unpaid obligations, end of year	.....	9	14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	.....	.....	9
3200 Obligated balance, end of year	.....	9	14
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	1	1	4
Financing disbursements:			
4110 Outlays, gross (total)	4	.....	.....
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4122 Interest on uninvested funds	-1	-1	-1
4123 Non-Federal sources	.....	.....	-3
4130 Offsets against gross budget authority and outlays (total)	-1	-1	-4
4160 Budget authority, net (mandatory)	.....	.....	.....
4170 Outlays, net (mandatory)	3	-1	-4
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	3	-1	-4

Status of Guaranteed Loans (in millions of dollars)

Identification code 097–4167–0–3–051	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	.....	.....	.....
2150 Total guaranteed loan commitments	.....	.....	.....
2199 Guaranteed amount of guaranteed loan commitments	.....	.....	.....
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	839	809	794
2231 Disbursements of new guaranteed loans	.....	.....	.....
2251 Repayments and prepayments	-23	-25	-27
Adjustments:			
2263 Terminations for default that result in claim payments	-7	-5	-5
2264 Other adjustments, net	.....	15	.....
2290 Outstanding, end of year	809	794	762
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	809	794	762

Balance Sheet (in millions of dollars)

Identification code 097–4167–0–3–051	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	32	32

FAMILY HOUSING IMPROVEMENT GUARANTEED LOAN FINANCING ACCOUNT—Continued

Balance Sheet—Continued

Identification code 097–4167–0–3–051	2024 actual	2025 actual
Investments in U.S. securities:		
1106 Receivables, net		
1999 Total assets	32	32
LIABILITIES:		
2105 Federal liabilities: Other: Downward reestimate payables	4	4
2204 Non-Federal liabilities: Liabilities for loan guarantees	28	28
2999 Total liabilities	32	32
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	32	32

DEPARTMENT OF DEFENSE MILITARY UNACCOMPANIED HOUSING IMPROVEMENT FUND

For the Department of Defense Military Unaccompanied Housing Improvement Fund, ⟦$497,000⟧ *$501,000*, to remain available until expended, for unaccompanied housing initiatives undertaken pursuant to section 2883 of title 10, United States Code, providing alternative means of acquiring and improving military unaccompanied housing and supporting facilities. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 097–0836–0–1–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0709 Administrative expenses			1
0900 Total new obligations, unexpired accounts (object class 25.1)			1
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			1
1930 Total budgetary resources available			1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			1
3020 Outlays (gross)			-1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			1
Outlays, gross:			
4010 Outlays from new discretionary authority			1
4180 Budget authority, net (total)			1
4190 Outlays, net (total)			1
Memorandum (non-add) entries:			
5010 Total investments, SOY: non-Fed securities: Market value	162	162	162
5011 Total investments, EOY: non-Fed securities: Market value	162	162	162

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 097–0836–0–1–051	2025 actual	2026 est.	2027 est.
Administrative expense data:			
3510 Budget authority	1	1	1

REVOLVING AND MANAGEMENT FUNDS

Resources presented under the Revolving and Management Funds title support logistics and other infrastructure activities under the authority of 10 U.S.C. 2208 and other sections to accept customer reimbursable orders to meet customer needs. The activities include depot maintenance, supply management, distribution depots, transportation services, Navy research and development, finance and accounting services, information systems and telecommunications services, commissaries, and security background investigation services among others.

Federal Funds

NATIONAL DEFENSE STOCKPILE TRANSACTION FUND

For the National Defense Stockpile Transaction Fund, $5,700,000, to remain available until expended, for activities pursuant to the Strategic and Critical Materials Stock Piling Act (50 U.S.C. 98 et seq.).

Program and Financing (in millions of dollars)

Identification code 097–4555–0–3–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Acquisition, upgrade, and relocation	55	2,006	6
0700 Direct program activities, subtotal	55	2,006	6
0801 Acquisition, upgrade, and relocation	51	61	67
0900 Total new obligations, unexpired accounts	106	2,067	73
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	322	2,323	323
1001 Discretionary unobligated balance brought fwd, Oct 1	50	53	
1021 Recoveries of prior year unpaid obligations	6		
1070 Unobligated balance (total)	328	2,323	323
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	58	6	6
Appropriations, mandatory:			
1200 Appropriation	2,000		
Spending authority from offsetting collections, mandatory:			
1800 Collected	40	61	67
1802 Offsetting collections (previously unavailable)	29	4	4
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-26	-4	-6
1850 Spending auth from offsetting collections, mand (total)	43	61	65
1900 Budget authority (total)	2,101	67	71
1930 Total budgetary resources available	2,429	2,390	394
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,323	323	321
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	189	140	1,889
3010 New obligations, unexpired accounts	106	2,067	73
3020 Outlays (gross)	-149	-318	-382
3040 Recoveries of prior year unpaid obligations, unexpired	-6		
3050 Unpaid obligations, end of year	140	1,889	1,580
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	189	140	1,889
3200 Obligated balance, end of year	140	1,889	1,580
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	58	6	6
Outlays, gross:			
4010 Outlays from new discretionary authority		1	1
4011 Outlays from discretionary balances	82	29	23
4020 Outlays, gross (total)	82	30	24
Mandatory:			
4090 Budget authority, gross	2,043	61	65
Outlays, gross:			
4100 Outlays from new mandatory authority		29	29
4101 Outlays from mandatory balances	67	259	329
4110 Outlays, gross (total)	67	288	358
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-40	-61	-67
4180 Budget authority, net (total)	2,061	6	4
4190 Outlays, net (total)	109	257	315
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	29	26	26
5092 Unexpired unavailable balance, EOY: Offsetting collections	26	26	28

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	2,061	6	4
Outlays	109	257	315
Legislative proposal, subject to PAYGO:			
Budget Authority			18,000
Outlays			1,800
Total:			
Budget Authority	2,061	6	18,004
Outlays	109	257	2,115

The National Defense Stockpile program is managed under the authority of the Strategic and Critical Materials Stockpiling Act. The purpose of the Stockpile is to decrease or preclude U.S. dependence on foreign sources for supplies of strategic and critical materials in times of national emergency.

Revenues from the sales of excess commodities are either deposited into the National Defense Stockpile Transaction Fund to finance the National Defense Stockpile program or are transferred to the Treasury for specific congressionally-mandated programs or to reduce the deficit.

Object Classification (in millions of dollars)

Identification code 097–4555–0–3–051	2025 actual	2026 est.	2027 est.
26.0 Direct obligations: Supplies and materials	55	2,006	6
99.0 Direct obligations	55	2,006	6
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	6	7	6
11.5 Other personnel compensation	1	1	2
11.9 Total personnel compensation	7	8	8
12.1 Civilian personnel benefits	3	3	5
21.0 Travel and transportation of persons			1
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	1	1	1
23.2 Rental payments to others			2
23.3 Communications, utilities, and miscellaneous charges		1	1
25.1 Advisory and assistance services	17	23	16
25.2 Other services from non-Federal sources	20	21	28
25.3 Other goods and services from Federal sources	1	1	1
25.4 Operation and maintenance of facilities		1	2
26.0 Supplies and materials	1	1	1
99.0 Reimbursable obligations	51	61	67
99.9 Total new obligations, unexpired accounts	106	2,067	73

Employment Summary

Identification code 097–4555–0–3–051	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	56	65	75

National Defense Stockpile Transaction Fund

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097–4555–4–3–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Acquisition, Upgrade and Relocation			18,000
0700 Direct program activities, subtotal			18,000
0900 Total new obligations, unexpired accounts (object class 26.0)			18,000
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			18,000
1900 Budget authority (total)			18,000
1930 Total budgetary resources available			18,000
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			18,000
3020 Outlays (gross)			-1,800
3050 Unpaid obligations, end of year			16,200
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			16,200
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			18,000
Outlays, gross:			
4100 Outlays from new mandatory authority			1,800
4180 Budget authority, net (total)			18,000
4190 Outlays, net (total)			1,800

Pentagon Reservation Maintenance Revolving Fund

Program and Financing (in millions of dollars)

Identification code 097–4950–0–4–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Operations	700	533	1,037
0803 Pentagon Force Protection Agency	169	312	307
0805 CP - Operations		51	47
0807 CP - Pentagon Force Protection Agency		6	6
0900 Total new obligations, unexpired accounts	869	902	1,397
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	57	116	116
1021 Recoveries of prior year unpaid obligations	67		
1070 Unobligated balance (total)	124	116	116
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	799	902	1,397
1801 Change in uncollected payments, Federal sources	62		
1850 Spending auth from offsetting collections, mand (total)	861	902	1,397
1900 Budget authority (total)	861	902	1,397
1930 Total budgetary resources available	985	1,018	1,513
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	116	116	116
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	625	637	683
3010 New obligations, unexpired accounts	869	902	1,397
3020 Outlays (gross)	-790	-856	-1,170
3040 Recoveries of prior year unpaid obligations, unexpired	-67		
3050 Unpaid obligations, end of year	637	683	910
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-13	-75	-75
3070 Change in uncollected pymts, Fed sources, unexpired	-62		
3090 Uncollected pymts, Fed sources, end of year	-75	-75	-75
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	612	562	608
3200 Obligated balance, end of year	562	608	835
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	861	902	1,397
Outlays, gross:			
4100 Outlays from new mandatory authority	445	496	768
4101 Outlays from mandatory balances	345	360	402
4110 Outlays, gross (total)	790	856	1,170
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-798	-902	-1,397
4123 Non-Federal sources	-1		
4130 Offsets against gross budget authority and outlays (total)	-799	-902	-1,397
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-62		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	-9	-46	-227
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-9	-46	-227

PENTAGON RESERVATION MAINTENANCE REVOLVING FUND—Continued

The Pentagon Reservation Maintenance Revolving Fund was established by the 1991 National Defense Authorization Act and is codified in 10 U.S.C. 2674. The fund finances the maintenance, sustainment, protection, repair, and renovation of the Pentagon Reservation, which includes the Pentagon and its adjacent facilities, the Mark Center, and the Raven Rock Mountain Complex. Services provided are for space, building services, and force protection for Department of War Components, including Military Departments and other activities located within the Reservation.

Object Classification (in millions of dollars)

Identification code 097–4950–0–4–051	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	188	225	230
11.3 Other than full-time permanent	1		
11.5 Other personnel compensation	32	19	23
11.9 Total personnel compensation	221	244	253
12.1 Civilian personnel benefits	81	83	84
21.0 Travel and transportation of persons	2	2	2
22.0 Transportation of things		3	3
23.1 Rental payments to GSA	8		
23.3 Communications, utilities, and miscellaneous charges	36	48	48
25.1 Advisory and assistance services	176	76	83
25.2 Other services from non-Federal sources	24	45	46
25.3 Other goods and services from Federal sources	8	15	8
25.3 Other goods and services from Federal sources		1	2
25.4 Operation and maintenance of facilities	228	294	786
25.7 Operation and maintenance of equipment	32	57	41
26.0 Supplies and materials	18	27	25
31.0 Equipment	19	7	16
32.0 Land and structures	16		
99.0 Reimbursable obligations	869	902	1,397
99.9 Total new obligations, unexpired accounts	869	902	1,397

Employment Summary

Identification code 097–4950–0–4–051	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	1,634	1,634	1,911

NATIONAL DEFENSE SEALIFT FUND

Program and Financing (in millions of dollars)

Identification code 017–4557–0–4–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Operations, Maintenance and Lease	7	30	30
0799 Total direct obligations	7	30	30
0900 Total new obligations, unexpired accounts (object class 25.3)	7	30	30
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	103	102	75
1020 Adjustment of unobligated bal brought forward, Oct 1	-3		
1021 Recoveries of prior year unpaid obligations	6		
1070 Unobligated balance (total)	106	102	75
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected		3	
1701 Change in uncollected payments, Federal sources	3		
1750 Spending auth from offsetting collections, disc (total)	3	3	
1900 Budget authority (total)	3	3	
1930 Total budgetary resources available	109	105	75
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	102	75	45
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	96	71	33
3001 Adjustments to unpaid obligations brought forward, Oct 1	-1		
3010 New obligations, unexpired accounts	7	30	30
3020 Outlays (gross)	-25	-68	-35
3040 Recoveries of prior year unpaid obligations, unexpired	-6		
3050 Unpaid obligations, end of year	71	33	28
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-105	-105	-105
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	3		
3070 Change in uncollected pymts, Fed sources, unexpired	-3		
3090 Uncollected pymts, Fed sources, end of year	-105	-105	-105
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-7	-34	-72
3200 Obligated balance, end of year	-34	-72	-77
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3	3	
Outlays, gross:			
4010 Outlays from new discretionary authority		3	
4011 Outlays from discretionary balances	25	65	35
4020 Outlays, gross (total)	25	68	35
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources		-3	
4040 Offsets against gross budget authority and outlays (total)		-3	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-3		
4060 Additional offsets against budget authority only (total)	-3		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	25	65	35
4180 Budget authority, net (total)			
4190 Outlays, net (total)	25	65	35

DEFENSE WORKING CAPITAL FUNDS

For the Defense Working Capital Funds, $7,502,293,000.

WORKING CAPITAL FUND, ARMY

Program and Financing (in millions of dollars)

Identification code 097–493001–0–4–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Industrial Operations	143	126	21
0004 Supply Management - Army	4		
0799 Total direct obligations	147	126	21
0801 Industrial Operations	4,827	4,561	4,296
0804 Supply Management - Army	8,408	7,194	7,421
0809 Reimbursable program activities, subtotal	13,235	11,755	11,717
0811 CP - Industrial Operations	101	139	84
0814 CP - Supply Management - Army	11	15	24
0819 Reimbursable program activities, subtotal	112	154	108
0899 Total reimbursable obligations	13,347	11,909	11,825
0900 Total new obligations, unexpired accounts	13,494	12,035	11,846
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,888	3,670	4,858
1001 Discretionary unobligated balance brought fwd, Oct 1		3,663	
1010 Unobligated balance transfer to other accts [021–2020]	-400		
1021 Recoveries of prior year unpaid obligations	1,178		
1025 Unobligated balance of contract authority withdrawn	-863		
1070 Unobligated balance (total)	3,803	3,670	4,858
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,833	2,127	7,502
1120 Appropriations transferred to other acct [097–4930.002]	-30	-382	-266
1120 Appropriations transferred to other acct [097–4930.003]	-87	-90	-4,440
1120 Appropriations transferred to other acct [097–4930.004]	-1,570	-1,528	-1,501

1120	Appropriations transferred to other acct [097–4930.005]	-2	-1	-1,274
1160	Appropriation, discretionary (total)	144	126	21
	Contract authority, mandatory:			
1600	Contract authority	8,520		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	11,908	13,097	12,664
1701	Change in uncollected payments, Federal sources	-19		
1750	Spending auth from offsetting collections, disc (total)	11,889	13,097	12,664
	Spending authority from offsetting collections, mandatory:			
1800	Collected	4		
1826	Spending authority from offsetting collections applied to liquidate contract authority	-7,196		
1850	Spending auth from offsetting collections, mand (total)	-7,192		
1900	Budget authority (total)	13,361	13,223	12,685
1930	Total budgetary resources available	17,164	16,893	17,543
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3,670	4,858	5,697
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	11,177	10,788	9,052
3010	New obligations, unexpired accounts	13,494	12,035	11,846
3020	Outlays (gross)	-12,705	-13,771	-13,703
3040	Recoveries of prior year unpaid obligations, unexpired	-1,178		
3050	Unpaid obligations, end of year	10,788	9,052	7,195
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-8,017	-7,998	-7,998
3070	Change in uncollected pymts, Fed sources, unexpired	19		
3090	Uncollected pymts, Fed sources, end of year	-7,998	-7,998	-7,998
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3,160	2,790	1,054
3200	Obligated balance, end of year	2,790	1,054	-803
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	12,033	13,223	12,685
	Outlays, gross:			
4010	Outlays from new discretionary authority	11,838	7,310	6,983
4011	Outlays from discretionary balances	866	6,461	6,720
4020	Outlays, gross (total)	12,704	13,771	13,703
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-11,708	-12,981	-12,589
4033	Non-Federal sources	-200	-116	-75
4040	Offsets against gross budget authority and outlays (total)	-11,908	-13,097	-12,664
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	19		
4060	Additional offsets against budget authority only (total)	19		
4070	Budget authority, net (discretionary)	144	126	21
4080	Outlays, net (discretionary)	796	674	1,039
	Mandatory:			
4090	Budget authority, gross	1,328		
	Outlays, gross:			
4100	Outlays from new mandatory authority	1		
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-4		
4180	Budget authority, net (total)	1,468	126	21
4190	Outlays, net (total)	793	674	1,039
	Memorandum (non-add) entries:			
5050	Unfunded contract authority, SOY	3,989	4,448	4,448
5052	Unfunded contract authority, EOY	4,448	4,448	4,448

The Army Working Capital Fund (AWCF) finances industrial and supply operations of the Army. The AWCF finances operating and capital costs (excluding Military Construction) through receipt of funded customer reimbursable orders from appropriated accounts in accordance with 10 U.S.C. 2208. The AWCF uses cost accounting and business management techniques to provide DOW Managers with information that can be used to monitor, control, and minimize the cost of operations.

Object Classification (in millions of dollars)

Identification code 097–493001–0–4–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.4 Operation and maintenance of facilities		5	
26.0 Supplies and materials	146	121	21
99.0 Direct obligations	146	126	21
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,455	1,431	1,342
11.3 Other than full-time permanent	22	39	40
11.5 Other personnel compensation	168	159	121
11.9 Total personnel compensation	1,645	1,629	1,503
12.1 Civilian personnel benefits	665	611	567
13.0 Benefits for former personnel	1	18	65
21.0 Travel and transportation of persons	28	27	27
22.0 Transportation of things	90	88	91
23.1 Rental payments to GSA	20	25	20
23.2 Rental payments to others	2	3	3
23.3 Communications, utilities, and miscellaneous charges	107	119	95
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services	118	89	85
25.2 Other services from non-Federal sources	327	454	456
25.3 Other goods and services from Federal sources	383	334	337
25.3 Other goods and services from Federal sources	1,986	1,835	1,909
25.4 Operation and maintenance of facilities	158	128	118
25.7 Operation and maintenance of equipment	282	91	79
26.0 Supplies and materials	7,380	6,261	6,336
31.0 Equipment	155	196	133
99.0 Reimbursable obligations	13,348	11,909	11,825
99.9 Total new obligations, unexpired accounts	13,494	12,035	11,846

Employment Summary

Identification code 097–493001–0–4–051	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	18,509	17,377	16,326

Working Capital Fund, Army

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097–493001–4–4–051	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			748
1220 Appropriations transferred to other acct [097–4930.005]			-748
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

Working Capital Fund, Navy

Program and Financing (in millions of dollars)

Identification code 097–493002–0–4–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Supply Management - Navy	12,971		
0002 Supply Management - Marine Corps	154		
0003 Depot Maintenance - Navy	156		
0005 Depot Maintenance - Marine Corps	12		
0008 Research and Development Activities	425	382	266
0799 Total direct obligations	13,718	382	266
0801 Supply Management Navy	33	9,797	10,283
0802 Supply Management - Marine Corps		82	81
0803 Depot Maintenance - Navy	2,996	2,848	2,633
0805 Depot Maintenance - Marine Corps	353	320	342
0807 Transportation	5,097	3,880	3,329
0808 R&D Activities	20,954	19,657	19,504
0809 Reimbursable program activities, subtotal	29,433	36,584	36,172
0820 CP-Supply Management - Navy		13	13
0822 CP - Depot Maintenance - Aviation		49	56
0824 CP - Depot Maintenance - Marine Corps		11	3

WORKING CAPITAL FUND, NAVY—Continued

Program and Financing—Continued

Identification code 097–493002–0–4–051		2025 actual	2026 est.	2027 est.
0827	CP - Research and Development Activities		295	275
0829	Reimbursable program activities, subtotal		368	347
0899	Total reimbursable obligations	29,433	36,952	36,519
0900	Total new obligations, unexpired accounts	43,151	37,334	36,785
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7,136	9,089	7,858
1001	Discretionary unobligated balance brought fwd, Oct 1		8,993	
1010	Unobligated balance transfer to other accts [017–1804]	-100		
1010	Unobligated balance transfer to other accts [097–0105]	-447		
1020	Adjustment of unobligated bal brought forward, Oct 1	1,456		
1021	Recoveries of prior year unpaid obligations	4,852		
1033	Recoveries of prior year paid obligations	6		
1070	Unobligated balance (total)	12,903	9,089	7,858
	Budget authority:			
	Appropriations, discretionary:			
1121	Appropriations transferred from other acct [097–4930.001]	30	382	266
	Contract authority, mandatory:			
1600	Contract authority	10,201		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	35,499	35,721	36,849
1701	Change in uncollected payments, Federal sources	745		
1750	Spending auth from offsetting collections, disc (total)	36,244	35,721	36,849
	Spending authority from offsetting collections, mandatory:			
1826	Spending authority from offsetting collections applied to liquidate contract authority	-7,138		
1900	Budget authority (total)	39,337	36,103	37,115
1930	Total budgetary resources available	52,240	45,192	44,973
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	9,089	7,858	8,188
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	22,580	22,738	23,342
3001	Adjustments to unpaid obligations brought forward, Oct 1	-1,459		
3010	New obligations, unexpired accounts	43,151	37,334	36,785
3020	Outlays (gross)	-36,682	-36,730	-37,840
3040	Recoveries of prior year unpaid obligations, unexpired	-4,852		
3050	Unpaid obligations, end of year	22,738	23,342	22,287
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-16,552	-17,394	-17,394
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-97		
3070	Change in uncollected pymts, Fed sources, unexpired	-745		
3090	Uncollected pymts, Fed sources, end of year	-17,394	-17,394	-17,394
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4,472	5,344	5,948
3200	Obligated balance, end of year	5,344	5,948	4,893
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	36,274	36,103	37,115
	Outlays, gross:			
4010	Outlays from new discretionary authority	36,274	20,686	21,230
4011	Outlays from discretionary balances	408	16,044	16,610
4020	Outlays, gross (total)	36,682	36,730	37,840
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-35,136	-34,205	-35,313
4033	Non-Federal sources	-369	-1,516	-1,536
4040	Offsets against gross budget authority and outlays (total)	-35,505	-35,721	-36,849
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-745		
4053	Recoveries of prior year paid obligations, unexpired accounts	6		
4060	Additional offsets against budget authority only (total)	-739		
4070	Budget authority, net (discretionary)	30	382	266
4080	Outlays, net (discretionary)	1,177	1,009	991
	Mandatory:			
4090	Budget authority, gross	3,063		
4180	Budget authority, net (total)	3,093	382	266
4190	Outlays, net (total)	1,177	1,009	991
	Memorandum (non-add) entries:			
5050	Unfunded contract authority, SOY	7,899	10,862	10,862
5051	Adjustment to unfunded contract authority brought forward, Oct 1	-100		
5052	Unfunded contract authority, EOY	10,862	10,862	10,862

The Navy Working Capital Fund (NWCF) finances the operations of Navy industrial, logistical, commercial and support-type activities. These activities include Marine Corps Depot Maintenance, Marine Corps Supply, Navy Supply, Fleet Readiness Centers (Aviation Depots), Research and Development and Military Sealift Command. The NWCF finances operating and capital costs (excluding Military Construction) through the receipt of funded customer reimbursable orders from appropriated accounts in accordance with 10 U.S.C. 2208. The NWCF uses cost accounting and business management techniques to provide DOW managers with information that can be used to monitor, control, and minimize the cost of operations.

Object Classification (in millions of dollars)

Identification code 097–493002–0–4–051		2025 actual	2026 est.	2027 est.
25.4	Direct obligations: Operation and maintenance of facilities	13,718	382	266
99.0	Direct obligations	13,718	382	266
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	6,980	9,112	8,896
11.3	Other than full-time permanent	49	90	77
11.5	Other personnel compensation	553	790	889
11.8	Special personal services payments	88	130	148
11.9	Total personnel compensation	7,670	10,122	10,010
12.1	Civilian personnel benefits	2,712	3,600	3,484
13.0	Benefits for former personnel	1	3	3
21.0	Travel and transportation of persons	337	411	426
22.0	Transportation of things	628	145	149
23.1	Rental payments to GSA	1	3	2
23.2	Rental payments to others	41	1,321	539
23.3	Communications, utilities, and miscellaneous charges	278	419	419
24.0	Printing and reproduction	2	8	8
25.1	Advisory and assistance services	223	217	195
25.2	Other services from non-Federal sources	754	1,461	2,131
25.3	Other goods and services from Federal sources	506	778	581
25.3	Other goods and services from Federal sources	2	1	1
25.3	Other goods and services from Federal sources	554	729	777
25.4	Operation and maintenance of facilities	305	323	352
25.5	Research and development contracts	2,287	2,922	3,122
25.7	Operation and maintenance of equipment	1,760	1,265	1,294
26.0	Supplies and materials	10,308	11,695	11,553
31.0	Equipment	985	1,350	1,308
32.0	Land and structures	79	179	165
99.0	Reimbursable obligations	29,433	36,952	36,519
99.9	Total new obligations, unexpired accounts	43,151	37,334	36,785

Employment Summary

Identification code 097–493002–0–4–051		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	83,333	79,620	75,262

WORKING CAPITAL FUND, AIR FORCE

Program and Financing (in millions of dollars)

Identification code 097–493003–0–4–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Transportation	2	52	
0002	Consolidated Sustainment Activity Group - Supply			4,245
0003	Supply Management	87	90	195
0799	Total direct obligations	89	142	4,440
0801	Transportation	10,522	10,494	9,715
0802	Consolidated Sustainment Activity Group - Supply	8,009	7,992	7,759
0803	Supply Management	3,576	3,725	3,945
0804	Consolidated Sustainment Activity Group - Maintenance	8,454	9,425	10,018
0805	ESAG - Space Force		1,064	1,073

0809	Reimbursable program activities, subtotal	30,561	32,700	32,510
0810	CP - Consolidated Sustainment Activity Group - Maintenance	307	352	329
0811	CP-Transportation	33	45	56
0812	CP Consolidated Sustainment Activity Group - Supply	27	55	54
0815	CP - ESAG - Space Force	.....	8	9
0819	Reimbursable program activities, subtotal	367	460	448
0899	Total reimbursable obligations	30,928	33,160	32,958
0900	Total new obligations, unexpired accounts	31,017	33,302	37,398
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,307	2,382	1,222
1001	Discretionary unobligated balance brought fwd, Oct 1	.....	2,382	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	52	.....
1021	Recoveries of prior year unpaid obligations	457	.....	.....
1025	Unobligated balance of contract authority withdrawn	-16	.....	.....
1033	Recoveries of prior year paid obligations	52	.....	.....
1070	Unobligated balance (total)	1,800	2,434	1,222
	Budget authority:			
	Appropriations, discretionary:			
1121	Appropriations transferred from other acct [097–4930.001]	87	90	4,440
	Contract authority, mandatory:			
1600	Contract authority	11,951	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	29,495	32,000	31,851
1701	Change in uncollected payments, Federal sources	415	.....	.....
1750	Spending auth from offsetting collections, disc (total)	29,910	32,000	31,851
	Spending authority from offsetting collections, mandatory:			
1826	Spending authority from offsetting collections applied to liquidate contract authority	-10,349	.....	.....
1900	Budget authority (total)	31,599	32,090	36,291
1930	Total budgetary resources available	33,399	34,524	37,513
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,382	1,222	115
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	16,225	18,480	19,516
3010	New obligations, unexpired accounts	31,017	33,302	37,398
3020	Outlays (gross)	-28,305	-32,266	-35,653
3040	Recoveries of prior year unpaid obligations, unexpired	-457	.....	.....
3050	Unpaid obligations, end of year	18,480	19,516	21,261
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-9,780	-10,195	-10,195
3070	Change in uncollected pymts, Fed sources, unexpired	-415	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-10,195	-10,195	-10,195
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	6,445	8,285	9,321
3200	Obligated balance, end of year	8,285	9,321	11,066
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	29,997	32,090	36,291
	Outlays, gross:			
4010	Outlays from new discretionary authority	26,091	20,236	23,840
4011	Outlays from discretionary balances	2,214	12,030	11,813
4020	Outlays, gross (total)	28,305	32,266	35,653
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-29,025	-30,935	-30,792
4033	Non-Federal sources	-522	-1,065	-1,059
4040	Offsets against gross budget authority and outlays (total)	-29,547	-32,000	-31,851
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-415	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	52	.....	.....
4060	Additional offsets against budget authority only (total)	-363	.....	.....
4070	Budget authority, net (discretionary)	87	90	4,440
4080	Outlays, net (discretionary)	-1,242	266	3,802
	Mandatory:			
4090	Budget authority, gross	1,602	.....	.....
4180	Budget authority, net (total)	1,689	90	4,440
4190	Outlays, net (total)	-1,242	266	3,802
	Memorandum (non-add) entries:			
5050	Unfunded contract authority, SOY	4,754	6,341	6,341
5052	Unfunded contract authority, EOY	6,341	6,341	6,341

The Air Force Working Capital Fund (AFWCF) finances the operations of the Department of the Air Force and the United States Transportation Command's industrial, logistical, commercial and satellite activities. Activities performed include depot maintenance, supply support, commercial satellite communications, and the transport of cargo and personnel. The AFWCF finances operating and capital costs (excluding Military Construction) through receipt of funded customer reimbursable orders from appropriated accounts in accordance with 10 U.S.C. 2208. The AFWCF uses cost accounting and business management techniques to provide DOW managers with information that can be used to monitor, control, and minimize the cost of operations.

Object Classification (in millions of dollars)

Identification code 097–493003–0–4–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
22.0 Transportation of things	2	52	.....
26.0 Supplies and materials	87	90	4,440
99.0 Direct obligations	89	142	4,440
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	2,353	2,523	2,584
11.5 Other personnel compensation	570	473	484
11.8 Special personal services payments	70	74	76
11.9 Total personnel compensation	2,993	3,070	3,144
12.1 Civilian personnel benefits	1,480	1,564	1,572
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	124	133	143
22.0 Transportation of things	4,853	5,056	4,330
23.1 Rental payments to GSA	1	1	1
23.2 Rental payments to others	12	18	14
23.3 Communications, utilities, and miscellaneous charges	197	1,226	1,230
25.1 Advisory and assistance services	401	366	422
25.2 Other services from non-Federal sources	402	549	550
25.3 Other goods and services from Federal sources	1,092	1,081	1,087
25.3 Other goods and services from Federal sources	9	13	13
25.3 Other goods and services from Federal sources	3,427	3,661	3,615
25.4 Operation and maintenance of facilities	371	354	404
25.7 Operation and maintenance of equipment	1,997	1,957	1,976
26.0 Supplies and materials	13,242	13,586	13,959
31.0 Equipment	326	524	497
99.0 Reimbursable obligations	30,928	33,160	32,958
99.9 Total new obligations, unexpired accounts	31,017	33,302	37,398

Employment Summary

Identification code 097–493003–0–4–051	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	33,221	34,563	35,004

Working Capital Fund, Defense-Wide

Program and Financing (in millions of dollars)

Identification code 097–493005–0–4–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0004 Defense Finance and Accounting Service	.....	.....	274
0006 Energy Management - Defense	60	1	.....
0021 Market Fluctuation Account - Fuel	.....	.....	1,000
0700 Direct program activities, subtotal	60	1	1,274
0799 Total direct obligations	60	1	1,274
0803 Defense Automated Production Services	314	350	355
0804 Defense Finance Operations	1,683	1,558	1,610
0805 Defense Information Services	9,355	10,965	11,124
0806 Energy Management - Defense	16,867	13,496	11,219
0808 Supply Chain Management - Defense	44,494	48,723	52,491
0809 Reimbursable program activities, subtotal	72,713	75,092	76,799
0813 CP - Defense Finance Operations	21	34	.....
0814 CP - Information Services - Defense	150	190	190
0817 CP-Energy Management - Defense	66	81	83

WORKING CAPITAL FUND, DEFENSE-WIDE—Continued

Program and Financing—Continued

Identification code 097–493005–0–4–051	2025 actual	2026 est.	2027 est.
0818 CP-Supply Chain Management - Defense	133	112	118
0819 Reimbursable program activities, subtotal	370	417	391
0899 Total reimbursable obligations	73,083	75,509	77,190
0900 Total new obligations, unexpired accounts	73,143	75,510	78,464
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,266	1,363	86
1001 Discretionary unobligated balance brought fwd, Oct 1		1,363	
1021 Recoveries of prior year unpaid obligations	6,699		
1025 Unobligated balance of contract authority withdrawn	-6,606		
1070 Unobligated balance (total)	1,359	1,363	86
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [097–4930.001]	2	1	1,274
Contract authority, mandatory:			
1600 Contract authority	61,741		
Spending authority from offsetting collections, discretionary:			
1700 Collected	62,692	74,232	77,181
1701 Change in uncollected payments, Federal sources	497		
1750 Spending auth from offsetting collections, disc (total)	63,189	74,232	77,181
Spending authority from offsetting collections, mandatory:			
1826 Spending authority from offsetting collections applied to liquidate contract authority	-51,785		
1900 Budget authority (total)	73,147	74,233	78,455
1930 Total budgetary resources available	74,506	75,596	78,541
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,363	86	77
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	39,240	42,611	43,784
3010 New obligations, unexpired accounts	73,143	75,510	78,464
3020 Outlays (gross)	-63,073	-74,337	-77,375
3040 Recoveries of prior year unpaid obligations, unexpired	-6,699		
3050 Unpaid obligations, end of year	42,611	43,784	44,873
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-22,958	-23,455	-23,455
3070 Change in uncollected pymts, Fed sources, unexpired	-497		
3090 Uncollected pymts, Fed sources, end of year	-23,455	-23,455	-23,455
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	16,282	19,156	20,329
3200 Obligated balance, end of year	19,156	20,329	21,418
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	63,191	74,233	78,455
Outlays, gross:			
4010 Outlays from new discretionary authority	55,697	51,221	52,022
4011 Outlays from discretionary balances	7,188	23,116	25,353
4020 Outlays, gross (total)	62,885	74,337	77,375
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-61,022	-67,818	-70,411
4033 Non-Federal sources	-1,670	-6,414	-6,770
4040 Offsets against gross budget authority and outlays (total)	-62,692	-74,232	-77,181
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-497		
4060 Additional offsets against budget authority only (total)	-497		
4070 Budget authority, net (discretionary)	2	1	1,274
4080 Outlays, net (discretionary)	193	105	194
Mandatory:			
4090 Budget authority, gross	9,956		
Outlays, gross:			
4100 Outlays from new mandatory authority	15		
4101 Outlays from mandatory balances	173		
4110 Outlays, gross (total)	188		
4180 Budget authority, net (total)	9,958	1	1,274
4190 Outlays, net (total)	381	105	194
Memorandum (non-add) entries:			
5050 Unfunded contract authority, SOY	13,415	16,765	16,765
5052 Unfunded contract authority, EOY	16,765	16,765	16,765

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	9,958	1	1,274
Outlays	381	105	194
Legislative proposal, subject to PAYGO:			
Budget Authority			748
Outlays			37
Total:			
Budget Authority	9,958	1	2,022
Outlays	381	105	231

The Defense-Wide Working Capital Fund finances the commercial and support-type operations of the Defense Logistics Agency, the Defense Finance and Accounting Service, and the Defense Information Systems Agency. The Fund supports activities such as the Department's finance and accounting operations, information systems to include command and control systems and enterprise infrastructure, global acquisition and delivery of fuel and repair parts, and document printing and distribution services. The Fund finances operating and capital expenses (excluding Military Construction) through the receipt of funded customer reimbursable orders from appropriated accounts in accordance with 10 U.S.C. 2208. The Fund uses cost accounting and business management techniques to provide DOW managers with information that can be used to monitor, control, and minimize its cost of operations.

Object Classification (in millions of dollars)

Identification code 097–493005–0–4–051	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent			5
12.1 Civilian personnel benefits			2
25.4 Operation and maintenance of facilities			52
26.0 Supplies and materials	60	1	1,000
31.0 Equipment			215
99.0 Direct obligations	60	1	1,274
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	3,405	3,557	3,501
11.3 Other than full-time permanent	126	138	136
11.5 Other personnel compensation	234	231	247
11.8 Special personal services payments	72	73	76
11.9 Total personnel compensation	3,837	3,999	3,960
12.1 Civilian personnel benefits	1,400	1,304	1,288
13.0 Benefits for former personnel	13	15	13
21.0 Travel and transportation of persons	46	74	76
22.0 Transportation of things	1,371	1,669	1,536
23.1 Rental payments to GSA	32	30	28
23.2 Rental payments to others	101	112	121
23.3 Communications, utilities, and miscellaneous charges	2,851	2,189	2,275
24.0 Printing and reproduction	102	80	82
25.1 Advisory and assistance services	123	121	121
25.2 Other services from non-Federal sources	6,687	4,722	4,773
25.3 Other goods and services from Federal sources	186	202	199
25.3 Other goods and services from Federal sources	24	25	25
25.3 Other goods and services from Federal sources	572	676	649
25.4 Operation and maintenance of facilities	2,482	1,742	2,099
25.5 Research and development contracts	187	254	254
25.6 Medical care		1	1
25.7 Operation and maintenance of equipment	2,963	3,487	3,499
26.0 Supplies and materials	48,092	50,458	51,841
31.0 Equipment	1,946	4,266	4,262
32.0 Land and structures	65	57	62
43.0 Interest and dividends	3	26	26
99.0 Reimbursable obligations	73,083	75,509	77,190
99.9 Total new obligations, unexpired accounts	73,143	75,510	78,464

Employment Summary

Identification code 097–493005–0–4–051	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			42

2001	Reimbursable civilian full-time equivalent employment	37,923	37,345	36,507

Working Capital Fund, Defense-Wide

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097–493005–4–4–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0008	Supply Chain Management - Defense			748
0700	Direct program activities, subtotal			748
0799	Total direct obligations			748
0900	Total new obligations, unexpired accounts (object class 26.0)			748
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1221	Appropriations transferred from other acct [097–4930.001]			748
1900	Budget authority (total)			748
1930	Total budgetary resources available			748
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			748
3020	Outlays (gross)			-37
3050	Unpaid obligations, end of year			711
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			711
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			748
	Outlays, gross:			
4100	Outlays from new mandatory authority			37
4180	Budget authority, net (total)			748
4190	Outlays, net (total)			37

Working Capital Fund, Defense Commissary Agency

Program and Financing (in millions of dollars)

Identification code 097–493004–0–4–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Commissary Operations	1,625	1,528	1,501
0700	Direct program activities, subtotal	1,625	1,528	1,501
0801	Commissary Resale Stocks	4,902	5,025	5,035
0802	Defense Commissary Agency	19	73	75
0810	Capital Program	11	12	4
0899	Total reimbursable obligations	4,932	5,110	5,114
0900	Total new obligations, unexpired accounts	6,557	6,638	6,615
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	157	139	1,667
1001	Discretionary unobligated balance brought fwd, Oct 1		139	
1021	Recoveries of prior year unpaid obligations	45		
1025	Unobligated balance of contract authority withdrawn	-1		
1070	Unobligated balance (total)	201	139	1,667
	Budget authority:			
	Appropriations, discretionary:			
1121	Appropriations transferred from other acct [097–4930.001]	1,570	1,528	1,501
	Contract authority, mandatory:			
1600	Contract authority	4,918		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	4,857	6,638	6,615
1701	Change in uncollected payments, Federal sources	-1		
1750	Spending auth from offsetting collections, disc (total)	4,856	6,638	6,615
	Spending authority from offsetting collections, mandatory:			
1826	Spending authority from offsetting collections applied to liquidate contract authority	-4,849		
1900	Budget authority (total)	6,495	8,166	8,116
1930	Total budgetary resources available	6,696	8,305	9,783
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	139	1,667	3,168
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	570	643	448
3010	New obligations, unexpired accounts	6,557	6,638	6,615
3020	Outlays (gross)	-6,439	-6,833	-7,024
3040	Recoveries of prior year unpaid obligations, unexpired	-45		
3050	Unpaid obligations, end of year	643	448	39
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-13	-12	-12
3070	Change in uncollected pymts, Fed sources, unexpired	1		
3090	Uncollected pymts, Fed sources, end of year	-12	-12	-12
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	557	631	436
3200	Obligated balance, end of year	631	436	27
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	6,426	8,166	8,116
	Outlays, gross:			
4010	Outlays from new discretionary authority	6,136	6,384	5,350
4011	Outlays from discretionary balances	295	449	1,674
4020	Outlays, gross (total)	6,431	6,833	7,024
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-17	-13	-4
4033	Non-Federal sources	-4,840	-6,625	-6,611
4040	Offsets against gross budget authority and outlays (total)	-4,857	-6,638	-6,615
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	1		
4060	Additional offsets against budget authority only (total)	1		
4070	Budget authority, net (discretionary)	1,570	1,528	1,501
4080	Outlays, net (discretionary)	1,574	195	409
	Mandatory:			
4090	Budget authority, gross	69		
	Outlays, gross:			
4100	Outlays from new mandatory authority	4		
4101	Outlays from mandatory balances	4		
4110	Outlays, gross (total)	8		
4180	Budget authority, net (total)	1,639	1,528	1,501
4190	Outlays, net (total)	1,582	195	409
	Memorandum (non-add) entries:			
5050	Unfunded contract authority, SOY	419	488	488
5052	Unfunded contract authority, EOY	488	488	488

The Defense Commissary Agency Working Capital Fund finances the cost of Commissary Operations and Resale Stocks activities. Commissary Operations pays the operating costs of 236 commissaries worldwide, agency headquarters, area offices and support services. Costs include civilian pay, transportation of commissary goods overseas, rewarehousing, shelf stocking, janitorial services in each commissary, and base support as a tenant organization. Resale Stocks pays for the purchase of inventory for resale to commissary patrons.

Object Classification (in millions of dollars)

Identification code 097–493004–0–4–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	458	398	380
11.3	Other than full-time permanent	173	219	208
11.5	Other personnel compensation	46	44	40
11.8	Special personal services payments		1	1
11.9	Total personnel compensation	677	662	629
12.1	Civilian personnel benefits	232	201	178
13.0	Benefits for former personnel		1	1
21.0	Travel and transportation of persons	5	5	4
22.0	Transportation of things	79	102	105
23.1	Rental payments to GSA		1	1
23.2	Rental payments to others	2	3	4
23.3	Communications, utilities, and miscellaneous charges	194	81	84
24.0	Printing and reproduction	1	1	1
25.2	Other services from non-Federal sources	62	68	92

WORKING CAPITAL FUND, DEFENSE COMMISSARY AGENCY—Continued

Object Classification—Continued

Identification code 097–493004–0–4–051		2025 actual	2026 est.	2027 est.
25.3	Other goods and services from Federal sources	27	28	29
25.3	Other goods and services from Federal sources	32	41	41
25.3	Other goods and services from Federal sources	49	40	41
25.4	Operation and maintenance of facilities	158	211	225
25.7	Operation and maintenance of equipment	31	26	27
26.0	Supplies and materials	74	54	32
31.0	Equipment	2	3	7
99.0	Direct obligations	1,625	1,528	1,501
	Reimbursable obligations:			
25.2	Other services from non-Federal sources	19	27	15
25.4	Operation and maintenance of facilities	.....	16	14
25.7	Operation and maintenance of equipment	.....	10	9
26.0	Supplies and materials	4,902	5,045	5,072
31.0	Equipment	11	12	4
99.0	Reimbursable obligations	4,932	5,110	5,114
99.9	Total new obligations, unexpired accounts	6,557	6,638	6,615

Employment Summary

Identification code 097–493004–0–4–051		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	.....	.....	10,690
2001	Reimbursable civilian full-time equivalent employment	11,523	11,568	.....

BUILDINGS MAINTENANCE FUND

Program and Financing (in millions of dollars)

Identification code 097–4931–0–4–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Operations	365	335	290
0802	Pentagon Force Protection Agency	48	63	52
0900	Total new obligations, unexpired accounts	413	398	342
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	36	46	46
1021	Recoveries of prior year unpaid obligations	14	.....	.....
1070	Unobligated balance (total)	50	46	46
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	336	398	342
1801	Change in uncollected payments, Federal sources	73	.....	.....
1850	Spending auth from offsetting collections, mand (total)	409	398	342
1900	Budget authority (total)	409	398	342
1930	Total budgetary resources available	459	444	388
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	46	46	46
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	85	158	128
3010	New obligations, unexpired accounts	413	398	342
3020	Outlays (gross)	-326	-428	-383
3040	Recoveries of prior year unpaid obligations, unexpired	-14	.....	.....
3050	Unpaid obligations, end of year	158	128	87
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-55	-128	-128
3070	Change in uncollected pymts, Fed sources, unexpired	-73	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-128	-128	-128
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	30	30	.....
3200	Obligated balance, end of year	30	.....	-41
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	409	398	342
	Outlays, gross:			
4100	Outlays from new mandatory authority	265	346	298
4101	Outlays from mandatory balances	61	82	85
4110	Outlays, gross (total)	326	428	383
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-336	-398	-342
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-73	.....	.....
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	-10	30	41
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	-10	30	41

The Buildings Maintenance Fund was established in accordance with enactment of the 1994 Appropriations Conference Report for the General Services Administration and operates under the authority provided in 10 U.S.C. 2208. It provides for the operation, maintenance, protection and repair of 11 federally owned facilities, 19 delegated leased, and 54 non-delegated leased facilities occupied by the Department of War in the National Capital Region as well as the operation of the Mass Transit Benefit Program for those Department of War organizations in the National Capital Region.

Object Classification (in millions of dollars)

Identification code 097–4931–0–4–051		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	18	15	16
11.5	Other personnel compensation	3	1	2
11.9	Total personnel compensation	21	16	18
12.1	Civilian personnel benefits	7	6	5
21.0	Travel and transportation of persons	26	8	14
23.1	Rental payments to GSA	219	245	246
23.2	Rental payments to others	4	.....	.....
23.3	Communications, utilities, and miscellaneous charges	4	.....	.....
25.1	Advisory and assistance services	57	59	14
25.2	Other services from non-Federal sources	19	19	20
25.3	Other goods and services from Federal sources	4	.....	.....
25.4	Operation and maintenance of facilities	49	40	20
25.7	Operation and maintenance of equipment	1	1	1
26.0	Supplies and materials	.....	1	1
31.0	Equipment	2	3	3
99.0	Reimbursable obligations	413	398	342
99.9	Total new obligations, unexpired accounts	413	398	342

Employment Summary

Identification code 097–4931–0–4–051		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	166	166	134

DEFENSE COUNTERINTELLIGENCE AND SECURITY AGENCY WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 097–4932–0–4–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0810	Defense Counterintelligence and Security Agency Operations	1,987	1,877	1,803
0819	Reimbursable program activities, subtotal	1,987	1,877	1,803
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	560	220	144
1021	Recoveries of prior year unpaid obligations	12	.....	.....
1070	Unobligated balance (total)	572	220	144
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1,877	1,801	1,836
1701	Change in uncollected payments, Federal sources	-242	.....	.....
1750	Spending auth from offsetting collections, disc (total)	1,635	1,801	1,836
1900	Budget authority (total)	1,635	1,801	1,836
1930	Total budgetary resources available	2,207	2,021	1,980

	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	220	144	177
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	932	795	1,124
3010	New obligations, unexpired accounts	1,987	1,877	1,803
3020	Outlays (gross)	-2,112	-1,548	-2,006
3040	Recoveries of prior year unpaid obligations, unexpired	-12	.....	.....
3050	Unpaid obligations, end of year	795	1,124	921
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-533	-291	-291
3070	Change in uncollected pymts, Fed sources, unexpired	242	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-291	-291	-291
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	399	504	833
3200	Obligated balance, end of year	504	833	630
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,635	1,801	1,836
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,373	882	900
4011	Outlays from discretionary balances	739	666	1,106
4020	Outlays, gross (total)	2,112	1,548	2,006
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1,865	-1,801	-1,836
4033	Non-Federal sources	-12	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-1,877	-1,801	-1,836
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	242	.....	.....
4060	Additional offsets against budget authority only (total)	242	.....	.....
4070	Budget authority, net (discretionary)	.....	.....	.....
4080	Outlays, net (discretionary)	235	-253	170
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	235	-253	170

The Defense Counterintelligence and Security Agency Working Capital Fund finances the operations of the Defense Counterintelligence and Security Agency (DCSA). The Fund operates under the authority provided in 10 U.S.C. 2208. The Fund supports DCSA's mission to provide personnel security services for the Department of War and other Federal agencies.

Object Classification (in millions of dollars)

Identification code 097–4932–0–4–051	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	505	447	423
11.5 Other personnel compensation	39	25	23
11.9 Total personnel compensation	544	472	446
12.1 Civilian personnel benefits	192	170	161
21.0 Travel and transportation of persons	14	14	13
23.1 Rental payments to GSA	7	6	7
23.2 Rental payments to others	17	18	17
23.3 Communications, utilities, and miscellaneous charges	140	121	133
24.0 Printing and reproduction	1	2	1
25.1 Advisory and assistance services	35	25	32
25.3 Other goods and services from Federal sources	708	819	783
25.4 Operation and maintenance of facilities	2	2	2
25.7 Operation and maintenance of equipment	287	191	170
31.0 Equipment	40	37	38
99.0 Reimbursable obligations	1,987	1,877	1,803
99.9 Total new obligations, unexpired accounts	1,987	1,877	1,803

Employment Summary

Identification code 097–4932–0–4–051	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	4,315	4,315	3,650

TRUST FUNDS

Trust Funds

Voluntary Separation Incentive Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–8335–0–7–051	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	36	30	22
Receipts:			
Current law:			
1140 Payment to Voluntary Separation Incentive Fund	8	4	2
1140 Earnings on Investments	2	1	1
1199 Total current law receipts	10	5	3
1999 Total receipts	10	5	3
2000 Total: Balances and receipts	46	35	25
Appropriations:			
Current law:			
2101 Voluntary Separation Incentive Fund	-10	-5	-3
2103 Voluntary Separation Incentive Fund	-9	-8	-7
2135 Voluntary Separation Incentive Fund	3	.....	.....
2199 Total current law appropriations	-16	-13	-10
2999 Total appropriations	-16	-13	-10
5099 Balance, end of year	30	22	15

Program and Financing (in millions of dollars)

Identification code 097–8335–0–7–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Concept obligations	16	13	10
0900 Total new obligations, unexpired accounts (object class 41.0)	16	13	10
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	10	5	3
1203 Appropriation (previously unavailable)(special or trust)	9	8	7
1235 Appropriations precluded from obligation (special or trust)	-3	.....	.....
1260 Appropriations, mandatory (total)	16	13	10
1930 Total budgetary resources available	16	13	10
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	1
3010 New obligations, unexpired accounts	16	13	10
3020 Outlays (gross)	-16	-13	-11
3050 Unpaid obligations, end of year	1	1	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	1
3200 Obligated balance, end of year	1	1	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	16	13	10
Outlays, gross:			
4100 Outlays from new mandatory authority	15	12	10
4101 Outlays from mandatory balances	1	1	1
4110 Outlays, gross (total)	16	13	11
4180 Budget authority, net (total)	16	13	10
4190 Outlays, net (total)	16	13	11
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	35	30	22
5001 Total investments, EOY: Federal securities: Par value	30	22	14

Section 662 of the National Defense Authorization Act for 1992 and 1993, Public Law 102–190, established the Voluntary Separation Incentive (VSI) Fund to more effectively manage and account for the costs of the Voluntary Separation Incentive program. The VSI program provides annual payments to former active-duty servicemembers who voluntarily left service after serving more than six but less than 20 years. For all members who left service after December 31, 1992, the Department of War was required

VOLUNTARY SEPARATION INCENTIVE FUND—Continued

to deposit the total present value of their future VSI benefits into the VSI fund by the time authority to approve VSI benefits ended on December 31, 2001. DOW was also required to cover the unfunded benefits of former members who separated before January 1, 1993 through yearly, actuarially-determined Government contributions from the DOW military personnel appropriations. Permanent authority to make these payments is contained in section 8044 of the 1997 Defense Appropriations Act. The fund also receives interest on its investments.

HOST NATION SUPPORT FUND FOR RELOCATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–8337–0–7–051	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1110 Contributions, Host National Support for U.S. Relocation Activities	83	85	86
1140 Earnings on Investments, Host National Support for U.S. Relocation Activities	7	1	1
1140 Earnings on Investments, Support for U.S. Relocation to Guam Activities	59	3	1
1199 Total current law receipts	149	89	88
1999 Total receipts	149	89	88
2000 Total: Balances and receipts	149	89	88
Appropriations:			
Current law:			
2101 Host Nation Support Fund for Relocation	-149	-89	-88
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 097–8337–0–7–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Concept Obligations Undistributed	335	207	246
0900 Total new obligations, unexpired accounts (object class 41.0)	335	207	246
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,088	902	784
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	149	89	88
1900 Budget authority (total)	149	89	88
1930 Total budgetary resources available	1,237	991	872
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	902	784	626
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	811	608	300
3010 New obligations, unexpired accounts	335	207	246
3020 Outlays (gross)	-538	-515	-546
3050 Unpaid obligations, end of year	608	300	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-6	-6
3090 Uncollected pymts, Fed sources, end of year	-6	-6	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	805	602	294
3200 Obligated balance, end of year	602	294	-6
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	149	89	88
Outlays, gross:			
4100 Outlays from new mandatory authority	59	71	72
4101 Outlays from mandatory balances	479	444	474
4110 Outlays, gross (total)	538	515	546
4180 Budget authority, net (total)	149	89	88
4190 Outlays, net (total)	538	515	546
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	1,172	690	780
5001 Total investments, EOY: Federal securities: Par value	690	780	637

Section 2350k of U.S.C. Title 10 established a trust fund for cash contributions from any nation in support of relocation of elements of the Armed Forces from or to any location within that nation. The Host Nation Support for Relocation account is financed through these cash contributions and interest accrued on the cash balances. Funds may be used to defray costs incurred in connection with the relocation for which the contribution was made.

DEPARTMENT OF DEFENSE GENERAL GIFT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–8163–0–7–051	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Contributions, Department of Defense General Gift Fund Deposits, Department		130	1
2000 Total: Balances and receipts		130	1
Appropriations:			
Current law:			
2101 Department of Defense General Gift Fund		-130	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 097–8163–0–7–051	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Concept obligations		130	1
0900 Total new obligations, unexpired accounts (object class 25.3)		130	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	7	7
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)		130	1
1930 Total budgetary resources available	7	137	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7	7	7
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		130	1
3020 Outlays (gross)		-130	-1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		130	1
Outlays, gross:			
4100 Outlays from new mandatory authority		130	1
4180 Budget authority, net (total)		130	1
4190 Outlays, net (total)		130	1

OTHER DOD TRUST FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 021–9971–0–7–051	2025 actual	2026 est.	2027 est.
0100 Balance, start of year		1	1
Receipts:			
Current law:			
1130 Payments from Lessee, Heritage Center for the National Museum of the United States Army		1	1
1130 Deposits, Other DOD Trust Funds	56	53	53
1140 Interest, Other DOD Trust Funds		1	1
1140 Proceeds, Ships' Stores Profit, Navy	8	13	15

1199	Total current law receipts	64	68	70
1999	Total receipts	64	68	70
2000	Total: Balances and receipts	64	69	71
	Appropriations:			
	Current law:			
2101	Other DOD Trust Funds	-65	-68	-70
2103	Other DOD Trust Funds	.....	-1	-1
2132	Other DOD Trust Funds	1	1	1
2199	Total current law appropriations	-64	-68	-70
2999	Total appropriations	-64	-68	-70
5098	Rounding adjustment	1	.....	.....
5099	Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 021–9971–0–7–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	Other DoD trust funds	65	68	70
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	94	94	94
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	95	94	94
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	65	68	70
1203	Appropriation (previously unavailable)(special or trust)	.....	1	1
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260	Appropriations, mandatory (total)	64	68	70
1900	Budget authority (total)	64	68	70
1930	Total budgetary resources available	159	162	164
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	94	94	94
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	21	17	10
3010	New obligations, unexpired accounts	65	68	70
3020	Outlays (gross)	-68	-75	-71
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	17	10	9
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	21	17	10
3200	Obligated balance, end of year	17	10	9
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	64	68	70
	Outlays, gross:			
4100	Outlays from new mandatory authority	8	50	51
4101	Outlays from mandatory balances	60	25	20
4110	Outlays, gross (total)	68	75	71
4180	Budget authority, net (total)	64	68	70
4190	Outlays, net (total)	68	75	71
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	7	6	5
5001	Total investments, EOY: Federal securities: Par value	6	5	5

This fund includes gifts and bequests limited to specific purposes by the donors. In addition, it accounts for gifts and bequests, not limited to specific use by the donors, which may be used for purposes as determined by the Secretaries of the Army, Navy, and Air Force.

Object Classification (in millions of dollars)

Identification code 021–9971–0–7–051		2025 actual	2026 est.	2027 est.
	Direct obligations:			
26.0	Supplies and materials	10	.....	.....
31.0	Equipment	7	.....	.....
41.0	Grants, subsidies, and contributions	48	68	70
99.9	Total new obligations, unexpired accounts	65	68	70

National Security Education Trust Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–8168–0–7–051		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	1	2	2
0198	Reconciliation adjustment	1	.....	.....
0199	Balance, start of year	2	2	2
2000	Total: Balances and receipts	2	2	2
5099	Balance, end of year	2	2	2

Program and Financing (in millions of dollars)

Identification code 097–8168–0–7–051		2025 actual	2026 est.	2027 est.
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	.....	.....
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	2	2	2
5001	Total investments, EOY: Federal securities: Par value	2	2	2

Foreign National Employees Separation Pay

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–8165–0–7–051		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1140	Foreign National Employees Separation Pay Trust Fund	2	2	2
2000	Total: Balances and receipts	2	2	2
	Appropriations:			
	Current law:			
2101	Foreign National Employees Separation Pay	-2	-2	-2
5099	Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 097–8165–0–7–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	Concept obligations	2	2	2
0900	Total new obligations, unexpired accounts (object class 13.0)	2	2	2
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	4	4
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	2	2	2
1900	Budget authority (total)	2	2	2
1930	Total budgetary resources available	6	6	6
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4	4	4
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	651	649	428
3010	New obligations, unexpired accounts	2	2	2
3020	Outlays (gross)	-4	-223	-176
3050	Unpaid obligations, end of year	649	428	254
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	651	649	428
3200	Obligated balance, end of year	649	428	254
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	2	2	2

FOREIGN NATIONAL EMPLOYEES SEPARATION PAY—Continued

Program and Financing—Continued

Identification code 097–8165–0–7–051		2025 actual	2026 est.	2027 est.
	Outlays, gross:			
4101	Outlays from mandatory balances	4	223	176
4180	Budget authority, net (total)	2	2	2
4190	Outlays, net (total)	4	223	176

This account funds separation payments for foreign nationals who are either employed by the Department of War or by a foreign government for the benefit of the Department of War. The payments are determined according to the applicable labor laws of the various countries.

COMMISSARY STORES SURCHARGE PROGRAM

Program and Financing (in millions of dollars)

Identification code 097–8164–0–8–051		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Commissary Stores Surcharge Program	250	260	350
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	107	109	109
1021	Recoveries of prior year unpaid obligations	9	.....	.....
1070	Unobligated balance (total)	116	109	109
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	246	260	350
1802	Offsetting collections (previously unavailable)	18	.....	.....
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-21	.....	-26
1850	Spending auth from offsetting collections, mand (total)	243	260	324
1900	Budget authority (total)	243	260	324
1930	Total budgetary resources available	359	369	433
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	109	109	83
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	280	294	349
3010	New obligations, unexpired accounts	250	260	350
3020	Outlays (gross)	-227	-205	-233
3040	Recoveries of prior year unpaid obligations, unexpired	-9	.....	.....
3050	Unpaid obligations, end of year	294	349	466
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	280	294	349
3200	Obligated balance, end of year	294	349	466
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	243	260	324
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	16	-5
4101	Outlays from mandatory balances	227	189	238
4110	Outlays, gross (total)	227	205	233
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-246	-260	-350
4180	Budget authority, net (total)	-3	.....	-26
4190	Outlays, net (total)	-19	-55	-117
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	18	21	21
5092	Unexpired unavailable balance, EOY: Offsetting collections	21	21	47

The Commissary Surcharge Collections Trust Fund was established in 1992 as a result of the consolidation of Defense Commissaries. The fund pays commissary costs to acquire (including leases), construct, convert, expand, improve, repair, maintain, and equip the physical infrastructure of commissary stores and central processing facilities of the Defense Commissary system. Surcharge funds are also utilized for real property, environmental evaluation, and construction costs including costs for surveys, administration, overhead, planning, and design. Per 10 U.S.C. 2484 the fund may be supplemented with Commissary profit margins resulting from improved management practices and the variable pricing program. The statute (10 U.S.C. 2484) also prescribes costs which may be financed by the fund.

Object Classification (in millions of dollars)

Identification code 097–8164–0–8–051		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
23.2	Rental payments to others	2	.....	.....
23.3	Communications, utilities, and miscellaneous charges	.....	2	2
25.3	Other goods and services from Federal sources	.....	15	15
25.4	Operation and maintenance of facilities	67	84	125
25.7	Operation and maintenance of equipment	93	76	125
26.0	Supplies and materials	3	51	51
31.0	Equipment	42	.....	.....
32.0	Land and structures	43	32	32
99.0	Reimbursable obligations	250	260	350
99.9	Total new obligations, unexpired accounts	250	260	350

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

		2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:				
017–143517	General Fund Proprietary Interest Receipts, not Otherwise Classified, Navy	19	1	1
017–304117	Recoveries under the Foreign Military Sales Program, Navy	20	20	20
017–321017	General Fund Proprietary Receipts, not Otherwise Classified, Navy	94	95	95
021–301900	Recoveries for Government Property Lost or Damaged	28	28	29
021–304121	Recoveries under the Foreign Military Sales Program, Army	29	30	30
021–321021	General Fund Proprietary Receipts, not Otherwise Classified, Army	339	340	340
057–143557	General Fund Proprietary Interest Receipts, not Otherwise Classified, Air Force	1	2	2
057–304157	Recoveries under the Foreign Military Sales Program, Air Force	36	37	38
057–321057	General Fund Proprietary Receipts, not Otherwise Classified, Air Force	154	155	155
097–184000	Rent of Equipment and Other Personal Property	.....	1	1
097–223600	Sale of Certain Materials in National Defense Stockpile	.....	1	1
097–246200	Deposits for Survivor Annuity Benefits	27	28	29
097–265197	Sale of Scrap and Salvage Materials	1	1	1
097–269230	Defense Production Act, Downward Reestimates of Subsidies	.....	21	.....
097–276130	Family Housing Improvement Fund, Downward Reestimates of Subsidies	35	69	.....
097–304197	Recoveries under the Foreign Military Sales Program, Defense Agencies	111	110	110
097–321097	General Fund Proprietary Receipts, not Otherwise Classified, Defense Agencies	139	140	141
General Fund Offsetting receipts from the public		1,033	1,079	993
Intragovernmental payments:				
017–388517	Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Navy	75	75	76
021–311300	Collections of Recoveries and Refunds from Canceled Accounts	.....	1	1
021–388521	Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Army	41	42	43
057–388557	Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Air Force	98	32	33
097–388597	Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Defense Agencies	24	25	25
General Fund Intragovernmental payments		238	175	178

ADMINISTRATIVE PROVISIONS

SEC. 101. None of the funds made available in this title shall be expended for payments under a cost-plus-a-fixed-fee contract for construction, where cost estimates exceed $25,000, to be performed within the United States, except Alaska, without

the specific approval in writing of the Secretary of Defense setting forth the reasons therefor.

SEC. 102. Funds made available in this title for construction shall be available for hire of passenger motor vehicles.

SEC. 103. Funds made available in this title for construction may be used for advances to the Federal Highway Administration, Department of Transportation, for the construction of access roads as authorized by section 210 of title 23, United States Code, when projects authorized therein are certified as important to the national defense by the Secretary of Defense.

SEC. 104. None of the funds made available in this title may be used to begin construction of new bases in the United States for which specific appropriations have not been made.

SEC. 105. None of the funds made available in this title shall be used for purchase of land or land easements in excess of 100 percent of the value as determined by the Army Corps of Engineers or the Naval Facilities Engineering Command, except: (1) where there is a determination of value by a Federal court; (2) purchases negotiated by the Attorney General or the designee of the Attorney General; (3) where the estimated value is less than $25,000; or (4) as otherwise determined by the Secretary of Defense to be in the public interest.

SEC. 106. None of the funds made available in this title shall be used to: (1) acquire land; (2) provide for site preparation; or (3) install utilities for any family housing, except housing for which funds have been made available in annual Acts making appropriations for military construction.

SEC. 107. None of the funds made available in this title for minor construction may be used to transfer or relocate any activity from one base or installation to another, without prior notification to the Committees on Appropriations of both Houses of Congress.

SEC. 108. None of the funds made available in this title may be used for the procurement of steel for any construction project or activity for which American steel producers, fabricators, and manufacturers have been denied the opportunity to compete for such steel procurement.

SEC. 109. None of the funds available to the Department of Defense for military construction or family housing during the current fiscal year may be used to pay real property taxes in any foreign nation.

SEC. 110. None of the funds made available in this title may be used to initiate a new installation overseas without prior notification to the Committees on Appropriations of both Houses of Congress.

[SEC. 111. None of the funds made available in this title may be obligated for architect and engineer contracts estimated by the Government to exceed $500,000 for projects to be accomplished in Japan, in any North Atlantic Treaty Organization member country, or in countries bordering the Arabian Gulf, unless such contracts are awarded to United States firms or United States firms in joint venture with host nation firms.]

SEC. [112] *111*. None of the funds made available in this title for military construction in the United States territories and possessions in the Pacific and on Kwajalein Atoll, or in countries bordering the Arabian Gulf, may be used to award any contract estimated by the Government to exceed $1,000,000 to a foreign contractor: *Provided,* That this section shall not be applicable to contract awards for which the lowest responsive and responsible bid of a United States contractor exceeds the lowest responsive and responsible bid of a foreign contractor by greater than 20 percent: *Provided further,* That this section shall not apply to contract awards for military construction on Kwajalein Atoll for which the lowest responsive and responsible bid is submitted by a Marshallese contractor.

[SEC. 113. The Secretary of Defense shall inform the appropriate committees of both Houses of Congress, including the Committees on Appropriations, of plans and scope of any proposed military exercise involving United States personnel 30 days prior to its occurring, if amounts expended for construction, either temporary or permanent, are anticipated to exceed $100,000.]

SEC. [114] *112*. Funds appropriated to the Department of Defense for construction in prior years shall be available for construction authorized for each such military department by the authorizations enacted into law during the current session of Congress.

SEC. [115] *113*. For military construction or family housing projects that are being completed with funds otherwise expired or lapsed for obligation, expired or lapsed funds may be used to pay the cost of associated supervision, inspection, overhead, engineering and design on those projects and on subsequent claims, if any.

SEC. [116] *114*. Notwithstanding any other provision of law, any funds made available to a military department or defense agency for the construction of military projects may be obligated for a military construction *or family housing* project or contract, or for any portion of such a project or contract, at any time before the end of the fourth fiscal year after the fiscal year for which funds for such project were made available, if the funds obligated for such project: (1) are obligated from funds available for military construction projects; and (2) do not exceed the amount appropriated for such project, plus any amount by which the cost of such project is increased pursuant to law*: Provided, That funds may be obligated under this section at any time before the end of fiscal year 2028 for fiscal year 2017, 2018, 2019, and 2020 military construction projects for which project authorization has not lapsed or for which authorization is extended for fiscal year 2027 by a National Defense Authorization Act*.

(INCLUDING TRANSFER OF FUNDS)

SEC. [117] *115*. Subject to 30 days prior notification, or 14 days for a notification provided in an electronic medium pursuant to sections 480 and 2883 of title 10, United States Code, to the Committees on Appropriations of both Houses of Congress, such additional amounts as may be determined by the Secretary of Defense may be transferred to: (1) the Department of Defense Family Housing Improvement Fund from amounts appropriated for construction in "Family Housing" accounts, to be merged with and to be available for the same purposes and for the same period of time as amounts appropriated directly to the Fund; or (2) the Department of Defense Military Unaccompanied Housing Improvement Fund from amounts appropriated for construction of military unaccompanied housing in "Military Construction" accounts, to be merged with and to be available for the same purposes and for the same period of time as amounts appropriated directly to the Fund: *Provided,* That appropriations made available to the Funds shall be available to cover the costs, as defined in section 502(5) of the Congressional Budget Act of 1974, of direct loans or loan guarantees issued by the Department of Defense pursuant to the provisions of subchapter IV of chapter 169 of title 10, United States Code, pertaining to alternative means of acquiring and improving military family housing, military unaccompanied housing, and supporting facilities.

(INCLUDING TRANSFER OF FUNDS)

SEC. [118] *116*. In addition to any other transfer authority available to the Department of Defense, amounts may be transferred from the Department of Defense Base Closure Account to the fund established by section 1013(d) of the Demonstration Cities and Metropolitan Development Act of 1966 (42 U.S.C. 3374) to pay for expenses associated with the Homeowners Assistance Program incurred under 42 U.S.C. 3374(a)(1)(A). Any amounts transferred shall be merged with and be available for the same purposes and for the same time period as the fund to which transferred.

SEC. [119] *117*. Notwithstanding any other provision of law, funds made available in this title for operation and maintenance of family housing shall be the exclusive source of funds for repair and maintenance of all family housing units, including general or flag officer quarters: *Provided,* That not more than $35,000 per unit may be spent annually for the maintenance and repair of any general or flag officer quarters without 30 days prior notification, or 14 days for a notification provided in an electronic medium pursuant to sections 480 and 2883 of title 10, United States Code, to the Committees on Appropriations of both Houses of Congress, except that an after-the-fact notification shall be submitted if the limitation is exceeded solely due to costs associated with environmental remediation that could not be reasonably anticipated at the time of the budget submission[: *Provided further,* That the Under Secretary of Defense (Comptroller) is to report annually to the Committees on Appropriations of both Houses of Congress all operation and maintenance expenditures for each individual general or flag officer quarters for the prior fiscal year].

SEC. [120] *118*. Amounts contained in the Ford Island Improvement Account established by subsection (h) of section 2814 of title 10, United States Code, are appropriated and shall be available until expended for the purposes specified in subsection (i)(1) of such section or until transferred pursuant to subsection (i)(3) of such section.

(INCLUDING TRANSFER OF FUNDS)

SEC. [121] *119*. During the 5-year period after appropriations available in this Act to the Department of Defense for military construction and family housing operation and maintenance and construction have expired for obligation, upon a determination that such appropriations will not be necessary for the liquidation of obligations or for making authorized adjustments to such appropriations for obligations incurred during the period of availability of such appropriations, unobligated balances of such appropriations may be transferred into the appropriation "Foreign Currency Fluctuations, Construction, Defense", to be merged with and to be available for the same time period and for the same purposes as the appropriation to which transferred.

[(INCLUDING TRANSFER OF FUNDS)

SEC. 122. Amounts appropriated or otherwise made available in an account funded under the headings in this title may be transferred among projects and activities within the account in accordance with the reprogramming guidelines for military construction and family housing construction contained in Department of Defense Financial Management Regulation 7000.14-R, Volume 3, Chapter 7, of April 2021, as in effect on the date of enactment of this Act.]

[SEC. 123. None of the funds made available in this title may be obligated or expended for planning and design and construction of projects at Arlington National Cemetery.]

[SEC. 124. For an additional amount for the accounts and in the amounts specified, to remain available until September 30, 2030:

"Military Construction, Army", $144,000,000;

"Military Construction, Army National Guard", $15,500,000;

"Military Construction, Air National Guard", $11,000,000; and

"Military Construction, Army Reserve", $15,000,000:

Provided, That such funds may only be obligated to carry out construction and cost to complete projects identified in the respective military department's unfunded priority list for fiscal year 2025 or 2026 submitted to Congress: *Provided further,* That such projects are subject to authorization prior to obligation and expenditure of funds to carry out construction: *Provided further,* That not later than 60 days after enactment of this Act, the Secretary of the military department concerned, or their designee, shall submit to the Committees on Appropriations of both Houses of Congress an expenditure plan for funds provided under this section.]

[SEC. 125. All amounts appropriated to the "Department of Defense—Military Construction, Army", "Department of Defense—Military Construction, Navy and Marine Corps", "Department of Defense—Military Construction, Air Force", and "Department of Defense—Military Construction, Defense-Wide" accounts pursuant to the authorization of appropriations in a National Defense Authorization Act specified for fiscal year 2026 in the funding table in section 4601 of that Act shall be immediately available and allotted to contract for the full scope of authorized projects.]

[SEC. 126. Notwithstanding section 116 of this Act, funds made available in this Act or any available unobligated balances from prior appropriations Acts may be obligated before October 1, 2027 for fiscal year 2017, 2018, 2019, and 2020 military construction projects for which project authorization has not lapsed or for which authorization is extended for fiscal year 2026 by a National Defense Authorization Act: *Provided,* That no amounts may be obligated pursuant to this section from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.]

SEC. [127]*120.* For the purposes of this Act, the term "congressional defense committees" means the Committees on Armed Services of the House of Representatives and the Senate, the Subcommittee on Military Construction and Veterans Affairs of the Committee on Appropriations of the Senate, and the Subcommittee on Military Construction and Veterans Affairs of the Committee on Appropriations of the House of Representatives.

[SEC. 128. For an additional amount for the accounts and in the amounts specified for design for child development centers, to remain available until September 30, 2030:

"Military Construction, Army", $5,000,000;

"Military Construction, Navy and Marine Corps", $5,000,000; and

"Military Construction, Air Force", $5,000,000:

Provided, That not later than 60 days after the date of enactment of this Act, the Secretary of the military department concerned, or their designee, shall submit to the Committees on Appropriations of both Houses of Congress an expenditure plan for funds provided under this section.]

[SEC. 129. For an additional amount for the accounts and in the amounts specified for design for barracks, to remain available until September 30, 2030:

"Military Construction, Army", $5,000,000;

"Military Construction, Navy and Marine Corps", $5,000,000; and

"Military Construction, Air Force", $5,000,000:

Provided, That not later than 60 days after the date of enactment of this Act, the Secretary of the military department concerned, or their designee, shall submit to the Committees on Appropriations of both Houses of Congress an expenditure plan for funds provided under this section.]

[SEC. 130. For an additional amount for the accounts and in the amounts specified for unspecified minor construction for demolition, to remain available until September 30, 2030:

"Military Construction, Army", $10,000,000;

"Military Construction, Navy and Marine Corps", $25,000,000; and

"Military Construction, Air Force", $10,000,000:]

[*Provided*, That not later than 60 days after the date of enactment of this Act, the Secretary of the military department concerned, or their designee, shall submit to the Committees on Appropriations of both Houses of Congress an expenditure plan for funds provided under this section.]

[SEC. 131. None of the funds made available by this Act may be used to carry out the closure or realignment of the United States Naval Station, Guantánamo Bay, Cuba.]

SEC. [132]*121.* Notwithstanding limitations in this and prior Acts on the obligation or expenditure of military construction appropriations for planning and design and construction of projects at Arlington National Cemetery, unobligated funds available to the Department of the Army for military construction projects may be obligated for access road projects at Arlington National Cemetery that have been authorized in accordance with section 210 of title 23, United State Code. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

TITLE VIII—GENERAL PROVISIONS

SEC. 8001. No part of any appropriation contained in this Act shall be used for publicity or propaganda purposes not authorized by the Congress.

SEC. 8002. During the current fiscal year, provisions of law prohibiting the payment of compensation to, or employment of, any person not a citizen of the United States shall not apply to personnel of the Department of Defense: Provided, That salary increases granted to direct and indirect hire foreign national employees of the Department of Defense funded by this Act shall not be at a rate in excess of the percentage increase authorized by law for civilian employees of the Department of Defense whose pay is computed under the provisions of section 5332 of title 5, United States Code, or at a rate in excess of the percentage increase provided by the appropriate host nation to its own employees, whichever is higher: Provided further, That this section shall not apply to Department of Defense foreign service national employees serving at United States diplomatic missions whose pay is set by the Department of State under the Foreign Service Act of 1980: Provided further, That the limitations of this provision shall not apply to foreign national employees of the Department of Defense in the Republic of Turkey.

SEC. 8003. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year, unless expressly so provided herein.

(TRANSFER OF FUNDS)

SEC. 8004. Upon determination by the Secretary of Defense that such action is necessary in the national interest, the Secretary may, with the approval of the Director of the Office of Management and Budget, transfer not to exceed $10,000,000,000 of working capital funds of the Department of Defense or funds made available in this Act to the Department of Defense for military functions (except military construction) between such appropriations or funds or any subdivision thereof, to be merged with and to be available for the same purposes, and for the same time period, as the appropriation or fund to which transferred: Provided, That the Secretary of Defense shall notify the Congress promptly of all transfers made pursuant to this authority or any other authority in this Act: Provided further, That transfers among military personnel appropriations shall not be taken into account for purposes of the limitation on the amount of funds that may be transferred under this section.

SEC. 8005. (a) Not later than 60 days after the date of the enactment of this Act, the Department of Defense shall submit a report to the congressional defense committees to establish the baseline for application of reprogramming and transfer authorities for fiscal year 2027: Provided, That the report shall include—

(1) a table for each appropriation with a separate column to display the President's budget request, adjustments made by Congress, adjustments due to enacted rescissions, if appropriate, and the fiscal year enacted level;

(2) a delineation in the table for each appropriation both by budget activity and program, project, and activity as detailed in the Budget Appendix; and

(3) an identification of items of special congressional interest.

(b) Notwithstanding section 8004 of this Act, none of the funds provided in this Act shall be available for reprogramming or transfer until the report identified in subsection (a) is submitted to the congressional defense committees, unless the Secretary of Defense certifies in writing to the congressional defense committees that such reprogramming or transfer is necessary as an emergency requirement: Provided, That this subsection shall not apply to transfers from the following appropriations accounts:

(1) "Environmental Restoration, Army";

(2) "Environmental Restoration, Navy";

(3) "Environmental Restoration, Air Force";

(4) "Environmental Restoration, Defense-Wide";

(5) "Environmental Restoration, Formerly Used Defense Sites";

(6) "Shipbuilding and Conversion, Navy—Columbia Class Submarine (AP)" and "Shipbuilding and Conversion, Navy—Columbia Class Submarine", for transfers to the National Sea-Based Deterrence Fund, pursuant to section 2218a of title 10, United States Code; and

(7) "Drug Interdiction and Counter-drug Activities, Defense".

(TRANSFER OF FUNDS)

SEC. 8006. During the current fiscal year, cash balances in working capital funds of the Department of Defense established pursuant to section 2208 of title 10, United States Code, may be maintained in only such amounts as are necessary at any time for cash disbursements to be made from such funds: Provided, That transfers may be made between such funds: Provided further, That transfers may be made between working capital funds and the "Foreign Currency Fluctuations, Defense" appropriation and the "Operation and Maintenance" appropriation accounts in such amounts as may be determined by the Secretary of Defense, with the approval of the Director of the Office of Management and Budget, except that such transfers may not be made unless the Secretary of Defense has notified the Congress of the proposed transfer: Provided further, That except in amounts equal to the amounts appropriated to working capital funds in this Act, no obligations may be made against a working capital fund to procure or increase the value of war reserve material inventory, unless the Secretary of Defense has notified the Congress prior to any such obligation.

SEC. 8007. Within the funds appropriated for the operation and maintenance of the Armed Forces, funds are hereby appropriated pursuant to section 401 of title 10, United States Code, for humanitarian and civic assistance costs under chapter 20 of title 10, United States Code: Provided, That such funds may also be obligated for humanitarian and civic assistance costs incidental to authorized operations and pursuant to authority granted in section 401 of title 10, United States Code, and these obligations shall be reported as required by section 401(d) of title 10, United States Code: Provided further, That funds available for operation and maintenance shall be available for providing humanitarian and similar assistance by using Civic Action Teams in the Trust Territories of the Pacific Islands and freely associated states of Micronesia, pursuant to the Compact of Free Association as authorized by Public Law 99–239: Provided further, That upon a determination by the Under Secretary of Defense for Personnel and Readiness that such action is beneficial for graduate medical education programs conducted at Defense Health Agency medical facilities located in Hawaii, the Under Secretary of Defense for Personnel and Readiness may authorize the provision of medical services at such facilities and transportation to such facilities, on a nonreimbursable basis, for civilian patients from American Samoa, the Commonwealth of the Northern Mariana Islands, the Marshall Islands, the Federated States of Micronesia, Palau, and Guam.

(TRANSFER OF FUNDS)

SEC. 8008. (a) Funds appropriated in title III of this Act for the Department of Defense Pilot Mentor-Protege Program may be transferred to any other appropriation contained in this Act solely for the purpose of implementing a Mentor-Protege Program developmental assistance agreement pursuant to section 4902 of title 10, United States Code, under the authority of this provision or any other transfer authority contained in this Act.

(b) The Secretary of Defense shall include with the budget justification documents in support of the budget for fiscal year 2028 (as submitted to Congress pursuant to section 1105 of title 31, United States Code) a description of each transfer under this section that occurred during the last fiscal year before the fiscal year in which such budget is submitted.

SEC. 8009. None of the funds in this Act may be available for the purchase by the Department of Defense (and its departments and agencies) of welded shipboard anchor and mooring chain unless the anchor and mooring chain are manufactured in the United States from components which are substantially manufactured in the United States: Provided, That for the purpose of this section, the term "manufactured" shall include cutting, heat treating, quality control, testing of chain and welding (including the forging and shot blasting process): Provided further, That for the purpose of this section substantially all of the components of anchor and mooring chain shall be considered to be produced or manufactured in the United States if the aggregate cost of the components produced or manufactured in the United States exceeds the aggregate cost of the components produced or manufactured outside the United States: Provided further, That when adequate domestic supplies are not available to meet Department of Defense requirements on a timely basis, the Secretary of the Service responsible for the procurement may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations of the House of Representatives and the Senate that such an acquisition must be made in order to acquire capability for national security purposes.

SEC. 8010. (a) Notwithstanding any other provision of law, the Secretary of the Air Force may convey at no cost to the Air Force, without consideration, to Indian tribes located in the States of Nevada, Idaho, North Dakota, South Dakota, Montana, Oregon, Minnesota, and Washington relocatable military housing units located at Grand Forks Air Force Base, Malmstrom Air Force Base, Mountain Home Air Force Base, Ellsworth Air Force Base, and Minot Air Force Base that are excess to the needs of the Air Force.

(b) The Secretary of the Air Force shall convey, at no cost to the Air Force, military housing units under subsection (a) in accordance with the request for such units that are submitted to the Secretary by the Operation Walking Shield Program on behalf of Indian tribes located in the States of Nevada, Idaho, North Dakota, South Dakota, Montana, Oregon, Minnesota, and Washington. Any such conveyance shall be subject to the condition that the housing units shall be removed within a reasonable period of time, as determined by the Secretary.

(c) The Operation Walking Shield Program shall resolve any conflicts among requests of Indian tribes for housing units under subsection (a) before submitting requests to the Secretary of the Air Force under subsection (b).

(d) In this section, the term "Indian tribe" means any recognized Indian tribe included on the current list published by the Secretary of the Interior under section 104 of the Federally Recognized Indian Tribe Act of 1994 (Public Law 103–454; 108 Stat. 4792; 25 U.S.C. 5131).

SEC. 8011. Funds appropriated by this Act for the Defense Media Activity shall not be used for any national or international political or psychological activities.

SEC. 8012. Except when acting in a technical advisory capacity, no member of a Board of Directors, Trustees, Overseers, Advisory Group, Special Issues Panel, Visiting Committee, or any similar entity of a defense federally funded research and development center (FFRDC), or any entity that contracts with the Federal government to manage or operate one or more FFRDCs, or any paid consultant to a defense FFRDC shall receive funds appropriated by this Act as compensation for services as a member of such entity: Provided, That a member of any such entity shall be allowed travel expenses and per diem as authorized under the Federal Joint Travel Regulations, when engaged in the performance of membership duties: Provided further, That except when acting in a technical advisory capacity, no paid consultant shall receive funds appropriated by this Act as compensation by more than one FFRDC in a calendar year.

SEC. 8013. For the purposes of this Act, the term "congressional defense committees" means the Armed Services Committee of the House of Representatives, the Armed Services Committee of the Senate, the Subcommittee on Defense of the Committee on Appropriations of the House of Representatives, and the Subcommittee on Defense of the Committee on Appropriations of the Senate.

SEC. 8014. For the purposes of this Act, the term "congressional intelligence committees" means the Permanent Select Committee on Intelligence of the House of Representatives, the Select Committee on Intelligence of the Senate, the Subcommittee on Defense of the Committee on Appropriations of the House of Representatives, and the Subcommittee on Defense of the Committee on Appropriations of the Senate.

SEC. 8015. During the current fiscal year, the Department of Defense may acquire the modification, depot maintenance and repair of aircraft, vehicles and vessels as well as the production of components and other Defense-related articles, through competition between Department of Defense depot maintenance activities and private firms: Provided, That the Senior Acquisition Executive of the military department or Defense Agency concerned, with power of delegation, shall certify that successful bids include comparable estimates of all direct and indirect costs for both public and private bids: Provided further, That Office of Management and Budget Circular A-76 shall not apply to competitions conducted under this section.

SEC. 8016. (a) None of the funds appropriated in this Act may be expended by an entity of the Department of Defense unless the entity, in expending the funds, complies with the Buy American Act. For purposes of this subsection, the term "Buy American Act" means chapter 83 of title 41, United States Code.

(b) If the Secretary of Defense determines that a person has been convicted of intentionally affixing a label bearing a "Made in America" inscription to any product sold in or shipped to the United States that is not made in America, the Secretary shall determine, in accordance with section 4658 of title 10, United States Code, whether the person should be debarred from contracting with the Department of Defense.

(c) In the case of any equipment or products purchased with appropriations provided under this Act, it is the sense of the Congress that any entity of the Department of Defense, in expending the appropriation, purchase only American-made equipment and products, provided that American-made equipment and products are cost-competitive, quality competitive, and available in a timely fashion.

SEC. 8017. None of the funds appropriated or made available in this Act shall be used to procure carbon, alloy, or armor steel plate for use in any Government-owned facility or property under the control of the Department of Defense which were not melted and rolled in the United States or Canada: Provided, That these procurement restrictions shall apply to any and all Federal Supply Class 9515, American Society of Testing and Materials (ASTM) or American Iron and Steel Institute (AISI) specifications of carbon, alloy or armor steel plate: Provided further, That the Secretary of the military department responsible for the procurement may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations

of the House of Representatives and the Senate that adequate domestic supplies are not available to meet Department of Defense requirements on a timely basis and that such an acquisition must be made in order to acquire capability for national security purposes: Provided further, That these restrictions shall not apply to contracts which are in being as of the date of the enactment of this Act.

SEC. 8018. (a)(1) If the Secretary of Defense, after consultation with the United States Trade Representative, determines that a foreign country which is party to an agreement described in paragraph (2) has violated the terms of the agreement by discriminating against certain types of products produced in the United States that are covered by the agreement, the Secretary of Defense shall rescind the Secretary's blanket waiver of the Buy American Act with respect to such types of products produced in that foreign country.

(2) An agreement referred to in paragraph (1) is any reciprocal defense procurement memorandum of understanding, between the United States and a foreign country pursuant to which the Secretary of Defense has prospectively waived the Buy American Act for certain products in that country.

(b) For purposes of this section, the term "Buy American Act" means chapter 83 of title 41, United States Code.

SEC. 8019. None of the funds appropriated by this Act may be used for the procurement of ball and roller bearings other than those produced by a domestic source and of domestic origin: Provided, That the Secretary of the military department responsible for such procurement may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations of the House of Representatives and the Senate, that adequate domestic supplies are not available to meet Department of Defense requirements on a timely basis and that such an acquisition must be made in order to acquire capability for national security purposes: Provided further, That this restriction shall not apply to the purchase of "commercial products", as defined by section 103 of title 41, United States Code, except that the restriction shall apply to ball or roller bearings purchased as end items.

SEC. 8020. None of the funds in this Act may be used to purchase any supercomputer which is not manufactured in the United States, unless the Secretary of Defense certifies to the congressional defense committees that such an acquisition must be made in order to acquire capability for national security purposes that is not available from United States manufacturers.

SEC. 8021. None of the funds made available in this Act, or any subsequent Act making appropriations for the Department of Defense, may be used for the purchase or manufacture of a flag of the United States unless such flags are treated as covered items under section 4862(b) of title 10, United States Code.

SEC. 8022. During the current fiscal year, amounts contained in the Department of Defense Overseas Military Facility Investment Recovery Account shall be available until expended for the payments specified by section 2687a(b)(2) of title 10, United States Code.

SEC. 8023. During the current fiscal year, appropriations which are available to the Department of Defense for operation and maintenance may be used to purchase items having an investment item unit cost of not more than $650,000: Provided, That upon determination by the Secretary of Defense that such action is necessary to meet the operational requirements of a Commander of a Combatant Command engaged in a contingency operation, such funds may be used to purchase items having an investment item unit cost of not more than $850,000: Provided further, such funds may be used to purchase habitable relocatable facilities having an investment item unit cost of not more than $3,000,000.

SEC. 8024. Up to $16,809,000 of the funds appropriated under the heading "Operation and Maintenance, Navy" may be made available for the Asia Pacific Regional Initiative Program for the purpose of enabling the United States Indo-Pacific Command to execute Theater Security Cooperation activities such as humanitarian assistance, and payment of incremental and personnel costs of training and exercising with foreign security forces: Provided, That funds made available for this purpose may be used, notwithstanding any other funding authorities for humanitarian assistance, security assistance or combined exercise expenses: Provided further, That funds may not be obligated to provide assistance to any foreign country that is otherwise prohibited from receiving such type of assistance under any other provision of law.

SEC. 8025. None of the funds appropriated by this Act for programs of the Central Intelligence Agency shall remain available for obligation beyond the current fiscal year, except for funds appropriated for the Reserve for Contingencies, which shall remain available until September 30, 2028: Provided, That funds appropriated, transferred, or otherwise credited to the Central Intelligence Agency Central Services Working Capital Fund during this or any prior or subsequent fiscal year shall remain available until expended: Provided further, That any funds appropriated or transferred to the Central Intelligence Agency for advanced research and development acquisition, for agent operations, and for covert action programs authorized by the President under section 503 of the National Security Act of 1947 (50 U.S.C. 3093) shall remain available until September 30, 2028: Provided further, That any funds appropriated or transferred to the Central Intelligence Agency for the construction, improvement, or alteration of facilities, including leased facilities, to be used primarily by personnel of the intelligence community, shall remain available until September 30, 2029.

SEC. 8026. None of the funds appropriated or otherwise made available in this Act may be obligated or expended for assistance to the Democratic People's Republic of Korea unless specifically appropriated for that purpose: Provided, That this restriction shall not apply to any activities incidental to the Defense POW/MIA Accounting Agency mission to recover and identify the remains of United States Armed Forces personnel from the Democratic People's Republic of Korea.

SEC. 8027. Notwithstanding any other provision in this Act, the Small Business Innovation Research program and the Small Business Technology Transfer program set-asides shall be taken proportionally from all programs, projects, or activities to the extent they contribute to the extramural budget.

SEC. 8028. None of the funds available to the Department of Defense under this Act shall be obligated or expended to pay a contractor under a contract with the Department of Defense for costs of any amount paid by the contractor to an employee when—

(1) such costs are for a bonus or otherwise in excess of the normal salary paid by the contractor to the employee; and

(2) such bonus is part of restructuring costs associated with a business combination.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8029. During the current fiscal year, no more than $30,000,000 of appropriations made in this Act under the heading "Operation and Maintenance, Defense-Wide" may be transferred to appropriations available for the pay of military personnel, to be merged with, and to be available for the same time period as the appropriations to which transferred, to be used in support of such personnel in connection with support and services for eligible organizations and activities outside the Department of Defense pursuant to section 2012 of title 10, United States Code: Provided, That upon a determination that all or part of the funds transferred are not necessary for the purposes provided herein, such amounts may be transferred back and merged with funds in this appropriation: Provided further, That the transfer authority provided under this provision is in addition to any other transfer authority provided in this Act.

SEC. 8030. (a) Notwithstanding any other provision of law, the Chief of the National Guard Bureau may permit the use of equipment of the National Guard Distance Learning Project by any person or entity on a space-available, reimbursable basis. The Chief of the National Guard Bureau shall establish the amount of reimbursement for such use on a case-by-case basis.

(b) Amounts collected under subsection (a) shall be credited to funds available for the National Guard Distance Learning Project and be available to defray the costs associated with the use of equipment of the project under that subsection. Such funds shall be available for such purposes without fiscal year limitation.

SEC. 8031. None of the funds appropriated in title IV of this Act may be used to procure end-items for delivery to military forces for operational training, operational use, or inventory requirements: Provided, That this restriction does not apply to end-items used in development, prototyping in accordance with an approved test strategy, and test activities preceding and leading to acceptance for operational use: Provided further, That this restriction does not apply to programs funded within the National Intelligence Program: Provided further, That the Secretary of Defense may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations of the House of Representatives and the Senate that it is in the national security interest to do so.

SEC. 8032. Notwithstanding section 12310(b) of title 10, United States Code, a servicemember who is a member of the National Guard serving on full-time National Guard duty under section 502(f) of title 32, United States Code, may perform duties in support of the ground-based elements of the National Ballistic Missile Defense System.

SEC. 8033. None of the funds provided in this Act may be used to transfer to any nongovernmental entity ammunition held by the Department of Defense that has a center-fire cartridge and a United States military nomenclature designation of "armor penetrator", "armor piercing (AP)", "armor piercing incendiary (API)", or "armor-piercing incendiary tracer (API-T)", except to an entity performing demilitarization services for the Department of Defense under a contract that requires the entity to demonstrate to the satisfaction of the Department of Defense that armor piercing projectiles are either: (1) rendered incapable of reuse by the demilitarization process; or (2) used to manufacture ammunition pursuant to a contract with the Department of Defense or the manufacture of ammunition for export pursuant to a License for Permanent Export of Unclassified Military Articles issued by the Department of State.

SEC. 8034. Notwithstanding any other provision of law, the Chief of the National Guard Bureau, or their designee, may waive payment of all or part of the consideration that otherwise would be required under section 2667 of title 10, United States Code, in the case of a lease of personal property for a period not in excess of 1 year to any organization specified in section 508(d) of title 32, United States Code, or any other youth, social, or fraternal nonprofit organization as may be approved by the Chief of the National Guard Bureau, or their designee, on a case-by-case basis.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8035. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Army", $389,742,819 shall remain available until expended: Provided, That, notwithstanding any other provision of law, the Secretary of Defense is authorized to transfer such funds to other activities of the Federal Government: Provided further, That the Secretary of Defense is authorized to enter into and carry out contracts for the acquisition of real property, construction, personal services, and operations related to projects carrying out the purposes of this section: Provided further, That contracts entered into under the authority of this section may provide for such indemnification as the Secretary determines to be necessary: Provided further, That projects authorized by this section shall comply with applicable Federal, State, and local law to the maximum extent consistent with the national security, as determined by the Secretary of Defense.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8036. During the current fiscal year, not to exceed $11,000,000 from each of the appropriations made in title II of this Act for "Operation and Maintenance, Army", "Operation and Maintenance, Navy", and "Operation and Maintenance, Air Force" may be transferred by the military department concerned to its central fund established for Fisher Houses and Suites pursuant to section 2493(d) of title 10, United States Code.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8037. Of the amounts appropriated in this Act under the headings "Procurement, Defense-Wide" and "Research, Development, Test and Evaluation, Defense-Wide", $500,000,000 shall be for the Israeli Cooperative Programs: Provided, That of this amount, $20,000,000 shall be for the Secretary of Defense to provide to the Government of Israel for the procurement of the Iron Dome defense system to counter short-range rocket threats, subject to the U.S.-Israel Iron Dome Procurement Agreement, as amended; $127,000,000 shall be for the Short Range Ballistic Missile Defense (SRBMD) program, including cruise missile defense research and development under the SRBMD program; $30,000,000 shall be for co-production activities of SRBMD systems in the United States and in Israel to meet Israel's defense requirements consistent with each nation's laws, regulations, and procedures, subject to the U.S.-Israeli co-production agreement for SRBMD, as amended; $150,000,000 shall be for an upper-tier component to the Israeli Missile Defense Architecture, of which $150,000,000 shall be for co-production activities of Arrow 3 Upper Tier systems in the United States and in Israel to meet Israel's defense requirements consistent with each nation's laws, regulations, and procedures, subject to the U.S.-Israeli co-production agreement for Arrow 3 Upper Tier, as amended; and $173,000,000 shall be for the Arrow System Improvement Program including development of a long range, ground and airborne, detection suite: Provided further, That the transfer authority provided under this section is in addition to any other transfer authority contained in this Act.

SEC. 8038. Funds appropriated by this Act, or made available by the transfer of funds in this Act, for intelligence activities and intelligence-related activities are deemed to be specifically authorized by the Congress for purposes of section 504 of the National Security Act of 1947 (50 U.S.C. 3094) until the enactment of the Intelligence Authorization Act for Fiscal Year 2027.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8039. The Secretary of Defense may transfer funds from any available Department of the Navy appropriation to any available Navy ship construction appropriation for the purpose of liquidating necessary changes resulting from inflation, market fluctuations, or rate adjustments for any ship construction program appropriated in law: Provided, That the Secretary may transfer not to exceed $40,000,000 under the authority provided by this section: Provided further, That the Secretary may not transfer any funds until 30 days after the proposed transfer has been reported to the Committees on Appropriations of the House of Representatives and the Senate, unless a response from the Committees is received sooner: Provided further, That any funds transferred pursuant to this section shall retain the same period of availability as when originally appropriated: Provided further, That the transfer authority provided under this section is in addition to any other transfer authority contained elsewhere in this Act: Provided further, That the transfer authority provided by this section expires on September 30, 2031.

SEC. 8040. None of the funds provided in this Act shall be available for integration of foreign intelligence information unless the information has been lawfully collected and processed during the conduct of authorized foreign intelligence activities: Provided, That information pertaining to United States persons shall only be handled in accordance with protections provided in the Fourth Amendment of the United States Constitution as implemented through Executive Order No. 12333.

SEC. 8041. None of the funds appropriated by this Act for programs of the Office of the Director of National Intelligence shall remain available for obligation beyond the current fiscal year, except for funds appropriated for research and technology, which shall remain available until September 30, 2028.

SEC. 8042. For purposes of section 1553(b) of title 31, United States Code, any subdivision of appropriations made in this Act under the heading "Shipbuilding and Conversion, Navy" shall be considered to be for the same purpose as any subdivision under the heading "Shipbuilding and Conversion, Navy" appropriations in any prior fiscal year, and the 1 percent limitation shall apply to the total amount of the appropriation.

SEC. 8043. (a) None of the funds appropriated or otherwise made available by this Act may be expended for any Federal contract for an amount in excess of $1,000,000, unless the contractor agrees not to—

(1) enter into any agreement with any of its employees or independent contractors that requires, as a condition of employment, that the employee or independent contractor agree to resolve through arbitration any claim under title VII of the Civil Rights Act of 1964 or any tort related to or arising out of sexual assault or harassment, including assault and battery, intentional infliction of emotional distress, false imprisonment, or negligent hiring, supervision, or retention; or

(2) take any action to enforce any provision of an existing agreement with an employee or independent contractor that mandates that the employee or independent contractor resolve through arbitration any claim under title VII of the Civil Rights Act of 1964 or any tort related to or arising out of sexual assault or harassment, including assault and battery, intentional infliction of emotional distress, false imprisonment, or negligent hiring, supervision, or retention.

(b) None of the funds appropriated or otherwise made available by this Act may be expended for any Federal contract unless the contractor certifies that it requires each covered subcontractor to agree not to enter into, and not to take any action to enforce any provision of, any agreement as described in paragraphs (1) and (2) of subsection (a), with respect to any employee or independent contractor performing work related to such subcontract. For purposes of this subsection, a "covered subcontractor" is an entity that has a subcontract in excess of $1,000,000 on a contract subject to subsection (a).

(c) The prohibitions in this section do not apply with respect to a contractor's or subcontractor's agreements with employees or independent contractors that may not be enforced in a court of the United States.

(d) The Secretary of Defense may waive the application of subsection (a) or (b) to a particular contractor or subcontractor for the purposes of a particular contract or subcontract if the Secretary or the Deputy Secretary personally determines that the waiver is necessary to avoid harm to national security interests of the United States, and that the term of the contract or subcontract is not longer than necessary to avoid such harm. The determination shall set forth with specificity the grounds for the waiver and for the contract or subcontract term selected, and shall state any alternatives considered in lieu of a waiver and the reasons each such alternative would not avoid harm to national security interests of the United States. The Secretary of Defense shall transmit to Congress, and simultaneously make public, any determination under this subsection not less than 15 business days before the contract or subcontract addressed in the determination may be awarded.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8044. From within the funds appropriated for operation and maintenance for the Combat and Operational Medicine Program in this Act, up to $174,000,000, shall be available for transfer to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund in accordance with the provisions of section 1704 of the National Defense Authorization Act for Fiscal Year 2010, Public Law 111–84: Provided, That for purposes of section 1704(b), the facility operations funded are operations of the integrated Captain James A. Lovell Federal Health Care Center, consisting of the North Chicago Veterans Affairs Medical Center, the Navy Ambulatory Care Center, and supporting facilities designated as a combined Federal medical facility as described by section 706 of Public Law 110–417: Provided further, That additional funds may be transferred from funds appropriated for operation and maintenance for the Combat and Operational Medicine Program to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund upon written notification by the Secretary of Defense to the Committees on Appropriations of the House of Representatives and the Senate.

SEC. 8045. Notwithstanding price or other limitations applicable to the purchase of passenger carrying vehicles, appropriations available to the Department of Defense may be used for the purchase of: (1) heavy and light armored vehicles for the physical security of personnel or for force protection purposes up to a limit of

$700,000 per vehicle; and (2) passenger motor vehicles up to a limit of $75,000 per vehicle for use by military and civilian employees of the Department of Defense in the United States Central Command area of responsibility: Provided, That such funds may not be used for such purchases if such vehicles are not produced in the United States, unless the President determines that a waiver of this purchase requirement is necessary.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8046. Upon a determination by the Director of National Intelligence that such action is necessary and in the national interest, the Director may, with the approval of the Director of the Office of Management and Budget, transfer not to exceed $1,500,000,000 of the funds made available in this Act for the National Intelligence Program.

SEC. 8047. None of the funds made available by this Act may be used by the National Security Agency to—

(1) conduct an acquisition pursuant to section 702 of the Foreign Intelligence Surveillance Act of 1978 for the purpose of targeting a United States person; or

(2) acquire, monitor, or store the contents (as such term is defined in section 2510(8) of title 18, United States Code) of any electronic communication of a United States person from a provider of electronic communication services to the public pursuant to section 501 of the Foreign Intelligence Surveillance Act of 1978.

SEC. 8048. Of the amounts appropriated in this Act for "Operation and Maintenance, Navy", $881,029,000, to remain available until expended, may be used for any purposes related to the National Defense Reserve Fleet established under section 11 of the Merchant Ship Sales Act of 1946 (46 U.S.C. 57100): Provided, That such amounts are available for reimbursements to the Ready Reserve Force, Maritime Administration account of the United States Department of Transportation for programs, projects, activities, and expenses related to the National Defense Reserve Fleet.

SEC. 8049. (a) None of the funds provided in this Act for the TAO Fleet Oiler program shall be used to award a new contract that provides for the acquisition of the following components unless those components are manufactured in the United States: Auxiliary equipment (including pumps) for shipboard services; propulsion equipment (including engines, reduction gears, and propellers); shipboard cranes; spreaders for shipboard cranes; and anchor chains, specifically for the seventh and subsequent ships of the fleet.

(b) None of the funds provided in this Act for the FFG(X) Frigate program shall be used to award a new contract that provides for the acquisition of the following components unless those components are manufactured in the United States: Air circuit breakers; gyrocompasses; electronic navigation chart systems; steering controls; pumps; propulsion and machinery control systems; totally enclosed lifeboats; auxiliary equipment pumps; shipboard cranes; auxiliary chill water systems; and propulsion propellers: Provided, That the Secretary of the Navy shall incorporate United States manufactured propulsion engines and propulsion reduction gears into the FFG(X) Frigate program beginning not later than with the eleventh ship of the program.

SEC. 8050. None of the funds made available by this Act may be used for Government Travel Charge Card expenses by military or civilian personnel of the Department of Defense for gaming, or for entertainment that includes topless or nude entertainers or participants, as prohibited by Department of Defense FMR, Volume 9, Chapter 3 and Department of Defense Instruction 1015.10 (enclosure 3, 14a and 14b).

SEC. 8051. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network is designed to block access to pornography websites.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities, or for any activity necessary for the national defense, including intelligence activities.

SEC. 8052. None of the funds provided for, or otherwise made available, in this or any other Act, may be obligated or expended by the Secretary of Defense to provide motorized vehicles, aviation platforms, munitions other than small arms and munitions appropriate for customary ceremonial honors, operational military units, or operational military platforms if the Secretary determines that providing such units, platforms, or equipment would undermine the readiness of such units, platforms, or equipment.

SEC. 8053. Amounts appropriated under titles II, III, and IV of this Act may be used for expenses for the agile research, development, test and evaluation, procurement, production, modification, and operation and maintenance for software and digital technology programs.

SEC. 8054. During the current fiscal year, the Department of Defense is authorized to incur obligations of not to exceed $350,000,000 for purposes specified in section 2350j(c) of title 10, United States Code, in anticipation of receipt of contributions, only from the Government of Kuwait, under that section: Provided, That, such contributions shall, upon receipt, be credited to the appropriations or fund which incurred such obligations.

SEC. 8055. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide", $1,273,173,000, to remain available until September 30, 2028, shall be available for the International Security Cooperation Programs Account to provide support and assistance to foreign national security forces to execute partner capacity building programs: Provided, That the Secretary of Defense shall provide quarterly reports to the Committees on Appropriations of the House of Representatives and the Senate on the use and status of funds made available in this section.

SEC. 8056. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide", $196,336,000, to remain available until September 30, 2028, shall be available to reimburse countries other than Pakistan under section 1226 of the National Defense Authorization Act for Fiscal Year 2016 (22 U.S.C. 2151 note), for enhanced border security, of which not less than $75,000,000 shall be for Jordan: Provided further, That the Secretary of Defense shall provide quarterly reports to the Committees on Appropriations of the House of Representatives and the Senate on the use and status of funds made available in this section.

SEC. 8057. None of the funds made available by this Act for excess defense articles, assistance under section 333 of title 10, United States Code, or peacekeeping operations for the countries designated annually to be in violation of the standards of the Child Soldiers Prevention Act of 2008 (Public Law 110–457; 22 U.S.C. 2370c–1) may be used to support any military training or operation that includes child soldiers, as defined by the Child Soldiers Prevention Act of 2008, unless such assistance is otherwise permitted under section 404 of the Child Soldiers Prevention Act of 2008.

SEC. 8058. Equipment procured using funds provided in prior Acts under the heading "Counterterrorism Partnerships Fund" for the program authorized by section 1209 of the Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act for Fiscal Year 2015 (Public Law 113–291), or under the heading "Iraq Train and Equip Fund" for the program authorized by section 1236 of such Act, and not yet transferred to authorized recipients may be transferred to foreign security forces, irregular forces, groups, or individuals, authorized to receive assistance using amounts provided under the heading "Counter-ISIS Train and Equip Fund" in this Act.

SEC. 8059. (a) Neither the President nor his designee may allocate any amounts that are made available for any fiscal year under section 102(b)(2) of the CHIPS Act of 2022 if there is in effect an Act making or continuing appropriations for part of a fiscal year for the Department of Defense: Provided, That in any fiscal year, the matter preceding this proviso shall not apply to the allocation, apportionment, or allotment of amounts for continuing administration of programs allocated using funds transferred from the CHIPS for America Defense Fund, which may be allocated pursuant to the transfer authority in section 102(b)(1) of the CHIPS Act of 2022.

(b) The Secretary of Defense may reallocate funds allocated pursuant to section 102(b)(3) of the CHIPS Act of 2022, subject to the terms and conditions contained in the provisos in section 8004 of this Act.

(c) Concurrent with the annual budget submission of the President for fiscal year 2028, the Secretary of Defense shall submit to the Committees on Appropriations of the House of Representatives and the Senate proposed allocations by account and by program, project, or activity, with detailed justifications, for amounts made available under section 102(b)(2) of the CHIPS Act of 2022 for fiscal year 2028.

SEC. 8060. The Secretary of Defense may obligate funds made available in this Act for procurement or for research, development, test and evaluation for the F-35 Joint Strike Fighter to modify up to nine F-35 aircraft, including up to three F-35 aircraft of each variant, to a test configuration: Provided, That the Secretary of Defense shall, with the concurrence of the Secretary of the Air Force and the Secretary of the Navy, notify the congressional defense committees not fewer than 30 days prior to obligating funds under this section.

SEC. 8061. The Secretary of Defense may use up to $650,000,000 of the amounts appropriated or otherwise made available in this Act to the Department of Defense for the rapid acquisition and deployment of supplies and associated support services pursuant to section 3601 of title 10, United States Code, but only for the purposes specified in clauses (i), (ii), (iii), and (iv) of subsection (c)(3)(B) of such section and subject to the applicable limits specified in clauses (i), (ii), and (iii) of such subsection and, in the case of clause (iv) of such subsection, subject to a limit of $50,000,000, or for the purposes specified in section 229 of the National Defense Authorization Act for Fiscal Year 2024 (Public Law 118–31) and subject to a limit of $100,000,000:

Provided, That the Secretary of Defense shall notify the congressional defense committees promptly of all uses of this authority.

SEC. 8062. None of the funds made available by this Act may be used to support any activity conducted by, or associated with, the Wuhan Institute of Virology.

SEC. 8063. None of the funds made available by this Act may be used to fund any work to be performed by EcoHealth Alliance, Inc. in China on research supported by the government of China unless the Secretary of Defense determines that a waiver to such prohibition is in the national security interests of the United States and, not later than 14 days after granting such a waiver, submits to the congressional defense committees a detailed justification for the waiver, including—

(1) an identification of the Department of Defense entity obligating or expending the funds;

(2) an identification of the amount of such funds;

(3) an identification of the intended purpose of such funds;

(4) an identification of the recipient or prospective recipient of such funds (including any third-party entity recipient, as applicable);

(5) an explanation for how the waiver is in the national security interests of the United States; and

(6) any other information the Secretary determines appropriate.

SEC. 8064. None of the funds made available by this Act may be used in contravention of section 525 of the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 (Public Law 117–263).

SEC. 8065. None of the funds appropriated or otherwise made available by this Act may be made available to remove a Chinese military company from the list required by section 1260H of the National Defense Authorization Act for Fiscal Year 2021 (Public Law 116–283), except in accordance with subsection (b)(3) of such section and 15 days following written notification to the congressional defense committees.

SEC. 8066. Funds appropriated in title III of this Act may be used for multiyear procurement contracts for the following systems and components (e.g., fuzes engines, motors, launchers), items, services, logistics, supply, and Fleet support associated with those systems: Joint Advanced Tactical Missile ("JATM"), Standard Missile–3 IB ("SM-3 IB"), Standard Missile–3 IIA ("SM-3 IIA"), Precision Strike Missile ("PrSM"), Standard Missile–6 ("SM-6"), Tomahawk Land Attack Missile ("TLAM") & Maritime Strike Tomahawk ("MST"), Advanced Medium-Range Air-to-Air Missile ("AMRAAM"), Joint Air-to-Surface Standoff Missile ("JASSM"), Long Range Anti-Ship Missile ("LRASM"), Terminal High Altitude Area Defense ("THAAD"), Phased Array Tracking to Intercept On Target Advanced Capability–3 Missile Segment Enhancement ("PAC-3 MSE"), Family of Affordable Mass Munitions ("FAMM"), Extended-Range Attack Munition ("ERAM"), Enterprise Test Vehicle ("ETV"), Ground-Launched Low-Cost Cruise Missile Systems, or Low-cost hypersonic strike systems.

SEC. 8067. There is hereby established in the Treasury of the United States a fund to be known as the Military Health Nonrecurring Expenses Transformational Fund (the Fund): Provided, That unobligated balances of expired discretionary funds appropriated for this or any succeeding fiscal year from the General Fund of the Treasury to the Department of Defense for "Combat and Operational Medicine Program" and the "Private Sector Care Program" accounts by this or any other Act may be transferred (not later than the end of the fifth fiscal year after the last fiscal year for which such funds are available for the purposes for which appropriated) into the Fund: Provided further, That amounts deposited in the Fund shall be available until expended: Provided further, That, in addition to any other funds available for such purposes, amounts in the Fund shall be available, subject to approval by the Office of Management and Budget, for facilities infrastructure improvements, including maintenance, at Department of Defense medical treatment facilities; and for information technology systems improvements and sustainment of the military health system: Provided further, That amounts in the Fund may be obligated only after the Committees on Appropriations of both Houses of Congress are notified at least 15 days in advance of the planned use of such funds.

SEC. 8068. From amounts appropriated or otherwise made available by title II of this Act under the heading "Operation and Maintenance, Navy", the Secretary of Defense may reimburse the Federated States of Micronesia in an amount not to exceed $140,000,000 for land acquisition costs for defense sites in Yap.

SEC. 8069. Funds available to the Department of Defense for operation and maintenance may be used, notwithstanding any other provision of law, for advance payments for contract services for accessing a virtual computing environment for information technology: Provided, That such advance payments may only be made for contracts with an overall period of performance that does not exceed one year.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8070. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide", $1,000,000,000, to remain available until September 30, 2028, may be used for replacement of defense articles and for reimbursement of defense services provided to or identified for provision to Taiwan: Provided, That such funds may be transferred to appropriations made available under titles II, III, IV, and V of this Act for replacement, through new procurement or repair of existing unserviceable equipment, of defense articles from the stocks of the Department of Defense, and for reimbursement for defense services of the Department of Defense and military education and training, provided to the government of Taiwan or to foreign countries that have provided support to Taiwan at the request of the United States: Provided further, That funds transferred pursuant to this section shall be merged with and available for the same purposes and for the same time period as the appropriations to which the funds are transferred: Provided further, That the Secretary of Defense shall notify the congressional defense committees of the details of such transfers not less than 15 days before any such transfer: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back and merged with this appropriation: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided in this Act.

SEC. 8071. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide," $1,000,000,000, to remain available until September 30, 2028, may be used for the Taiwan Security Cooperation Initiative.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8072. (a) IN GENERAL. For fiscal years 2027 through 2029, for any period during which continuing or full-year appropriations for such fiscal years are not in effect, there are hereby appropriated, out of any money in the Treasury not otherwise appropriated, such sums as are necessary to provide—

(1) standard rate of basic pay and allowances, individual clothing, subsistence, interest on deposits, gratuities, and permanent change of station travel (including all expenses thereof for organizational movements) to members of the Armed Forces (as defined in section 101(a)(4) of title 10,United States Code), including reserve components thereof, who perform active service during such period, for payments pursuant to section 156 of Public Law 97–377 (42 U.S.C. 402 note) and to the Department of Defense Military Retirement Fund;

(2) standard rate of basic pay and allowances to the civilian personnel of the Department of Defense (and the Department of Homeland Security in the case of the Coast Guard) whom the Secretary concerned determines are providing support to members of the Armed Forces described in paragraph (1); and

(3) payment to contractors of the Department of Defense (and the Department of Homeland Security in the case of the Coast Guard) for costs of providing services and whom the Secretary concerned determines are required to provide support to members of the Armed Forces described in paragraph (1).

(b) INTERIM CONTINUING APPROPRIATIONS.—Appropriations made available under subsection (a) may not be obligated or expended by the head of an agency during any period during which continuing appropriations for the purposes for which the amounts are made available under subsection (a) are in effect for the agency.

(c) CHARGE TO FUTURE APPROPRIATIONS.—Expenditures made pursuant to subsection (a) shall be charged to the applicable appropriation, fund, or authorization whenever an Act in which such applicable appropriation, fund, or authorization is included is enacted into law.

(d) DEFINITIONS.—In this section:

(1) ACTIVE SERVICE.—The term "active service" has the meaning given such term in section 101(d) of title 10, United States Code.

(2) RESERVE COMPONENT.—The term "reserve component" means a component named in section 10101 of title 10, United States Code.

(3) SECRETARY CONCERNED.—The term "Secretary concerned" means—

(A) the Secretary of Defense with respect to matters concerning the Department of Defense; and

(B) the Secretary of Homeland Security with respect to matters concerning the Coast Guard.

(e) CONTINUING APPROPRIATIONS FOR SURVIVORS OF DECEASED MILITARY SERVICE MEMBERS AND FOR OTHER PURPOSES.

(1) IN GENERAL.—For fiscal years 2027 though 2029, for any period during which continuing or full-year appropriations for such fiscal years are not in effect, there are hereby appropriated, out of any money in the Treasury not otherwise appropriated, such sums as are necessary to provide—

(A) death benefits as authorized in subchapter II of chapter 75 of title 10, United States Code;

(B) payment or reimbursement of travel and travel related expenses as authorized by section 453(f) of title 37, United States Code;

(C) temporary continuation of a basic allowance for housing for dependents of members dying on active duty, as authorized by section 403(I) of title 37, United States Code; and

(D) transitional compensation and lodging expenses for dependents of members separated for dependent abuse, as authorized by section 1059 of title 10, United States Code.

(f) TERMINATION. Appropriations and funds made available by subsection (a) for a particular fiscal year shall be available until whichever of the following first occurs during such fiscal year:

(1) the enactment into law of an appropriation (including a continuing appropriation) for any purpose for which amounts are made available in subsection (a);

(2) the enactment into law of the applicable regular or continuing appropriations resolution or other Act without any appropriation for such purpose; or

(3) September 30 of the applicable fiscal year.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8073. The Secretary of Defense may transfer funds between any Department of Defense appropriation made available for the procurement of munitions including Standard Missile–6 ("SM-6") missile, Tomahawk Cruise Missile, Advanced Medium-Range Air-to-Air Missile ("AMRAAM"), Joint Air-to-Surface Standoff Missile ("JASSM"), Long Range Anti-Ship Missile ("LRASM"), Terminal High Altitude Area Defense ("THAAD"), Patriot Advanced Capability–3 ("PAC-3") Missile Segment Enhancement (MSE), Family of Affordable Mass Munitions ("FAMM"), Extended-Range Attack Munition ("ERAM"), Enterprise Test Vehicle ("ETV"), or ground-launched low-cost cruise missile systems (and products, services, and logistics support associated systems or a subsystem that performs a critical function of the missile system): Provided, That the Secretary of Defense may transfer amounts not to exceed $1,000,000,000 under the authority provided by this section: Provided further, That any funds transferred pursuant to this section shall retain the same period of availability as when originally appropriated: Provided further, That the Secretary of Defense shall use the authority provided in this section only for the procurement of munitions items determined to be a higher priority than the purposes for which the funds were originally appropriated, and in no case may this authority be used for an item for which funds have been denied by the Congress: Provided further, That the Secretary of Defense may not transfer any funds until 15 days after written notification to the Committees on Appropriations of the House of Representatives and the Senate of the proposed transfer notifying at minimum, the amount of funds proposed for transfer, the specific source munition line item and the specific recipient program, and the rationale that necessitates the use of this special authority: Provided further, That the authority provided under this section is in addition to any other transfer authority provided by law.

SEC. 8074. Notwithstanding section 8031 of this Act, amounts appropriated under the heading "Research, Development, Test and Evaluation, Defense-Wide" of this Act, as detailed in the eighth budget activity in the tables titled "Explanation of Project Level Adjustments" in the explanatory statement regarding this Act for Counter Small Unmanned Aircraft Systems (JIATF 401), may be used for expenses for agile research, development, test and evaluation, procurement, production, modification, and operation and maintenance requirements, including the initial acquisition of end-items for operational use: Provided, That none of these funds may be obligated or expended until 15 days after the Secretary of Defense provides the Committees on Appropriations of the House of Representatives and the Senate a detailed execution plan for such funds.

SEC. 8075. Section 905(e) of title 2, United States Code, is amended by striking "Non-defense" from the subsection heading and by striking ", except balances in the defense category,".

SEC. 8076. The Secretary of Defense may, with the approval of the Director of the Office of Management and Budget, transfer amounts made available for fiscal year 2027 in this or any other Act, including prior Acts, between appropriations provided under the headings "Private Sector Care Program" and "Combat and Operational Medicine Program", and such amounts transferred shall be merged with and to be available for the same purposes, and for the same time period, as the appropriation to which transferred: Provided, That transfer authority provided under this section may not be used where the items for which funds are requested has been denied by the Congress: Provided further, That amounts may be transferred pursuant to this section only upon written notification from the Secretary of Defense to the Committees on Appropriations of the House of Representatives and the Senate of the amount and purpose of the transfer: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided elsewhere in this Act.

DEPARTMENT OF EDUCATION

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

Federal Funds

EDUCATION STABILIZATION FUND

Program and Financing (in millions of dollars)

Identification code 091–0251–0–1–501		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	18,147	4,237	
3020	Outlays (gross)	-13,905	-4,237	
3041	Recoveries of prior year unpaid obligations, expired	-5		
3050	Unpaid obligations, end of year	4,237		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	18,147	4,237	
3200	Obligated balance, end of year	4,237		
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	336	921	
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	13,569	3,316	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	13,905	4,237	

EDUCATION FOR THE DISADVANTAGED

For carrying out part A of title I of the Elementary and Secondary Education Act of 1965 (referred to in this Act as "ESEA"), $18,426,802,000, of which $7,585,625,000 shall become available on July 1, 2027, and shall remain available through September 30, 2028, and of which $10,841,177,000 shall become available on October 1, 2027, and shall remain available through September 30, 2028, for academic year 2027–2028: Provided, That $6,459,401,000 shall be for basic grants under section 1124 of the ESEA: Provided further, That up to $5,000,000 of these funds shall be available to the Secretary of Education (referred to in this title as "Secretary") on October 1, 2026, to obtain annually updated local educational agency-level census poverty data from the Bureau of the Census: Provided further, That $1,362,301,000 shall be for concentration grants under section 1124A of the ESEA: Provided further, That $5,302,550,000 shall be for targeted grants under section 1125 of the ESEA: Provided further, That $5,302,550,000 shall be for education finance incentive grants under section 1125A of the ESEA: Provided further, That section 1111(b)(2)(I) of the ESEA is repealed.

Program and Financing (in millions of dollars)

Identification code 091–0900–0–1–501		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Grants to local educational agencies	18,411	18,427	18,427
0002	State agency programs: Migrants	375		
0003	State agency programs: Neglected, delinquent, and at risk children and youth	48		
0004	Special programs for migrant students	52		
0006	Comprehensive literacy development grants	250		
0007	Innovative approaches to literacy	25		
0008	Undistributed		754	
0900	Total new obligations, unexpired accounts	19,161	19,181	18,427
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	190	137	83
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	191	137	83
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	8,266	8,286	7,586
	Advance appropriations, discretionary:			
1170	Advance appropriation	10,841	10,841	10,841
1900	Budget authority (total)	19,107	19,127	18,427
1930	Total budgetary resources available	19,298	19,264	18,510
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	137	83	83
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	16,434	15,015	14,163
3010	New obligations, unexpired accounts	19,161	19,181	18,427
3020	Outlays (gross)	-20,524	-20,033	-19,622
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3041	Recoveries of prior year unpaid obligations, expired	-55		
3050	Unpaid obligations, end of year	15,015	14,163	12,968
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	16,434	15,015	14,163
3200	Obligated balance, end of year	15,015	14,163	12,968
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	19,107	19,127	18,427
	Outlays, gross:			
4010	Outlays from new discretionary authority	5,815	7,919	7,891
4011	Outlays from discretionary balances	14,709	12,114	11,731
4020	Outlays, gross (total)	20,524	20,033	19,622
4180	Budget authority, net (total)	19,107	19,127	18,427
4190	Outlays, net (total)	20,524	20,033	19,622

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	19,107	19,127	18,427
Outlays	20,524	20,033	19,622
Legislative proposal, not subject to PAYGO:			
Budget Authority			2,000
Outlays			13
Total:			
Budget Authority	19,107	19,127	20,427
Outlays	20,524	20,033	19,635

SUMMARY OF PROGRAM LEVEL

(in millions of dollars)

	2025–2026 Academic Year	2026–2027 Academic Year	2027–2028 Academic Year
New Budget Authority	$8,267	$8,287	$9,586
Advance appropriation	10,841	10,841	10,841
Total program level	$19,108	$19,128	$20,427[1]
Change in advance appropriation from the previous year	0	0	0

[1]Total includes $2 billion for the MEGA grants program.

Grants to local educational agencies.—Funds are allocated via formula for programs that provide academic support to help students in high-poverty schools meet challenging State standards. States assess annually all students in certain grades in at least English language arts, mathematics, and science; develop systems to differentiate among schools on the basis of performance on those assessments and other indicators; provide parents with information on the performance of their child's school; and ensure the development and implementation of support and improvement plans for the lowest-performing schools.

Object Classification (in millions of dollars)

Identification code 091–0900–0–1–501		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	5	5	
25.2	Other services from non-Federal sources	8	8	
25.3	Other goods and services from Federal sources		5	5
25.7	Operation and maintenance of equipment	5		
41.0	Grants, subsidies, and contributions	19,143	19,163	18,422
99.9	Total new obligations, unexpired accounts	19,161	19,181	18,427

EDUCATION FOR THE DISADVANTAGED—Continued

EDUCATION FOR THE DISADVANTAGED

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 091–0900–2–1–501		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0009	Make Education Great Again grants			2,000
0900	Total new obligations, unexpired accounts (object class 41.0)			2,000
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation			319
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from other accounts [091–1000]			1,681
1900	Budget authority (total)			2,000
1930	Total budgetary resources available			2,000
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			2,000
3020	Outlays (gross)			-13
3050	Unpaid obligations, end of year			1,987
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			1,987
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			2,000
	Outlays, gross:			
4010	Outlays from new discretionary authority			13
4180	Budget authority, net (total)			2,000
4190	Outlays, net (total)			13

Make Education Great Again (MEGA) Grants. Funds support State and local activities allowed under the Elementary and Secondary Education Act (ESEA) authorities consolidated into this program. The program represents a historic investment in literacy and numeracy by requiring States to reserve a portion of their allocations to support evidence-based instruction in reading and mathematics, while also allowing communities to make spending decisions based on what works best for them. These activities include grants to local educational agencies that provide academic support to help students in high-poverty schools meet challenging State standards.

IMPACT AID

For carrying out programs of financial assistance to federally affected schools authorized by title VII of the ESEA, $1,630,151,000, of which $1,477,000,000 shall be for basic support payments under section 7003(b), $49,316,000 shall be for payments for children with disabilities under section 7003(d), $19,000,000 shall be for construction under section 7007(a), $80,000,000 shall be for Federal property payments under section 7002, and $4,835,000, to remain available until expended, shall be for facilities maintenance under section 7008: Provided, That for purposes of computing the amount of a payment for an eligible local educational agency under section 7003(a) for school year 2026–2027, children enrolled in a school of such agency that would otherwise be eligible for payment under section 7003(a)(1)(B) of such Act, but due to the deployment of both parents or legal guardians, or a parent or legal guardian having sole custody of such children, or due to the death of a military parent or legal guardian while on active duty (so long as such children reside on Federal property as described in section 7003(a)(1)(B)), are no longer eligible under such section, shall be considered as eligible students under such section, provided such students remain in average daily attendance at a school in the same local educational agency they attended prior to their change in eligibility status.

Program and Financing (in millions of dollars)

Identification code 091–0102–0–1–501		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Basic support payments	1,474	1,477	1,477
0002	Payments for children with disabilities	48	49	49
0091	Direct program activities, subtotal	1,522	1,526	1,526
0101	Facilities maintenance	20		
0201	Construction	19		38
0301	Payments for Federal property	79	80	80
0900	Total new obligations, unexpired accounts (object class 41.0)	1,640	1,606	1,644
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	14	2	26
1021	Recoveries of prior year unpaid obligations	3		
1070	Unobligated balance (total)	17	2	26
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,625	1,630	1,630
1930	Total budgetary resources available	1,642	1,632	1,656
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	26	12
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	48	45	35
3010	New obligations, unexpired accounts	1,640	1,606	1,644
3011	Obligations ("upward adjustments"), expired accounts	5		
3020	Outlays (gross)	-1,639	-1,616	-1,646
3040	Recoveries of prior year unpaid obligations, unexpired	-3		
3041	Recoveries of prior year unpaid obligations, expired	-6		
3050	Unpaid obligations, end of year	45	35	33
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	48	45	35
3200	Obligated balance, end of year	45	35	33
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,625	1,630	1,630
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,617	1,590	1,609
4011	Outlays from discretionary balances	22	26	37
4020	Outlays, gross (total)	1,639	1,616	1,646
4180	Budget authority, net (total)	1,625	1,630	1,630
4190	Outlays, net (total)	1,639	1,616	1,646

Impact Aid helps to replace the lost local revenue that would otherwise be available to educate federally connected children. The presence of certain students living on Federal property, such as students who are military dependents or who reside on Indian lands, can place a financial burden on local educational agencies (LEAs) that educate them. The property on which the children live and their parents work is exempt from local property taxes, limiting LEAs' access to a central source of revenue used by most communities to finance education.

Basic support payments.—Payments will be made on behalf of approximately 600,000 federally connected students enrolled in approximately 930 LEAs to assist them in meeting their operation and maintenance costs. Average per-student payments will be approximately $2,500.

Payments for children with disabilities.—Payments in addition to those provided under the Individuals with Disabilities Education Act (IDEA) will be provided on behalf of approximately 49,000 federally connected students with disabilities in approximately 770 LEAs. Average per-student payments will be approximately $1,000.

Facilities maintenance.—Funds will be used to provide emergency repairs for school facilities that serve military dependents and are owned by the Department of Education. Funds will also be used to transfer the facilities to LEAs.

Construction.—Formula payments will be provided to approximately 170 local educational agencies with large proportions of federally connected

students. Payments will be made on behalf of about 95,000 students who are military dependents or who reside on Indian lands.

Payments for Federal property.—Payments will be made to approximately 200 local educational agencies in which real property owned by the Federal Government represents 10 percent or more of the assessed value of real property in the local educational agency.

School Improvement Programs

Program and Financing (in millions of dollars)

Identification code 091–1000–0–1–501		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Supporting effective instruction State grants	2,189		
0002	21st century community learning centers	1,333		
0003	State assessments	369		
0004	Education for homeless children and youths	129		
0005	Native Hawaiians education	46		
0006	Alaska Native education	45		
0007	Training and advisory services	7		
0008	Rural education	220		
0010	Comprehensive centers	50		
0012	Student support and academic enrichment	1,405		
0013	Undistributed		5,781	
0900	Total new obligations, unexpired accounts	5,793	5,781	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	62	45	45
1001	Discretionary unobligated balance brought fwd, Oct 1	62		
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	63	45	45
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	4,095	4,100	
	Advance appropriations, discretionary:			
1170	Advance appropriation	1,681	1,681	1,681
1900	Budget authority (total)	5,776	5,781	1,681
1930	Total budgetary resources available	5,839	5,826	1,726
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	45	45	1,726
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	9,037	8,291	7,887
3010	New obligations, unexpired accounts	5,793	5,781	
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-6,490	-6,185	-5,079
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3041	Recoveries of prior year unpaid obligations, expired	-49		
3050	Unpaid obligations, end of year	8,291	7,887	2,808
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	9,037	8,291	7,887
3200	Obligated balance, end of year	8,291	7,887	2,808
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	5,776	5,781	1,681
	Outlays, gross:			
4010	Outlays from new discretionary authority	788	82	
4011	Outlays from discretionary balances	5,675	6,095	5,079
4020	Outlays, gross (total)	6,463	6,177	5,079
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	27	8	
4180	Budget authority, net (total)	5,776	5,781	1,681
4190	Outlays, net (total)	6,490	6,185	5,079

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	5,776	5,781	1,681
Outlays	6,490	6,185	5,079
Legislative proposal, not subject to PAYGO:			
Budget Authority			-1,681
Total:			
Budget Authority	5,776	5,781	
Outlays	6,490	6,185	5,079

Object Classification (in millions of dollars)

Identification code 091–1000–0–1–501		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	4	4	
25.2	Other services from non-Federal sources	5	5	
25.3	Other goods and services from Federal sources		1	
25.7	Operation and maintenance of equipment	1	2	
41.0	Grants, subsidies, and contributions	5,783	5,769	
99.0	Direct obligations	5,793	5,781	
99.9	Total new obligations, unexpired accounts	5,793	5,781	

School Improvement Programs

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 091–1000–2–1–501		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
	Advance appropriations, discretionary:			
1172	Advance appropriations transferred to other accounts [091–0900]			-1,681
1900	Budget authority (total)			-1,681
1930	Total budgetary resources available			-1,681
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			-1,681
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			-1,681
4180	Budget authority, net (total)			-1,681
4190	Outlays, net (total)			

Safe Schools and Citizenship Education

Program and Financing (in millions of dollars)

Identification code 091–0203–0–1–501		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	School safety national activities	377	190	
0002	Full-service community schools	149	150	
0003	Promise neighborhoods	88	91	
0005	School safety national activities, BSCA		200	
0500	Direct program activities, subtotal	614	631	
0900	Total new obligations, unexpired accounts	614	631	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	622	647	647
1001	Discretionary unobligated balance brought fwd, Oct 1	622		
1021	Recoveries of prior year unpaid obligations	2		
1070	Unobligated balance (total)	624	647	647
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	457	431	
	Advance appropriations, discretionary:			
1170	Advance appropriation	200	200	
1900	Budget authority (total)	657	631	
1930	Total budgetary resources available	1,281	1,278	647
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-20		
1941	Unexpired unobligated balance, end of year	647	647	647
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	729	658	675
3010	New obligations, unexpired accounts	614	631	
3020	Outlays (gross)	-676	-614	-423

SAFE SCHOOLS AND CITIZENSHIP EDUCATION—Continued

Program and Financing—Continued

Identification code 091–0203–0–1–501		2025 actual	2026 est.	2027 est.
3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3041	Recoveries of prior year unpaid obligations, expired	-7		
3050	Unpaid obligations, end of year	658	675	252
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	729	658	675
3200	Obligated balance, end of year	658	675	252
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	657	631	
	Outlays, gross:			
4010	Outlays from new discretionary authority	1	10	
4011	Outlays from discretionary balances	675	604	423
4020	Outlays, gross (total)	676	614	423
4180	Budget authority, net (total)	657	631	
4190	Outlays, net (total)	676	614	423

Object Classification (in millions of dollars)

Identification code 091–0203–0–1–501		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.3	Personnel compensation: Other than full-time permanent		1	
25.2	Other services from non-Federal sources	2		
41.0	Grants, subsidies, and contributions	612	630	
99.0	Direct obligations	614	631	
99.9	Total new obligations, unexpired accounts	614	631	

Employment Summary

Identification code 091–0203–0–1–501		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment		9	

INDIAN EDUCATION

For expenses necessary to carry out, to the extent not otherwise provided, title VI, part A of the ESEA, $196,746,000, of which $72,000,000 shall be for subpart 2 of part A of title VI and $14,365,000 shall be for subpart 3 of part A of title VI: Provided, That the 5 percent limitation in sections 6115(d), 6121(e), and 6133(g) of the ESEA on the use of funds for administrative purposes shall apply only to direct administrative costs: Provided further, That grants awarded under sections 6132 and 6133 of the ESEA with funds provided under this heading may be for a period of up to 5 years: Provided further, That the Secretary may make awards under subpart 3 of Part A of title VI without regard to the funding limitation in section 6133(b)(1) of the ESEA.

Program and Financing (in millions of dollars)

Identification code 091–0101–0–1–501		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Grants to local educational agencies	110	111	111
0002	Special programs for Indian children	72	72	72
0003	National activities	12	14	14
0900	Total new obligations, unexpired accounts	194	197	197
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	195	197	197
1900	Budget authority (total)	195	197	197
1930	Total budgetary resources available	195	197	197
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	267	254	199
3010	New obligations, unexpired accounts	194	197	197
3020	Outlays (gross)	-201	-252	-196
3041	Recoveries of prior year unpaid obligations, expired	-6		
3050	Unpaid obligations, end of year	254	199	200
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	267	254	199
3200	Obligated balance, end of year	254	199	200
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	195	197	197
	Outlays, gross:			
4010	Outlays from new discretionary authority	5	10	10
4011	Outlays from discretionary balances	192	237	186
4020	Outlays, gross (total)	197	247	196
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	4	5	
4180	Budget authority, net (total)	195	197	197
4190	Outlays, net (total)	201	252	196

The Indian Education programs support the efforts of local educational agencies (LEAs), Tribes, and Indian organizations to improve teaching and learning for the Nation's American Indian and Alaska Native children.

Grants to local educational agencies.—Formula grants support LEAs in their efforts to enhance and supplement elementary and secondary school programs that serve Indian students, with the goal of ensuring that such programs assist participating students in meeting the same academic standards as all other students.

Special programs for Indian children.—Funds support awards under the Demonstration Grants authority including for Native Youth Community Projects and teacher retention, as well as professional development grants for teacher retention projects and training Native American teachers and administrators for employment in school districts that serve a high proportion of Indian students.

National activities.—Funds support research, evaluation, data collection, and related activities, grants for Native language immersion schools and programs, Native American language resource centers, and grants to Tribes to create Tribal educational agencies and to expand the capacity of existing Tribal educational agencies through education administrative planning, development, and coordination.

Object Classification (in millions of dollars)

Identification code 091–0101–0–1–501		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	1	1	1
25.7	Operation and maintenance of equipment	2	1	1
41.0	Grants, subsidies, and contributions	191	195	195
99.9	Total new obligations, unexpired accounts	194	197	197

OFFICE OF INNOVATION AND IMPROVEMENT

Federal Funds

INNOVATION AND IMPROVEMENT

For carrying out activities authorized by part C of title IV of the ESEA, $500,000,000: Provided, That section 4303(d)(3)(A)(i) shall not apply to these funds: Provided further, That of these funds, the Secretary shall use not less than $60,000,000 to carry out section 4304, not more than $140,000,000 to carry out section 4305(b), from which the amount necessary for continuation grants may be available for obligation through March 31, 2028, and not more than $16,000,000 to carry out the activities in section 4305(a)(3): Provided further, That, notwithstanding section 4303(c)(1), a State Entity receiving a grant under section 4303 may reserve up to 10 percent of funds to carry out the activities in section 4303(b)(2), up to 5 percent for administrative costs, and up to 5 percent to award subgrants, for a period of not more than 1 year, to developers for activities related to preparing applications to authorized public chartering authorities to operate charter schools: Provided further, That the Secretary may make awards under section 4304(k) to any State entity, as defined in section 4303(a), in a State: Provided further, That a State entity receiving such a grant may meet the State share requirements in section 4304(k)(2) using any form of State or local financial support for charter school fa-

cilities, such as the capitalization of a State revolving loan fund to support charter school facilities financing, and not necessarily a program of per-pupil facilities aid: Provided further, That, notwithstanding section 4304(k)(2)(C), in making awards under section 4304(k), the Secretary may pay a Federal share of up to 100 percent of the cost of establishing or enhancing, and administering, a per-pupil facilities aid program for each of the first two fiscal years for which the program receives assistance.

Program and Financing (in millions of dollars)

Identification code 091–0204–0–1–501		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Education innovation and research	252		
0002	Teacher and school leader incentive fund	10		
0003	American history and civics	163		
0005	Charter schools	530		564
0006	Magnet schools	125		
0008	Arts in education	34		
0009	Javits gifted and talented education	8		
0010	Statewide family engagement centers	17		
0013	Undistributed		1,154	
0799	Total direct obligations	1,139	1,154	564
0801	DC schools/SOAR Act	52	53	53
0900	Total new obligations, unexpired accounts	1,191	1,207	617
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	290	262	299
1001	Discretionary unobligated balance brought fwd, Oct 1	290		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,115	1,191	500
	Spending authority from offsetting collections, discretionary:			
1700	Collected	53	53	53
1900	Budget authority (total)	1,168	1,244	553
1930	Total budgetary resources available	1,458	1,506	852
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-5		
1941	Unexpired unobligated balance, end of year	262	299	235
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3,348	2,989	1,969
3010	New obligations, unexpired accounts	1,191	1,207	617
3020	Outlays (gross)	-1,339	-2,227	-1,039
3041	Recoveries of prior year unpaid obligations, expired	-211		
3050	Unpaid obligations, end of year	2,989	1,969	1,547
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3,348	2,989	1,969
3200	Obligated balance, end of year	2,989	1,969	1,547
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,168	1,244	553
	Outlays, gross:			
4010	Outlays from new discretionary authority		77	63
4011	Outlays from discretionary balances	1,339	2,150	976
4020	Outlays, gross (total)	1,339	2,227	1,039
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-53		
4033	Non-Federal sources		-53	-53
4040	Offsets against gross budget authority and outlays (total)	-53	-53	-53
4070	Budget authority, net (discretionary)	1,115	1,191	500
4080	Outlays, net (discretionary)	1,286	2,174	986
4180	Budget authority, net (total)	1,115	1,191	500
4190	Outlays, net (total)	1,286	2,174	986

Charter schools.—Funds would support competitive grants for the opening of new charter schools and the replication and expansion of high-quality charter schools. Funds would also support competitive grants to improve charter schools' access to facilities as well as technical assistance and information dissemination activities.

Object Classification (in millions of dollars)

Identification code 091–0204–0–1–501		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	11	11	9
25.3	Other goods and services from Federal sources	1	1	
25.7	Operation and maintenance of equipment	2	2	2
41.0	Grants, subsidies, and contributions	1,125	1,140	553
99.0	Direct obligations	1,139	1,154	564
99.0	Reimbursable obligations	52	53	53
99.9	Total new obligations, unexpired accounts	1,191	1,207	617

OFFICE OF ENGLISH LANGUAGE ACQUISITION

Federal Funds

ENGLISH LANGUAGE ACQUISITION

Program and Financing (in millions of dollars)

Identification code 091–1300–0–1–501		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	English language acquisition grants	880		
0002	Undistributed		890	
0900	Total new obligations, unexpired accounts	880	890	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	13	23	23
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	890	890	
1930	Total budgetary resources available	903	913	23
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	23	23	23
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,416	1,364	1,321
3010	New obligations, unexpired accounts	880	890	
3020	Outlays (gross)	-926	-933	-958
3041	Recoveries of prior year unpaid obligations, expired	-6		
3050	Unpaid obligations, end of year	1,364	1,321	363
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,416	1,364	1,321
3200	Obligated balance, end of year	1,364	1,321	363
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	890	890	
	Outlays, gross:			
4010	Outlays from new discretionary authority	10	9	
4011	Outlays from discretionary balances	916	924	958
4020	Outlays, gross (total)	926	933	958
4180	Budget authority, net (total)	890	890	
4190	Outlays, net (total)	926	933	958

Object Classification (in millions of dollars)

Identification code 091–1300–0–1–501		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	1	1	
25.7	Operation and maintenance of equipment	1	1	
41.0	Grants, subsidies, and contributions	878	888	
99.0	Direct obligations	880	890	
99.9	Total new obligations, unexpired accounts	880	890	

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES

Federal Funds

SPECIAL EDUCATION

For carrying out the Individuals with Disabilities Education Act (IDEA) and the Special Olympics Sport and Empowerment Act of 2004, $16,028,819,000, of which $6,707,436,000 shall become available on July 1, 2027, and shall remain available through September 30, 2028, and of which $9,283,383,000 shall become available on October 1, 2027, and shall remain available through September 30, 2028, for academic year 2027–2028: Provided, That the amount for section 611(b)(2) of the IDEA shall be equal to the lesser of the amount available for that activity during fiscal year 2026, increased by the amount of inflation as specified in section 619(d)(2)(B) of the IDEA, or the percent change in the funds appropriated under section 611(i) of the IDEA, but not less than the amount for that activity during fiscal year 2026: Provided further, That the Secretary shall, without regard to section 611(d) of the IDEA, distribute to all other States (as that term is defined in section 611(g)(2)), subject to the third proviso, any amount by which a State's allocation under section 611, from funds appropriated under this heading, is reduced under section 612(a)(18)(B), according to the following: 85 percent on the basis of the States' relative populations of children aged 3 through 21 who are of the same age as children with disabilities for whom the State ensures the availability of a free appropriate public education under this part, and 15 percent to States on the basis of the States' relative populations of those children who are living in poverty: Provided further, That the Secretary may not distribute any funds under the previous proviso to any State whose reduction in allocation from funds appropriated under this heading made funds available for such a distribution: Provided further, That the States shall allocate such funds distributed under the second proviso to local educational agencies in accordance with section 611(f): Provided further, That the amount by which a State's allocation under section 611(d) of the IDEA is reduced under section 612(a)(18)(B) and the amounts distributed to States under the previous provisos in fiscal year 2012 or any subsequent year shall not be considered in calculating the awards under section 611(d) for fiscal year 2013 or for any subsequent fiscal years: Provided further, That, notwithstanding the provision in section 612(a)(18)(B) regarding the fiscal year in which a State's allocation under section 611(d) is reduced for failure to comply with the requirement of section 612(a)(18)(A), the Secretary may apply the reduction specified in section 612(a)(18)(B) over a period of consecutive fiscal years, not to exceed 5, until the entire reduction is applied: Provided further, That the Secretary may, in any fiscal year in which a State's allocation under section 611 is reduced in accordance with section 612(a)(18)(B), reduce the amount a State may reserve under section 611(e)(1) by an amount that bears the same relation to the maximum amount described in that paragraph as the reduction under section 612(a)(18)(B) bears to the total allocation the State would have received in that fiscal year under section 611(d) in the absence of the reduction: Provided further, That the Secretary shall either reduce the allocation of funds under section 611 for any fiscal year following the fiscal year for which the State fails to comply with the requirement of section 612(a)(18)(A) as authorized by section 612(a)(18)(B), or seek to recover funds under section 452 of the General Education Provisions Act (20 U.S.C. 1234a): Provided further, That the funds reserved under 611(c) of the IDEA may be used to provide technical assistance to States to improve the capacity of the States to meet the data collection requirements of sections 616 and 618 and to administer and carry out other services and activities to improve data collection, coordination, quality, and use under parts B and C of the IDEA: Provided further, That States may use funds reserved for other State-level activities under sections 611(e)(2) and 619(f) of the IDEA to make subgrants to local educational agencies, institutions of higher education, other public agencies, and private non-profit organizations to carry out activities authorized by those sections: Provided further, That, notwithstanding section 643(e)(2)(A) of the IDEA, if 5 or fewer States apply for grants pursuant to section 643(e) of such Act, the Secretary shall provide a grant to each State in an amount equal to the maximum amount described in section 643(e)(2)(B) of such Act: Provided further, That if more than 5 States apply for grants pursuant to section 643(e) of the IDEA, the Secretary shall award funds to those States on the basis of the States' relative populations of infants and toddlers except that no such State shall receive a grant in excess of the amount described in section 643(e)(2)(B) of such Act: Provided further, That States may use funds allotted under section 643(c) of the IDEA to make subgrants to local educational agencies, institutions of higher education, other public agencies, and private non-profit organizations to carry out activities authorized by section 638 of IDEA: Provided further, That, notwithstanding section 638 of the IDEA, a State may use funds it receives under section 633 of the IDEA to offer continued early intervention services to a child who previously received services under part C of the IDEA from age 3 until the beginning of the school year following the child's third birthday with parental consent and without regard to the procedures in section 635(c) of the IDEA: Provided further, That, notwithstanding section 638 of the IDEA, a State may use funds appropriated under Part C of the IDEA to conduct child find, public awareness, and referral activities for an individual who is expected to become a parent of an infant with a disability (as that term is defined in section 632(5)), as established by medical or other records: Provided further, That any State electing to use funds under the preceding proviso shall ensure that, as soon as possible but not later than 45 days after the child's birth, it completes the referral and eligibility process under this part for that child: Provided further, That, if a State's allocation under section 611 of the IDEA in the current fiscal year is increased in accordance with section 611(d)(3) of the IDEA, States may reserve funds for activities described in sections 611(e)(2)(B) and (C) of the IDEA without regard to the limitation in section 611(e)(2)(A) of the IDEA: Provided further, That any State receiving funds under section 611 of the IDEA shall ensure that the total amount allocated under section 611(f) of the IDEA in the current fiscal year is not less than the total amount allocated under that section in the preceding fiscal year: Provided further, That up to $10,000,000 of the amounts appropriated under this heading in this Act for activities under section 611 of the IDEA may be used for technical assistance to support State activities authorized under sections 609 and 611(e)(2)(C)(ii) of the IDEA: Provided further, That for programs authorized under PArt B of the IDEA, the Secretary may extend a waiver granted under section 609 of the IDEA for up to an additional four years, notwithstanding the time limitation in section 609(a)(2)(A) of the IDEA.

Program and Financing (in millions of dollars)

Identification code 091–0300–0–1–501		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Grants to States	14,210	14,233	15,401
0002	Preschool grants	420	420	.....
0003	Grants for infants and families	540	540	590
0004	Undistributed	.....	259	.....
0091	Subtotal, State grants	15,170	15,452	15,991
0101	State personnel development	39	.....	.....
0102	Technical assistance and dissemination	39	.....	.....
0103	Personnel preparation	115	.....	.....
0104	Parent information centers	33	.....	.....
0105	Educational technology, media, and materials	32	.....	.....
0191	Subtotal, National activities	258	.....	.....
0201	Special Olympics education program	36	38	38
0900	Total new obligations, unexpired accounts	15,464	15,490	16,029
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	147	147
1001	Discretionary unobligated balance brought fwd, Oct 1	1	5	.....
1021	Recoveries of prior year unpaid obligations	143	.....	.....
1070	Unobligated balance (total)	144	147	147
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	6,184	6,207	6,745
	Advance appropriations, discretionary:			
1170	Advance appropriation	9,283	9,283	9,283
1900	Budget authority (total)	15,467	15,490	16,028
1930	Total budgetary resources available	15,611	15,637	16,175
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	147	147	146
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	12,683	11,672	17,848
3010	New obligations, unexpired accounts	15,464	15,490	16,029
3020	Outlays (gross)	-16,273	-9,314	-13,942
3040	Recoveries of prior year unpaid obligations, unexpired	-143	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-59	.....	.....
3050	Unpaid obligations, end of year	11,672	17,848	19,935
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	12,683	11,672	17,848
3200	Obligated balance, end of year	11,672	17,848	19,935
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	15,467	15,490	16,028
	Outlays, gross:			
4010	Outlays from new discretionary authority	5,012	299	335
4011	Outlays from discretionary balances	11,239	9,015	13,607
4020	Outlays, gross (total)	16,251	9,314	13,942

	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	22	.....	.....
4180	Budget authority, net (total)	15,467	15,490	16,028
4190	Outlays, net (total)	16,273	9,314	13,942

SUMMARY OF IDEA FORMULA GRANTS PROGRAM LEVELS

(in millions of dollars)

	2025–2026 Academic Year	2027–2028 Academic Year
Current Budget Authority	$5,890	$6,748
Advance appropriation	9,283	9,283
Total program level	15,173	16,031
Change in advance appropriation from the previous year	0	0

Consolidated Special Education Grants to States Program.—Funding would continue to be allocated to States and local educational agencies (LEAs) under Section 611, with States receiving additional flexibility to reserve funds for State-level activities, including those currently supported under the consolidated programs. States would remain responsible for meeting IDEA accountability and reporting requirements to ensure a free appropriate public education for all students with disabilities and to protect the rights of those students and their families. Formula grants would assist States in providing special education and related services to children with disabilities ages 3 through 21.

Grants for infants and families.—Formula grants are provided to assist States to implement statewide systems of coordinated, comprehensive, multi-disciplinary interagency programs to provide early intervention services to children with disabilities, birth through age two, and their families. The goal of this program is to help States provide a comprehensive system of early intervention services that will enhance child and family outcomes.

Special Olympics education programs.—Funds are provided to promote the expansion of the Special Olympics and the design and implementation of Special Olympics education programs.

Object Classification (in millions of dollars)

Identification code 091–0300–0–1–501		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	4	4	4
41.0	Grants, subsidies, and contributions	15,460	15,486	16,025
99.0	Direct obligations	15,464	15,490	16,029
99.9	Total new obligations, unexpired accounts	15,464	15,490	16,029

Rehabilitation Services

(including transfer of funds)

For carrying out, to the extent not otherwise provided, the Rehabilitation Act of 1973 and the Helen Keller National Center Act, $4,679,024,000, of which $4,625,707,000 shall be for grants for vocational rehabilitation services under title I of the Rehabilitation Act: Provided , That, notwithstanding section 103 of the Rehabilitation Act, States may use amounts made available for vocational rehabilitation services under title I of the Rehabilitation Act to support activities authorized under section 112 of such Act: Provided further, That, in support of activities described in the preceding proviso, States may award subgrants for a portion of the funds to entities designated in section 112(c): Provided further, That the Secretary may use amounts provided in this Act that remain available subsequent to the reallotment of funds to States pursuant to section 110(b) of the Rehabilitation Act for innovative activities aimed at increasing competitive integrated employment as defined in section 7 of such Act for youth and other individuals with disabilities, including related Federal administrative expenses, for improving monitoring and oversight of grants for vocational rehabilitation services under title I of the Rehabilitation Act, and information technology needs under section 15 and titles I, III, VI, and VII of the Rehabilitation Act: Provided further, That up to 15 percent of the amounts available subsequent to reallotment for the activities described in the third proviso from funds provided under this paragraph in this Act, may be used for evaluation and technical assistance related to such activities: Provided further, That any funds made available subsequent to reallotment for the activities described in the third proviso may be provided to States and other public, private and nonprofit entities, including Indian tribes and institutions of higher education for carrying out such activities: Provided further, That States and other public and nonprofit entities, including Indian tribes and institutions of higher education may award subgrants for a portion of the funds to other eligible entities: Provided further, That any funds provided in this Act and made available subsequent to reallotment for the purposes described in the third proviso shall remain available until September 30, 2028: Provided further, That any funds provided in this Act and made available subsequent to the reallotment of funds to States pursuant to section 110(b) of the Rehabilitation Act may be provided to States and other public, private and nonprofit entities, including Indian tribes and institutions of higher education, to evaluate employment outcomes of individuals who are receiving or have received services and supports under title I, section 504 of title V, and/or title VI of the Rehabilitation Act.

Program and Financing (in millions of dollars)

Identification code 091–0301–0–1–506		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Vocational rehabilitation State grants	4,089	4,194	4,309
0002	Client assistance State grants	13	.....	.....
0003	Supported employment State grants	23	.....	.....
0004	Training	29	.....	.....
0005	Demonstration and Training Programs	6	.....	.....
0006	Independent living services for older blind individuals	33	33	33
0007	Protection and advocacy of individual rights	20	.....	.....
0008	Helen Keller National Center	19	20	20
0011	Vocational rehabilitation grants for Indians	49	53	53
0012	Undistributed	.....	91	.....
0100	Total direct program	4,281	4,391	4,415
0900	Total new obligations, unexpired accounts	4,281	4,391	4,415
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	143	144	53
	Appropriations, mandatory:			
1200	Appropriation	4,390	4,504	4,626
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-250	-257	-264
1260	Appropriations, mandatory (total)	4,140	4,247	4,362
1900	Budget authority (total)	4,283	4,391	4,415
1930	Total budgetary resources available	4,283	4,391	4,415
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-2	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3,346	2,909	2,558
3010	New obligations, unexpired accounts	4,281	4,391	4,415
3020	Outlays (gross)	-4,521	-4,742	-4,463
3041	Recoveries of prior year unpaid obligations, expired	-197	.....	.....
3050	Unpaid obligations, end of year	2,909	2,558	2,510
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3,346	2,909	2,558
3200	Obligated balance, end of year	2,909	2,558	2,510
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	143	144	53
	Outlays, gross:			
4010	Outlays from new discretionary authority	73	72	26
4011	Outlays from discretionary balances	200	389	243
4020	Outlays, gross (total)	273	461	269
	Mandatory:			
4090	Budget authority, gross	4,140	4,247	4,362
	Outlays, gross:			
4100	Outlays from new mandatory authority	2,123	2,123	2,181
4101	Outlays from mandatory balances	2,125	2,158	2,013
4110	Outlays, gross (total)	4,248	4,281	4,194
4180	Budget authority, net (total)	4,283	4,391	4,415
4190	Outlays, net (total)	4,521	4,742	4,463

Vocational rehabilitation State grants.—The basic State grants program provides Federal matching funds to State vocational rehabilitation (VR) agencies to assist individuals with disabilities to become gainfully employed. Services are tailored to the specific needs of the individual. Priority

REHABILITATION SERVICES—Continued

is given to serving those with the most significant disabilities. In 2025, State VR agencies assisted 124,050 individuals with disabilities to obtain competitive integrated employment, about 91 percent of whom were individuals with significant or the most significant disabilities. VR State Grants is a core program of the workforce development system under the Workforce Innovation and Opportunity Act (WIOA) and a required partner in the one-stop service delivery system for accessing employment and training services. Amendments made by WIOA require State VR agencies to reserve and use at least 15 percent of their Federal grant allotment to support pre-employment transition services for students with disabilities provided in accordance with section 113 of the Rehabilitation Act. Between 1.0 percent and 1.5 percent of the funds appropriated for the VR State grants program must be set aside for the American Indian Vocational Rehabilitation Services Program. The request for the VR State Grants program includes the CPIU adjustment specified in the authorizing statute. The request includes appropriations language that would enable States to use VR State grants funds to support client assistance programs.

Independent living services for older individuals who are blind.—Grants are awarded to States to assist individuals over the age of 55 with severe visual disabilities to adjust to their disability and increase their ability to care for their own needs.

Helen Keller National Center for Deaf-Blind Youths and Adults.—The Center provides services to deaf-blind youths and adults and provides training and technical assistance to professional and allied personnel at its national headquarters center and through its regional representatives and affiliate agencies.

Disability Innovation Fund.—From the amounts remaining available after the reallotment of funds to States under Section 110(b)(2) of the Rehabilitation Act, grants are awarded for innovative activities aimed at increasing competitive integrated employment for youth and other individuals with disabilities.

Object Classification (in millions of dollars)

Identification code 091–0301–0–1–506		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	1	1	
25.2	Other services from non-Federal sources	1	1	
25.3	Other goods and services from Federal sources	4	4	4
41.0	Grants, subsidies, and contributions	4,275	4,385	4,411
99.9	Total new obligations, unexpired accounts	4,281	4,391	4,415

AMERICAN PRINTING HOUSE FOR THE BLIND

For carrying out the Act to Promote the Education of the Blind of March 3, 1879, $43,431,000.

Program and Financing (in millions of dollars)

Identification code 091–0600–0–1–501		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	American printing house for the blind	43	43	43
0900	Total new obligations, unexpired accounts (object class 41.0)	43	43	43
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	43	43	43
1930	Total budgetary resources available	43	43	43
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	17	6	10
3010	New obligations, unexpired accounts	43	43	43
3020	Outlays (gross)	-54	-39	-43
3050	Unpaid obligations, end of year	6	10	10
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	17	6	10
3200	Obligated balance, end of year	6	10	10
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	43	43	43
	Outlays, gross:			
4010	Outlays from new discretionary authority	37	32	32
4011	Outlays from discretionary balances	17	7	11
4020	Outlays, gross (total)	54	39	43
4180	Budget authority, net (total)	43	43	43
4190	Outlays, net (total)	54	39	43

The 2027 request supports: the production and distribution of free educational materials for students below the college level who are blind; research related to developing and improving products; and advisory services to consumer organizations on the availability and use of materials. In 2025, the portion of the Federal appropriation allocated to educational materials represented approximately 59 percent of the Printing House's total sales. The full 2025 appropriation represented approximately 73 percent of the Printing House's total actual revenue of approximately $59.5 million. The 2027 request is expected to be allocated in a similar manner.

NATIONAL TECHNICAL INSTITUTE FOR THE DEAF

For the National Technical Institute for the Deaf under titles I and II of the Education of the Deaf Act of 1986, $92,500,000: Provided, That from the total amount available, the Institute may at its discretion use funds for the endowment program as authorized under section 207 of such Act.

Program and Financing (in millions of dollars)

Identification code 091–0601–0–1–502		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operations	93	93	93
0900	Total new obligations, unexpired accounts (object class 41.0)	93	93	93
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	93	93	93
1900	Budget authority (total)	93	93	93
1930	Total budgetary resources available	93	93	93
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	10	12	2
3010	New obligations, unexpired accounts	93	93	93
3020	Outlays (gross)	-91	-103	-93
3050	Unpaid obligations, end of year	12	2	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	10	12	2
3200	Obligated balance, end of year	12	2	2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	93	93	93
	Outlays, gross:			
4010	Outlays from new discretionary authority	83	92	92
4011	Outlays from discretionary balances	8	11	1
4020	Outlays, gross (total)	91	103	93
4180	Budget authority, net (total)	93	93	93
4190	Outlays, net (total)	91	103	93

This program provides postsecondary technical and professional education for individuals who are deaf or hard of hearing, provides training, and conducts applied research into employment-related aspects of deafness. In 2024, the Federal appropriation represented approximately 76 percent of the Institute's operating budget. The2027 request includes funds that may be used for the Endowment Grant program.

Gallaudet University

For the Kendall Demonstration Elementary School, the Model Secondary School for the Deaf, and the partial support of Gallaudet University under titles I and II of the Education of the Deaf Act of 1986, $167,361,000, of which up to $15,000,000, to remain available until expended, shall be for construction, as defined by section 201(2) of such Act: Provided, That from the total amount available, the University may at its discretion use funds for the endowment program as authorized under section 207 of such Act.

Program and Financing (in millions of dollars)

Identification code 091–0602–0–1–502		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operations	167	167	167
0900	Total new obligations, unexpired accounts (object class 41.0)	167	167	167
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	167	167	167
1900	Budget authority (total)	167	167	167
1930	Total budgetary resources available	167	167	167
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	37	45	38
3010	New obligations, unexpired accounts	167	167	167
3020	Outlays (gross)	-159	-174	-190
3050	Unpaid obligations, end of year	45	38	15
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	37	45	38
3200	Obligated balance, end of year	45	38	15
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	167	167	167
	Outlays, gross:			
4010	Outlays from new discretionary authority	137	152	165
4011	Outlays from discretionary balances	22	22	25
4020	Outlays, gross (total)	159	174	190
4180	Budget authority, net (total)	167	167	167
4190	Outlays, net (total)	159	174	190

This institution provides undergraduate, continuing education, and graduate programs for students who are deaf, hard of hearing, and hearing. The University also conducts basic and applied research and provides public service programs for persons with hearing loss and persons who work with them.

The University operates the Laurent Clerc National Deaf Education Center, which includes elementary and secondary education programs on the main campus of the University serving students who are deaf or hard of hearing. The Kendall Demonstration Elementary School serves students from birth through grade 8, and the Model Secondary School for the Deaf serves high school students in grades 9 through 12. The Clerc Center also develops and disseminates information on effective educational techniques and strategies for teachers and professionals working with students who are deaf or hard of hearing.

In 2025, the appropriation for Gallaudet represented approximately 67 percent of Gallaudet's total revenue for the University. Excluding the Regional Early Acquisition of Language (REAL) program and construction funds, roughly 75% of the federal appropriation was used for university operations, including university-level instructional programs; research programs; and outreach programs. The remaining 25% was used for Clerc Center activities. In addition, the University receives other Federal funds such as student financial aid, vocational rehabilitation, and competitive grants and contracts. The 2027 request includes funds that may be used for the Endowment Grant program.

OFFICE OF CAREER, TECHNICAL, AND ADULT EDUCATION

Federal Funds

Career, Technical, and Adult Education

Program and Financing (in millions of dollars)

Identification code 091–0400–0–1–501		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Career and Technical Education State Grants	1,461	1,440	791
0002	Career and Technical Education National Activities	11	12	.....
0003	Undistributed	.....	729	.....
0091	Subtotal, Career and Technical	1,472	2,181	791
0101	Adult Basic and Literacy Education State Grants	1,035	.....	.....
0102	Adult Education National Leadership Activities	12	.....	.....
0191	Subtotal, Adult Education	1,047	.....	.....
0900	Total new obligations, unexpired accounts	2,519	2,181	791
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	24	26	26
1001	Discretionary unobligated balance brought fwd, Oct 1	24	.....	.....
1021	Recoveries of prior year unpaid obligations	343	.....	.....
1070	Unobligated balance (total)	367	26	26
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,390	1,390	.....
	Advance appropriations, discretionary:			
1170	Advance appropriation	791	791	791
1900	Budget authority (total)	2,181	2,181	791
1930	Total budgetary resources available	2,548	2,207	817
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-3	.....	.....
1941	Unexpired unobligated balance, end of year	26	26	26
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,473	277	62
3010	New obligations, unexpired accounts	2,519	2,181	791
3011	Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020	Outlays (gross)	-4,363	-2,396	-806
3040	Recoveries of prior year unpaid obligations, unexpired	-343	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-10	.....	.....
3050	Unpaid obligations, end of year	277	62	47
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2,473	277	62
3200	Obligated balance, end of year	277	62	47
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,181	2,181	791
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,124	2,181	791
4011	Outlays from discretionary balances	2,239	215	15
4020	Outlays, gross (total)	4,363	2,396	806
4180	Budget authority, net (total)	2,181	2,181	791
4190	Outlays, net (total)	4,363	2,396	806

Object Classification (in millions of dollars)

Identification code 091–0400–0–1–501		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	21	.....	.....
25.2	Other services from non-Federal sources	1	.....	.....
25.3	Other goods and services from Federal sources	2,171	2,181	791
41.0	Grants, subsidies, and contributions	326	.....	.....
99.0	Direct obligations	2,519	2,181	791
99.9	Total new obligations, unexpired accounts	2,519	2,181	791

OFFICE OF POSTSECONDARY EDUCATION

Federal Funds

HIGHER EDUCATION

For carrying out, to the extent not otherwise provided, titles III and VII of the HEA and section 117 of the Perkins Act, $610,116,000: Provided , That of the funds made available under this Act to carry out part B of title III of the HEA, $5,000,000 shall be for grants to supplement amounts awarded to part B institutions that are junior or community colleges, as defined in section 312(f) of the HEA: Provided further, That the supplemental funds described in the preceding proviso are in addition to any grant award that any institution may receive under section 323 of the HEA and shall be allocated in accordance with the allotments specified under section 324 of such Act: Provided further, That sections 399(b) and 528(b) of the HEA shall not apply to funds made available in this Act.

Program and Financing (in millions of dollars)

Identification code 091–0201–0–1–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Strengthening institutions	112		
0002 Strengthening tribally controlled colleges and universities	137	82	82
0003 Strengthening Alaska Native and Native Hawaiian-serving institutions	14		
0004 Strengthening historically Black colleges and universities (HBCUs)	919	486	486
0005 Strengthening historically Black graduate institutions	101	103	103
0007 Strengthening predominantly Black institutions	14		
0008 Strengthening Asian American and Native American Pacific Islander-serving institutions	5		
0009 Strengthening Native American-serving nontribal institutions	5		
0011 Strengthening historically Black masters programs	20	20	20
0012 Undistributed		2,963	
0091 Subtotal, aid for institutional development	1,327	3,654	691
0102 Developing Hispanic-serving institution STEM and articulation programs	94		
0105 Model transition programs for students with intellectual disabilities	14	14	14
0106 Tribally controlled postsecondary career and technical institutions	12	14	14
0191 Subtotal, other aid for institutions	120	28	28
0201 Federal TRIO programs	1,191		
0202 Gaining early awareness and readiness for undergraduate programs (GEAR UP)	388		
0203 Graduate assistance in areas of national need	24		
0204 Child care access means parents in school	75		
0291 Subtotal, assistance for students	1,678		
0301 Fund for the improvement of postsecondary education (FIPSE)	74		
0302 Teacher quality partnerships	10		
0303 Hawkins Centers of Excellence	15		
0391 Assistance for students, subtotal	99		
0401 HEA Pooled Evaluation	8		
0900 Total new obligations, unexpired accounts	3,232	3,682	719
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	89	178	134
1001 Discretionary unobligated balance brought fwd, Oct 1	89		
1012 Unobligated balance transfers between expired and unexpired accounts	132	132	132
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	222	310	266
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,081	3,266	610
Appropriations, mandatory:			
1200 Appropriation	255	255	255
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-15	-15	-15
1260 Appropriations, mandatory (total)	240	240	240
1900 Budget authority (total)	3,321	3,506	850
1930 Total budgetary resources available	3,543	3,816	1,116
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-133		
1941 Unexpired unobligated balance, end of year	178	134	397
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,825	5,428	5,520
3010 New obligations, unexpired accounts	3,232	3,682	719
3020 Outlays (gross)	-3,571	-3,590	-3,725
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3041 Recoveries of prior year unpaid obligations, expired	-57		
3050 Unpaid obligations, end of year	5,428	5,520	2,514
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5,825	5,428	5,520
3200 Obligated balance, end of year	5,428	5,520	2,514
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,081	3,266	610
Outlays, gross:			
4010 Outlays from new discretionary authority	30	98	18
4011 Outlays from discretionary balances	3,266	3,266	3,404
4020 Outlays, gross (total)	3,296	3,364	3,422
Mandatory:			
4090 Budget authority, gross	240	240	240
Outlays, gross:			
4100 Outlays from new mandatory authority		8	8
4101 Outlays from mandatory balances	275	218	295
4110 Outlays, gross (total)	275	226	303
4180 Budget authority, net (total)	3,321	3,506	850
4190 Outlays, net (total)	3,571	3,590	3,725

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	3,321	3,506	850
Outlays	3,571	3,590	3,725
Legislative proposal, subject to PAYGO:			
Budget Authority		-125	-140
Outlays		-125	-140
Total:			
Budget Authority	3,321	3,381	710
Outlays	3,571	3,465	3,585

Aid for Institutional Development:

Strengthening tribally controlled colleges and universities.—Discretionary and mandatory funds support grants to American Indian tribally controlled colleges and universities with scarce resources to enable them to improve and expand their capacity to serve students and to strengthen management and fiscal operations.

Strengthening historically Black colleges and universities.—Discretionary and mandatory funds support grants to help historically Black undergraduate institutions to improve and expand their capacity to serve students and to strengthen management and fiscal operations.

Strengthening historically Black graduate institutions.—Funds support grants to historically Black graduate institutions to improve and expand their capacity to serve students and to strengthen management and fiscal operations.

Strengthening HBCU Masters program.—Funds support grants to historically Black institutions to improve graduate education opportunities at the Masters level in scientific disciplines in which African Americans are underrepresented.

Other Aid for Institutions:

Model transition programs for students with intellectual disabilities into higher education.—Funds support grants to institutions of higher education or consortia of such institutions to create or expand high quality, inclusive model comprehensive transition and postsecondary programs for students with intellectual disabilities.

Tribally controlled postsecondary career and technical institutions.—Funds support the operation and improvement of eligible Tribally controlled postsecondary career institutions to ensure continued and expanded educational opportunities for Indian students.

Pooled evaluation.—Requested authority would enable the Department to reserve up to 0.5 percent of funding annually appropriated for certain

Higher Education Act (HEA) programs for rigorous program evaluation, data collection, and analysis of outcome data.

Object Classification (in millions of dollars)

Identification code 091–0201–0–1–502		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	12	8	3
25.7	Operation and maintenance of equipment	1	1	1
41.0	Grants, subsidies, and contributions	3,219	3,673	715
99.0	Direct obligations	3,232	3,682	719
99.9	Total new obligations, unexpired accounts	3,232	3,682	719

Higher Education

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 091–0201–4–1–502		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1			-125
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation		-125	-140
1930	Total budgetary resources available		-125	-265
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year		-125	-265
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			125
3020	Outlays (gross)		125	140
3050	Unpaid obligations, end of year		125	265
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			125
3200	Obligated balance, end of year		125	265
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross		-125	-140
	Outlays, gross:			
4100	Outlays from new mandatory authority		-125	-140
4180	Budget authority, net (total)		-125	-140
4190	Outlays, net (total)		-125	-140

Howard University

For partial support of Howard University, $254,018,000, of which not less than $3,405,000 shall be for a matching endowment grant pursuant to the Howard University Endowment Act and shall remain available until expended.

Program and Financing (in millions of dollars)

Identification code 091–0603–0–1–502		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	General support	227	227	227
0002	Howard University Hospital	77	27	27
0900	Total new obligations, unexpired accounts (object class 41.0)	304	254	254
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	304	254	254
1900	Budget authority (total)	304	254	254
1930	Total budgetary resources available	304	254	254
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	230	197	3
3010	New obligations, unexpired accounts	304	254	254
3020	Outlays (gross)	-337	-448	-254
3050	Unpaid obligations, end of year	197	3	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	230	197	3
3200	Obligated balance, end of year	197	3	3
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	304	254	254
	Outlays, gross:			
4010	Outlays from new discretionary authority	261	251	251
4011	Outlays from discretionary balances	76	197	3
4020	Outlays, gross (total)	337	448	254
4180	Budget authority, net (total)	304	254	254
4190	Outlays, net (total)	337	448	254

Howard University is a private, nonprofit institution of higher education consisting of 13 schools and colleges. Federal funds are used to provide partial support for University programs as well as for the Howard University Hospital, a teaching facility. In 2025, the Federal appropriation represented approximately 22 percent of the University's revenue and 22 percent of the Hospital's revenue. For 2027, the Federal appropriation is expected to represent approximately 20 percent of the University's revenue and 33 percent of the Hospital's revenue.

The 2027 request would continue to lift the restrictions that prevent Howard University from accessing the HBCU Capital Financing Program.

College Housing and Academic Facilities Loans Program

For Federal administrative expenses to carry out activities related to existing facility loans pursuant to section 121 of the HEA, $298,000.

Historically Black College and University Capital Financing Program Account

For the cost of guaranteed loans, $20,150,000, as authorized pursuant to part D of title III of the HEA, which shall remain available through September 30, 2028: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That these funds are available to subsidize total loan principal, any part of which is to be guaranteed, not to exceed $389,319,673: Provided further, That these funds may be used to support loans to public and private Historically Black Colleges and Universities without regard to the limitations within section 344(a) of the HEA.

In addition, for administrative expenses to carry out the Historically Black College and University Capital Financing Program entered into pursuant to part D of title III of the HEA, $528,000.

Program and Financing (in millions of dollars)

Identification code 091–0241–0–1–502		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0701	Direct loan subsidy	10	17	15
0705	Reestimates of direct loan subsidy	5	25	
0709	Administrative expenses		1	1
0900	Total new obligations, unexpired accounts (object class 41.0)	15	43	16
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	13	16
1001	Discretionary unobligated balance brought fwd, Oct 1	2		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	21	21	21
	Appropriations, mandatory:			
1200	Appropriation	5	25	
1900	Budget authority (total)	26	46	21
1930	Total budgetary resources available	28	59	37
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	13	16	21
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	55	43	38
3010	New obligations, unexpired accounts	15	43	16
3020	Outlays (gross)	-27	-48	-26
3050	Unpaid obligations, end of year	43	38	28

COLLEGE HOUSING AND ACADEMIC FACILITIES LOANS PROGRAM ACCOUNT—Continued

Program and Financing—Continued

Identification code 091–0241–0–1–502	2025 actual	2026 est.	2027 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	55	43	38
3200 Obligated balance, end of year	43	38	28
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	21	21	21
Outlays, gross:			
4010 Outlays from new discretionary authority		5	5
4011 Outlays from discretionary balances	22	18	21
4020 Outlays, gross (total)	22	23	26
Mandatory:			
4090 Budget authority, gross	5	25	
Outlays, gross:			
4100 Outlays from new mandatory authority	5	25	
4180 Budget authority, net (total)	26	46	21
4190 Outlays, net (total)	27	48	26

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 091–0241–0–1–502	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115002 Historically Black Colleges and Universities	187	424	302
115999 Total direct loan levels	187	424	302
Direct loan subsidy (in percent):			
132002 Historically Black Colleges and Universities	5.13	4.03	5.18
132999 Weighted average subsidy rate	5.13	4.03	5.18
Direct loan subsidy budget authority:			
133002 Historically Black Colleges and Universities	10	17	15
133999 Total subsidy budget authority	10	17	15
Direct loan subsidy outlays:			
134002 Historically Black Colleges and Universities	21	22	25
134999 Total subsidy outlays	21	22	25
Direct loan reestimates:			
135002 Historically Black Colleges and Universities	-112	-45	
135999 Total direct loan reestimates	-112	-45	
Administrative expense data:			
3510 Budget authority	1	1	1
3590 Outlays from new authority	1	1	1

As required by the Federal Credit Reform Act of 1990, this account records the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond, as well as any administrative expenses for the College Housing and Academic Facilities Loans (CHAFL) Program and the Historically Black College and University (HBCU) Capital Financing Program. The subsidy amounts are estimated on a present value basis; the administrative expenses are on a cash basis. These programs are administered separately but consolidated in the Budget for presentation purposes.

College housing and academic facilities loans program.—Funds for this activity pay the Federal costs of administering CHAFL, College Housing Loans (CHL), and Higher Education Facilities Loans (HEFL) programs. Prior to 1994, these programs provided financing for the construction, reconstruction, and renovation of housing, academic, and other educational facilities. Although no new loans have been awarded since 1993, the Department of Education will incur costs for administering the outstanding loans through 2030.

Historically Black college and university (HBCU) capital financing program.—The HBCU Capital Financing Program provides HBCUs with access to capital financing for the repair, renovation, and construction of classrooms, libraries, laboratories, dormitories, instructional equipment, and research instrumentation. The authorizing statute gives the Department authority to enter into insurance agreements with a private for-profit Designated Bonding Authority. The bonding authority issues the loans and maintains an escrow account in which five percent of each institution's principal is deposited.

COLLEGE HOUSING AND ACADEMIC FACILITIES LOANS FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 091–4252–0–3–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury		1	1
0900 Total new obligations, unexpired accounts		1	1
Budgetary resources:			
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected		1	1
1900 Budget authority (total)		1	1
1930 Total budgetary resources available		1	1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		1	1
3020 Outlays (gross)		-1	-1
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross		1	1
Financing disbursements:			
4110 Outlays, gross (total)		1	1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Interest repayments		-1	-1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

Status of Direct Loans (in millions of dollars)

Identification code 091–4252–0–3–502	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	2	2	2
1290 Outstanding, end of year	2	2	2

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from the College Housing and Academic Facilities loan program. Amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 091–4252–0–3–502	2024 actual	2025 actual
ASSETS:		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	2	2
1405 Allowance for subsidy cost (-)	-1	-1
1499 Net present value of assets related to direct loans	1	1
1999 Total assets	1	1
LIABILITIES:		
2103 Federal liabilities: Debt	1	1
4999 Total liabilities and net position	1	1

COLLEGE HOUSING AND ACADEMIC FACILITIES LOANS LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 091–0242–0–1–502	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	1	

1022	Capital transfer of unobligated balances to general fund	-2	-1	
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1	2	2
1820	Capital transfer of spending authority from offsetting collections to general fund		-2	-2
1850	Spending auth from offsetting collections, mand (total)	1		
1900	Budget authority (total)	1		
1930	Total budgetary resources available	1		
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1	
3020	Outlays (gross)		-1	
3050	Unpaid obligations, end of year	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1	
3200	Obligated balance, end of year	1		
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1		
	Outlays, gross:			
4101	Outlays from mandatory balances		1	
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-1	-2	-2
4180	Budget authority, net (total)		-2	-2
4190	Outlays, net (total)	-1	-1	-2

Status of Direct Loans (in millions of dollars)

Identification code 091–0242–0–1–502	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	8	7	6
1251 Repayments: Repayments and prepayments	-1	-1	-1
1290 Outstanding, end of year	7	6	5

As required by the Federal Credit Reform Act of 1990, the College Housing and Academic Facilities Loans Liquidating Account records all cash flows to and from the Government resulting from direct loans obligated prior to 1992. This account includes loans made under the College Housing and Academic Facilities Loans, College Housing Loans, and Higher Education Facilities Loans programs, which continue to be administered separately.

Balance Sheet (in millions of dollars)

Identification code 091–0242–0–1–502	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	2	2
1601 Direct loans, gross	8	7
1602 Interest receivable	4	5
1603 Allowance for estimated uncollectible loans and interest (-)	-4	-4
1699 Value of assets related to direct loans	8	8
1901 Other Federal assets: Other assets—Rounding	1	
1999 Total assets	11	10
LIABILITIES:		
Federal liabilities:		
2103 Debt		
2104 Resources payable to Treasury	16	15
2207 Non-Federal liabilities: Other—Rounding	-3	-3
2999 Total liabilities	13	12
NET POSITION:		
3100 Unexpended appropriations	4	4
3300 Cumulative results of operations	-6	-6
3999 Total net position	-2	-2
4999 Total liabilities and net position	11	10

Historically Black College and University Capital Financing Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 091–4255–0–3–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0004 Interest paid to Treasury (FFB)	25	11	11
Credit program obligations:			
0710 Direct loan obligations	187	424	302
0713 Payment of interest to Treasury		4	4
0742 Downward reestimates paid to receipt accounts	96	42	
0743 Interest on downward reestimates	22	28	
0791 Direct program activities, subtotal	305	498	306
0900 Total new obligations, unexpired accounts	330	509	317
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	104	38	93
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	217	494	302
Spending authority from offsetting collections, mandatory:			
1800 Collected	60	85	80
1825 Spending authority from offsetting collections applied to repay debt	-13	-15	-19
1850 Spending auth from offsetting collections, mand (total)	47	70	61
1900 Budget authority (total)	264	564	363
1930 Total budgetary resources available	368	602	456
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	38	93	139
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,070	976	1,034
3010 New obligations, unexpired accounts	330	509	317
3020 Outlays (gross)	-424	-451	-451
3050 Unpaid obligations, end of year	976	1,034	900
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,070	976	1,034
3200 Obligated balance, end of year	976	1,034	900
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	264	564	363
Financing disbursements:			
4110 Outlays, gross (total)	424	451	451
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources (subsidy)	-27	-46	-25
4122 Interest on uninvested funds	-6		
4123 Interest repayments	-14	-24	-36
4123 Principal repayments	-13	-15	-19
4130 Offsets against gross budget authority and outlays (total)	-60	-85	-80
4160 Budget authority, net (mandatory)	204	479	283
4170 Outlays, net (mandatory)	364	366	371
4180 Budget authority, net (total)	204	479	283
4190 Outlays, net (total)	364	366	371

Status of Direct Loans (in millions of dollars)

Identification code 091–4255–0–3–502	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	187	424	302
1150 Total direct loan obligations	187	424	302
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	554	830	1,144
1231 Disbursements: Direct loan disbursements	282	329	389
1251 Repayments: Repayments and prepayments	-13	-15	-19
1264 Other adjustments, net (+ or -)	7		
1290 Outstanding, end of year	830	1,144	1,514

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Federal Government resulting from direct loans obligated in 1996 and beyond. The Federal Financing

HISTORICALLY BLACK COLLEGE AND UNIVERSITY CAPITAL FINANCING DIRECT LOAN FINANCING ACCOUNT—Continued

Bank (FFB) purchases bonds issued by the Historically Black College and University (HBCU) Designated Bonding Authority. Under the policies governing Federal credit programs, bonds purchased by the FFB and supported by the Department of Education with a letter of credit create the equivalent of a Federal direct loan. HBCU bonds are also available for purchase by the private sector, and these will be treated as loan guarantees. However, the Department anticipates that all HBCU loans will be financed by the FFB. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 091–4255–0–3–502	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	104	39
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	554	830
1402 Interest receivable	5	9
1405 Allowance for subsidy cost (-)	-68	27
1499 Net present value of assets related to direct loans	491	866
1901 Other Federal assets: Other assets	.....	.....
1999 Total assets	595	905
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable	.....	.....
2102 Interest payable	5	8
2103 Debt	590	897
2999 Total liabilities	595	905
NET POSITION:		
3300 Cumulative results of operations	.....	.....
4999 Total liabilities and net position	595	905

OFFICE OF FEDERAL STUDENT AID

Federal Funds

STUDENT FINANCIAL ASSISTANCE

For carrying out subpart 1 of part A and part C of title IV of the HEA, $33,146,352,000, which shall remain available through September 30, 2028.

The maximum Pell Grant for which a student shall be eligible during award year 2027–2028 shall be $6,335.

Program and Financing (in millions of dollars)

Identification code 091–0200–0–1–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0101 Federal Pell grants	37,320	41,662	40,761
0201 Federal supplemental educational opportunity grants (SEOG)	914	914	.....
0202 Federal work-study	1,231	1,236	123
0291 Campus-based activities - Subtotal	2,145	2,150	123
0900 Total new obligations, unexpired accounts (object class 41.0)	39,465	43,812	40,884
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,150	39	183
1021 Recoveries of prior year unpaid obligations	1,384	154	.....
1070 Unobligated balance (total)	5,534	193	183
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	24,615	24,615	33,146
Appropriations, mandatory:			
1200 Appropriation	9,372	19,187	7,738
1900 Budget authority (total)	33,987	43,802	40,884
1930 Total budgetary resources available	39,521	43,995	41,067
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-17	.....	.....
1941 Unexpired unobligated balance, end of year	39	183	183
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	26,116	22,771	31,298
3010 New obligations, unexpired accounts	39,465	43,812	40,884
3011 Obligations ("upward adjustments"), expired accounts	10,935	.....	.....
3020 Outlays (gross)	-42,073	-35,131	-43,150
3040 Recoveries of prior year unpaid obligations, unexpired	-1,384	-154	.....
3041 Recoveries of prior year unpaid obligations, expired	-10,288	.....	.....
3050 Unpaid obligations, end of year	22,771	31,298	29,032
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	26,116	22,771	31,298
3200 Obligated balance, end of year	22,771	31,298	29,032
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	24,615	24,615	33,146
Outlays, gross:			
4010 Outlays from new discretionary authority	8,429	7,042	9,924
4011 Outlays from discretionary balances	24,627	17,644	17,573
4020 Outlays, gross (total)	33,056	24,686	27,497
Mandatory:			
4090 Budget authority, gross	9,372	19,187	7,738
Outlays, gross:			
4100 Outlays from new mandatory authority	5,045	5,756	2,322
4101 Outlays from mandatory balances	3,972	4,689	13,331
4110 Outlays, gross (total)	9,017	10,445	15,653
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-21	.....	.....
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts	21	.....	.....
4160 Budget authority, net (mandatory)	9,372	19,187	7,738
4170 Outlays, net (mandatory)	8,996	10,445	15,653
4180 Budget authority, net (total)	33,987	43,802	40,884
4190 Outlays, net (total)	42,052	35,131	43,150

Status of Direct Loans (in millions of dollars)

Identification code 091–0200–0–1–502	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	1,191	1,312	1,286
1251 Repayments: Repayments and prepayments	-27	-26	-26
1264 Other adjustments, net (+ or -)	148	.....	.....
1290 Outstanding, end of year	1,312	1,286	1,260

Notes.—Figures include, in all years, institutional matching share of defaulted notes assigned from institutions to the Education Department.

Funding from the Student Financial Assistance account and related matching funds would provide 8.4 million awards totaling more than $40.8 billion in available aid in award year 2027–2028.

Federal Pell grants.—Pell Grants are the single largest source of grant aid for postsecondary education. Funding for this program is provided from two sources: discretionary and mandatory budget authority provided by the College Cost Reduction and Access Act, as amended, and changes to the Higher Education Act of 1965 made in the Department of Education Appropriations Act of 2021.

In 2027, over 7.9 million undergraduates will receive up to $6,335 from the discretionary award and an additional $1,060 from the mandatory add-on to help pay for postsecondary education. Undergraduate students establish eligibility for these grants under award and need determination rules set out in the authorizing statute and annual appropriations act.

The 2027 Budget request includes $33 billion in discretionary funding for Pell Grants in 2027, which, when combined with mandatory funding, will support a projected maximum award of $7,395.

Federal work-study.—Federal funds are awarded by formula to qualifying institutions, which provide part-time jobs to eligible undergraduate and graduate students. Hourly earnings under this program must be at least the Federal minimum wage. The Budget proposes to require that employers pay 90 percent of a students hourly wages and reduce the Federal contribution to 10 percent.

The 2027 Budget includes $123 million for Work-Study, which would generate $1.1 billion in aid to 460,000 students.

Funding tables.—The following tables display student aid funds available, the number of aid awards, average awards, and the unduplicated count of recipients from each Federal student aid program. Loan amounts reflect the amount actually loaned to borrowers, not the Federal cost of these loans. The data in these tables include matching funds wherever appropriate. The 2026 data in these tables reflect the Administration's Budget proposals.

Aid Funds Available for Postsecondary Education and Training

(in thousands of dollars)

	2025	2026 Predicted	2027 Request
Pell grants	$39,721,095	$39,608,645	$39,741,425
Student loans:			
Subsidized Stafford loans	16,211,207	16,652,705	16,924,187
Unsubsidized Stafford loans (Undergraduates)	19,104,432	20,569,839	21,096,225
Unsubsidized Stafford loans (Graduate students)	27,309,088	29,725,534	28,658,298
Unsubsidized Stafford loans (total)	46,413,520	50,295,373	49,754,523
Parent PLUS loans	12,856,248	10,710,350	10,480,031
Grad PLUS loans	15,538,011	12,361,585	6,396,922
PLUS loans (total)	28,394,259	23,071,935	16,876,953
Consolidation	28,566,035	41,868,351	41,576,137
Student loans, subtotal	119,585,022	131,888,364	125,131,800
Work-study	1,109,763	1,109,763	1,051,095
Supplemental educational opportunity grants	1,259,069	1,259,069	0
Iraq and Afghanistan service grants	0	0	0
TEACH grants	76,214	77,136	78,069
Total aid available	161,751,162	173,942,977	166,002,390

Number of Aid Awards

(in thousands)

	2025	2026 Predicted	2027 Request
Pell grants	7,581	7,871	7,915
Subsidized Stafford loans	4,628	4,775	4,855
Unsubsidized Stafford loans (Undergraduates)	4,873	5,149	5,235
Unsubsidized Stafford loans (Graduate students)	1,692	1,781	1,640
Parent PLUS loans	712	688	705
Grad PLUS loans	654	544	285
Consolidation loans	641	939	932
Work-study	486	486	460
Supplemental educational opportunity grants	1,580	1,580	0
Iraq and Afghanistan service grants[1]	0	0	0
TEACH grants	26	26	26
Total awards	22,873	23,838	22,054

Average Aid Awards

(in whole dollars)

	2025	2026 Predicted	2027 Request
Pell grants	$5,240	$5,032	$5,021
Subsidized Stafford loans	3,503	3,488	3,486
Unsubsidized Stafford loans (Undergraduates)	3,920	3,995	4,030
Unsubsidized Stafford loans (Graduate students)	16,137	16,687	17,470
Parent PLUS loans	18,067	15,567	14,860
Grad PLUS loans	23,767	22,743	22,436
Consolidation loans	44,591	44,591	44,591
Work-study	2,284	2,284	2,284
Supplemental educational opportunity grants	797	797	0
Iraq and Afghanistan service grants	0	0	0
TEACH grants	2,975	2,975	2,975

Number of Students Aided

(in thousands)

	2025	2026 Predicted	2027 Request
Unduplicated student count	9,210	9,596	9,604

Administrative Payments to Institutions

(in thousands of dollars)

	2025	2026 Predicted	2027 Request
Pell grants	$37,905	$39,355	$39,575
Work-study	63,190	63,190	6,319
Supplemental educational opportunity grants	15,015	15,015	0

Student Aid Administration

For Federal administrative expenses to carry out part D of title I, and subparts 1, 3, 9, and 10 of part A, and parts B, C, D, and E of title IV of the HEA, and subpart 1 of part A of title VII of the Public Health Service Act, $2,058,943,000, to remain available through September 30, 2027: Provided, That the limitation in section 302 of this Act regarding transfers increasing any appropriation shall apply to transfers to appropriations under this heading by substituting "10 percent" for "3 percent" for the purposes of the continuation of basic operations, including student loan servicing, business process operations, digital customer care, common origination and disbursement, cybersecurity activities, and information technology systems.

Program and Financing (in millions of dollars)

Identification code 091–0202–0–1–502		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Student aid administration S&E	994	1,059	1,059
0002	Servicing activities	1,060	1,000	1,000
0799	Total direct obligations	2,054	2,059	2,059
0825	Reimbursable program activity	2	.....	.....
0900	Total new obligations, unexpired accounts	2,056	2,059	2,059
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	66	134	134
1001	Discretionary unobligated balance brought fwd, Oct 1	66	.....	.....
1011	Unobligated balance transfer from other acct [047–0616]	2	.....	.....
1021	Recoveries of prior year unpaid obligations	71	.....	.....
1070	Unobligated balance (total)	139	134	134
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	2,059	2,059	2,059
	Spending authority from offsetting collections, discretionary:			
1700	Collected	21	.....	.....
1701	Change in uncollected payments, Federal sources	-21	.....	.....
1900	Budget authority (total)	2,059	2,059	2,059
1930	Total budgetary resources available	2,198	2,193	2,193
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-8	.....	.....
1941	Unexpired unobligated balance, end of year	134	134	134
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,027	719	1,028
3010	New obligations, unexpired accounts	2,056	2,059	2,059
3011	Obligations ("upward adjustments"), expired accounts	24	.....	.....
3020	Outlays (gross)	-2,277	-1,750	-2,145
3040	Recoveries of prior year unpaid obligations, unexpired	-71	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-40	.....	.....
3050	Unpaid obligations, end of year	719	1,028	942
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-21	.....	.....
3070	Change in uncollected pymts, Fed sources, unexpired	21	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,006	719	1,028
3200	Obligated balance, end of year	719	1,028	942
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,059	2,059	2,059
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,372	1,219	1,225
4011	Outlays from discretionary balances	905	531	920
4020	Outlays, gross (total)	2,277	1,750	2,145
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-21	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-21	.....	.....
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	21	.....	.....
4060	Additional offsets against budget authority only (total)	21	.....	.....
4070	Budget authority, net (discretionary)	2,059	2,059	2,059
4080	Outlays, net (discretionary)	2,256	1,750	2,145
4180	Budget authority, net (total)	2,059	2,059	2,059
4190	Outlays, net (total)	2,256	1,750	2,145

The Department of Education manages Federal student aid programs that will provide $132 billion in new Federal student aid grants and loans (excluding Direct Consolidation Loans) to nearly 9.6 million students and parents in 2027. The Offices of Postsecondary Education, the Under Secretary, and Federal Student Aid (FSA) are primarily responsible for admin-

STUDENT AID ADMINISTRATION—Continued

istering the Federal student financial assistance programs. FSA was created by the Congress in 1998 as a partially independent Performance Based Organization (PBO) with a mandate to improve service to students and other student aid program participants, reduce student aid administration costs, and improve accountability and program integrity.

Object Classification (in millions of dollars)

Identification code 091–0202–0–1–502	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	216	156	209
11.3 Other than full-time permanent	5	.....	.....
11.5 Other personnel compensation	5	5	5
11.9 Total personnel compensation	226	161	214
12.1 Civilian personnel benefits	78	49	93
13.0 Benefits for former personnel	8	.....	.....
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	16	7	7
25.1 Advisory and assistance services	1	.....	.....
25.2 Other services from non-Federal sources	756	750	749
25.3 Other goods and services from Federal sources	21	29	18
25.7 Operation and maintenance of equipment	947	1,062	978
99.0 Direct obligations	2,054	2,059	2,060
99.0 Reimbursable obligations	2	.....	.....
99.5 Adjustment for rounding	.....	.....	-1
99.9 Total new obligations, unexpired accounts	2,056	2,059	2,059

Employment Summary

Identification code 091–0202–0–1–502	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,380	836	1,154

TEACH GRANT PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 091–0206–0–1–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	37	38	40
0705 Reestimates of direct loan subsidy	4	31	.....
0706 Interest on reestimates of direct loan subsidy	1	9	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	42	78	40
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (indefinite) - Loan subsidy	44	40	42
1200 Appropriation (indefinite) - Upward reestimate	.....	40	.....
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-2	-2	-2
1260 Appropriations, mandatory (total)	42	78	40
1930 Total budgetary resources available	42	78	40
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	13	12	14
3010 New obligations, unexpired accounts	42	78	40
3020 Outlays (gross)	-40	-76	-35
3041 Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050 Unpaid obligations, end of year	12	14	19
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	13	12	14
3200 Obligated balance, end of year	12	14	19
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	42	78	40
Outlays, gross:			
4100 Outlays from new mandatory authority	31	67	28
4101 Outlays from mandatory balances	9	9	7
4110 Outlays, gross (total)	40	76	35
4180 Budget authority, net (total)	42	78	40
4190 Outlays, net (total)	40	76	35

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 091–0206–0–1–502	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 TEACH Grants	77	83	84
Direct loan subsidy (in percent):			
132001 TEACH Grants	48.46	45.90	47.47
132999 Weighted average subsidy rate	48.46	45.90	47.47
Direct loan subsidy budget authority:			
133001 TEACH Grants	37	38	40
Direct loan subsidy outlays:			
134001 TEACH Grants	27	36	35
Direct loan reestimates:			
135001 TEACH Grants	-18	37	.....

The TEACH Grant program, authorized by the College Cost Reduction and Access Act of 2007, awards annual grants of up to $4,000 to full- or part-time undergraduate and graduate students who agree to teach mathematics, science, foreign languages, bilingual education, special education, or reading at a high-poverty school for not less than four years within eight years of graduation. The program began awarding grants in the 2008–2009 award year. To be eligible for a TEACH Grant award, students must meet certain academic achievement requirements, scoring above the 75th percentile on one or more portions of a college admissions test or maintaining a cumulative grade point average of at least 3.25. Students who fail to fulfill the service requirements must repay the grants, including interest accrued from the time of award.

Because TEACH Grants turn into loans in cases where the service requirements are not fulfilled, for budget and accounting purposes the program is operated consistent with the requirements of the Federal Credit Reform Act of 1990. This program account records subsidy costs reflecting the net present value of the estimated lifetime Federal program costs for grants awarded in a given fiscal year. Under this approach the subsidy cost reflects the cost of grant awards net of expected future repayments for grants that are converted to loans.

TEACH GRANT FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 091–4290–0–3–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	77	83	84
0713 Payment of interest to Treasury	18	11	11
0741 Modification savings	8	.....	.....
0742 Downward reestimates paid to receipt accounts	18	2	.....
0743 Interest on downward reestimates	5	1	.....
0791 Direct program activities, subtotal	126	97	95
0900 Total new obligations, unexpired accounts	126	97	95
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	3	.....
1021 Recoveries of prior year unpaid obligations	3	3	3
1023 Unobligated balances applied to repay debt	-5	-3	.....
1024 Unobligated balance of borrowing authority withdrawn	.....	-3	-3
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	78	50	47
Spending authority from offsetting collections, mandatory:			
1800 Collected	69	136	95
1801 Change in uncollected payments, Federal sources	-1	-1	.....
1820 Capital transfer of spending authority from offsetting collections to general fund	-1	.....	.....
1825 Spending authority from offsetting collections applied to repay debt	-16	-88	-47
1850 Spending auth from offsetting collections, mand (total)	51	47	48
1900 Budget authority (total)	129	97	95

1930	Total budgetary resources available	129	97	95
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	52	52	48
3010	New obligations, unexpired accounts	126	97	95
3020	Outlays (gross)	-123	-98	-92
3040	Recoveries of prior year unpaid obligations, unexpired	-3	-3	-3
3050	Unpaid obligations, end of year	52	48	48
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-10	-9	-8
3070	Change in uncollected pymts, Fed sources, unexpired	1	1	.....
3090	Uncollected pymts, Fed sources, end of year	-9	-8	-8
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	42	43	40
3200	Obligated balance, end of year	43	40	40
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	129	97	95
	Financing disbursements:			
4110	Outlays, gross (total)	123	98	92
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Upward Reestimate	-5	-40	.....
4120	Subsidy from Program Account	-36	-36	-35
4122	Interest on uninvested funds	-2	.....	.....
4123	Payment of Principal	-19	-39	-40
4123	Interest Received	-7	-21	-20
4130	Offsets against gross budget authority and outlays (total)	-69	-136	-95
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	1	1	.....
4160	Budget authority, net (mandatory)	61	-38	.....
4170	Outlays, net (mandatory)	54	-38	-3
4180	Budget authority, net (total)	61	-38	.....
4190	Outlays, net (total)	54	-38	-3

Status of Direct Loans (in millions of dollars)

Identification code 091–4290–0–3–502		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority	77	83	84
1150	Total direct loan obligations	77	83	84
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	829	873	896
1231	Disbursements: Direct loan disbursements	65	76	78
1251	Repayments: Repayments and prepayments	-19	-39	-40
1264	Other adjustments, net (+ or -)	-2	-14	-16
1290	Outstanding, end of year	873	896	918

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from the TEACH Grant program. Amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 091–4290–0–3–502		2024 actual	2025 actual
	ASSETS:		
1101	Federal assets: Fund balances with Treasury	20	17
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	829	873
1402	Interest receivable	81	111
1405	Allowance for subsidy cost (-)	-355	-366
1499	Net present value of assets related to direct loans	555	618
1901	Other Federal assets: Other assets—Rounding	1	.....
1999	Total assets	576	635
	LIABILITIES:		
	Federal liabilities:		
2101	Accounts payable	.....	.....
2103	Debt	576	628
2201	Non-Federal liabilities: Accounts payable	.....	7
2999	Total liabilities	576	635
	NET POSITION:		
3300	Cumulative results of operations	.....	.....
4999	Total liabilities and net position	576	635

Student Financial Assistance Debt Collection

Special and Trust Fund Receipts (in millions of dollars)

Identification code 091–5557–0–2–502		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1130	Student Financial Assistance Debt Collection	6	11	11
2000	Total: Balances and receipts	6	11	11
	Appropriations:			
	Current law:			
2101	Student Financial Assistance Debt Collection	-5	-11	-11
2103	Student Financial Assistance Debt Collection	.....	-1	-1
2132	Student Financial Assistance Debt Collection	.....	1	1
2198	Rounding adjustment	-1	.....	.....
2199	Total current law appropriations	-6	-11	-11
2999	Total appropriations	-6	-11	-11
5099	Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 091–5557–0–2–502		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Student Financial Assistance Debt Collection	.....	3	3
0900	Total new obligations, unexpired accounts (object class 25.2)	.....	3	3
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	11	16	20
1022	Capital transfer of unobligated balances to general fund	.....	-3	-3
1070	Unobligated balance (total)	11	13	17
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	5	11	11
1203	Appropriation (previously unavailable)(special or trust)	.....	1	1
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	.....	-1	-1
1240	Capital transfer of appropriations to general fund	.....	-1	-1
1260	Appropriations, mandatory (total)	5	10	10
1930	Total budgetary resources available	16	23	27
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	16	20	24
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	.....	3	3
3020	Outlays (gross)	.....	-3	-3
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	5	10	10
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	3	3
4180	Budget authority, net (total)	5	10	10
4190	Outlays, net (total)	.....	3	3

Federal Student Loan Reserve Fund

Program and Financing (in millions of dollars)

Identification code 091–4257–0–3–502		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0102	Obligations, non-Federal	3	796	705
0900	Total new obligations, unexpired accounts (object class 42.0)	3	796	705

FEDERAL STUDENT LOAN RESERVE FUND—Continued

Program and Financing—Continued

Identification code 091–4257–0–3–502	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	576	659	619
1022 Capital transfer of unobligated balances to general fund	-18	.....	.....
1070 Unobligated balance (total)	558	659	619
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	104	756	675
1930 Total budgetary resources available	662	1,415	1,294
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	659	619	589
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	.....	.....	32
3010 New obligations, unexpired accounts	3	796	705
3020 Outlays (gross)	-3	-764	-683
3050 Unpaid obligations, end of year	.....	32	54
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	.....	.....	32
3200 Obligated balance, end of year	.....	32	54
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	104	756	675
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	756	675
4101 Outlays from mandatory balances	3	8	8
4110 Outlays, gross (total)	3	764	683
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	.....	-756	-675
4123 Non-Federal sources	-104	.....	.....
4130 Offsets against gross budget authority and outlays (total)	-104	-756	-675
4160 Budget authority, net (mandatory)	.....	.....	.....
4170 Outlays, net (mandatory)	-101	8	8
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	-101	8	8

The Higher Education Amendments of 1998 clarified that reserve funds held by public and non-profit guaranty agencies participating in the Federal Family Education Loan (FFEL) program are Federal property. These reserves are used to pay default claims from FFEL lenders and fees to support agency efforts to avert defaults. The Federal Government reimburses these reserves for default claim payments. The Consolidated Appropriations Act, 2016, increased guaranty agency reinsurance payments from 95 percent of the face value of loans to 100 percent. The following schedule reflects the balances in these guaranty agency funds.

Balance Sheet (in millions of dollars)

Identification code 091–4257–0–3–502	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	.....	.....
1901 Other Federal assets: Other assets	576	659
1999 Total assets	576	659
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury	576	659
NET POSITION:		
3300 Cumulative results of operations	.....	.....
4999 Total liabilities and net position	576	659

FEDERAL DIRECT STUDENT LOAN PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 091–0243–0–1–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	32,130	20,940	25,477
0703 Subsidy for modifications of direct loans	675	.....	.....
0705 Reestimates of direct loan subsidy	20,703	6,688	.....
0706 Interest on reestimates of direct loan subsidy	14,113	3,006	.....
0709 Administrative expenses	293	255	173
0900 Total new obligations, unexpired accounts (object class 41.0)	67,914	30,889	25,650
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	.....	784	3,390
1021 Recoveries of prior year unpaid obligations	752	.....	.....
1070 Unobligated balance (total)	752	784	3,390
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation (indefinite)	67,946	33,495	26,400
1900 Budget authority (total)	67,946	33,495	26,400
1930 Total budgetary resources available	68,698	34,279	29,790
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	784	3,390	4,140
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6,958	7,379	2,646
3010 New obligations, unexpired accounts	67,914	30,889	25,650
3020 Outlays (gross)	-64,659	-35,622	-24,632
3040 Recoveries of prior year unpaid obligations, unexpired	-752	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-2,082	.....	.....
3050 Unpaid obligations, end of year	7,379	2,646	3,664
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6,958	7,379	2,646
3200 Obligated balance, end of year	7,379	2,646	3,664
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	67,946	33,495	26,400
Outlays, gross:			
4100 Outlays from new mandatory authority	60,537	30,634	22,312
4101 Outlays from mandatory balances	4,122	4,988	2,320
4110 Outlays, gross (total)	64,659	35,622	24,632
4180 Budget authority, net (total)	67,946	33,495	26,400
4190 Outlays, net (total)	64,659	35,622	24,632

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 091–0243–0–1–502	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Stafford	18,816	19,107	19,414
115002 Unsubsidized Stafford	54,132	57,967	57,408
115003 PLUS	30,248	24,197	17,591
115004 Consolidation	31,189	41,873	41,580
115999 Total direct loan levels	134,385	143,144	135,993
Direct loan subsidy (in percent):			
132001 Stafford	35.32	19.74	20.01
132002 Unsubsidized Stafford	21.56	6.48	10.98
132003 PLUS	-7.61	-22.05	-16.71
132004 Consolidation	44.29	32.03	36.77
132999 Weighted average subsidy rate	22.20	10.90	16.57
Direct loan subsidy budget authority:			
133001 Stafford	6,646	3,772	3,885
133002 Unsubsidized Stafford	11,671	3,756	6,303
133003 PLUS	-2,302	-5,335	-2,939
133004 Consolidation	13,814	13,412	15,289
133999 Total subsidy budget authority	29,829	15,605	22,538
Direct loan subsidy outlays:			
134001 Stafford	5,451	4,006	3,359
134002 Unsubsidized Stafford	9,885	5,350	4,784
134003 PLUS	-1,622	-4,374	-3,409
134004 Consolidation	13,833	13,419	15,284
134005 Federal Direct Student Loans	-130,631	-842	.....
134999 Total subsidy outlays	-103,084	17,559	20,018

	Direct loan reestimates:			
135005	Federal Direct Student Loans	24,377	-50,478	
135999	Total direct loan reestimates	24,377	-50,478	

The Federal Government manages two major student loan programs: the Federal Family Education Loan (FFEL) program and the William D. Ford Federal Direct Loan (Direct Loan) program. The Student Aid and Fiscal Responsibility Act eliminated the authorization to originate new FFEL loans; as of July 1, 2010, the Direct Loan program originates all new loans. This narrative outlines the structure of these two programs and provides text tables displaying program cost data; loan volume, subsidy, default, and interest rates; and other descriptive information.

From its inception in 1965 through the end of June 2010, the FFEL program guaranteed almost $899 billion in loans made to postsecondary students and their parents. Although no new FFEL loans have been originated since July 1, 2010, more than $95 billion of outstanding FFEL loans continue to be serviced by lenders, the Department of Education, and guaranty agencies.

Under the Direct Loan program, the Federal Government provides loan capital through the Treasury while the Department of Education loan origination and servicing is handled by private and not-for-profit loan servicers under performance-based contracts with the Department. The Direct Loan program began operation in award year 1994–1995, originating 7 percent of overall loan volume. In 2027, excluding Consolidation Loans, the Direct Loan program will make $83.6 billion in new loans.

The Direct Loan program currently offers four types of loans: Subsidized Stafford; Unsubsidized Stafford; PLUS; and Consolidation. Loans can be used for qualified educational expenses. Undergraduates with financial need may receive a Subsidized Stafford loan (graduate and professional students are not eligible). The other three loan programs are available to borrowers at all income levels.

On July 4, 2025, the President signed the *Working Families Tax Cuts Act (WFTCA)* into law, which implemented sweeping changes to simplify the student loan repayment system. For students starting an award year 2026–2027, Parent PLUS loans are capped at $20,000 per year, with a $65,000 lifetime cap per student. Graduate PLUS loans are eliminated, leaving Direct Unsubsidized Stafford loans as the only option for graduate students. Graduate borrowing is capped at $20,500 per year ($50,000 for professional degrees), with aggregate limits of $100,000 ($200,000 for professional degrees).

In addition to new borrowing limits, the WFTCA made significant changes to student loan repayment plans. Borrowers after July 1, 2026 have two repayment options. The first is a Revised Standard Repayment plan that ties the repayment to loan size. The second is a new Income-Driven Repayment (IDR) plan, the Repayment Assistance Plan. The Repayment Assistance Plan calculates monthly payments based on a progressive formula tied to Adjusted Gross Income, fully subsidizes unpaid interest, provides principal payment subsidies to some borrowers, and offers forgiveness after 30 years of repayment. Current repayment plans are still available to existing borrowers, but all legacy IDR plans aside from the Income-Based Repayment Plan will be phased out by 2028.

Interest rates are set annually for loans originated in the upcoming award year based on the 10-year Treasury note; those rates will remain fixed for the life of the loan. For Subsidized Stafford loans available to undergraduates, the interest rate will be equal to the 10-year Treasury note plus 2.05 percent and capped at 8.25 percent. Loans originated in award year 2025–2026 have an interest rate of 6.39 percent. Interest payments for these loans are fully subsidized by the Federal Government while a student is in school and during grace and deferment periods. The interest rate on new Unsubsidized Stafford loans for undergraduate borrowers is the same as that on Subsidized Stafford loans for undergraduates. The Unsubsidized Stafford loan interest rate for graduate and professional students is equal to the 10-year Treasury note plus 3.6 percent and capped at 9.5 percent. Loans originated in award year 2025–2026 have an interest rate of 7.94 percent. The borrower interest rate on PLUS loans to graduate and professional students and parents of undergraduate borrowers is equal to the 10-year Treasury note plus 4.6 percent and capped at 10.5 percent. PLUS loans originated in award year 2025–2026 have an interest rate of 8.94 percent.

Consolidation loans allow borrowers to combine FFEL, Direct Loans, and Perkins Loans, as well as some loans made under the Public Health Service Act. The interest rate for new Consolidation loans equals the weighted average of the interest rate on the loans consolidated, rounded up to the nearest one-eighth of a percent. For most types of Direct Loans, the origination fee is a base rate of 1 percent, but an additional surcharge for sequestration was added in years 2013 to 2025. The base origination fee for PLUS loans is 4 percent, but has included an additional surcharge in years 2013 to 2025.

Federal student loans have other benefits. For example, Federal student loans can be discharged when borrowers die, become totally and permanently disabled, or, under some circumstances, declare bankruptcy. In addition, there are several loan forgiveness programs. For example, new borrowers after October 1, 1998, who are employed as teachers in schools serving low-income populations for 5 consecutive, complete school years, qualify for up to $5,000 in loan forgiveness; this benefit is increased to $17,500 for mathematics, science, and special education teachers considered highly qualified under criteria established in the Elementary and Secondary Education Act. In addition, under the Public Service Loan Forgiveness Program, qualifying borrowers who have worked for 10 years full-time for an eligible public service employer, and made 120 qualifying monthly payments after October 1, 2007 in the standard or income-driven plans can have any remaining loan balance forgiven. This benefit is only available in the Direct Loan program, though FFEL borrowers may receive the benefit by taking out a Direct Consolidation Loan. Forgiveness is available for all Direct Loan borrowers, regardless of when they took out their loans.

The following tables display performance indicators and program data, including projected overall Direct Loan and FFEL costs.

Federal Budget Authority and Outlays

(in thousands of dollars)

	2025 actual	2026 est.	2027 est.
PROGRAM COST:			
FFEL:			
Liquidating[1]	$50,000	$40,000	$40,000
Program:			
Net Reestimate of Prior Year Costs	(6,705,783)	(2,477,687)	0
Net Modification	0	0	0
Subtotal, Program	(6,705,783)	(2,477,687)	0
Total, FFEL	(6,655,783)	(2,437,687)	40,000
Direct Loans:			
Program:			
New Net Loan Subsidies	29,828,534	15,604,330	22,537,884
Net Reestimate of Prior Year Costs	24,376,863	(50,477,986)	0
Net Modification[2]	(130,630,380)	(842,060)	0
Total, Direct Loans	(76,424,983)	(35,715,716)	22,537,884
Total, FFEL and Direct Loans	(83,080,767)	(38,153,403)	22,577,884
PROGRAM COST OUTLAYS:			
FFEL:			
Liquidating[1]	(46,441)	(209,000)	(175,000)
Program:			
Net Reestimate of Prior Year Costs	(6,705,783)	(2,477,687)	0
Net Modification	0	0	0
Subtotal, Program	(6,705,783)	(2,477,687)	0
Total, FFEL	(6,752,224)	(2,686,687)	(175,000)
Direct Loans:			
Program:			
Regular	27,545,729	18,400,993	20,018,774
Net Reestimate of Prior Year Costs	24,376,863	(50,477,986)	0
Net Modification[2]	(130,630,380)	(842,060)	0
Total, Direct Loans	(78,707,788)	(32,919,053)	20,018,774
Total, FFEL and Direct Loans	(85,460,013)	(35,605,740)	19,843,774

1 Liquidating account reflects loans made prior to 1992.

2 The net downward modification for 2025 reflects costs related to the Working Families Tax Cuts Act and Temporary Expanded Public Service Loan Forgiveness (TEPSLF).

Summary of Default Rates[1]

(expressed as percentages)

	2025 actual	2026 est.	2027 est.
Direct Loans:			
Stafford	25.40	12.22	24.65

FEDERAL DIRECT STUDENT LOAN PROGRAM ACCOUNT—Continued

Summary of Default Rates[1]—Continued

	2025 actual	2026 est.	2027 est.
Unsubsidized Stafford			
Undergraduate	29.30	13.52	28.35
Graduate/Professional	16.41	9.01	16.32
PLUS			
Parent PLUS	16.75	11.43	16.65
Grad PLUS	14.76	9.36	15.65
Consolidation	23.00	16.56	16.29
Weighted Average, Direct Loans	21.08	12.74	19.46

1 Default rates displayed in this table, which reflect projected defaults over the life of a loan cohort, are used in developing program cost estimates. The Department uses other rates based on defaults occurring in the first two years of repayment to determine institutional eligibility to participate in Federal loan programs.

Selected Program Costs and Offsets

(in thousands of dollars)

	2025 actual	2026 est.	2027 est.
FFEL:			
Payments to lenders:			
Interest benefits	$109,181	$2,022	$1,834
Special allowance payments[1]	1,136,978	1,049	1,536
Default claims	2,231,618	986,391	807,459
Loan discharges	886,720	358,127	341,071
Teacher loan forgiveness	107,118	0	0
Administrative payments to guaranty agencies (AMF) [2]	567	414	30
Fees paid to the Department of Education:			
Loan holder fees	(447,260)	(556)	(66)
Other Major Transactions:			
Net default collections	(1,697,452)	(2,001,891)	(1,404,983)
Contract collection costs	0	73,268	58,433
Federal administrative costs	40,000	40,000	58,786
Net Cash Flow, FFEL	2,367,470	(541,176)	(135,901)
Ensuring Continued Access to Student Loans (ECASLA):			
Inflows	(6,502,923)	(3,882,982)	(3,494,009)
Outflows	7,209,408	8,125,258	3,494,009
Federal administrative costs	120,000	120,000	176,357
Net Cash Flow, ECASLA	826,485	4,362,276	176,357
Direct Loans:			
Loan disbursements to borrowers	95,115,005	93,674,657	81,247,735
Borrower interest payments	(26,036,619)	(42,861,476)	(41,465,242)
Borrower principal payments	(66,773,114)	(55,716,908)	(54,060,846)
Borrower origination fees	(1,469,891)	(1,043,214)	(639,295)
Net default collections	(9,148,206)	(10,894,612)	(12,174,269)
Contract collection costs	450,374	540,184	657,527
Federal administrative costs	1,038,704	1,055,610	1,496,553
Net operating cash flows	(6,823,746)	(15,245,758)	(24,937,837)
Loan capital borrowings from Treasury	(95,115,005)	(93,674,657)	(81,247,735)
Net interest payments to Treasury	37,619,908	40,247,859	41,682,413
Principal payments to Treasury	100,983,981	79,366,527	65,971,302
Subtotal, Treasury activity	43,488,884	25,939,729	26,405,980
Net Cash Flow, Direct Loans	36,665,138	10,693,971	1,468,143

1Includes Negative Special Allowance Payments.

2 Includes VFA payments to Guaranty Agencies.

Student Loan Program Costs: Analysis of Direct Loans Including Program and Administrative Expenses

(expressed as percentages)

	2025 actual[1]	2026 est.	2027 est.
Direct Loans:			
New Loans:			
Stafford	26.11	19.74	20.01
Unsubsidized Stafford			
Undergraduate	18.78	10.7	13.76
Graduate/Professional	14.82	3.56	8.93
PLUS			
Parent PLUS	-30.47	-41.13	-31.61
Grad PLUS	14.67	-5.63	7.58
Subtotal, new loan subsidy	11.70	2.17	7.68
Federal administrative costs	1.70	1.70	1.70
Subtotal, new loans	13.40	3.87	9.38
Consolidation Loans			
Loan subsidy	35.17	32.03	36.77
Federal administrative costs	0.38	0.38	0.38
Subtotal, consolidation loans	35.55	32.41	37.15
New and Consolidation Loans			
Loan subsidy	16.84	10.90	16.57
Federal administrative costs	1.45	1.45	1.45
Total, Direct Loans	18.29	12.35	18.02

1 For 2025, the rates are current; these include actual executed rates for 2025 and the effects of re-estimates on those rates.

The table above describes Direct Loan costs on a subsidy rate basis: program costs calculated under the Federal Credit Reform Act of 1990 and comparably projected estimates of Federal administrative costs. As with any long-term projection, the comparison is based on assumed future interest rates, borrower characteristics, administrative costs, and other factors over the life of the loan cohort. To the degree actual conditions differ from projections, estimated subsidy rates will change.

The Federal Credit Reform Act of 1990 requires the cost of existing loan cohorts to be reestimated to reflect changes in actual and assumed borrower behavior, interest rates, and other factors. The following table shows the impact of these reestimates in FFEL and Direct Loans.

Loan Disbursement and Subsidy Costs Total Subsidy Costs 1992–2025

(in billions of dollars)

	FFEL	Direct Loans
Original Subsidy Costs	+$77.1	-$20.2
Cumulative Reestimates	-44.4	+186.3
Net Subsidy Costs	+32.6	+166.1
Total Disbursements	+898.7	+2,373.9

For Direct Loans, the net upward reestimate reflects several assumption updates, including changes to the Income-Driven Repayment plan model. Model assumptions affecting the 2025 cohort were also updated.

Direct Loan Repayment Options

(expressed as percentages)

Subsidies by Repayment Option	2025 actual[1]	2026 est.	2027 est.
Stafford:			
Standard	15.44	12.43	0
Extended	3.64	-0.79	0
Graduated	10.34	6.82	0
IDR[2]	40.12	34.19	28.98
Revised Standard	12.84	5.23	11.43
Unsubsidized Stafford:			
Standard	-6.82	-9.15	0
Extended	-18.77	-24.42	0
Graduated	-7.49	-12.6	0
IDR	39.52	32.37	28.59
Revised Standard	-10.57	-19.56	-10.14
PLUS:			
Standard	-27.72	-31.17	0
Extended	-47.09	-58.06	0
Graduated	-37.81	-47.35	0
IDR	38.26	28.34	27.82
Revised Standard	-27.52	-42.87	-34.55
Consolidated:			
Standard	7.26	2.07	0
Extended	-0.95	-11.11	0
Graduated	-2.25	-12.87	0
IDR	48.39	45.11	38.3
Revised Standard	0	0	-3.61

Direct Loan Repayment Options

(gross volumes in millions of dollars)

Volumes by Repayment Option	2025 actual[1]	2026 est.	2027 est.
Stafford:			
Standard	$1,711	$173	$0
Extended	55	5	0
Graduated	378	37	0
IDR[2]	7,774	8,300	8,268
Revised Standard	6,294	8,137	8,656
Unsubsidized Stafford:			
Standard	4,240	427	0
Extended	340	32	0
Graduated	1,165	114	0
IDR	24,709	25,125	27,133
Revised Standard	15,959	24,597	22,621
PLUS:			
Standard	12,048	3,563	0
Extended	593	162	0
Graduated	1,627	480	0
IDR	9,895	6,204	4,814
Revised Standard	4,231	12,607	12,039
Consolidated:			
Standard	68	88	0
Extended	5,984	7,671	0

Graduated	1,572	1,939	0
IDR	20,942	32,170	40,057
Revised Standard	0	0	1,519

1 2025 rates are current; these include executed rates for 2025 and the effects of re-estimates on those rates.

2 All income-driven plan are included in the IDR category.

Federal Direct Student Loan Program Financing Account

Program and Financing (in millions of dollars)

Identification code 091–4253–0–3–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0301 Consolidation loans-Payment of Orig. Services	21	56	27
0401 Payment of contract collection costs	143	541	658
Credit program obligations:			
0710 Direct loan obligations	134,385	143,144	135,993
0713 Payment of interest to Treasury	37,620	40,248	41,682
0740 Negative subsidy obligations	2,302	5,335	2,939
0741 Modification savings	131,305	842	.....
0742 Downward reestimates paid to receipt accounts	6,305	46,035	.....
0743 Interest on downward reestimates	4,133	14,137	.....
0791 Direct program activities, subtotal	316,050	249,741	180,614
0900 Total new obligations, unexpired accounts	316,214	250,338	181,299
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	21,585	42,046	66,669
1021 Recoveries of prior year unpaid obligations	39	6,568	6,667
1023 Unobligated balances applied to repay debt	-18,343	.....	.....
1024 Unobligated balance of borrowing authority withdrawn	.....	-6,568	-6,667
1033 Recoveries of prior year paid obligations	12	.....	.....
1070 Unobligated balance (total)	3,293	42,046	66,669
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation	176	1	.....
Borrowing authority, mandatory:			
1400 Borrowing authority	269,964	209,473	138,909
Spending authority from offsetting collections, mandatory:			
1800 Collected	151,943	142,984	131,767
1801 Change in uncollected payments, Federal sources	567	1,870	2,579
1820 Capital transfer of spending authority from offsetting collections to general fund	-16,793	.....	.....
1825 Spending authority from offsetting collections applied to repay debt	-50,890	-79,367	-65,971
1850 Spending auth from offsetting collections, mand (total)	84,827	65,487	68,375
1900 Budget authority (total)	354,967	274,961	207,284
1930 Total budgetary resources available	358,260	317,007	273,953
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	42,046	66,669	92,654
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	80,683	99,772	148,004
3010 New obligations, unexpired accounts	316,214	250,338	181,299
3020 Outlays (gross)	-297,086	-195,538	-123,619
3040 Recoveries of prior year unpaid obligations, unexpired	-39	-6,568	-6,667
3050 Unpaid obligations, end of year	99,772	148,004	199,017
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-4,121	-4,688	-6,558
3070 Change in uncollected pymts, Fed sources, unexpired	-567	-1,870	-2,579
3090 Uncollected pymts, Fed sources, end of year	-4,688	-6,558	-9,137
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	76,562	95,084	141,446
3200 Obligated balance, end of year	95,084	141,446	189,880
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	354,967	274,961	207,284
Financing disbursements:			
4110 Outlays, gross (total)	297,086	195,538	123,619
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Upward reestimate	-20,703	-6,688	.....
4120 Upward reestimate, interest	-14,113	-3,006	.....
4120 Upward Mods	-675	.....	.....
4120 Program Subsidy	-29,168	-22,775	-23,428
4122 Interest on uninvested funds	-7,515	.....	.....
4123 Repayment of principal, Stafford	-10,416	-10,145	-10,729
4123 Interest received on loans, Stafford	-2,415	-5,422	-4,790
4123 Origination Fees, Stafford	-157	-94	-87
4123 Repayment of principal, Unsubsidized Stafford	-25,136	-25,688	-25,260
4123 Interest received on loans, Unsubsidized Stafford	-7,348	-14,095	-13,422
4123 Origination Fees, Unsubsidized Stafford	-471	-288	-280
4123 Repayment of principal, PLUS	-15,929	-17,115	-15,471
4123 Interest received on loans, PLUS	-4,857	-7,770	-7,852
4123 Origination Fees, PLUS	-1,195	-661	-272
4123 Payment of principal, Consolidation	-7,853	-13,663	-14,775
4123 Interest received on loans, Consolidation	-4,004	-15,574	-15,401
4130 Offsets against gross budget authority and outlays (total)	-151,955	-142,984	-131,767
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-567	-1,870	-2,579
4143 Recoveries of prior year paid obligations, unexpired accounts	12	.....	.....
4150 Additional offsets against budget authority only (total)	-555	-1,870	-2,579
4160 Budget authority, net (mandatory)	202,457	130,107	72,938
4170 Outlays, net (mandatory)	145,131	52,554	-8,148
4180 Budget authority, net (total)	202,457	130,107	72,938
4190 Outlays, net (total)	145,131	52,554	-8,148

Status of Direct Loans (in millions of dollars)

Identification code 091–4253–0–3–502	2025 actual	2026 est.	2027 est.
STAFFORD			
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	18,816	19,107	19,414
1150 Total direct loan obligations	18,816	19,107	19,414
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	245,615	245,705	239,975
1231 Disbursements: Direct loan disbursements	15,334	8,916	8,297
1251 Repayments: Repayments and prepayments	-10,416	-10,145	-10,729
1261 Adjustments: Capitalized interest	485	4	2
1264 Other adjustments, net (+ or -)	-5,313	-4,505	-814
1290 Outstanding, end of year	245,705	239,975	236,731
UNSUBSIDIZED STAFFORD			
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	54,132	57,967	57,408
1150 Total direct loan obligations	54,132	57,967	57,408
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	458,636	470,250	468,049
1231 Disbursements: Direct loan disbursements	46,004	27,284	26,459
1251 Repayments: Repayments and prepayments	-25,136	-25,688	-25,260
1261 Adjustments: Capitalized interest	906	4,196	5,101
1264 Other adjustments, net (+ or -)	-10,160	-7,993	-9,201
1290 Outstanding, end of year	470,250	468,049	465,148
PLUS			
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	30,248	24,197	17,591
1150 Total direct loan obligations	30,248	24,197	17,591
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	175,259	183,943	182,444
1231 Disbursements: Direct loan disbursements	28,243	15,624	6,432
1251 Repayments: Repayments and prepayments	-15,929	-17,115	-15,471
1261 Adjustments: Capitalized interest	346	1,743	2,147
1264 Other adjustments, net (+ or -)	-3,976	-1,751	-1,860
1290 Outstanding, end of year	183,943	182,444	173,692
CONSOLIDATION			
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	31,189	41,873	41,580
1150 Total direct loan obligations	31,189	41,873	41,580
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	489,361	497,774	518,992
1231 Disbursements: Direct loan disbursements	26,056	41,850	40,060
1251 Repayments: Repayments and prepayments	-7,853	-13,663	-14,775
1261 Adjustments: Capitalized interest	967	.....	.....
1264 Other adjustments, net (+ or -)	-10,757	-6,969	-12,503
1290 Outstanding, end of year	497,774	518,992	531,774

FEDERAL DIRECT STUDENT LOAN PROGRAM FINANCING ACCOUNT—Continued

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from Federal Direct Student Loans. Amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 091–4253–0–3–502	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	49,551	77,103
Investments in U.S. securities:		
1106 Receivables, net	22,814	5,354
1206 Non-Federal assets: Receivables, net	177	152
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	1,368,871	1,397,672
1402 Interest receivable	104,389	135,359
1405 Allowance for subsidy cost (-)	-431,965	-292,121
1499 Net present value of assets related to direct loans	1,041,295	1,240,910
1901 Other Federal assets: Other assets	.....	.....
1999 Total assets	1,113,837	1,323,519
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable	.....	.....
2103 Debt	1,098,623	1,287,923
2105 Other	11,440	32,084
2201 Non-Federal liabilities: Accounts payable	3,774	3,512
2999 Total liabilities	1,113,837	1,323,519
NET POSITION:		
3100 Unexpended appropriations	.....	176
3300 Cumulative results of operations	.....	-176
3999 Total net position	.....	.....
4999 Total liabilities and net position	1,113,837	1,323,519

FEDERAL FAMILY EDUCATION LOAN PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 091–0231–0–1–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0705 Reestimates of direct loan subsidy	151	.....	.....
0706 Interest on reestimates of direct loan subsidy	86	.....	.....
0707 Reestimates of loan guarantee subsidy	869	2,962	.....
0708 Interest on reestimates of loan guarantee subsidy	1,264	4,554	.....
0715 Rounding for Reestimate Outlays	1	.....	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	2,371	7,516	.....
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	2,371	7,516	.....
1930 Total budgetary resources available	2,371	7,516	.....
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	2,371	7,516	.....
3020 Outlays (gross)	-2,371	-7,516	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	2,371	7,516	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	2,371	7,516	.....
4180 Budget authority, net (total)	2,371	7,516	.....
4190 Outlays, net (total)	2,371	7,516	.....

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 091–0231–0–1–502	2025 actual	2026 est.	2027 est.
Direct loan reestimates:			
135010 Direct Participation Agreement Reestimates	-170	-2,545	.....
135012 Direct Standard Put Reestimates	-298	-1,698	.....
135999 Total direct loan reestimates	-468	-4,243	.....
Guaranteed loan reestimates:			
235006 FFEL Guarantees	-6,237	1,764	.....
235999 Total guaranteed loan reestimates	-6,237	1,764	.....

As required by the Federal Credit Reform Act of 1990, this program account records the subsidy costs associated with Federal Family Education Loans (FFEL), formerly guaranteed student loans, committed in 1992 and beyond. Beginning with the 1993 cohort of loans, mandatory administrative costs, specifically contract collection costs, are included in the FFEL subsidy estimates of each year's cohort. Subsidy amounts are estimated on a net present value basis.

A description of the FFEL program and accompanying tables are included under the Federal Direct Student Loan program account.

FEDERAL FAMILY EDUCATION LOAN PROGRAM FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 091–4251–0–3–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0101 Default claims	437	72	56
0102 Special allowance	56	.....	.....
0103 Interest benefits	52	1	1
0104 Death, disability, and bankruptcy claims	166	22	18
0105 Teacher loan forgiveness, other write-offs	27	.....	.....
0107 Contract collection costs	.....	12	10
0110 Guaranty Agency account maintenance fees	10	9	7
0111 VFA Fees	116	.....	.....
0191 Subtotal, Stafford loans	864	116	92
0202 Default claims	564	100	78
0203 Special allowance	63	.....	.....
0204 Death, disability, and bankruptcy claims	279	37	26
0205 Teacher loan forgiveness, other write-offs	9	.....	.....
0207 Contract collection costs	.....	15	12
0210 Guaranty Agency account maintenance fees	15	13	11
0211 VFA Fees	170	.....	.....
0291 Subtotal, Unsubsidized Stafford loans	1,100	165	127
0301 Default claims	45	11	8
0304 Death, disability, and bankruptcy claims	20	6	5
0307 Contract Collection Costs	.....	2	2
0311 VFA Fees	1	.....	.....
0391 Subtotal, PLUS loans	66	19	15
0411 VFA Fees	1	.....	.....
0491 Subtotal, SLS loans	1	.....	.....
0501 Default claims	1,186	787	649
0502 Special allowance	1,057	1	1
0503 Interest benefits	54	.....	.....
0504 Death, disability, and bankruptcy claims	423	277	276
0505 Teacher loan forgiveness, other write-offs	72	.....	.....
0507 Contract collection costs	.....	39	30
0510 Guaranty Agency account maintenance fees	21	392	12
0511 VFA Fees	231	.....	.....
0591 Subtotal, Consolidations loans	3,044	1,496	968
Credit program obligations:			
0713 Payment of interest to Treasury	1,549	981	.....
0742 Downward reestimates paid to receipt accounts	3,230	2,365	.....
0743 Interest on downward reestimates	5,140	3,387	.....
0791 Direct program activities, subtotal	9,919	6,733	.....
0900 Total new obligations, unexpired accounts	14,994	8,529	1,202
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	25,166	15,157	16,132
1021 Recoveries of prior year unpaid obligations	20	.....	.....
1033 Recoveries of prior year paid obligations	143	.....	.....
1070 Unobligated balance (total)	25,329	15,157	16,132
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	4,822	9,504	1,411
1900 Budget authority (total)	4,822	9,504	1,411
1930 Total budgetary resources available	30,151	24,661	17,543

	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	15,157	16,132	16,341
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	45	98	98
3010	New obligations, unexpired accounts	14,994	8,529	1,202
3020	Outlays (gross)	-14,921	-8,529	-1,201
3040	Recoveries of prior year unpaid obligations, unexpired	-20	.....	.....
3050	Unpaid obligations, end of year	98	98	99
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	45	98	98
3200	Obligated balance, end of year	98	98	99
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	4,822	9,504	1,411
	Financing disbursements:			
4110	Outlays, gross (total)	14,921	8,529	1,201
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Upward reestimate	-869	-2,962	.....
4120	Interest on upward reestimate	-1,264	-4,554	.....
4122	Interest on uninvested funds	-857	-193	-6
4123	Stafford recoveries on defaults	-242	-363	-285
4123	Stafford special allowance rebate	-9	-1	.....
4123	Unsubsidized Stafford recoveries on default	-277	-414	-328
4123	Unsubsidized Stafford special allowance rebate	-12	-1	.....
4123	PLUS recoveries on defaults	-60	-54	-44
4123	PLUS special allowance rebate	-4	.....	.....
4123	Consolidation recoveries on defaults	-447	-960	-747
4123	Consolidation loan holders fee	-910	-1	-1
4123	Consolidation other fees	-14	.....	.....
4123	Consolidation special allowance rebate	.....	-1	.....
4130	Offsets against gross budget authority and outlays (total)	-4,965	-9,504	-1,411
	Additional offsets against financing authority only (total):			
4143	Recoveries of prior year paid obligations, unexpired accounts	143	.....	.....
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	9,956	-975	-210
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	9,956	-975	-210

Status of Guaranteed Loans (in millions of dollars)

Identification code 091–4251–0–3–502	2025 actual	2026 est.	2027 est.
STAFFORD			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	7,730	7,253	6,769
2251 Repayments and prepayments	-1,053	-390	-364
Adjustments:			
2261 Terminations for default that result in loans receivable	-437	-72	-56
2263 Terminations for default that result in claim payments	-191	-22	-18
2264 Other adjustments, net	1,204	.....	.....
2290 Outstanding, end of year	7,253	6,769	6,331
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	7,253	6,769	6,331
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	3,956	9,557	9,244
2331 Disbursements for guaranteed loan claims	437	72	56
2351 Repayments of loans receivable	-242	-363	-285
2361 Write-offs of loans receivable	-166	-22	-18
2364 Other adjustments, net	5,572	.....	.....
2390 Outstanding, end of year	9,557	9,244	8,997
UNSUBSIDIZED STAFFORD			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	10,110	9,478	8,832
2251 Repayments and prepayments	-1,238	-509	-474
Adjustments:			
2261 Terminations for default that result in loans receivable	-564	-100	-78
2263 Terminations for default that result in claim payments	-495	-37	-26
2264 Other adjustments, net	1,665	.....	.....
2290 Outstanding, end of year	9,478	8,832	8,254
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	9,478	8,832	8,254
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	10,097	12,126	11,774
2331 Disbursements for guaranteed loan claims	564	100	78
2351 Repayments of loans receivable	-277	-415	-328
2361 Write-offs of loans receivable	-278	-37	-26
2364 Other adjustments, net	2,020	.....	.....
2390 Outstanding, end of year	12,126	11,774	11,498
PLUS			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	1,410	1,280	1,149
2251 Repayments and prepayments	-182	-69	-62
Adjustments:			
2261 Terminations for default that result in loans receivable	-45	-56	-49
2263 Terminations for default that result in claim payments	-21	-6	-5
2264 Other adjustments, net	118	.....	.....
2290 Outstanding, end of year	1,280	1,149	1,033
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	1,280	1,149	1,033
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	31	1,858	1,854
2331 Disbursements for guaranteed loan claims	45	56	49
2351 Repayments of loans receivable	-60	-54	-44
2361 Write-offs of loans receivable	-19	-6	-5
2364 Other adjustments, net	1,861	.....	.....
2390 Outstanding, end of year	1,858	1,854	1,854
SLS			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	23	39	58
2251 Repayments and prepayments	-6	-3	-3
Adjustments:			
2261 Terminations for default that result in loans receivable	.....	.....	.....
2263 Terminations for default that result in claim payments	.....	.....	.....
2264 Other adjustments, net	22	22	.....
2290 Outstanding, end of year	39	58	55
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	39	58	55
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	294	62	293
2331 Disbursements for guaranteed loan claims	.....	.....	.....
2351 Repayments of loans receivable	.....	-1	-1
2361 Write-offs of loans receivable	.....	.....	.....
2364 Other adjustments, net	-232	232	.....
2390 Outstanding, end of year	62	293	292
CONSOLIDATION			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	42,872	39,094	35,931
2251 Repayments and prepayments	-6,083	-2,099	-1,929
Adjustments:			
2261 Terminations for default that result in loans receivable	-1,186	-787	-648
2263 Terminations for default that result in claim payments	-495	-277	-276
2264 Other adjustments, net	3,986	.....	.....
2290 Outstanding, end of year	39,094	35,931	33,078
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	39,094	35,931	33,078
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	23,134	14,360	13,910
2331 Disbursements for guaranteed loan claims	1,186	787	648
2351 Repayments of loans receivable	-909	-960	-747
2361 Write-offs of loans receivable	-423	-277	-276

FEDERAL FAMILY EDUCATION LOAN PROGRAM FINANCING ACCOUNT—Continued

Status of Guaranteed Loans—Continued

Identification code 091–4251–0–3–502	2025 actual	2026 est.	2027 est.
2364 Other adjustments, net	-8,628		
2390 Outstanding, end of year	14,360	13,910	13,535

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from Federal Family Education Loans, formerly guaranteed student loans, committed in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 091–4251–0–3–502	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	25,127	15,171
Investments in U.S. securities:		
1106 Receivables, net	3,924	267
1206 Non-Federal assets: Receivables, net	2	3
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	37,512	37,963
1502 Interest receivable	9,871	11,679
1505 Allowance for subsidy cost (-)	-36,290	-42,286
1599 Net present value of assets related to defaulted guaranteed loans	11,093	7,356
1901 Other Federal assets: Other assets		
1999 Total assets	40,146	22,797
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable		
2103 Debt	28,338	28,338
2105 Other	2,124	3,413
Non-Federal liabilities:		
2201 Accounts payable	14	12
2204 Liabilities for loan guarantees	9,670	-8,966
2999 Total liabilities	40,146	22,797
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	40,146	22,797

TEMPORARY STUDENT LOAN PURCHASE AUTHORITY FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 091–4453–0–3–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0006 Contract collection costs		31	32
Credit program obligations:			
0713 Payment of interest to Treasury	531	705	569
0742 Downward reestimates paid to receipt accounts	190	1,518	
0743 Interest on downward reestimates	123	1,027	
0791 Direct program activities, subtotal	844	3,250	569
0900 Total new obligations, unexpired accounts	844	3,281	601
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	25	74	
1023 Unobligated balances applied to repay debt	-25	-74	
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	374	2,545	
Spending authority from offsetting collections, mandatory:			
1800 Collected	899	3,195	2,533
1825 Spending authority from offsetting collections applied to repay debt	-355	-2,459	-1,932
1850 Spending auth from offsetting collections, mand (total)	544	736	601
1900 Budget authority (total)	918	3,281	601
1930 Total budgetary resources available	918	3,281	601
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	74		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	1
3010 New obligations, unexpired accounts	844	3,281	601
3020 Outlays (gross)	-844	-3,281	-601
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	1
3200 Obligated balance, end of year	1	1	1
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	918	3,281	601
Financing disbursements:			
4110 Outlays, gross (total)	844	3,281	601
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Upward reestimate	-91		
4120 Upward reestimate interest	-52		
4122 Interest on uninvested funds	-13		
4123 Principal repayments	-419	-2,419	-1,799
4123 Interest repayments	-324	-776	-734
4130 Offsets against gross budget authority and outlays (total)	-899	-3,195	-2,533
4160 Budget authority, net (mandatory)	19	86	-1,932
4170 Outlays, net (mandatory)	-55	86	-1,932
4180 Budget authority, net (total)	19	86	-1,932
4190 Outlays, net (total)	-55	86	-1,932

Status of Direct Loans (in millions of dollars)

Identification code 091–4453–0–3–502	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	20,321	19,594	16,989
1251 Repayments: Repayments and prepayments	-419	-2,419	-1,799
1264 Other adjustments, net (+ or -)	-308	-186	-186
1290 Outstanding, end of year	19,594	16,989	15,004

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from the participation interest program authorized under the Ensuring Continued Access to Student Loans Act of 2008. Amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 091–4453–0–3–502	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	26	76
Investments in U.S. securities:		
1106 Receivables, net	124	
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	20,321	19,594
1402 Interest receivable	5,164	5,351
1405 Allowance for subsidy cost (-)	-7,936	-6,055
1499 Net present value of assets related to direct loans	17,549	18,890
1901 Other Federal assets: Other assets		
1999 Total assets	17,699	18,966
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable		
2103 Debt	17,699	17,182
2105 Other		1,784
2201 Non-Federal liabilities: Accounts payable		
2999 Total liabilities	17,699	18,966
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	17,699	18,966

Student Loan Acquisition Account

Program and Financing (in millions of dollars)

Identification code 091–4449–0–3–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 Contract collection costs		18	18
Credit program obligations:			
0713 Payment of interest to Treasury	282	559	332
0742 Downward reestimates paid to receipt accounts	243	1,004	
0743 Interest on downward reestimates	150	694	
0791 Direct program activities, subtotal	675	2,257	332
0900 Total new obligations, unexpired accounts	675	2,275	350
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,930	3,148	
1023 Unobligated balances applied to repay debt	-40	-3,148	
1070 Unobligated balance (total)	2,890		
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	588	1,698	
Spending authority from offsetting collections, mandatory:			
1800 Collected	682	639	915
1825 Spending authority from offsetting collections applied to repay debt	-337	-62	-564
1850 Spending auth from offsetting collections, mand (total)	345	577	351
1900 Budget authority (total)	933	2,275	351
1930 Total budgetary resources available	3,823	2,275	351
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3,148		1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	1
3010 New obligations, unexpired accounts	675	2,275	350
3020 Outlays (gross)	-675	-2,275	-350
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	1
3200 Obligated balance, end of year	1	1	1
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	933	2,275	351
Financing disbursements:			
4110 Outlays, gross (total)	675	2,275	350
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Upward reestimate	-61		
4120 Upward reestimate interest	-34		
4122 Interest on uninvested funds	-96		
4123 Principal repayments	-318	-361	-634
4123 Borrower interest repayments	-173	-278	-281
4130 Offsets against gross budget authority and outlays (total)	-682	-639	-915
4160 Budget authority, net (mandatory)	251	1,636	-564
4170 Outlays, net (mandatory)	-7	1,636	-565
4180 Budget authority, net (total)	251	1,636	-564
4190 Outlays, net (total)	-7	1,636	-565

Status of Direct Loans (in millions of dollars)

Identification code 091–4449–0–3–502	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	11,568	10,914	10,420
1251 Repayments: Repayments and prepayments	-317	-361	-634
1264 Other adjustments, net (+ or -)	-337	-133	-126
1290 Outstanding, end of year	10,914	10,420	9,660

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from the standard and short-term Put programs authorized under the Ensuring Continued Access to Student Loans Act of 2008. Amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 091–4449–0–3–502	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	2,932	3,149
Investments in U.S. securities:		
1106 Receivables, net	82	
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	11,568	10,914
1402 Interest receivable	2,750	2,984
1405 Allowance for subsidy cost (-)	-7,686	-6,444
1499 Net present value of assets related to direct loans	6,632	7,454
1901 Other Federal assets: Other assets		1
1999 Total assets	9,646	10,604
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable		
2103 Debt	9,177	9,389
2105 Other	469	1,215
2201 Non-Federal liabilities: Accounts payable		
2999 Total liabilities	9,646	10,604
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	9,646	10,604

Temporary Student Loan Purchase Authority Conduit Financing Account

Program and Financing (in millions of dollars)

Identification code 091–4459–0–3–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Contract collection costs		2	2
Credit program obligations:			
0713 Payment of interest to Treasury	42	41	41
0900 Total new obligations, unexpired accounts	42	43	43
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	6	5
1023 Unobligated balances applied to repay debt	-3		
1070 Unobligated balance (total)		6	5
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	9		
Spending authority from offsetting collections, mandatory:			
1800 Collected	39	47	47
1825 Spending authority from offsetting collections applied to repay debt		-5	-5
1850 Spending auth from offsetting collections, mand (total)	39	42	42
1900 Budget authority (total)	48	42	42
1930 Total budgetary resources available	48	48	47
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6	5	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			1
3010 New obligations, unexpired accounts	42	43	43
3020 Outlays (gross)	-42	-42	-42
3050 Unpaid obligations, end of year		1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			1
3200 Obligated balance, end of year		1	2
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	48	42	42
Financing disbursements:			
4110 Outlays, gross (total)	42	42	42
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4122 Interest on uninvested funds	-1		
4123 Principal repayments	-24	-30	-30
4123 Interest repayments	-14	-17	-17

Temporary Student Loan Purchase Authority Conduit Financing Account—Continued

Program and Financing—Continued

Identification code 091–4459–0–3–502	2025 actual	2026 est.	2027 est.
4130 Offsets against gross budget authority and outlays (total)	-39	-47	-47
4160 Budget authority, net (mandatory)	9	-5	-5
4170 Outlays, net (mandatory)	3	-5	-5
4180 Budget authority, net (total)	9	-5	-5
4190 Outlays, net (total)	3	-5	-5

Status of Direct Loans (in millions of dollars)

Identification code 091–4459–0–3–502	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	1,128	1,109	1,079
1251 Repayments: Repayments and prepayments	-24	-30	-30
1264 Other adjustments, net (+ or -)	5		
1290 Outstanding, end of year	1,109	1,079	1,049

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from the asset-backed commercial paper conduit authorized under the Ensuring Continued Access to Student Loans Act of 2008. Amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 091–4459–0–3–502	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	3	6
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	1,128	1,109
1402 Interest receivable	389	423
1405 Allowance for subsidy cost (-)	-150	-162
1499 Net present value of assets related to direct loans	1,367	1,370
1901 Other Federal assets: Other assets		
1999 Total assets	1,370	1,376
LIABILITIES:		
2103 Federal liabilities: Debt	1,370	1,376
2201 Non-Federal liabilities: Accounts payable		
2999 Total liabilities	1,370	1,376
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	1,370	1,376

Federal Family Education Loan Liquidating Account

Program and Financing (in millions of dollars)

Identification code 091–0230–0–1–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0101 Interest benefits, net of origination fees	3	3	2
0103 Default claims	1	14	14
0104 Death, disability, and bankruptcy claims		15	15
0105 Contract collection costs		5	5
0191 Subtotal, Stafford loans	4	37	36
0201 Default claims		2	2
0202 Death, disability, and bankruptcy claims		1	1
0291 Subtotal, PLUS/SLS loans		3	3
0900 Total new obligations, unexpired accounts	4	40	39
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	83	97	
1022 Capital transfer of unobligated balances to general fund	-83	-97	
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	1		
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	50		
Spending authority from offsetting collections, mandatory:			
1800 Collected	50	209	174
1820 Capital transfer of spending authority from offsetting collections to general fund		-169	-135
1850 Spending auth from offsetting collections, mand (total)	50	40	39
1900 Budget authority (total)	100	40	39
1930 Total budgetary resources available	101	40	39
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	97		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	4	40	39
3020 Outlays (gross)	-4	-40	-39
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	100	40	39
Outlays, gross:			
4100 Outlays from new mandatory authority	4	40	39
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Fed collections on defaulted loans, Stafford	-40	-184	-154
4123 Federal collections on defaulted loans, PLUS/SLS	-11	-25	-20
4130 Offsets against gross budget authority and outlays (total)	-51	-209	-174
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	1		
4160 Budget authority, net (mandatory)	50	-169	-135
4170 Outlays, net (mandatory)	-47	-169	-135
4180 Budget authority, net (total)	50	-169	-135
4190 Outlays, net (total)	-47	-169	-135

Status of Guaranteed Loans (in millions of dollars)

Identification code 091–0230–0–1–502	2025 actual	2026 est.	2027 est.
STAFFORD LOANS			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	885	531	490
2251 Repayments and prepayments	-31	-13	-13
Adjustments:			
2261 Terminations for default that result in loans receivable		-14	-14
2263 Terminations for default that result in claim payments		-14	-14
2264 Other adjustments, net	-323		
2290 Outstanding, end of year	531	490	449
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	530	489	447
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	2,541	2,684	2,514
2331 Disbursements for guaranteed loan claims	1	15	15
2351 Repayments of loans receivable	-19	-171	-171
2361 Write-offs of loans receivable		-14	-15
2364 Other adjustments, net	161		
2390 Outstanding, end of year	2,684	2,514	2,343
PLUS/SLS LOANS			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	108	54	49
2251 Repayments and prepayments	-5	-2	-2
Adjustments:			
2261 Terminations for default that result in loans receivable		-2	-2
2263 Terminations for default that result in claim payments		-1	-1
2264 Other adjustments, net	-49		
2290 Outstanding, end of year	54	49	44
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	54	49	44
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	526	411	389

2331	Disbursements for guaranteed loan claims		2	2
2351	Repayments of loans receivable	-3	-23	-23
2361	Write-offs of loans receivable		-1	-1
2364	Other adjustments, net	-112		
2390	Outstanding, end of year	411	389	367

As required by the Federal Credit Reform Act of 1990, this liquidating account records, for this program, all cash flows to and from the Government resulting from guaranteed student loans committed prior to 1992. This account is shown on a cash basis. All new loan activity in this program for 1992 and beyond is recorded in corresponding program and financing accounts.

Balance Sheet (in millions of dollars)

Identification code 091–0230–0–1–502	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	83	97
1701 Defaulted guaranteed loans, gross	3,067	3,095
1702 Interest receivable	5,314	5,460
1703 Allowance for estimated uncollectible loans and interest (-)	-8,246	-8,325
1799 Value of assets related to loan guarantees	135	230
1999 Total assets	218	327
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury	155	297
Non-Federal liabilities:		
2201 Accounts payable		
2204 Liabilities for loan guarantees		1
2999 Total liabilities	155	298
NET POSITION:		
3100 Unexpended appropriations	100	149
3300 Cumulative results of operations	-37	-120
3999 Total net position	63	29
4999 Total liabilities and net position	218	327

Object Classification (in millions of dollars)

Identification code 091–0230–0–1–502	2025 actual	2026 est.	2027 est.
Direct obligations:			
33.0 Investments and loans		25	24
41.0 Grants, subsidies, and contributions	3		
42.0 Insurance claims and indemnities	1	15	15
99.0 Direct obligations	4	40	39
99.9 Total new obligations, unexpired accounts	4	40	39

Health Education Assistance Loans Program Account

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 091–0247–0–1–502	2025 actual	2026 est.	2027 est.
Guaranteed loan reestimates:			
235001 HEAL Loan Guarantee	-2	-1	

Consistent with the Consolidated Appropriations Act, 2014 (P.L. 113–76), the Health Education Assistance Loans (HEAL) program was transferred to the Department of Education from the Department of Health and Human Services in 2014. The Department of Education assumed responsibility for the program and the authority to administer, service, collect, and enforce the program.

The HEAL program guarantees loans from private lenders to health professions students to pay for the costs of their training. As required by the Federal Credit Reform Act of 1990, this account records the subsidy costs associated with HEAL loan guarantees committed in 1992 and beyond (including modifications of HEAL loan guarantees that resulted from obligations or commitments in any year), as well as administrative expenses of the program.

Health Education Assistance Loans Financing Account

Program and Financing (in millions of dollars)

Identification code 091–4300–0–3–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0711 Default claim payments on principal		4	4
0713 Payment of interest to Treasury	1	2	2
0715 Default Collection Costs		1	1
0743 Interest on downward reestimates	2	1	
0900 Total new obligations, unexpired accounts	3	8	7
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15	15	12
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	3	5	5
1900 Budget authority (total)	3	5	5
1930 Total budgetary resources available	18	20	17
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	15	12	10
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			2
3010 New obligations, unexpired accounts	3	8	7
3020 Outlays (gross)	-3	-6	-6
3050 Unpaid obligations, end of year		2	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			2
3200 Obligated balance, end of year		2	3
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	3	5	5
Financing disbursements:			
4110 Outlays, gross (total)	3	6	6
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4122 Interest on uninvested funds	-1	-2	-2
4123 Non-Federal sources	-2	-3	-3
4130 Offsets against gross budget authority and outlays (total)	-3	-5	-5
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)		1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)		1	1

Status of Guaranteed Loans (in millions of dollars)

Identification code 091–4300–0–3–502	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2143 Uncommitted limitation carried forward			
2150 Total guaranteed loan commitments			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	17	9	7
2251 Repayments and prepayments	-6	-6	-6
Adjustments:			
2261 Terminations for default that result in loans receivable	-3	-3	-3
2263 Terminations for default that result in claim payments	-1	-1	-1
2264 Other adjustments, net	2	8	8
2290 Outstanding, end of year	9	7	5
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	9	7	5
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	122	116	115

HEALTH EDUCATION ASSISTANCE LOANS FINANCING ACCOUNT—Continued

Status of Guaranteed Loans—Continued

Identification code 091–4300–0–3–502		2025 actual	2026 est.	2027 est.
2331	Disbursements for guaranteed loan claims	3	3	3
2351	Repayments and prepayments	-3	-3	-3
2361	Write-offs of loans receivable	-1	-1	-1
2364	Other adjustments, net	-5	.....	.....
2390	Outstanding, end of year	116	115	114

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from the Health Education Assistance Loan program. Amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 091–4300–0–3–502		2024 actual	2025 actual
	ASSETS:		
1101	Federal assets: Fund balances with Treasury	15	14
	Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501	Defaulted guaranteed loans receivable, gross	122	116
1502	Interest receivable	20	22
1505	Allowance for subsidy cost (-)	74	80
1599	Net present value of assets related to defaulted guaranteed loans	216	218
1901	Other Federal assets: Other assets	.....	.....
1999	Total assets	231	232
	LIABILITIES:		
2103	Federal liabilities: Debt	17	17
	Non-Federal liabilities:		
2203	Debt	.....	.....
2204	Liabilities for loan guarantees	214	215
2999	Total liabilities	231	232
	NET POSITION:		
3300	Cumulative results of operations	.....	.....
4999	Total liabilities and net position	231	232

HEALTH EDUCATION ASSISTANCE LOANS LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 091–4299–0–3–502		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0715	Default Collections Costs	.....	1	1
0900	Total new obligations, unexpired accounts (object class 33.0)	.....	1	1
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3	4	.....
1022	Capital transfer of unobligated balances to general fund	-3	-4	.....
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	1	.....	.....
	Spending authority from offsetting collections, mandatory:			
1800	Collected	3	3	2
1820	Capital transfer of spending authority from offsetting collections to general fund	.....	-2	-1
1850	Spending auth from offsetting collections, mand (total)	3	1	1
1900	Budget authority (total)	4	1	1
1930	Total budgetary resources available	4	1	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	.....	1	1
3020	Outlays (gross)	.....	-1	-1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	4	1	1
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	1	1
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-3	-3	-2
4180	Budget authority, net (total)	1	-2	-1
4190	Outlays, net (total)	-3	-2	-1

Status of Guaranteed Loans (in millions of dollars)

Identification code 091–4299–0–3–502		2025 actual	2026 est.	2027 est.
	Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year	2	1	1
2251	Repayments and prepayments	-1	-1	-1
	Adjustments:			
2261	Terminations for default that result in loans receivable	.....	.....	.....
2264	Other adjustments, net	.....	1	1
2290	Outstanding, end of year	1	1	1
	Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year	1	.....	.....
	Addendum:			
	Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year	241	216	213
2331	Disbursements for guaranteed loan claims	.....	.....	.....
2351	Repayments of loans receivable	-3	-3	-3
2361	Write-offs of loans receivable	.....	.....	.....
2364	Other adjustments, net	-22	.....	.....
2390	Outstanding, end of year	216	213	210

As required by the Federal Credit Reform Act of 1990, this liquidating account records, for this program, all cash flows to and from the Government resulting from guaranteed Health Education Assistance Loans loans committed prior to 1992. This account is shown on a cash basis. All loan activity in this program for 1992 and beyond is recorded in corresponding program and financing accounts.

Balance Sheet (in millions of dollars)

Identification code 091–4299–0–3–502		2024 actual	2025 actual
	ASSETS:		
1101	Federal assets: Fund balances with Treasury	3	3
1701	Defaulted guaranteed loans, gross	241	216
1702	Interest receivable	13	20
1703	Allowance for estimated uncollectible loans and interest (-)	.....	.....
1799	Value of assets related to loan guarantees	254	236
1901	Other Federal assets: Other assets	-69	-51
1999	Total assets	188	188
	LIABILITIES:		
2104	Federal liabilities: Resources payable to Treasury	162	162
	Non-Federal liabilities:		
2204	Liabilities for loan guarantees	41	41
2207	Other	2	2
2999	Total liabilities	205	205
	NET POSITION:		
3300	Cumulative results of operations	-17	-17
4999	Total liabilities and net position	188	188

INSTITUTE OF EDUCATION SCIENCES

Federal Funds

INSTITUTE OF EDUCATION SCIENCES

For necessary expenses for the Institute of Education Sciences as authorized by section 208 of the Department of Education Organization Act and carrying out activities authorized by the National Assessment of Educational Progress Authorization Act and section 664 of the Individuals with Disabilities Education Act, $261,300,000, which shall remain available through September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 091–1100–0–1–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Research, development, and dissemination	164	30	40
0002	Statistics	66	31	42
0003	Regional educational laboratories	30	30	.....
0004	National Assessment	138	138	130
0005	National Assessment Governing Board	5	5	7
0006	Research in special education	49	1	10
0007	Statewide longitudinal data systems	2	20	.....
0008	Special education studies and evaluations	6	2	2
0009	Direct program activity [Program Administration]	57	50	30
0010	Undistributed	.....	233	.....
0100	Total direct program	517	540	261
0799	Total direct obligations	517	540	261
0900	Total new obligations, unexpired accounts	517	540	261
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	215	510	740
1001	Discretionary unobligated balance brought fwd, Oct 1	215	.....	.....
1021	Recoveries of prior year unpaid obligations	26	5	5
1070	Unobligated balance (total)	241	515	745
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	793	790	261
1131	Unobligated balance of appropriations permanently reduced	.....	-25	.....
1160	Appropriation, discretionary (total)	793	765	261
1900	Budget authority (total)	793	765	261
1930	Total budgetary resources available	1,034	1,280	1,006
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-7	.....	.....
1941	Unexpired unobligated balance, end of year	510	740	745
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	795	576	665
3010	New obligations, unexpired accounts	517	540	261
3020	Outlays (gross)	-673	-446	-486
3040	Recoveries of prior year unpaid obligations, unexpired	-26	-5	-5
3041	Recoveries of prior year unpaid obligations, expired	-37	.....	.....
3050	Unpaid obligations, end of year	576	665	435
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	-2
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	793	574	663
3200	Obligated balance, end of year	574	663	433
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	793	765	261
	Outlays, gross:			
4010	Outlays from new discretionary authority	108	128	54
4011	Outlays from discretionary balances	560	308	432
4020	Outlays, gross (total)	668	436	486
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	5	10	.....
4180	Budget authority, net (total)	793	765	261
4190	Outlays, net (total)	673	446	486

Research, Statistics, and Assessment:

Research, development, and dissemination.—Funds support a diverse portfolio of research, development, and dissemination activities that provide parents, teachers, and schools with evidence-based information on effective educational practices.

Statistics.—Funds support the Department's statistical data collection activities, which are conducted by the National Center for Education Statistics (NCES). NCES collects, analyzes, and disseminates education statistics at all levels, from preschool through postsecondary and adult education, including statistics on international education activities.

Assessment.—Funds support the ongoing National Assessment of Educational Progress (NAEP) and the National Assessment Governing Board (NAGB). NAEP administers assessments to samples of students in order to gather reliable information about educational attainment in important academic areas. NAGB is responsible for formulating NAEP policy; developing student achievement levels; and selecting, consistent with the requirements of the statute, the subjects to be assessed.

Research in special education.—Funds support research to build the evidence base on improving special education and early intervention services and outcomes for infants, toddlers, and children with disabilities.

Special education studies and evaluations.—Funds support studies, evaluations, and assessments related to the implementation of the Individuals with Disabilities Education Act in order to improve special education and early intervention services and outcomes for infants, toddlers, and children with disabilities.

Program Administration.—Funds support the salaries and expenses required to administer grants, contracts, and programs for the Institute of Education Sciences.

Object Classification (in millions of dollars)

Identification code 091–1100–0–1–503		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	29	9	13
11.3	Other than full-time permanent	3	1	.....
11.5	Other personnel compensation	1	.....	.....
11.9	Total personnel compensation	33	10	13
12.1	Civilian personnel benefits	11	3	4
13.0	Benefits for former personnel	2	.....	.....
23.1	Rental payments to GSA	3	3	2
25.1	Advisory and assistance services	23	26	21
25.2	Other services from non-Federal sources	205	239	109
25.3	Other goods and services from Federal sources	1	1	1
25.5	Research and development contracts	42	42	42
25.7	Operation and maintenance of equipment	16	16	16
41.0	Grants, subsidies, and contributions	180	200	53
99.0	Direct obligations	516	540	261
99.5	Adjustment for rounding	1	.....	.....
99.9	Total new obligations, unexpired accounts	517	540	261

Employment Summary

Identification code 091–1100–0–1–503		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	197	64	75

DEPARTMENTAL MANAGEMENT

Federal Funds

PROGRAM ADMINISTRATION

For carrying out, to the extent not otherwise provided, the Department of Education Organization Act, including rental of conference rooms in the District of Columbia and hire of three passenger motor vehicles, $100,000,000: Provided further, That none of the funds provided by this Act may be used to support a number of non-career employees that is above the number of non-career employees as of December 31, 2022.

Program and Financing (in millions of dollars)

Identification code 091–0800–0–1–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Program administration	399	399	100
0002	Building Modernization	6	.....	.....
0799	Total direct obligations	405	399	100
0811	Reimbursable program activity 1	6	6	6
0899	Total reimbursable obligations	6	6	6
0900	Total new obligations, unexpired accounts	411	405	106

PROGRAM ADMINISTRATION—Continued

Program and Financing—Continued

Identification code 091–0800–0–1–503		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6	1	1
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	7	1	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	420	399	100
	Spending authority from offsetting collections, discretionary:			
1700	Collected	.....	6	6
1701	Change in uncollected payments, Federal sources	6	.....	.....
1750	Spending auth from offsetting collections, disc (total)	6	6	6
1900	Budget authority (total)	426	405	106
1930	Total budgetary resources available	433	406	107
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-21	.....	.....
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	131	128	113
3010	New obligations, unexpired accounts	411	405	106
3011	Obligations ("upward adjustments"), expired accounts	20	.....	.....
3020	Outlays (gross)	-398	-420	-167
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-35	.....	.....
3050	Unpaid obligations, end of year	128	113	52
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-10	-14	-14
3070	Change in uncollected pymts, Fed sources, unexpired	-6	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	2	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-14	-14	-14
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	121	114	99
3200	Obligated balance, end of year	114	99	38
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	426	405	106
	Outlays, gross:			
4010	Outlays from new discretionary authority	317	308	89
4011	Outlays from discretionary balances	78	108	78
4020	Outlays, gross (total)	395	416	167
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	-6	-6
4040	Offsets against gross budget authority and outlays (total)	-1	-6	-6
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-6	.....	.....
4052	Offsetting collections credited to expired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	-5	.....	.....
4070	Budget authority, net (discretionary)	420	399	100
4080	Outlays, net (discretionary)	394	410	161
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	3	4	.....
4180	Budget authority, net (total)	420	399	100
4190	Outlays, net (total)	397	414	161

The Program Administration account includes the direct Federal costs of providing grants and administering elementary, and secondary education; Indian education; higher education; career, technical, and special education programs; and programs for persons with disabilities.

In addition, this account includes the cost of providing centralized support and administrative services, overall policy development, and strategic planning for the Department. Included in the centralized activities are rent and mail services; telecommunications; contractual services; financial management and accounting, including payments to schools, education agencies and other grant recipients, and preparation of auditable financial statements; information technology services and security; personnel management; personnel security; budget formulation and execution; legal services; congressional and public relations; and intergovernmental affairs.

Also included in this account are contributions from the public. Contributions not designated for a specific purpose are in the account's Gifts and Bequests Miscellaneous Fund.

Reimbursable program.—Reimbursements to this account are for providing administrative services to other agencies.

Object Classification (in millions of dollars)

Identification code 091–0800–0–1–503		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	189	149	35
11.3	Other than full-time permanent	16	2	1
11.5	Other personnel compensation	5	4	2
11.9	Total personnel compensation	210	155	38
12.1	Civilian personnel benefits	73	55	14
13.0	Benefits for former personnel	7	19	22
21.0	Travel and transportation of persons	2	4	1
23.1	Rental payments to GSA	23	15	6
23.3	Communications, utilities, and miscellaneous charges	1	1	.....
24.0	Printing and reproduction	1	1	.....
25.1	Advisory and assistance services	1	55	.....
25.2	Other services from non-Federal sources	20	16	4
25.3	Other goods and services from Federal sources	15	37	4
25.7	Operation and maintenance of equipment	52	41	12
31.0	Equipment	.....	1	.....
99.0	Direct obligations	405	400	101
99.0	Reimbursable obligations	6	6	6
99.5	Adjustment for rounding	.....	-1	-1
99.9	Total new obligations, unexpired accounts	411	405	106

Employment Summary

Identification code 091–0800–0–1–503		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,327	1,001	231

DEPARTMENT OF EDUCATION NONRECURRING EXPENSES FUND

Program and Financing (in millions of dollars)

Identification code 091–0249–0–1–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	153	.....	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	70	43	20
1012	Unobligated balance transfers between expired and unexpired accounts	147	132	.....
1021	Recoveries of prior year unpaid obligations	4	5	.....
1070	Unobligated balance (total)	221	180	20
	Budget authority:			
	Appropriations, discretionary:			
1131	Unobligated balance of appropriations permanently reduced	-25	-160	.....
1930	Total budgetary resources available	196	20	20
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	43	20	20
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	67	120	.....
3010	New obligations, unexpired accounts	153	.....	.....
3020	Outlays (gross)	-96	-115	.....
3040	Recoveries of prior year unpaid obligations, unexpired	-4	-5	.....
3050	Unpaid obligations, end of year	120	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	67	120	.....
3200	Obligated balance, end of year	120	.....	.....

	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	-25	-160	.....
	Outlays, gross:			
4011	Outlays from discretionary balances	96	115	.....
4180	Budget authority, net (total)	-25	-160	.....
4190	Outlays, net (total)	96	115	.....

The Nonrecurring Expenses Fund is a no-year account that receives transfers of expired unobligated balances from discretionary accounts (appropriated in fiscal year 2021 or later) prior to cancellation. The Fund is used for information technology modernization projects and facilities infrastructure improvements.

Object Classification (in millions of dollars)

Identification code 091–0249–0–1–503	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	20	.....	.....
25.7 Operation and maintenance of equipment	124	.....	.....
32.0 Land and structures	9	.....	.....
99.9 Total new obligations, unexpired accounts	153	.....	.....

Office for Civil Rights

For expenses necessary for the Office for Civil Rights, as authorized by section 203 of the Department of Education Organization Act, $91,000,000.

Program and Financing (in millions of dollars)

Identification code 091–0700–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Civil rights	126	126	91
0002 Undistributed	.....	14	.....
0900 Total new obligations, unexpired accounts	126	140	91
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	140	140	91
1900 Budget authority (total)	140	140	91
1930 Total budgetary resources available	140	140	91
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-14	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	33	22	35
3010 New obligations, unexpired accounts	126	140	91
3011 Obligations ("upward adjustments"), expired accounts	7	.....	.....
3020 Outlays (gross)	-135	-127	-98
3041 Recoveries of prior year unpaid obligations, expired	-9	.....	.....
3050 Unpaid obligations, end of year	22	35	28
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	33	22	35
3200 Obligated balance, end of year	22	35	28
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	140	140	91
Outlays, gross:			
4010 Outlays from new discretionary authority	109	107	73
4011 Outlays from discretionary balances	26	20	25
4020 Outlays, gross (total)	135	127	98
4180 Budget authority, net (total)	140	140	91
4190 Outlays, net (total)	135	127	98

The Office for Civil Rights is responsible for ensuring that no person is unlawfully discriminated against on the basis of race, color, national origin, sex, disability, or age in the delivery of services or the provision of benefits in programs or activities of schools and institutions receiving financial assistance from the Department of Education. The authorities under which the Office for Civil Rights operates are Title VI of the Civil Rights Act of 1964 (race, color, or national origin discrimination), Title IX of the Education Amendments of 1972 (sex discrimination), Section 504 of the Rehabilitation Act of 1973 (disability discrimination), Title II of the Americans with Disabilities Act of 1990 (whether or not the public entity receives Federal Financial Assistance), the Age Discrimination Act of 1975, and the Boy Scouts of America Equal Access Act of 2002.

Object Classification (in millions of dollars)

Identification code 091–0700–0–1–751	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	74	38	38
11.3 Other than full-time permanent	1	2	1
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	76	41	40
12.1 Civilian personnel benefits	29	15	16
13.0 Benefits for former personnel	1	7	7
23.1 Rental payments to GSA	6	2	2
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	1	3	3
25.7 Operation and maintenance of equipment	12	22	22
92.0 Undistributed	.....	49	.....
99.0 Direct obligations	126	140	91
99.9 Total new obligations, unexpired accounts	126	140	91

Employment Summary

Identification code 091–0700–0–1–751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	467	271	271

Office of Inspector General

For expenses necessary for the Office of Inspector General, as authorized by section 212 of the Department of Education Organization Act, $60,750,000, of which $3,000,000 shall remain available through September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 091–1400–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Inspector General	63	68	61
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	7	7
1001 Discretionary unobligated balance brought fwd, Oct 1	7	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	68	68	61
1900 Budget authority (total)	68	68	61
1930 Total budgetary resources available	75	75	68
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-5	.....	.....
1941 Unexpired unobligated balance, end of year	7	7	7
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	20	19	20
3010 New obligations, unexpired accounts	63	68	61
3011 Obligations ("upward adjustments"), expired accounts	3	.....	.....
3020 Outlays (gross)	-62	-67	-60
3041 Recoveries of prior year unpaid obligations, expired	-5	.....	.....
3050 Unpaid obligations, end of year	19	20	21
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	20	19	20
3200 Obligated balance, end of year	19	20	21
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	68	68	61
Outlays, gross:			
4010 Outlays from new discretionary authority	48	52	48
4011 Outlays from discretionary balances	14	15	12

OFFICE OF INSPECTOR GENERAL—Continued

Program and Financing—Continued

Identification code 091–1400–0–1–751		2025 actual	2026 est.	2027 est.
4020	Outlays, gross (total)	62	67	60
4180	Budget authority, net (total)	68	68	61
4190	Outlays, net (total)	62	67	60

The Office of Inspector General (OIG) is an independent entity within the Department of Education responsible for identifying fraud, waste, abuse, and criminal activity involving the Department's funds, programs, and operations. The OIG conducts independent audits and other reviews to ensure the effectiveness and efficiency of the Department's programs and operations, recommends actions to address systemic weaknesses and improve the Department's programs and operations, and recommends changes needed in Federal laws and regulations.

Object Classification (in millions of dollars)

Identification code 091–1400–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	29	30	29
11.5	Other personnel compensation	2	1	.....
11.9	Total personnel compensation	31	31	29
12.1	Civilian personnel benefits	14	13	14
21.0	Travel and transportation of persons	1	1	.....
23.1	Rental payments to GSA	5	4	3
25.2	Other services from non-Federal sources	3	4	5
25.3	Other goods and services from Federal sources	1	2	2
25.7	Operation and maintenance of equipment	7	13	8
99.0	Direct obligations	62	68	61
99.5	Adjustment for rounding	1	.....	.....
99.9	Total new obligations, unexpired accounts	63	68	61

Employment Summary

Identification code 091–1400–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	181	185	175

DISASTER EDUCATION RECOVERY

Federal Funds

DISASTER EDUCATION RECOVERY

Program and Financing (in millions of dollars)

Identification code 091–0013–0–1–500		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	129	28	.....
3020	Outlays (gross)	-101	-28	.....
3050	Unpaid obligations, end of year	28	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	129	28	.....
3200	Obligated balance, end of year	28	.....	.....
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	101	28	.....
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	101	28	.....

Funds support the following six programs authorized under Public Law 115–123: Awards to Eligible Entities for Immediate Aid to Restart School Operations; Temporary Emergency Impact Aid for Displaced Students; Assistance to Local Educational Agencies Serving Homeless Children and Youth enrolled as a result of displacement by a covered disaster or emergency; Project School Emergency Response to Violence activities authorized under section 4631(b) of the Elementary and Secondary Education Act, as amended; Emergency Assistance to Institutions of Higher Education (IHEs) and Students Attending IHEs from an area directly affected by a covered disaster or emergency; and payments to IHEs to help defray the unexpected expenses associated with enrolling students from IHEs at which operations have been disrupted by a covered disaster or emergency. Amounts in this schedule reflect balances that are spending out from prior-year appropriations.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

		2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:				
091–143500	General Fund Proprietary Interest Receipts, not Otherwise Classified	1	1	1
091–271830	Federal Family Education Loan Program, Downward Reestimates of Subsidies	9,076	9,994	.....
091–274130	College Housing and Academic Facilities Loan, Downward Reestimates of Subsidies	117	70	.....
091–278110	Federal Direct Student Loan Program, Negative Subsidies	132,927	5,215	3,409
091–278130	Federal Direct Student Loan Program, Downward Reestimates of Subsidies	10,439	60,172	.....
091–279410	TEACH Grant Program, Negative Subsidies	8	.....	.....
091–279430	TEACH Grant Program, Downward Reestimates of Subsidies	23	3	.....
091–279830	Health Education Assistance Loans, Downward Reestimates of Subsidies	2	1	.....
091–291500	Repayment of Loans, Capital Contributions, Higher Education Activities	453	241	200
091–322000	All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	55	8	8
General Fund Offsetting receipts from the public		153,101	75,705	3,618
Intragovernmental payments:				
091–388500	Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	-87	.....	.....
General Fund Intragovernmental payments		-87	.....	.....

GENERAL PROVISIONS

SEC. 301. No funds appropriated in this Act may be used to prevent the implementation of programs of voluntary prayer and meditation in the public schools.

(TRANSFER OF FUNDS)

SEC. 302. Not to exceed 1 percent of any discretionary funds (pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985) which are appropriated for the Department of Education in this Act may be transferred between appropriations, but no such appropriation shall be increased by more than 3 percent by any such transfer: Provided, That the transfer authority granted by this section shall not be used to create any new program or to fund any project or activity for which no funds are provided in this Act: Provided further, That the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of any transfer.

SEC. 303. Funds appropriated in this Act and consolidated for evaluation purposes under section 8601(c) of the ESEA shall be available from July 1, 2027, through September 30, 2028.

SEC. 304. (a) An institution of higher education that maintains an endowment fund supported with funds appropriated for title III or V of the HEA for fiscal year 2027 may use the income from that fund to award scholarships to students, subject to the limitation in section 331(c)(3)(B)(i) of the HEA. The use of such income for such purposes, prior to the enactment of this Act, shall be considered to have been an allowable use of that income, subject to that limitation.

(b) Subsection (a) shall be in effect until titles III and V of the HEA are reauthorized.

SEC. 305. Section 114(f) of the HEA (20 U.S.C. 1011c(f)) shall be applied by substituting "2027" for "2021".

SEC. 306. Section 458(a)(4) of the HEA (20 U.S.C. 1087h(a)) shall be applied by substituting "2027" for "2021".

SEC. 307. Funds appropriated in this Act under the heading "Student Aid Administration" may be available for payments for student loan servicing to an institution

of higher education that services outstanding Federal Perkins Loans under part E of title IV of the Higher Education Act of 1965 (20 U.S.C. 1087aa et seq.).

SEC. 308. The Secretary may reserve not more than 0.5 percent from any amount made available in this Act for an HEA program, except for any amounts made available for subpart 1 of part A of title IV of the HEA, to carry out rigorous and independent evaluations and to collect and analyze outcome data for any program authorized by the HEA: Provided, That no funds made available in this Act for the "Student Aid Administration" account shall be subject to the reservation under this section: Provided further, That any funds reserved under this section shall be available through September 30, 2029: Provided further, That if, under any other provision of law, funds are authorized to be reserved or used for evaluation activities with respect to a program or project, the Secretary may also reserve funds for such program or project for the purposes described in this section so long as the total reservation of funds for such program or project does not exceed any statutory limits on such reservations: Provided further, That not later than 30 days prior to the initial obligation of funds reserved under this section, the Secretary shall submit to the Committees on Appropriations of the Senate and the House of Representatives, the Committee on Health, Education, Labor and Pensions of the Senate, and the Committee on Education and the Workforce of the House of Representatives a plan that identifies the source and amount of funds reserved under this section, the impact on program grantees if funds are withheld for the purposes of this section, and the activities to be carried out with such funds.

(INCLUDING TRANSFER OF FUNDS)

SEC. 309. Of the amounts appropriated in this Act for "Institute of Education Sciences", up to $13,000,000 shall be available for the Secretary of Education ("the Secretary") to provide support services to the Institute of Education Sciences (including, but not limited to information technology services, lease or procurement of office space, human resource services, financial management services, financial systems support, budget formulation and execution, legal counsel, equal employment opportunity services, physical security, facilities management, acquisition and contract management, grants administration and policy, and enterprise risk management): Provided, That the Secretary shall calculate the actual amounts obligated and expended for such support services by using a standard Department of Education methodology for allocating the cost of all such support services: Provided further, That the Secretary may transfer any amounts available for IES support services in excess of actual amounts needed for IES support services, as so calculated, to the "Program Administration" account from the "Institute of Education Sciences" account: Provided further, That in order to address any shortfall between amounts available for IES support services and amounts needed for IES support services, as so calculated, the Secretary may transfer necessary amounts to the "Institute of Education Sciences" account from the "Program Administration" account: Provided further, That the Committees on Appropriations of the House of Representatives and the Senate are notified at least 14 days in advance of any transfer made pursuant to this section.

SEC. 310. Contingent upon the enactment of legislation creating the "Make Education Great Again" grant program under the ESEA, $1,681,441,000 shall be transferred from funds under the heading "School Improvement Programs" becoming available on October 1, 2027 for part A of title II of the ESEA made available on October 1, 2027 to the heading "Education for the Disadvantaged".

SEC. 311. From any remaining unobligated balances in the Nonrecurring Expenses Fund, the Secretary may transfer up to $250,000,000 to Gallaudet University to support facility construction costs at the Laurent Clerc National Deaf Education Center, to remain available until expended.

DEPARTMENT OF ENERGY

NATIONAL NUCLEAR SECURITY ADMINISTRATION

Federal Funds

Federal Salaries and Expenses

For expenses necessary for Federal Salaries and Expenses in the National Nuclear Security Administration, $577,097,000, to remain available until September 30, 2028, including official reception and representation expenses not to exceed $17,000.

Program and Financing (in millions of dollars)

Identification code 089–0313–0–1–053		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	Federal Salaries and Expenses	526	525	553
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	35	18	18
1021	Recoveries of prior year unpaid obligations	2	.....	.....
1033	Recoveries of prior year paid obligations	7	.....	.....
1070	Unobligated balance (total)	44	18	18
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	500	525	577
1900	Budget authority (total)	500	525	577
1930	Total budgetary resources available	544	543	595
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	18	18	42
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	55	52	41
3010	New obligations, unexpired accounts	526	525	553
3020	Outlays (gross)	-526	-536	-516
3040	Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	52	41	78
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	55	52	41
3200	Obligated balance, end of year	52	41	78
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	500	525	577
	Outlays, gross:			
4010	Outlays from new discretionary authority	437	486	482
4011	Outlays from discretionary balances	89	50	34
4020	Outlays, gross (total)	526	536	516
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-7	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-7	.....	.....
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	7	.....	.....
4070	Budget authority, net (discretionary)	500	525	577
4080	Outlays, net (discretionary)	519	536	516
4180	Budget authority, net (total)	500	525	577
4190	Outlays, net (total)	519	536	516

The Federal Salaries and Expenses account provides the Federal salaries and other expenses of the National Nuclear Security Administration Federal staff, with the exception of Federal staff within the Office of Secure Transportation (funded in Weapons Activities) and the Office of Naval Reactors (funded in Naval Reactors). The Federal Salaries and Expenses appropriation supports a well-managed, responsive, and accountable organization that strategically manages human capital and integrates budget and performance data.

Object Classification (in millions of dollars)

Identification code 089–0313–0–1–053		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	327	313	335
11.3	Other than full-time permanent	3	3	4
11.5	Other personnel compensation	12	11	12
11.9	Total personnel compensation	342	327	351
12.1	Civilian personnel benefits	119	115	124
21.0	Travel and transportation of persons	7	14	11
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	15	15	17
25.2	Other services from non-Federal sources	3	5	6
25.3	Other goods and services from Federal sources	29	33	31
25.4	Operation and maintenance of facilities	8	13	10
26.0	Supplies and materials	1	1	1
32.0	Land and structures	1	1	1
99.9	Total new obligations, unexpired accounts	526	525	553

Employment Summary

Identification code 089–0313–0–1–053		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,947	1,822	1,947

Naval Reactors

For Department of Energy expenses necessary for naval reactors activities to carry out the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition (by purchase, condemnation, construction, or otherwise) of real property, plant, and capital equipment, facilities, and facility expansion, $2,393,692,000, to remain available until expended: Provided, That of such amount made available under this heading, $71,841,000 shall be available until September 30, 2028, for program direction.

Program and Financing (in millions of dollars)

Identification code 089–0314–0–1–053		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Naval Reactors (Direct)	1,853	2,038	2,424
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	26	31	30
1001	Discretionary unobligated balance brought fwd, Oct 1	26	30	.....
1021	Recoveries of prior year unpaid obligations	5	.....	.....
1070	Unobligated balance (total)	31	31	30
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,946	2,134	2,394
1120	Appropriations transferred to other acct [089–0319]	-93	-97	.....
1160	Appropriation, discretionary (total)	1,853	2,037	2,394
1930	Total budgetary resources available	1,884	2,068	2,424
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	31	30	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,941	1,816	1,911
3010	New obligations, unexpired accounts	1,853	2,038	2,424
3020	Outlays (gross)	-1,973	-1,943	-2,122
3040	Recoveries of prior year unpaid obligations, unexpired	-5	.....	.....
3050	Unpaid obligations, end of year	1,816	1,911	2,213
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,941	1,816	1,911
3200	Obligated balance, end of year	1,816	1,911	2,213
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,853	2,037	2,394

NAVAL REACTORS—Continued

Program and Financing—Continued

Identification code 089–0314–0–1–053		2025 actual	2026 est.	2027 est.
	Outlays, gross:			
4010	Outlays from new discretionary authority	743	815	958
4011	Outlays from discretionary balances	1,230	1,128	1,164
4020	Outlays, gross (total)	1,973	1,943	2,122
4180	Budget authority, net (total)	1,853	2,037	2,394
4190	Outlays, net (total)	1,973	1,943	2,122

This account funds all centrally-managed naval nuclear propulsion lifecyle activities to empower the U.S. Navy's global maritime dominance, including reactor technology development and design, reactor operation and maintenance, and final disposition of naval spent nuclear fuel. These funds support Naval Reactor employees to oversee the safe and reliable operation of reactor plants in nuclear-powered submarines and aircraft carriers, advance technology development for future generations of nuclear-powered warships, and support recapitalization of laboratory facilities and environmental remediation of legacy responsibilities.

Object Classification (in millions of dollars)

Identification code 089–0314–0–1–053		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	38	43	43
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	2	2	2
11.9	Total personnel compensation	41	46	46
12.1	Civilian personnel benefits	14	14	14
25.1	Advisory and assistance services	5	5	5
25.2	Other services from non-Federal sources	77	77	77
25.3	Other goods and services from Federal sources	3	3	3
25.4	Operation and maintenance of facilities	1,347	1,527	1,913
31.0	Equipment	65	65	65
32.0	Land and structures	299	299	299
41.0	Grants, subsidies, and contributions	2	2	2
99.9	Total new obligations, unexpired accounts	1,853	2,038	2,424

Employment Summary

Identification code 089–0314–0–1–053		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	239	246	246

WEAPONS ACTIVITIES

For Department of Energy expenses, including the purchase, construction, and acquisition of plant and capital equipment and other incidental expenses necessary for atomic energy defense weapons activities in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, including the purchase, maintenance, and operation of not to exceed one aircraft, purchase of not to exceed four ambulances for replacement only, and purchase of not to exceed one passenger vehicle for replacement only, $27,441,159,000, to remain available until expended: Provided, That of such amount, $143,996,000 shall be available until September 30, 2028, for program direction.

Program and Financing (in millions of dollars)

Identification code 089–0240–0–1–053		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Weapons Activities (Direct)	20,801	23,771	27,503
0300	Subtotal, Weapons Activities	20,801	23,771	27,503
0799	Total direct obligations	20,801	23,771	27,503
0810	Weapons Activities (Reimbursable)	5,453	4,150	4,150
0900	Total new obligations, unexpired accounts	26,254	27,921	31,653
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	677	3,433	50
1001	Discretionary unobligated balance brought fwd, Oct 1	677	306	
1011	Unobligated balance transfer from other acct [047–0616]		10	12
1021	Recoveries of prior year unpaid obligations	507		
1070	Unobligated balance (total)	1,184	3,443	62
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	19,293	20,378	27,441
1100	Appropriation [Emerg Hurricanes Helene and Milton Appropriation Acts 2025 PL118–158]	2		
1160	Appropriation, discretionary (total)	19,295	20,378	27,441
	Appropriations, mandatory:			
1200	Appropriation	3,885		
1221	Appropriations transferred from other acct [011–5512]	1		
1260	Appropriations, mandatory (total)	3,886		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	4,150	4,150	4,150
1701	Change in uncollected payments, Federal sources	1,172		
1750	Spending auth from offsetting collections, disc (total)	5,322	4,150	4,150
1900	Budget authority (total)	28,503	24,528	31,591
1930	Total budgetary resources available	29,687	27,971	31,653
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3,433	50	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	17,200	19,518	22,627
3010	New obligations, unexpired accounts	26,254	27,921	31,653
3011	Obligations ("upward adjustments"), expired accounts	2		
3020	Outlays (gross)	-23,424	-24,812	-27,875
3040	Recoveries of prior year unpaid obligations, unexpired	-507		
3041	Recoveries of prior year unpaid obligations, expired	-7		
3050	Unpaid obligations, end of year	19,518	22,627	26,405
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-3,546	-4,356	-4,356
3070	Change in uncollected pymts, Fed sources, unexpired	-1,172		
3071	Change in uncollected pymts, Fed sources, expired	362		
3090	Uncollected pymts, Fed sources, end of year	-4,356	-4,356	-4,356
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	13,654	15,162	18,271
3200	Obligated balance, end of year	15,162	18,271	22,049
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	24,617	24,528	31,591
	Outlays, gross:			
4010	Outlays from new discretionary authority	9,955	10,423	13,460
4011	Outlays from discretionary balances	13,469	12,717	12,783
4020	Outlays, gross (total)	23,424	23,140	26,243
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-4,061	-3,600	-3,600
4033	Non-Federal sources	-447	-550	-550
4040	Offsets against gross budget authority and outlays (total)	-4,508	-4,150	-4,150
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1,172		
4052	Offsetting collections credited to expired accounts	358		
4060	Additional offsets against budget authority only (total)	-814		
4070	Budget authority, net (discretionary)	19,295	20,378	27,441
4080	Outlays, net (discretionary)	18,916	18,990	22,093
	Mandatory:			
4090	Budget authority, gross	3,886		
	Outlays, gross:			
4101	Outlays from mandatory balances		1,672	1,632
4180	Budget authority, net (total)	23,181	20,378	27,441
4190	Outlays, net (total)	18,916	20,662	23,725

Programs funded in the Weapons Activities appropriation support the Nation's current and future defense posture and necessary nationwide infrastructure of nuclear weapons science, technology, engineering, and production capabilities. Weapons Activities provides for the maintenance, refurbishment, and production of nuclear weapons to continue sustained confidence in their safety, reliability, and military effectiveness; investment in scientific, engineering, and manufacturing capabilities for certification of the enduring nuclear weapons stockpile; and maintenance and recapitaliz-

ation of the National Nuclear Security Administration nuclear security enterprise infrastructure.

Object Classification (in millions of dollars)

Identification code 089–0240–0–1–053		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	56	60	56
11.5	Other personnel compensation	12	12	12
11.9	Total personnel compensation	68	72	68
12.1	Civilian personnel benefits	35	35	35
21.0	Travel and transportation of persons	8	8	8
23.3	Communications, utilities, and miscellaneous charges	17	17	17
25.1	Advisory and assistance services	565	565	565
25.2	Other services from non-Federal sources	680	680	680
25.3	Other goods and services from Federal sources	30	30	30
25.4	Operation and maintenance of facilities	14,854	17,820	21,556
25.5	Research and development contracts	142	142	142
25.6	Medical care	3	3	3
25.7	Operation and maintenance of equipment	12	12	12
26.0	Supplies and materials	8	8	8
31.0	Equipment	901	901	901
32.0	Land and structures	3,408	3,408	3,408
41.0	Grants, subsidies, and contributions	70	70	70
99.0	Direct obligations	20,801	23,771	27,503
99.0	Reimbursable obligations	5,453	4,150	4,150
99.9	Total new obligations, unexpired accounts	26,254	27,921	31,653

Employment Summary

Identification code 089–0240–0–1–053		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	482	502	506

Defense Nuclear Nonproliferation

For Department of Energy expenses, including the purchase, construction, and acquisition of plant and capital equipment and other incidental expenses necessary for defense nuclear nonproliferation activities, in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, $2,389,595,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 089–0309–0–1–053		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Defense Nuclear Nonproliferation (Direct)	2,496	2,342	2,397
0002	Ukraine Supplemental	57		
0100	Subtotal, obligations by program activity	2,553	2,342	2,397
0799	Total direct obligations	2,553	2,342	2,397
0801	Global material security	20	19	11
0899	Total reimbursable obligations	20	19	11
0900	Total new obligations, unexpired accounts	2,573	2,361	2,408
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	221	133	158
1001	Discretionary unobligated balance brought fwd, Oct 1	221	131	
1011	Unobligated balance transfer from other acct [047–0616]	4		
1011	Unobligated balance transfer from other acct [072–0306]	45		
1021	Recoveries of prior year unpaid obligations	36		
1070	Unobligated balance (total)	306	133	158
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	2,396	2,367	2,390
1120	Appropriations transferred to other accts [089–0222]	-14		
1160	Appropriation, discretionary (total)	2,382	2,367	2,390
	Spending authority from offsetting collections, discretionary:			
1700	Collected	18	19	11
1900	Budget authority (total)	2,400	2,386	2,401
1930	Total budgetary resources available	2,706	2,519	2,559
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	133	158	151
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,846	1,669	1,585
3010	New obligations, unexpired accounts	2,573	2,361	2,408
3020	Outlays (gross)	-2,714	-2,445	-2,331
3040	Recoveries of prior year unpaid obligations, unexpired	-36		
3050	Unpaid obligations, end of year	1,669	1,585	1,662
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,846	1,669	1,585
3200	Obligated balance, end of year	1,669	1,585	1,662
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,400	2,386	2,401
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,260	1,308	1,196
4011	Outlays from discretionary balances	1,454	1,137	1,135
4020	Outlays, gross (total)	2,714	2,445	2,331
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4034	Offsetting governmental collections	-18	-19	-11
4040	Offsets against gross budget authority and outlays (total)	-18	-19	-11
4180	Budget authority, net (total)	2,382	2,367	2,390
4190	Outlays, net (total)	2,696	2,426	2,320

The Defense Nuclear Nonproliferation appropriation funds programs that reduce global nuclear security risks. These programs deny adversary state and non-state actors access to materials, technology, and expertise related to weapons of mass destruction; develop capabilities that detect the development and proliferation of nuclear weapons and materials worldwide; defeat efforts by adversaries to attack or threaten the U.S. Homeland with nuclear or radiological weapons; and ensure rapid, effective responses to nuclear or radiological incidents and accidents domestically and overseas.

Object Classification (in millions of dollars)

Identification code 089–0309–0–1–053		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	180	165	169
25.2	Other services from non-Federal sources	73	67	87
25.3	Other goods and services from Federal sources	2	2	3
25.4	Operation and maintenance of facilities	2,117	1,942	1,977
25.7	Operation and maintenance of equipment	3	3	3
31.0	Equipment	101	93	89
32.0	Land and structures	47	43	47
41.0	Grants, subsidies, and contributions	30	27	22
99.0	Direct obligations	2,553	2,342	2,397
99.0	Reimbursable obligations	20	19	11
99.9	Total new obligations, unexpired accounts	2,573	2,361	2,408

ENVIRONMENTAL AND OTHER DEFENSE ACTIVITIES

Federal Funds

Defense Environmental Cleanup

For Department of Energy expenses, including the purchase, construction, and acquisition of plant and capital equipment and other expenses necessary for atomic energy defense environmental cleanup activities in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, $6,983,318,000, to remain available until expended: Provided, That of such amount, $297,318,000 shall be available until September 30, 2028, for program direction.

Defense Uranium Enrichment Decontamination and Decommissioning

(including transfer of funds)

For an additional amount for atomic energy defense environmental cleanup activities for Department of Energy contributions for uranium enrichment decontamination and decommissioning activities, $253,000,000, to be deposited into the De-

DEFENSE ENVIRONMENTAL CLEANUP—Continued

fense Environmental Cleanup account, which shall be transferred to the "Uranium Enrichment Decontamination and Decommissioning Fund".

Program and Financing (in millions of dollars)

Identification code 089–0251–0–1–053		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Defense Environmental Cleanup	7,594	7,062	6,686
0002	UED&D Fund Contribution	285	.....	253
0003	Program Direction	327	313	297
0900	Total new obligations, unexpired accounts	8,206	7,375	7,236
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,275	730	742
1001	Discretionary unobligated balance brought fwd, Oct 1	1,275	.....	.....
1021	Recoveries of prior year unpaid obligations	90	12	12
1070	Unobligated balance (total)	1,365	742	754
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	7,572	7,375	7,236
1120	Appropriations transferred to other accts [089–0222]	-1	.....	.....
1160	Appropriation, discretionary (total)	7,571	7,375	7,236
1930	Total budgetary resources available	8,936	8,117	7,990
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	730	742	754
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3,580	4,065	2,714
3010	New obligations, unexpired accounts	8,206	7,375	7,236
3020	Outlays (gross)	-7,630	-8,714	-8,079
3040	Recoveries of prior year unpaid obligations, unexpired	-90	-12	-12
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	4,065	2,714	1,859
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3,580	4,065	2,714
3200	Obligated balance, end of year	4,065	2,714	1,859
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	7,571	7,375	7,236
	Outlays, gross:			
4010	Outlays from new discretionary authority	4,402	5,162	5,141
4011	Outlays from discretionary balances	3,228	3,552	2,938
4020	Outlays, gross (total)	7,630	8,714	8,079
4180	Budget authority, net (total)	7,571	7,375	7,236
4190	Outlays, net (total)	7,630	8,714	8,079

The Defense Environmental Cleanup program is responsible for protecting human health and the environment by identifying and reducing risks, as well as managing waste and facilities, at sites where the Department carried out defense-related nuclear research and production activities. Those activities resulted in radioactive, hazardous, and mixed-waste contamination requiring remediation, stabilization, decontamination and decommissioning, or some other type of cleanup action. The Budget displays the cleanup program by site and activity.

Closure Sites.—Funds post-closure administration costs after the physical completion of cleanup, including costs for contract closeout and litigation support.

Hanford Site.—Funds cleanup and environmental restoration to protect the Columbia River and surrounding communities. The Richland cleanup activities focus on most of the geographic area making up the Hanford site. The primary cleanup scope is decontamination and decommissioning legacy facilities and characterizing and treating contaminated groundwater. The River Protection scope is the safe storage, retrieval, treatment, immobilization, and disposal of approximately 56 million gallons of radioactive waste stored in 177 underground tanks.

Idaho.—Funds retrieval, treatment, and disposition of nuclear and hazardous wastes and spent nuclear fuel, and legacy site cleanup activities.

NNSA Sites.—Funds the safe and efficient cleanup of the environmental legacy of past operations at National Nuclear Security Administration (NNSA) sites including Nevada National Security Site, Sandia National Laboratories, Lawrence Livermore National Laboratory, Los Alamos National Laboratory, and the Separations Process Research Unit. The cleanup strategy follows a risk-informed approach that focuses first on those soil and groundwater contaminant plumes and sources that are the greatest contributors to risk. The overall goal is first to ensure that risks to the public and workers are controlled, then to clean up soil and groundwater using a risk-informed methodology. NNSA is responsible for long-term stewardship of its sites after physical cleanup is completed. Los Alamos legacy cleanup is managed by the Environmental Management (EM) Los Alamos field office. Funding is included to support the deactivation and decommissioning (D&D) of specific high-risk excess facilities by the EM program for Los Alamos National Laboratory.

Oak Ridge.—Funds defense-related cleanup of the three facilities that make up the Oak Ridge site: the East Tennessee Technology Park, the Oak Ridge National Laboratory, and the Y-12 National Security Complex . The overall cleanup strategy is based on surface water considerations, encompassing five distinct watersheds that feed the adjacent Clinch River.

Savannah River Site.—Funds the safe stabilization, treatment, and disposition of legacy nuclear materials, spent nuclear fuel, and waste at the Savannah River site. Key activities include operating the Defense Waste Processing Facility, which is solidifying the high activity liquid waste contained in underground storage tanks, and operation of the Salt Waste Processing Facility, which separates various tank waste components and treats and disposes the low activity liquid waste stream.

Waste Isolation Pilot Plant.—Funds the world's first permitted deep geologic repository for the permanent disposal of radioactive waste, and the Nation's only disposal site for defense-generated transuranic waste. The Waste Isolation Pilot Plant, managed by the Carlsbad Field Office, is an operating facility, supporting the disposal of transuranic waste from waste generator and storage sites across the Department of Energy (DOE) complex. The Waste Isolation Pilot Plant is crucial to DOE completing its cleanup and closure mission.

Program Direction.—Funds the Federal workforce responsible for the overall direction and administrative support of the EM program, including both Headquarters and field personnel.

Program Support.—Funds management and direction for various cross-cutting EM and DOE initiatives such as science, technology, engineering, and mathematics activities at Historically Black Colleges and Universities and investments to support program needs, intergovernmental activities, and analyses and integration activities across DOE in a consistent, responsible, and efficient manner.

Safeguards and Security.—Funds activities to protect against unauthorized access, theft, diversion, loss of custody or destruction of DOE assets, and hostile acts that could cause adverse impacts to fundamental national security or the health and safety of DOE and contractor employees, the public or the environment.

Technology Development and Deployment.—Funds projects managed through Headquarters to address the immediate, near- and long-term technology needs identified by the EM sites, enabling them to accelerate their cleanup schedules, treat orphaned wastes, improve worker safety, and provide technical foundations for the sites' cleanup decisions. These projects focus on maturing and deploying the technologies necessary to accelerate tank waste processing, treatment, and waste loading.

Object Classification (in millions of dollars)

Identification code 089–0251–0–1–053		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	179	161	158
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	8	7	7
11.9	Total personnel compensation	188	169	166

12.1	Civilian personnel benefits	70	63	62
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	16	14	14
23.3	Communications, utilities, and miscellaneous charges	13	12	11
25.1	Advisory and assistance services	1,434	1,289	1,265
25.2	Other services from non-Federal sources	592	532	522
25.3	Other goods and services from Federal sources	30	27	26
25.4	Operation and maintenance of facilities	4,268	3,835	3,764
25.5	Research and development contracts	2	2	2
25.6	Medical care	23	21	20
26.0	Supplies and materials	1	1	1
31.0	Equipment	22	20	19
32.0	Land and structures	1,445	1,298	1,274
41.0	Grants, subsidies, and contributions	101	91	89
99.9	Total new obligations, unexpired accounts	8,206	7,375	7,236

Employment Summary

Identification code 089–0251–0–1–053		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,213	1,000	970

Other Defense Activities

For Department of Energy expenses, including the purchase, construction, and acquisition of plant and capital equipment and other expenses, necessary for atomic energy defense, other defense activities, and classified activities, in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, $1,184,721,000, to remain available until expended: Provided, That of such amount, $352,979,000 shall be available until September 30, 2028, for program direction.

Program and Financing (in millions of dollars)

Identification code 089–0243–0–1–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Other Defense Activities Programs	725	786	832
0002	Program Direction	355	384	353
0003	Emergency Supplemental	2		
0004	Spectrum Relocation	19	1	
0100	Subtotal, Direct program activities	1,101	1,171	1,185
0799	Total direct obligations	1,101	1,171	1,185
0810	Other Defense Activities (Reimbursable)	506	550	565
0819	Reimbursable program activities, subtotal	506	550	565
0900	Total new obligations, unexpired accounts	1,607	1,721	1,750
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	85	135	134
1001	Discretionary unobligated balance brought fwd, Oct 1	85	133	
1021	Recoveries of prior year unpaid obligations	47		
1070	Unobligated balance (total)	132	135	134
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,109	1,170	1,185
	Appropriations, mandatory:			
1221	Appropriations transferred from other acct [011–5512]	20		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	546	550	550
1701	Change in uncollected payments, Federal sources	-65		
1750	Spending auth from offsetting collections, disc (total)	481	550	550
1900	Budget authority (total)	1,610	1,720	1,735
1930	Total budgetary resources available	1,742	1,855	1,869
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	135	134	119
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,342	1,102	1,090
3010	New obligations, unexpired accounts	1,607	1,721	1,750
3011	Obligations ("upward adjustments"), expired accounts	9		
3020	Outlays (gross)	-1,802	-1,733	-1,775
3040	Recoveries of prior year unpaid obligations, unexpired	-47		
3041	Recoveries of prior year unpaid obligations, expired	-7		
3050	Unpaid obligations, end of year	1,102	1,090	1,065
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-791	-598	-598
3070	Change in uncollected pymts, Fed sources, unexpired	65		
3071	Change in uncollected pymts, Fed sources, expired	128		
3090	Uncollected pymts, Fed sources, end of year	-598	-598	-598
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	551	504	492
3200	Obligated balance, end of year	504	492	467
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,590	1,720	1,735
	Outlays, gross:			
4010	Outlays from new discretionary authority	795	878	887
4011	Outlays from discretionary balances	1,005	845	880
4020	Outlays, gross (total)	1,800	1,723	1,767
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-664	-525	-535
4033	Non-Federal sources	-13	-25	-15
4040	Offsets against gross budget authority and outlays (total)	-677	-550	-550
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	65		
4052	Offsetting collections credited to expired accounts	131		
4060	Additional offsets against budget authority only (total)	196		
4070	Budget authority, net (discretionary)	1,109	1,170	1,185
4080	Outlays, net (discretionary)	1,123	1,173	1,217
	Mandatory:			
4090	Budget authority, gross	20		
	Outlays, gross:			
4100	Outlays from new mandatory authority	2		
4101	Outlays from mandatory balances		10	8
4110	Outlays, gross (total)	2	10	8
4180	Budget authority, net (total)	1,129	1,170	1,185
4190	Outlays, net (total)	1,125	1,183	1,225

Environment, Health, Safety and Security (EHSS) Mission Support.—The program acts as the Department's central organization with enterprise-level responsibilities for health, safety, environment, and security. EHSS supports essential functions within the Department's self-regulatory model to ensure consistent, standards-based performance with enterprise-level responsibilities for environment, health, safety and security policy, technical assistance, safety analysis, and corporate safety and security programs. In this capacity, EHSS fulfills statutory responsibilities assigned to the Secretary of Energy and provides advice regarding environment, health, safety and security mission risk, impact to the public, and vulnerabilities to national security.

Enterprise Assessments.—The program supports the Department's independent assessments of security, cybersecurity, emergency management, and environment, safety and health performance; enforcement of worker safety and health, nuclear safety; and classified information security regulations; and implementation of security and safety professional development and training programs.

Specialized Security Activities.—The program supports national security related analyses requiring highly specialized skills and capabilities.

Legacy Management.—The program supports long-term stewardship activities (e.g., groundwater monitoring, disposal cell maintenance, records management, asset management, community outreach and management of natural resources) at sites where active remediation has been completed. Further, Legacy Management supports post-retirement benefits for former contractor employees.

Hearings and Appeals.—The program adjudicates personnel security cases, as well as whistleblower reprisal complaints filed by DOE contractor employees. The office is the appeal authority in various other areas, including Freedom of Information Act and Privacy Act appeals. In addition, the office decides requests for exception from DOE orders, rules, regulations, and is responsible for the DOE's alternative dispute resolution function.

Defense-Related Administrative Support.—Obligations are included for defense-related administrative support that serves to offset costs attributable to the defense-related programs within the Department of Energy that

OTHER DEFENSE ACTIVITIES—Continued

utilize the department-wide services funded by the Departmental Administration account. These include accounting and information technology department-wide services.

Object Classification (in millions of dollars)

Identification code 089–0243–0–1–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	136	131	131
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	8	6	6
11.9 Total personnel compensation	145	138	138
12.1 Civilian personnel benefits	57	55	55
21.0 Travel and transportation of persons	4	10	8
23.1 Rental payments to GSA	3	7	6
23.2 Rental payments to others	2	5	3
23.3 Communications, utilities, and miscellaneous charges	2	20	23
25.1 Advisory and assistance services	441	420	444
25.2 Other services from non-Federal sources	47	76	74
25.3 Other goods and services from Federal sources	43	40	47
25.4 Operation and maintenance of facilities	285	265	255
25.7 Operation and maintenance of equipment	5	19	15
26.0 Supplies and materials	3	8	14
31.0 Equipment	3	30	25
32.0 Land and structures	15	3	3
41.0 Grants, subsidies, and contributions	46	75	75
99.0 Direct obligations	1,101	1,171	1,185
99.0 Reimbursable obligations	506	550	565
99.9 Total new obligations, unexpired accounts	1,607	1,721	1,750

Employment Summary

Identification code 089–0243–0–1–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	778	712	712

DEFENSE NUCLEAR WASTE DISPOSAL

Program and Financing (in millions of dollars)

Identification code 089–0244–0–1–053	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	2
3020 Outlays (gross)			-1
3050 Unpaid obligations, end of year	2	2	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	2
3200 Obligated balance, end of year	2	2	1
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances			1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			1

The Defense Nuclear Waste Disposal appropriation was established by the Congress as part of the 1993 Energy and Water Development Appropriation (P.L. 102–377), in lieu of payment from the Department of Energy (DOE) into the Nuclear Waste Fund for activities related to the disposal of defense high-level waste from DOE's atomic energy defense activities.

ENERGY PROGRAMS

Federal Funds

SCIENCE

For Department of Energy expenses including the purchase, construction, and acquisition of plant and capital equipment, and other expenses necessary for science activities in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, and purchase of not more than 35 passenger motor vehicles, $7,138,815,000, to remain available until expended: Provided, That of such amount, $206,878,000 shall be available until September 30, 2028, for program direction.

Program and Financing (in millions of dollars)

Identification code 089–0222–0–1–251	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Science	8,837	8,173	6,935
0002 Program Direction	230	227	204
0050 Inflation Reduction Act	156		
0060 Foreign Aid Supplemental	22		
0070 American Science Cloud (PL 119–21)	98		
0799 Total direct obligations	9,343	8,400	7,139
0801 Science (Reimbursable base)	608	600	600
0899 Total reimbursable obligations	608	600	600
0900 Total new obligations, unexpired accounts	9,951	9,000	7,739
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	317	535	592
1001 Discretionary unobligated balance brought fwd, Oct 1	317	482	
1021 Recoveries of prior year unpaid obligations	1,036		
1070 Unobligated balance (total)	1,353	535	592
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	8,240	8,250	7,139
1121 Appropriations transferred from other acct [089–0319]	29		
1121 Appropriations transferred from other acct [089–0309]	14		
1121 Appropriations transferred from other acct [089–0213]	20		
1121 Appropriations transferred from other acct [089–0251]	1		
1121 Appropriations transferred from other acct [089–2250]	1		
1121 Appropriations transferred from other acct [089–0321]	75		
1121 Appropriations transferred from other acct [089–0318]	6		
1160 Appropriation, discretionary (total)	8,386	8,250	7,139
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [089–0321]	11		
1173 Advance appropriations transferred from other accounts [089–0213]		150	
1180 Advanced appropriation, discretionary (total)	11	150	
Appropriations, mandatory:			
1200 Appropriation	150		
Spending authority from offsetting collections, discretionary:			
1700 Collected	650	657	600
1701 Change in uncollected payments, Federal sources	-65		
1750 Spending auth from offsetting collections, disc (total)	585	657	600
Spending authority from offsetting collections, mandatory:			
1800 Collected	1		
1900 Budget authority (total)	9,133	9,057	7,739
1930 Total budgetary resources available	10,486	9,592	8,331
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	535	592	592
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	11,527	11,150	10,052
3010 New obligations, unexpired accounts	9,951	9,000	7,739
3020 Outlays (gross)	-9,289	-10,098	-9,743
3040 Recoveries of prior year unpaid obligations, unexpired	-1,036		
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	11,150	10,052	8,048
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-701	-532	-532
3070 Change in uncollected pymts, Fed sources, unexpired	65		
3071 Change in uncollected pymts, Fed sources, expired	104		
3090 Uncollected pymts, Fed sources, end of year	-532	-532	-532
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10,826	10,618	9,520
3200 Obligated balance, end of year	10,618	9,520	7,516
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	8,982	9,057	7,739
Outlays, gross:			
4010 Outlays from new discretionary authority	1,810	2,010	1,655

4011	Outlays from discretionary balances	7,199	7,882	7,973
4020	Outlays, gross (total)	9,009	9,892	9,628
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-428	-412	-400
4033	Non-Federal sources	-323	-245	-200
4040	Offsets against gross budget authority and outlays (total)	-751	-657	-600
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	65	.....	.....
4052	Offsetting collections credited to expired accounts	101	.....	.....
4060	Additional offsets against budget authority only (total)	166	.....	.....
4070	Budget authority, net (discretionary)	8,397	8,400	7,139
4080	Outlays, net (discretionary)	8,258	9,235	9,028
	Mandatory:			
4090	Budget authority, gross	151	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	280	206	115
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-1	.....	.....
4180	Budget authority, net (total)	8,547	8,400	7,139
4190	Outlays, net (total)	8,537	9,441	9,143

The Office of Science (SC) is the Nation's largest Federal supporter of basic research in the physical sciences. The SC portfolio has two thrusts: direct support of scientific research and direct support of the design, development, construction, and operation of unique, open-access scientific user facilities. The SC portfolio includes grants and contracts supporting researchers located at over 300 institutions and 17 DOE national laboratories, spanning all 50 states, the District of Columbia, and U.S. territories. The portfolio of 27 scientific user facilities serves over 38,000 users per year. SC programs invest in basic research for the advancement of critical and emerging technologies and to strengthen the connection between advances in fundamental science and technology innovation. The Request expands and continues support for research initiatives focused on Administration priorities: Artificial Intelligence and Machine Learning, Quantum Information Sciences, and Fusion.

The SC is organized around seven enduring research program portfolios: Advanced Scientific Computing Research, Basic Energy Science, Biological and Environmental Research, Fusion Energy Science, High Energy Physics, Nuclear Physics, and Isotope R&D and Production. Cross-cutting each of these portfolios is Federal oversight and management and supporting activities funded through Program Direction, Safeguards and Securities, Science Laboratories Infrastructure, and Workforce Development.

Object Classification (in millions of dollars)

Identification code 089–0222–0–1–251	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	129	98	97
11.3 Other than full-time permanent	2	2	2
11.5 Other personnel compensation	5	13	5
11.9 Total personnel compensation	136	113	104
12.1 Civilian personnel benefits	47	42	40
21.0 Travel and transportation of persons	1	4	3
23.3 Communications, utilities, and miscellaneous charges	5	4	4
25.1 Advisory and assistance services	25	25	25
25.2 Other services from non-Federal sources	18	20	20
25.3 Other goods and services from Federal sources	22	20	20
25.4 Operation and maintenance of facilities	5,616	6,007	4,681
25.5 Research and development contracts	6	8	8
25.7 Operation and maintenance of equipment	4	5	5
26.0 Supplies and materials	1	2	2
31.0 Equipment	310	295	182
32.0 Land and structures	1,742	1,100	1,200
41.0 Grants, subsidies, and contributions	1,410	755	845
99.0 Direct obligations	9,343	8,400	7,139
99.0 Reimbursable obligations	608	600	600
99.9 Total new obligations, unexpired accounts	9,951	9,000	7,739

Employment Summary

Identification code 089–0222–0–1–251	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	774	600	575

Fusion

For Department of Energy expenses necessary for activities related to the coordination of programs involving fusion energy activities, including activities to accelerate the development and commercialization of fusion energy, in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C 7101 et seq.), $10,000,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 089–2308–0–1–251	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Program Direction	.....	.....	10
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	.....	.....	10
1930 Total budgetary resources available	.....	.....	10
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	.....	.....	10
3020 Outlays (gross)	.....	.....	-8
3050 Unpaid obligations, end of year	.....	.....	2
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	.....	.....	2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	.....	.....	10
Outlays, gross:			
4010 Outlays from new discretionary authority	.....	.....	8
4180 Budget authority, net (total)	.....	.....	10
4190 Outlays, net (total)	.....	.....	8

The Office of Fusion (OF) is the coordinating office within the Department related to all fusion activities.

Object Classification (in millions of dollars)

Identification code 089–2308–0–1–251	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	.....	.....	3
12.1 Civilian personnel benefits	.....	.....	1
21.0 Travel and transportation of persons	.....	.....	1
25.1 Advisory and assistance services	.....	.....	5
99.9 Total new obligations, unexpired accounts	.....	.....	10

Employment Summary

Identification code 089–2308–0–1–251	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	.....	.....	16

Artificial Intelligence and Quantum

For Department of Energy expenses necessary for artificial intelligence and quantum activities, including the purchase, construction, and acquisition of plant and capital equipment, infrastructure upgrades, and other activities that support public-private partnerships at the national laboratories, in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C 7101 et seq.), $1,200,000,000, to remain available until expended and to be derived by transfer from unobligated balances of amounts provided under the heading "Department of Energy — Energy Programs — Office of Clean Energy Demonstrations" in title III of division J of Public Law 117–58 for Regional Clean Hydrogen Hubs, as authorized

ARTIFICIAL INTELLIGENCE AND QUANTUM—Continued

under section 813 of the Energy Policy Act of 2005, as amended (42 U.S.C. 16151 et seq.): Provided, That amounts transferred pursuant to this section that were previously designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985 are designated as an emergency requirement pursuant to section 4001(a)(1) of S. Con. Res. 14 (117th Congress), the concurrent resolution on the budget for fiscal year 2022, and legislation establishing fiscal year 2026 budget enforcement in the House of Representatives.

Program and Financing (in millions of dollars)

Identification code 089–2309–0–1–251		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Artificial Intelligence and Quantum			1,200
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from other accounts [089–2297]			1,200
1900	Budget authority (total)			1,200
1930	Total budgetary resources available			1,200
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			1,200
3020	Outlays (gross)			-240
3050	Unpaid obligations, end of year			960
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			960
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			1,200
	Outlays, gross:			
4010	Outlays from new discretionary authority			240
4180	Budget authority, net (total)			1,200
4190	Outlays, net (total)			240

The Office of Artificial Intelligence and Quantum (AIQ) is the coordinating office within DOE for Artificial Intelligence (AI) and Quantum Information Science (QIS) activities, including those related to the Genesis mission.

Object Classification (in millions of dollars)

Identification code 089–2309–0–1–251		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources			540
25.7	Operation and maintenance of equipment			600
31.0	Equipment			60
99.9	Total new obligations, unexpired accounts			1,200

ADVANCED RESEARCH PROJECTS AGENCY—ENERGY

For Department of Energy expenses necessary in carrying out the activities authorized by section 5012 of the America COMPETES Act (Public Law 110–69), $200,292,000, to remain available until expended: Provided, That of such amount, $40,000,000 shall be available until September 30, 2028, for program direction.

Program and Financing (in millions of dollars)

Identification code 089–0337–0–1–270		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	ARPA-E Projects	171	515	160
0002	Program Direction	40	39	40
0799	Total direct obligations	211	554	200
0900	Total new obligations, unexpired accounts	211	554	200
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	519	801	597
1021	Recoveries of prior year unpaid obligations	33		
1070	Unobligated balance (total)	552	801	597
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	460	350	200
1900	Budget authority (total)	460	350	200
1930	Total budgetary resources available	1,012	1,151	797
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	801	597	597
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	983	652	708
3010	New obligations, unexpired accounts	211	554	200
3020	Outlays (gross)	-509	-498	-412
3040	Recoveries of prior year unpaid obligations, unexpired	-33		
3050	Unpaid obligations, end of year	652	708	496
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	983	652	708
3200	Obligated balance, end of year	652	708	496
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	460	350	200
	Outlays, gross:			
4010	Outlays from new discretionary authority	44	35	20
4011	Outlays from discretionary balances	465	463	392
4020	Outlays, gross (total)	509	498	412
4180	Budget authority, net (total)	460	350	200
4190	Outlays, net (total)	509	498	412

The U.S. Department of Energy's Advanced Research Projects Agency-Energy (ARPA-E) was established by the America COMPETES Act of 2007 (Public Law 110–69), as amended. The mission of ARPA-E is to enhance the economic and energy security of the United States through the development of energy technologies that reduce energy imports; reduce energy-related emissions; improve the energy efficiency of all economic sectors; provide transformative solutions for radioactive waste and spent nuclear fuel; and improve the resilience, reliability, and security of energy infrastructure. In 2027, ARPA-E will continue to fund and direct the discovery of outlier energy technologies that ensures American-made energy for all. ARPA-E will actively support the administration's goal of restoring U.S. energy dominance. This will be done by increasing the energy available to power modern life and unleash energy innovation to maintain America's global competitiveness. ARPA-E will accomplish this by ensuring that America maintains a technological lead in developing and deploying advanced energy technologies. ARPA-E will identify and promote revolutionary advances in energy, translating scientific discoveries and cutting-edge inventions into technological innovations.

Object Classification (in millions of dollars)

Identification code 089–0337–0–1–270		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	2	2	2
11.3	Other than full-time permanent	7	7	6
11.9	Total personnel compensation	9	9	8
12.1	Civilian personnel benefits	3	3	3
21.0	Travel and transportation of persons	1	1	1
25.1	Advisory and assistance services	35	35	35
25.2	Other services from non-Federal sources	13	15	13
25.3	Other goods and services from Federal sources	5	5	5
25.4	Operation and maintenance of facilities	25	25	25
25.5	Research and development contracts	120	461	110
99.0	Direct obligations	211	554	200
99.9	Total new obligations, unexpired accounts	211	554	200

Employment Summary

Identification code 089–0337–0–1–270	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	54	54	63

Energy Supply and Conservation

Program and Financing (in millions of dollars)

Identification code 089–0224–0–1–999	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	6	6
1930 Total budgetary resources available	6	6	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6	6	6
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

Nuclear Energy

For Department of Energy expenses including the purchase, construction, and acquisition of plant and capital equipment, and other expenses necessary for nuclear energy activities in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, $1,533,735,000, to remain available until expended: Provided, That of such amount, $99,735,000 shall be available until September 30, 2028, for program direction.

Program and Financing (in millions of dollars)

Identification code 089–0319–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Nuclear Energy Programs	1,067	1,097	884
0450 Idaho National Laboratory safeguards and security	160	160	160
0451 Laboratory Facilities	432	338	390
0491 Infrastructure Programs, Subtotal	592	498	550
0551 Program Direction	94	90	100
0553 Inflation Reduction Act	1	495	
0554 Infrastructure Investment and Jobs Act	1	1	1
0591 Other direct program activities, subtotal	96	586	101
0799 Total direct obligations	1,755	2,181	1,535
0801 Nuclear Energy (Reimbursable)	392	374	374
0900 Total new obligations, unexpired accounts	2,147	2,555	1,909
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,456	1,972	4,624
1001 Discretionary unobligated balance brought fwd, Oct 1	786	1,470	
1021 Recoveries of prior year unpaid obligations	19		
1070 Unobligated balance (total)	1,475	1,972	4,624
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,685	1,685	1,534
1120 Appropriations transferred to other accts [089–0222]	-29		
1120 Appropriations transferred to other acct [089–0346]	-8		
1121 Appropriations transferred from other acct [089–0314]	93	97	
1121 Appropriations transferred from other acct [089–0213]		476	
1160 Appropriation, discretionary (total)	1,741	2,258	1,534
Advance appropriations, discretionary:			
1170 Advance appropriation	1,200	1,200	
1172 Advance appropriations transferred to other accounts [089–0228]	-1		
1172 Advance appropriations transferred to other accounts [089–4397]	-690		
1172 Advance appropriations transferred to other accounts [089–0236]	-2		
1172 Advance appropriations transferred to other accounts [089–2301]		-138	
1173 Advance appropriations transferred from other accounts [089–0213]		82	
1173 Advance appropriations transferred from other accounts [089–2300]		1,500	
1180 Advanced appropriation, discretionary (total)	507	2,644	
Spending authority from offsetting collections, discretionary:			
1700 Collected	288	230	226
1701 Change in uncollected payments, Federal sources	108	75	75
1750 Spending auth from offsetting collections, disc (total)	396	305	301
1900 Budget authority (total)	2,644	5,207	1,835
1930 Total budgetary resources available	4,119	7,179	6,459
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,972	4,624	4,550
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,015	3,045	3,533
3010 New obligations, unexpired accounts	2,147	2,555	1,909
3020 Outlays (gross)	-2,094	-2,067	-3,017
3040 Recoveries of prior year unpaid obligations, unexpired	-19		
3041 Recoveries of prior year unpaid obligations, expired	-4		
3050 Unpaid obligations, end of year	3,045	3,533	2,425
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-247	-319	-394
3070 Change in uncollected pymts, Fed sources, unexpired	-108	-75	-75
3071 Change in uncollected pymts, Fed sources, expired	36		
3090 Uncollected pymts, Fed sources, end of year	-319	-394	-469
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,768	2,726	3,139
3200 Obligated balance, end of year	2,726	3,139	1,956
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,644	5,207	1,835
Outlays, gross:			
4010 Outlays from new discretionary authority	607	1,123	902
4011 Outlays from discretionary balances	1,425	823	1,963
4020 Outlays, gross (total)	2,032	1,946	2,865
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-274	-301	-301
4033 Non-Federal sources	-46		
4040 Offsets against gross budget authority and outlays (total)	-320	-301	-301
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-108	-75	-75
4052 Offsetting collections credited to expired accounts	32	71	75
4060 Additional offsets against budget authority only (total)	-76	-4	
4070 Budget authority, net (discretionary)	2,248	4,902	1,534
4080 Outlays, net (discretionary)	1,712	1,645	2,564
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	62	121	152
4180 Budget authority, net (total)	2,248	4,902	1,534
4190 Outlays, net (total)	1,774	1,766	2,716

The Office of Nuclear Energy (NE) funds a broad range of research and development (R&D) activities and supports Federal nuclear energy R&D infrastructure. The 2027 Budget continues programmatic support for advanced reactor R&D activities; fuel cycle R&D; and the safe, cost-effective operation of the Department's facilities vital to nuclear energy R&D activities.

NEUP, SBIR/STTR and TCF.—This program focuses on nuclear energy related R&D activities conducted by small businesses and supports university level engineering and science through competitively awarded university-led research and development and infrastructure; and university research reactor fuel services.

Reactor Concepts Research, Development and Demonstration.—This program conducts R&D on advanced reactor designs and advanced technologies for light water reactors (LWR).

Fuel Cycle Research and Development.—This program conducts R&D on advanced fuel cycle technologies that have the potential to improve resource utilization and energy generation, reduce waste generation, enhance safety, and mitigate risk of proliferation.

Nuclear Energy Enabling Technologies.—This program conducts R&D and strategic infrastructure investments to develop innovative and crosscutting nuclear energy technologies, including investments in modeling and

NUCLEAR ENERGY—Continued

simulation tools and providing access to unique nuclear energy research capabilities through the Nuclear Science User Facilities.

Advanced Reactors Demonstration Program.—This program focuses Departmental and non-Federal resources on the development of commercial reactor technologies that may be ready for demonstration and deployment in the mid-term.

Infrastructure.—This program manages Department of Energy mission critical facilities at the Idaho National Laboratory (INL), creating a safe and compliant status to support the Department's nuclear energy R&D activities; and testing of naval reactor fuels and reactor core components.

Idaho Sitewide Safeguards and Security.—This program supports the INL complex nuclear facility infrastructure and enables R&D in support of multiple program missions.

Program Direction.—This program provides the Federal staffing resources and associated costs required to support the overall direction and execution of NE programs, including market access activities.

Object Classification (in millions of dollars)

Identification code 089–0319–0–1–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	51	34	51
11.5 Other personnel compensation	2	1	3
11.9 Total personnel compensation	53	35	54
12.1 Civilian personnel benefits	18	12	15
21.0 Travel and transportation of persons	2	2	2
25.1 Other Contractual Services	1	1	1
25.1 Advisory and assistance services	9	7	7
25.2 Other services from non-Federal sources	380	693	77
25.3 Other goods and services from Federal sources	10	7	9
25.4 Operation and maintenance of facilities	1,176	1,355	1,274
25.5 Research and development contracts	7	4	5
25.7 Operation and maintenance of equipment	1	1	1
26.0 Supplies and materials	1	1	1
31.0 Equipment	4	3	4
32.0 Land and structures	26	16	27
41.0 Grants, subsidies, and contributions	8	5	8
41.0 Other Grants, Not Otherwise Classified	59	39	50
99.0 Direct obligations	1,755	2,181	1,535
99.0 Reimbursable obligations	392	374	374
99.9 Total new obligations, unexpired accounts	2,147	2,555	1,909

Employment Summary

Identification code 089–0319–0–1–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	306	236	300

ELECTRICITY

For Department of Energy expenses including the purchase, construction, and acquisition of plant and capital equipment, and other expenses necessary for electricity activities in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, $203,477,000, to remain available until expended: Provided, That of such amount, $21,877,000 shall be available until September 30, 2028, for program direction: Provided further, That of such amount, $20,000 from unobligated funds made available under this heading for projects specified in the table that appears under the heading "Congressionally Directed Spending Electricity Projects" in the explanatory statement described in section 4 in the matter preceding division A of Public Law 117–103 shall be available for the purposes described under this heading: Provided further, That of such amount, $500,000 from unobligated funds made available under the "Electricity Delivery and Energy Reliability" heading for projects specified in the table that appears under the heading "Energy and Water Development (Congressionally Directed Spending Items)" in the joint explanatory statement accompanying the conference report on Public Law 111–85 shall be available for the purposes described under this heading: Provided further, That funds under this heading allocated for the purposes of section 9 of the Small Business Act, as amended (15 U.S.C. 638), including for Small Business Innovation Research and Small Business Technology Transfer activities, or for the purposes of section 1001 of the Energy Policy Act of 2005, as amended (42 U.S.C. 16391(a)), for Technology Commercialization Fund activities, may be reprogrammed without being subject to the restrictions in section 301 of this Act.

Program and Financing (in millions of dollars)

Identification code 089–0318–0–1–271	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Electricity Programs	232	215	181
0040 Program Direction	20	20	22
0041 Electricity, Infrastructure Investment and Jobs Act	2,045	569	190
0042 Disaster Relief Supplemental	468	538	6
0050 Inflation Reduction Act	392	174	1
0799 Total direct obligations	3,157	1,516	400
0801 Reimbursable work	2,201	1,107	540
0809 Reimbursable program activities, subtotal	2,201	1,107	540
0900 Total new obligations, unexpired accounts	5,358	2,623	940
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6,528	1,475	1,712
1001 Discretionary unobligated balance brought fwd, Oct 1	3,698	1,472	.....
1010 Unobligated balance transfer to other accts [089–2250]	-4	.....	.....
1010 Unobligated balance transfer to other accts [089–2301]	-6	.....	.....
1021 Recoveries of prior year unpaid obligations	15	.....	.....
1070 Unobligated balance (total)	6,533	1,475	1,712
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	280	235	203
1120 Appropriations transferred to SC [089–0222]	-6	.....	.....
1120 Appropriations transferred to other acct [089–0346]	-2	.....	.....
1131 Unobligated balance of appropriations permanently reduced	.....	.....	-709
1160 Appropriation, discretionary (total)	272	235	-506
Advance appropriations, discretionary:			
1170 Advance appropriation	1,610	1,610	.....
1172 Advance appropriations transferred to other accounts [089–0228]	-2	.....	.....
1172 Advance appropriations transferred to other accounts [089–0236]	-3	.....	.....
1180 Advanced appropriation, discretionary (total)	1,605	1,610	.....
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-2,437	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	7	1,015	994
1701 Change in uncollected payments, Federal sources	853	.....	.....
1750 Spending auth from offsetting collections, disc (total)	860	1,015	994
1900 Budget authority (total)	300	2,860	488
1930 Total budgetary resources available	6,833	4,335	2,200
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,475	1,712	1,260
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,534	10,337	9,529
3010 New obligations, unexpired accounts	5,358	2,623	940
3020 Outlays (gross)	-540	-3,431	-2,692
3040 Recoveries of prior year unpaid obligations, unexpired	-15	.....	.....
3050 Unpaid obligations, end of year	10,337	9,529	7,777
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2,889	-3,742	-3,742
3070 Change in uncollected pymts, Fed sources, unexpired	-853	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-3,742	-3,742	-3,742
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,645	6,595	5,787
3200 Obligated balance, end of year	6,595	5,787	4,035
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,737	2,860	488
Outlays, gross:			
4010 Outlays from new discretionary authority	23	101	86
4011 Outlays from discretionary balances	503	3,190	2,575
4020 Outlays, gross (total)	526	3,291	2,661

	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-7	-1,015	-994
4040	Offsets against gross budget authority and outlays (total)	-7	-1,015	-994
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-853	.....	.....
4070	Budget authority, net (discretionary)	1,877	1,845	-506
4080	Outlays, net (discretionary)	519	2,276	1,667
	Mandatory:			
4090	Budget authority, gross	-2,437	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	14	140	31
4180	Budget authority, net (total)	-560	1,845	-506
4190	Outlays, net (total)	533	2,416	1,698

The Office of Electricity (OE) mission is to lead DOE R&D to strengthen and modernize our Nation's power grid to maintain a reliable, affordable, and secure electricity delivery infrastructure. OE programs include:

Transmission Reliability and Resilience (TRR).—The TRR program focuses on ensuring U.S. electric grid reliability and resilience through R&D on system observability and control capabilities. TRR also develops and demonstrates operational tools for grid enhancing technologies (GETS), develops and validates models to characterize evolving system needs, addresses ongoing industry challenges, and mitigates risks across integrated energy systems.

Energy Delivery Grid Operations Technology (EDGOT).—EDGOT enhances the analytical capability needed to ensure reliable and resilient energy delivery. The core of the EDGOT portfolio is the North America Energy Resilience Model (NAERM), a hybrid data/model platform for the assessment of significant interdependencies within the energy sector that could affect reliability.

Resilient Distribution Systems (RDS).—The RDS program develops transformative technologies, tools, and techniques to enable industry to modernize the distribution portion of the electric delivery system. RDS accelerates development, validation, commercialization, and deployment of advanced microgrid systems supporting seamless grid integration of large loads (including data centers, manufacturing, and mining); enabling grid capacity solutions and helping mitigate cost transfers to ratepayers. RDS pursues strategic investments that improve reliability, increase resilience, and increase customer choice.

Cyber Resilient and Secure Utility Communications Networks (SecureNet).—SecureNet develops solutions to strengthen the security and resilience of the information layer that enables operation of the electricity delivery system. Core R&D focus areas include grid communications networks to secure data in transit and cyber resilience technologies to secure data at the points of production, processing, and application.

Energy Storage.—Energy Storage accelerates the development, commercialization, and adoption of grid storage technologies by reducing technology costs, de-risking technologies to ensure long-term reliability, developing analytic models to uncover technical and economic benefits, and demonstrating how storage provides abundant energy access for consumers and communities.

Transformer Resilience and Advanced Components (TRAC).—The TRAC program develops innovations to control, convert, condition, and transport electricity, equipping the grid to enhance its reliability and resilience. TRAC encompasses materials research, exploratory concepts, and modeling and analysis to fill fundamental R&D gaps and encourage the adoption of new technologies and approaches.

Advanced Grid Transformation Solutions (AGTS).—AGTS addresses testing, piloting, and assessment needs for new grid systems and subsystems (including energy storage, transmission, distribution, and power control and conversion systems) in integrated and operational environments. These assessments provide utilities with needed information and requirements to quantify and validate functionality and performance before deploying new technologies.

Transmission Planning and Permitting (TPP).—This program supports projects that will increase transmission capacity to ensure that electricity is available, even during extreme weather and rapid load growth.

Program Direction.—Program Direction provides for the costs associated with the Federal workforce and contractor services that support OE's mission. These costs include salaries, benefits, travel, training, building occupancy, IT systems, and other related expenses.

Object Classification (in millions of dollars)

Identification code 089–0318–0–1–271	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	24	19	16
11.3 Other than full-time permanent	2	1	.....
11.5 Other personnel compensation	.....	.....	1
11.9 Total personnel compensation	26	20	17
12.1 Civilian personnel benefits	9	7	6
25.1 Advisory and assistance services	20	14	9
25.2 Other services from non-Federal sources	86	30	12
25.3 Other goods and services from Federal sources	2	2	2
25.4 Operation and maintenance of facilities	362	238	178
25.5 Research and development contracts	383	445	16
41.0 Grants, subsidies, and contributions	2,269	760	160
99.0 Direct obligations	3,157	1,516	400
99.0 Reimbursable obligations	2,201	1,107	540
99.9 Total new obligations, unexpired accounts	5,358	2,623	940

Employment Summary

Identification code 089–0318–0–1–271	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	154	177	171
2001 Reimbursable civilian full-time equivalent employment	4	2	4

Baseload Power

For Department of Energy expenses necessary for enhancing baseload power activities, including the purchase, construction, and acquisition of plant and capital equipment to increase capacity to transmit electricity, upgrade infrastructure and equipment, and conduct other activities that support strengthening grid reliability and reducing the cost of electricity for American families, in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C 7101 et seq.), $3,500,000,000, to remain available until expended and to be derived by transfer from unobligated balances of amounts made available under the heading "Department of Energy — Energy Programs — Office of Clean Energy Demonstrations" in title III of division J of Public Law 117–58 for Regional Clean Hydrogen Hubs, as authorized under section 813 of the Energy Policy Act of 2005, as amended (42 U.S.C. 16151 et seq.): Provided, That amounts derived by transfer that were previously designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) ofthe Balanced Budget and Emergency Deficit Control Act of 1985 are designated as an emergency requirement pursuant to section 4001(a)(1) of S. Con. Res. 14 (117th Congress), the concurrent resolution on the budget for fiscal year 2022, and to legislation establishing fiscal year 2026 budget enforcement in the House of Representatives.

Program and Financing (in millions of dollars)

Identification code 089–2310–0–1–270	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Baseload Power	.....	.....	3,500
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [089–2297]	.....	.....	3,500
1900 Budget authority (total)	.....	.....	3,500
1930 Total budgetary resources available	.....	.....	3,500

BASELOAD POWER—Continued

Program and Financing—Continued

Identification code 089–2310–0–1–270		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			3,500
3020	Outlays (gross)			-1,750
3050	Unpaid obligations, end of year			1,750
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			1,750
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			3,500
	Outlays, gross:			
4010	Outlays from new discretionary authority			1,750
4180	Budget authority, net (total)			3,500
4190	Outlays, net (total)			1,750

The Baseload Power request will strengthen grid reliability and reduce electricity costs for American families. Planned activities include coal and gas plant upgrades, grid upgrades, nuclear and hydro plant uprates, and geothermal energy projects. The overarching goal is to create a more robust, efficient, and cost-effective electricity delivery system for the Nation, fortifying baseload power generation through investments in existing facilities and new continuous output technologies. The program will expand electricity transmission capacity and invest in critical grid infrastructure and equipment for enhanced resilience against disruptions. Additional activities aim to improve grid reliability and lower electricity costs for American families, ultimately creating a more robust, efficient, and cost-effective national electricity delivery system.

The Budget Request repurposes funding from unobligated Infrastructure Investment and Jobs Act appropriations to support activities that will quickly generate and transmit additional baseload power in regions of greatest importance.

Object Classification (in millions of dollars)

Identification code 089–2310–0–1–270		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources			1,000
25.4	Operation and maintenance of facilities			500
31.0	Equipment			1,000
32.0	Land and structures			1,000
99.9	Total new obligations, unexpired accounts			3,500

GRID DEPLOYMENT

Program and Financing (in millions of dollars)

Identification code 089–2301–0–1–271		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0009	GDO Programs			25
0010	Transmission Planning & Permitting	38	27	
0011	Distribution & Markets	7		
0013	Energy Assurance and Resource Adequacy			25
0050	Program Direction	5	5	3
0799	Total direct obligations	50	32	53
0900	Total new obligations, unexpired accounts	50	32	53
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	39	56	424
1011	Unobligated balance transfer from other acct [089–0318]	6		
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	46	56	424
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	60	25	
1121	Appropriations transferred from other acct [089–2297]		122	
1160	Appropriation, discretionary (total)	60	147	
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from other accounts [089–2297]		72	
1173	Advance appropriations transferred from other accounts [089–0319]		138	
1173	Advance appropriations transferred from other accounts [089–0213]		43	
1180	Advanced appropriation, discretionary (total)		253	
1900	Budget authority (total)	60	400	
1930	Total budgetary resources available	106	456	424
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	56	424	371
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	20	49	51
3010	New obligations, unexpired accounts	50	32	53
3020	Outlays (gross)	-20	-30	-103
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	49	51	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	20	49	51
3200	Obligated balance, end of year	49	51	1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	60	400	
	Outlays, gross:			
4010	Outlays from new discretionary authority	1	17	
4011	Outlays from discretionary balances	19	13	103
4020	Outlays, gross (total)	20	30	103
4180	Budget authority, net (total)	60	400	
4190	Outlays, net (total)	20	30	103

Object Classification (in millions of dollars)

Identification code 089–2301–0–1–271		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	3	1	2
11.9	Total personnel compensation	3	1	2
12.1	Civilian personnel benefits	1	1	1
25.1	Advisory and assistance services	1	2	1
25.2	Other services from non-Federal sources	10	6	8
25.3	Other goods and services from Federal sources		1	
25.4	Operation and maintenance of facilities	30	18	14
25.5	Research and development contracts	4	3	2
41.0	Grants, subsidies, and contributions	1		25
99.0	Direct obligations	50	32	53
99.9	Total new obligations, unexpired accounts	50	32	53

Employment Summary

Identification code 089–2301–0–1–271		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	20	6	15

TRANSMISSION FACILITY FINANCING PROGRAM ACCOUNT

The Transmission Facility Financing (TFF) program was established by section 50151 of the Inflation Reduction Act of 2022 (IRA). All unobligated balances were recinded by Public Law 119–21 prior to being transferred to this credit program account.

Transmission Facilitation Fund

Program and Financing (in millions of dollars)

Identification code 089–4380–0–3–271		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0020	Capacity contracts	1,091	353	
0900	Total new obligations, unexpired accounts (object class 41.0)	1,091	353	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	716		
1020	Adjustment of unobligated bal brought forward, Oct 1	-716		
	Budget authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	418	374	
1400	Borrowing authority	716		
1421	Borrowing authority temporarily reduced	-43	-21	
1440	Borrowing authority, mandatory (total)	1,091	353	
1900	Budget authority (total)	1,091	353	
1930	Total budgetary resources available	1,091	353	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,034	2,125	2,478
3010	New obligations, unexpired accounts	1,091	353	
3050	Unpaid obligations, end of year	2,125	2,478	2,478
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,034	2,125	2,478
3200	Obligated balance, end of year	2,125	2,478	2,478
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1,091	353	
4180	Budget authority, net (total)	1,091	353	
4190	Outlays, net (total)			
	Memorandum (non-add) entries:			
5101	Unexpired unavailable balance, SOY: Borrowing authority		43	
5102	Unexpired unavailable balance, EOY: Borrowing authority	43		

The Transmission Facilitation Fund was created in Section 40106 of the Infrastructure Investment and Jobs Act of 2021 to facilitate the construction, replacement, or capacity upgrade of certain eligible electric power transmission lines and related facilities. A borrowing authority of $2.5 billion was established for the fund to carry out the program.

America Energy Independence Fund

Collections credited to the American Energy Independence Fund as discretionary offsetting collections during this fiscal year, as authorized by section 312(a) of title III of division D of Public Law 118–42, shall be available until expended to carry out the purposes of the Fund.

Program and Financing (in millions of dollars)

Identification code 089–4397–0–3–271		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Uranium Program	12	2,708	
0900	Total new obligations, unexpired accounts (object class 25.2)	12	2,708	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2,030	2,708	
	Budget authority:			
	Appropriations, discretionary:			
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from other accounts [089–0319]	690		
	Spending authority from offsetting collections, discretionary:			
1700	Collected		20	112
1724	Spending authority from offsetting collections precluded from obligation (limitation on obligations)		-20	
1750	Spending auth from offsetting collections, disc (total)			112
1900	Budget authority (total)	690		112
1930	Total budgetary resources available	2,720	2,708	112
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,708		112
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		11	2,578
3010	New obligations, unexpired accounts	12	2,708	
3020	Outlays (gross)	-1	-141	-233
3050	Unpaid obligations, end of year	11	2,578	2,345
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year		11	2,578
3200	Obligated balance, end of year	11	2,578	2,345
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	690		112
	Outlays, gross:			
4011	Outlays from discretionary balances	1	141	233
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4034	Offsetting governmental collections		-20	-112
4180	Budget authority, net (total)	690	-20	
4190	Outlays, net (total)	1	121	121
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections			20
5092	Unexpired unavailable balance, EOY: Offsetting collections		20	20

Section 312(a) of title III of division D of Public Law 118–42 established a revolving fund to support activities to increase domestic low enriched uranium (LEU) and high-assay LEU (HALEU) availability. As authorized by section 312(a), and upon fulfillment of the requirement of section 312(b), unobligated balances were transferred from the Nuclear Energy appropriation account to the American Energy Independence Fund (Fund). Of the funding provided by the Infrastructure Investment and Jobs Act (Public Law 117–58), $2.03 billion was transferred to the Fund in 2024, and $690 million in advanced appropriations was transferred to the Fund in 2025.

Cybersecurity, Energy Security, and Emergency Response

For Department of Energy expenses including the purchase, construction, and acquisition of plant and capital equipment, and other expenses necessary for energy sector cybersecurity, energy security, and emergency response activities in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, $160,173,000, to remain available until expended: Provided, That of such amount, $24,173,000 shall be available until September 30, 2028, for program direction.

Program and Financing (in millions of dollars)

Identification code 089–2250–0–1–271		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0025	CESER programs	183	166	136
0030	Program Direction	29	24	24
0035	Infrastructure Investment and Jobs Act	35	194	13
0799	Total direct obligations	247	384	173
0801	Reimbursable work	4	4	4
0900	Total new obligations, unexpired accounts	251	388	177
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	218	277	182
1001	Discretionary unobligated balance brought fwd, Oct 1	218		
1011	Unobligated balance transfer from other acct [089–0318]	4		
1021	Recoveries of prior year unpaid obligations	4		
1070	Unobligated balance (total)	226	277	182
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	200	190	160
1120	Appropriations transferred to other acct [089–0222]	-1		
1120	Appropriations transferred to other acct [089–0346]	-1		
1131	Unobligated balance of appropriations permanently reduced			-168

CYBERSECURITY, ENERGY SECURITY, AND EMERGENCY RESPONSE—Continued

Program and Financing—Continued

Identification code 089–2250–0–1–271		2025 actual	2026 est.	2027 est.
1160	Appropriation, discretionary (total)	198	190	-8
	Advance appropriations, discretionary:			
1170	Advance appropriation	100	100	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2	3	3
1701	Change in uncollected payments, Federal sources	2	.....	.....
1750	Spending auth from offsetting collections, disc (total)	4	3	3
1900	Budget authority (total)	302	293	-5
1930	Total budgetary resources available	528	570	177
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	277	182	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	492	468	574
3010	New obligations, unexpired accounts	251	388	177
3020	Outlays (gross)	-270	-282	-253
3040	Recoveries of prior year unpaid obligations, unexpired	-4	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	468	574	498
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-4	-6	-6
3070	Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-6	-6	-6
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	488	462	568
3200	Obligated balance, end of year	462	568	492
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	302	293	-5
	Outlays, gross:			
4010	Outlays from new discretionary authority	26	27	19
4011	Outlays from discretionary balances	244	255	234
4020	Outlays, gross (total)	270	282	253
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2	-3	-3
4040	Offsets against gross budget authority and outlays (total)	-2	-3	-3
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
4070	Budget authority, net (discretionary)	298	290	-8
4080	Outlays, net (discretionary)	268	279	250
4180	Budget authority, net (total)	298	290	-8
4190	Outlays, net (total)	268	279	250

The Office of Cybersecurity, Energy Security, and Emergency Response (CESER) leads the Department's efforts to secure U.S. energy infrastructure against all hazards, reduce the risks of and impacts from cybersecurity and facilitate of preparedness, response, restoration, and recovery activities. Programs include:

Threat Analysis and Incident Response—collects comprehensive insights from energy sector owners and operators, DOE National Laboratories, and the Intelligence Community in order to identify threats to critical energy infrastructure. The identified risks are further analyzed to develop mitigation strategies, crafted into technical advisories identifying methods to protect systems from adversaries, and shared with the applicable sector partners. Through this program, CESER also coordinates national efforts to restore U.S. energy infrastructure following disruptions, addressing impacts efficiently and assisting industry and government partners with response, recovery, and restoration activities. The team delivers a range of capabilities to ensure the effective restoration of energy systems in an all-hazards environment. These capabilities provide near real-time situational awareness and monitoring of the sector to enhance identification of threats and risks, while decreasing response time to incidents that impact the energy grid.

Infrastructure Hardening and Technology Development—leads CESER's effort to harden the U.S. energy infrastructure against cyber, physical, natural, and supply chain threats. This work includes research, development, deployment, and implementation of mitigation strategies and technologies to address systemic risks to the energy sector of today, while working to prevent any vulnerabilities in energy systems of the future. CESER also prioritizes programs that assess and harden energy infrastructure designated critical for national security. These risks are further addressed through Cyber Testing for Resilient Industrial Control Systems (CyTRICS), a best-in-class supply chain enumeration and testing activity.

Program Direction—Program Direction provides for the costs associated with the Federal workforce and contractor services that support CESER's mission. These costs include salaries, benefits, travel, training, building occupancy, Enterprise Information Technology Services, security clearances to meet mission critical CESER staff functions and maintain efficient support.

Object Classification (in millions of dollars)

Identification code 089–2250–0–1–271		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	13	13	13
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	14	14	14
12.1	Civilian personnel benefits	4	4	4
21.0	Travel and transportation of persons	1	1	1
25.1	Advisory and assistance services	25	25	30
25.2	Other services from non-Federal sources	5	5	5
25.3	Other goods and services from Federal sources	5	5	5
25.4	Operation and maintenance of facilities	159	296	69
25.5	Research and development contracts	34	34	45
99.0	Direct obligations	247	384	173
99.0	Reimbursable obligations	4	4	4
99.9	Total new obligations, unexpired accounts	251	388	177

Employment Summary

Identification code 089–2250–0–1–271		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	86	69	69

CRITICAL MINERALS AND ENERGY INNOVATION

For Department of Energy expenses including the purchase, construction, and acquisition of plant and capital equipment, and other expenses necessary for activities that advance America's critical minerals supply chains and accelerate next-generation energy innovation technologies in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, $1,121,742,000, to remain available until expended: Provided, That of such amount, $151,742,000 shall be available until September 30, 2028, for program direction.

Program and Financing (in millions of dollars)

Identification code 089–2311–0–1–270		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Critical Minerals and Energy Innovation	.....	.....	970
0002	Program Direction	.....	.....	152
0700	Direct program activities, subtotal	.....	.....	1,122
0900	Total new obligations, unexpired accounts	.....	.....	1,122
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	.....	.....	1,122
1930	Total budgetary resources available	.....	.....	1,122
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	.....	.....	1,122
3020	Outlays (gross)	.....	.....	-56

3050	Unpaid obligations, end of year			1,066
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			1,066
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			1,122
	Outlays, gross:			
4010	Outlays from new discretionary authority			56
4180	Budget authority, net (total)			1,122
4190	Outlays, net (total)			56

The Office of Critical Minerals and Energy Innovation (CMEI) supports research, development, demonstration, and deployment (RDD&D) to address three core U.S. energy and national security priorities: critical mineral supply chains, secure and reliable energy systems, and energy affordability and consumer choice for all Americans. The U.S. is facing an unprecedented demand for power with the rapid acceleration of artificial intelligence, data centers, and advanced manufacturing. Bold progress on CMEI's priorities will help meet this demand, safeguard America's energy security, lower energy costs, and make the reshoring of domestic manufacturing possible. This office is organized into four pillars, with three technical pillars designed to advance cross-technology solutions, and a Corporate Support pillar to centralize organizational operations and essential functions.

The Office of Critical Minerals, Materials, and Manufacturing will accelerate mining activities, diversify supply chains for critical minerals and metals, expand battery and magnet research, stimulate innovation in processing and metallurgy, and facilitate the recycling of black mass, battery materials, and other critical minerals.

The Office of Energy Technology will continue to lead the world in research and development for cutting-edge energy technologies, fuels, chemicals, and hydropower. This office will also drive the commercialization and deployment of technologies that enhance energy networks across the United States and reduce the cost of energy for American ratepayers.

The Office of Innovation, Affordability, and Consumer Choice will exercise DOE's appliance standards and building codes authority, with an emphasis on fact-based analysis, process transparency, and consumer choice and affordability. The office also oversees and manages multiple state and community energy and weatherization programs. This office will promote innovation and the adoption of new and beneficial technologies for buildings and industrial applications.

Corporate Support Pillar - Supports essential organizational operations and business functions. This includes support for program direction (e.g., salaries and benefits, support services, and working capital fund) and facilities and infrastructure funding necessary for stewardship of the National Laboratory of the Rockies (e.g., core operations and maintenance, facility management, general plant projects, general purpose equipment, safeguards and security). Works closely with CMEI leadership to manage CMEI personnel, facilities, equipment, and security and execute the Departmental and CMEI missions and vision of the Administration, Secretary, and Assistant Secretary.

Object Classification (in millions of dollars)

Identification code 089–2311–0–1–270	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			53
11.3 Other than full-time permanent			3
11.5 Other personnel compensation			3
11.9 Total personnel compensation			59
12.1 Civilian personnel benefits			20
25.1 Advisory and assistance services			31
25.3 Other goods and services from Federal sources			9
25.4 Operation and maintenance of facilities			254
25.5 Research and development contracts			1
25.7 Operation and maintenance of equipment			1
26.0 Supplies and materials			1
31.0 Equipment			1
32.0 Land and structures			4
41.0 Grants, subsidies, and contributions			741
99.0 Direct obligations			1,122
99.9 Total new obligations, unexpired accounts			1,122

Employment Summary

Identification code 089–2311–0–1–270	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			557
2001 Reimbursable civilian full-time equivalent employment			40

Energy Efficiency and Renewable Energy

Program and Financing (in millions of dollars)

Identification code 089–0321–0–1–270	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Energy Efficiency and Renewable Energy	2,561	1,904	
0002 Program Direction	194	200	
0003 Infrastructure Investments and Jobs Act	5,620	2,500	617
0004 Inflation Reduction Act	8,660	2,022	100
0799 Total direct obligations	17,035	6,626	717
0810 Energy Efficiency and Renewable Energy (Reimbursable)	95	176	48
0900 Total new obligations, unexpired accounts	17,130	6,802	765
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	17,150	5,686	3,811
1001 Discretionary unobligated balance brought fwd, Oct 1	7,871		
1010 Unobligated balance transfer to other accts [089–0346]	-2		
1020 Adjustment of unobligated bal brought forward, Oct 1	9		
1021 Recoveries of prior year unpaid obligations	321	90	
1070 Unobligated balance (total)	17,478	5,776	3,811
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,460	1,950	
1120 Appropriations transferred to other accts [089–0222]	-75		
1120 Appropriations transferred to other acct [089–0346]	-18		
1121 Appropriations transferred from other acct [089–2297]		752	
1131 Unobligated balance of appropriations permanently reduced			-3,094
1160 Appropriation, discretionary (total)	3,367	2,702	-3,094
Advance appropriations, discretionary:			
1170 Advance appropriation [Infrastructure Investment and Jobs Act]	1,945	1,945	
1172 Advance appropriations transferred to other accounts [089–0222]	-11		
1172 Advance appropriations transferred to other accounts [089–0228]	-2		
1172 Advance appropriations transferred to other accounts [089–0236]	-4		
1172 Advance appropriations transferred to other accounts [089–0346]	-3		
1173 Advance appropriations transferred from other accounts [089–2297]		4	
1180 Advanced appropriation, discretionary (total)	1,925	1,949	
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-51		
Spending authority from offsetting collections, discretionary:			
1700 Collected	85	181	189
1701 Change in uncollected payments, Federal sources	-17		
1750 Spending auth from offsetting collections, disc (total)	68	181	189
Spending authority from offsetting collections, mandatory:			
1800 Collected	25		
1801 Change in uncollected payments, Federal sources	5	5	
1850 Spending auth from offsetting collections, mand (total)	30	5	
1900 Budget authority (total)	5,339	4,837	-2,905
1930 Total budgetary resources available	22,817	10,613	906
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	5,686	3,811	141
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	13,673	26,047	27,119

ENERGY EFFICIENCY AND RENEWABLE ENERGY—Continued

Program and Financing—Continued

Identification code 089–0321–0–1–270		2025 actual	2026 est.	2027 est.
3010	New obligations, unexpired accounts	17,130	6,802	765
3020	Outlays (gross)	-4,433	-5,640	-6,836
3040	Recoveries of prior year unpaid obligations, unexpired	-321	-90	.....
3041	Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050	Unpaid obligations, end of year	26,047	27,119	21,048
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-162	-155	-160
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-9	.....	.....
3070	Change in uncollected pymts, Fed sources, unexpired	12	-5	.....
3071	Change in uncollected pymts, Fed sources, expired	4	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-155	-160	-160
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	13,502	25,892	26,959
3200	Obligated balance, end of year	25,892	26,959	20,888
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	5,360	4,832	-2,905
	Outlays, gross:			
4010	Outlays from new discretionary authority	339	2,166	86
4011	Outlays from discretionary balances	3,803	3,250	4,220
4020	Outlays, gross (total)	4,142	5,416	4,306
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-39	-81	-85
4033	Non-Federal sources	-47	-100	-104
4040	Offsets against gross budget authority and outlays (total)	-86	-181	-189
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	17	.....	.....
4052	Offsetting collections credited to expired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	18	.....	.....
4070	Budget authority, net (discretionary)	5,292	4,651	-3,094
4080	Outlays, net (discretionary)	4,056	5,235	4,117
	Mandatory:			
4090	Budget authority, gross	-21	5	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	5	.....
4101	Outlays from mandatory balances	291	219	2,530
4110	Outlays, gross (total)	291	224	2,530
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-28	-5	.....
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-5	-5	.....
4142	Offsetting collections credited to expired accounts	3	5	.....
4150	Additional offsets against budget authority only (total)	-2	.....	.....
4160	Budget authority, net (mandatory)	-51	.....	.....
4170	Outlays, net (mandatory)	263	219	2,530
4180	Budget authority, net (total)	5,241	4,651	-3,094
4190	Outlays, net (total)	4,319	5,454	6,647

Object Classification (in millions of dollars)

Identification code 089–0321–0–1–270		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	129	129	27
11.3	Other than full-time permanent	7	7	1
11.5	Other personnel compensation	8	8	1
11.9	Total personnel compensation	144	144	29
12.1	Civilian personnel benefits	88	48	4
21.0	Travel and transportation of persons	1	1	1
23.3	Communications, utilities, and miscellaneous charges	2	1	1
25.1	Advisory and assistance services	521	282	24
25.2	Other services from non-Federal sources	5	3	1
25.3	Other goods and services from Federal sources	148	80	7
25.4	Operation and maintenance of facilities	1,738	942	73
25.5	Research and development contracts	14	8	1
25.7	Operation and maintenance of equipment	4	2	1
26.0	Supplies and materials	2	1	1
31.0	Equipment	10	5	1
32.0	Land and structures	69	37	3
41.0	Grants, subsidies, and contributions	14,289	5,072	570
99.0	Direct obligations	17,035	6,626	717
99.0	Reimbursable obligations	95	176	48
99.9	Total new obligations, unexpired accounts	17,130	6,802	765

Employment Summary

Identification code 089–0321–0–1–270		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	721	721	149
2001	Reimbursable civilian full-time equivalent employment	40	40	.....

TECHNOLOGY *COMMERCIALIZATION*

For Department of Energy expenses necessary for carrying out the activities of technology commercialization, $26,555,000, to remain available until expended: Provided, That of such amount, $19,500,000 shall be available until September 30, 2028, for program direction.

Program and Financing (in millions of dollars)

Identification code 089–0346–0–1–276		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	Technology commercialization programs	13	.....	5
0040	Program direction	6	.....	20
0050	Foundation for Energy Security and Innovation	6	.....	2
0900	Total new obligations, unexpired accounts	25	.....	27
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	9	116	116
1011	Unobligated balance transfer from other acct [089–0213]	12	.....	.....
1011	Unobligated balance transfer from other acct [089–0321]	2	.....	.....
1011	Unobligated balance transfer from other acct [089–2297]	8	.....	.....
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	32	116	116
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	20	.....	27
1121	Appropriations transferred from other acct [089–0321]	18	.....	.....
1121	Appropriations transferred from other acct [089–0213]	6	.....	.....
1121	Appropriations transferred from other acct [089–0318]	2	.....	.....
1121	Appropriations transferred from other acct [089–0319]	8	.....	.....
1121	Appropriations transferred from other acct [089–2250]	1	.....	.....
1160	Appropriation, discretionary (total)	55	.....	27
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from other accounts [089–0321]	3	.....	.....
1173	Advance appropriations transferred from other accounts [089–0213]	12	.....	.....
1173	Advance appropriations transferred from other accounts [089–2297]	39	.....	.....
1180	Advanced appropriation, discretionary (total)	54	.....	.....
1900	Budget authority (total)	109	.....	27
1930	Total budgetary resources available	141	116	143
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	116	116	116
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8	12	.....
3010	New obligations, unexpired accounts	25	.....	27
3020	Outlays (gross)	-20	-12	-15
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	12	.....	12
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8	12	.....
3200	Obligated balance, end of year	12	.....	12
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	109	.....	27
	Outlays, gross:			
4010	Outlays from new discretionary authority	8	.....	11
4011	Outlays from discretionary balances	12	12	4

4020	Outlays, gross (total)	20	12	15
4180	Budget authority, net (total)	109		27
4190	Outlays, net (total)	20	12	15

The mission of the Office of Technology Commercialization (OTC) is to expand the commercial impact of the Department of Energy's research investments. OTC provides National Lab commercialization expertise and training, catalyzes and funds industry partnerships with the National Labs, supports innovative small businesses and incubators, produces market-informed commercialization analytics, and serves as the DOE's central manager of partnership intermediary agreements. OTC manages the DOE's SBIR-STTR program, Technology Commercialization Fund, Energy I-Corps, Energy Program for Innovation Clusters, and Lab Partnering Service. OTC stewards DOE statutory technology transfer activities, including data collection and analyses, National Lab practitioner convenings, and strategic communication and amplification of DOE technology transfer success stories. OTC acts as the liaison to the Foundation for Energy Security and Innovation (FESI), which works with DOE to carry out its critical mission and to accelerate the commercialization of new and existing energy technologies.

Object Classification (in millions of dollars)

Identification code 089–0346–0–1–276		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	5		6
11.9	Total personnel compensation	5		6
12.1	Civilian personnel benefits	2		3
25.1	Advisory and assistance services	6		6
25.2	Other services from non-Federal sources	5		5
25.3	Other goods and services from Federal sources	1		1
25.4	Operation and maintenance of facilities	3		3
41.0	Grants, subsidies, and contributions	3		3
99.9	Total new obligations, unexpired accounts	25		27

Employment Summary

Identification code 089–0346–0–1–276		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	33		40

Clean Energy Demonstrations

Program and Financing (in millions of dollars)

Identification code 089–2297–0–1–270		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Clean Energy Demonstrations (Base)	1	1	1
0003	Clean Energy Demonstrations (IIJA)	3,878	1,212	500
0004	Program Direction (IIJA)	103	11	5
0005	Clean Energy Demonstrations (IRA)	4,433		
0006	Program Direction (IRA)	26	1	
0900	Total new obligations, unexpired accounts	8,441	1,225	506
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	15,503	10,522	11,251
1001	Discretionary unobligated balance brought fwd, Oct 1	9,829	10,521	
1010	Unobligated balance transfer to other accts [089–0346]	-8		
1021	Recoveries of prior year unpaid obligations	159	4	
1070	Unobligated balance (total)	15,654	10,526	11,251
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	50		
1120	Appropriations transferred to other acct [089–0321]		-752	
1120	Appropriations transferred to other acct [089–2301]		-122	
1131	Unobligated balance of appropriations permanently reduced			-4,418
1131	Unobligated balance of appropriations permanently reduced			-1,305
1131	Unobligated balance of appropriations permanently reduced			-9
1160	Appropriation, discretionary (total)	50	-874	-5,732
	Advance appropriations, discretionary:			
1170	Advance appropriation	4,526	2,900	
1172	Advance appropriations transferred to OIG [089–0236]	-9		
1172	Advance appropriations transferred to DA [089–0228]	-5		
1172	Advance appropriations transferred to other accounts [089–0346]	-39		
1172	Advance appropriations transferred to other accounts [089–0321]		-4	
1172	Advance appropriations transferred to other accounts [089–2301]		-72	
1172	Advance appropriations transferred to other accounts [089–2309]			-1,200
1172	Advance appropriations transferred to other accounts [089–2310]			-3,500
1180	Advanced appropriation, discretionary (total)	4,473	2,824	-4,700
	Appropriations, mandatory:			
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-1,214		
1900	Budget authority (total)	3,309	1,950	-10,432
1930	Total budgetary resources available	18,963	12,476	819
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	10,522	11,251	313
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3,852	11,527	11,025
3010	New obligations, unexpired accounts	8,441	1,225	506
3020	Outlays (gross)	-607	-1,723	-1,813
3040	Recoveries of prior year unpaid obligations, unexpired	-159	-4	
3050	Unpaid obligations, end of year	11,527	11,025	9,718
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3,852	11,527	11,025
3200	Obligated balance, end of year	11,527	11,025	9,718
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4,523	1,950	-10,432
	Outlays, gross:			
4010	Outlays from new discretionary authority		232	-104
4011	Outlays from discretionary balances	516	741	1,167
4020	Outlays, gross (total)	516	973	1,063
	Mandatory:			
4090	Budget authority, gross	-1,214		
	Outlays, gross:			
4101	Outlays from mandatory balances	91	750	750
4180	Budget authority, net (total)	3,309	1,950	-10,432
4190	Outlays, net (total)	607	1,723	1,813

Object Classification (in millions of dollars)

Identification code 089–2297–0–1–270		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	34	7	2
11.3	Other than full-time permanent	1	1	
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	36	9	3
12.1	Civilian personnel benefits	17	1	
25.1	Advisory and assistance services	934	400	200
25.2	Other services from non-Federal sources	85	221	50
25.3	Other goods and services from Federal sources	2	2	
25.4	Operation and maintenance of facilities	192	192	
41.0	Grants, subsidies, and contributions	7,175	400	253
99.9	Total new obligations, unexpired accounts	8,441	1,225	506

Employment Summary

Identification code 089–2297–0–1–270		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	216	50	15

Indian Energy Policy and Programs

For necessary expenses for Indian Energy activities in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), $50,038,000, to remain available until expended: Provided, That of the amount appropriated under this heading, $10,038,000 shall be available until September 30, 2028, for program direction.

Program and Financing (in millions of dollars)

Identification code 089–0342–0–1–271	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Indian Energy Programs	28	77	60
0010 Program Direction	14	21	14
0900 Total new obligations, unexpired accounts	42	98	74
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	89	118	95
1001 Discretionary unobligated balance brought fwd, Oct 1	89	.....	.....
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1070 Unobligated balance (total)	91	118	95
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	70	75	50
1930 Total budgetary resources available	161	193	145
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	118	95	71
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	110	114	180
3010 New obligations, unexpired accounts	42	98	74
3020 Outlays (gross)	-34	-32	-49
3040 Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050 Unpaid obligations, end of year	114	180	205
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	110	114	180
3200 Obligated balance, end of year	114	180	205
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	70	75	50
Outlays, gross:			
4010 Outlays from new discretionary authority	.....	4	2
4011 Outlays from discretionary balances	34	28	47
4020 Outlays, gross (total)	34	32	49
4180 Budget authority, net (total)	70	75	50
4190 Outlays, net (total)	34	32	49

Office of Indian Energy Policy and Programs (IE).—Provides, coordinates, and implements energy technical and financial assistance programs that assist Indian tribes with energy development and infrastructure, capacity building, and electrification of Indian lands and homes. IE coordinates programmatic activity across the Department related to development of energy resources on Indian lands, and works with other Federal government agencies, Indian Tribes, and Tribal organizations to enhance and strenghten Indian Tribal energy and economic infrastructure relating to natural resource development and electrification. Through financial and technical assistance IE will catalyze American Indian and Alaskan Native nations to lead the development of affordable, reliable, and secure energy in Indian Country to advance energy addition, restore American energy dominance, and address energy access challenges in Indian Country.

Object Classification (in millions of dollars)

Identification code 089–0342–0–1–271	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	5	5	4
11.9 Total personnel compensation	5	5	4
12.1 Civilian personnel benefits	2	2	2
23.3 Communications, utilities, and miscellaneous charges	.....	4	4
25.1 Advisory and assistance services	6	12	10
25.2 Other services from non-Federal sources	1	.....	.....
25.3 Other goods and services from Federal sources	.....	2	2
25.4 Operation and maintenance of facilities	5	2	2
41.0 Grants, subsidies, and contributions	23	71	50
99.9 Total new obligations, unexpired accounts	42	98	74

Employment Summary

Identification code 089–0342–0–1–271	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	30	30	24

Strategy and Technology Roadmaps

For Department of Energy administrative expenses necessary for activities related to the coordination of Department programs involving critical and emerging technologies and the development of technology roadmaps in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), $3,000,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 089–2306–0–1–276	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0520 Direct program activity	.....	.....	3
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	.....	.....	3
1930 Total budgetary resources available	.....	.....	3
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	.....	.....	3
3020 Outlays (gross)	.....	.....	-2
3050 Unpaid obligations, end of year	.....	.....	1
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	.....	.....	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	.....	.....	3
Outlays, gross:			
4010 Outlays from new discretionary authority	.....	.....	2
4180 Budget authority, net (total)	.....	.....	3
4190 Outlays, net (total)	.....	.....	2

The Office of Strategy and Technology Roadmaps will coordinate critical and emerging technology activities across DOE programs, including across the 17 National Laboratories. This coordination aims to maximize alignment with national priorities and strategies, with interagency partners, and with other external stakeholders. The Office will also lead the development of technology roadmaps for DOE R&D, coordinating with program offices to develop benchmarks and working to achieve priorities. These efforts collectively ensure an efficient advancement of DOE's mission priorities in science and energy.

Object Classification (in millions of dollars)

Identification code 089–2306–0–1–276	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	.....	.....	1
11.9 Total personnel compensation	.....	.....	1
25.1 Advisory and assistance services	.....	.....	2
99.0 Direct obligations	.....	.....	3
99.9 Total new obligations, unexpired accounts	.....	.....	3

Employment Summary

Identification code 089–2306–0–1–276	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			6

Non-Defense Environmental Cleanup

For Department of Energy expenses, including the purchase, construction, and acquisition of plant and capital equipment and other expenses necessary for non-defense environmental cleanup activities in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition or condemnation of any real property or any facility or for plant or facility acquisition, construction, or expansion, $338,490,000, to remain available until expended: Provided, That in addition, fees collected pursuant to subsection (b)(1) of section 6939f of title 42, United States Code, and deposited under this heading in fiscal year 2026 pursuant to section 309 of title III of division C of Public Law 116–94 are appropriated, to remain available until expended, for mercury storage costs.

Program and Financing (in millions of dollars)

Identification code 089–0315–0–1–271	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Non-Defense Environmental Cleanup	355	322	338
0801 Non-defense Environmental Cleanup (Reimbursable)	51	40	40
0900 Total new obligations, unexpired accounts	406	362	378
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	37	29	29
1021 Recoveries of prior year unpaid obligations	5		
1070 Unobligated balance (total)	42	29	29
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	342	322	338
Spending authority from offsetting collections, discretionary:			
1700 Collected	51	40	40
1900 Budget authority (total)	393	362	378
1930 Total budgetary resources available	435	391	407
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	29	29	29
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	316	298	175
3010 New obligations, unexpired accounts	406	362	378
3020 Outlays (gross)	-419	-485	-439
3040 Recoveries of prior year unpaid obligations, unexpired	-5		
3050 Unpaid obligations, end of year	298	175	114
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	315	297	174
3200 Obligated balance, end of year	297	174	113
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	393	362	378
Outlays, gross:			
4010 Outlays from new discretionary authority	243	265	277
4011 Outlays from discretionary balances	176	220	162
4020 Outlays, gross (total)	419	485	439
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	-1	-1
4033 Non-Federal sources	-50	-39	-39
4040 Offsets against gross budget authority and outlays (total)	-51	-40	-40
4070 Budget authority, net (discretionary)	342	322	338
4080 Outlays, net (discretionary)	368	445	399
4180 Budget authority, net (total)	342	322	338
4190 Outlays, net (total)	368	445	399

The Non-Defense Environmental Cleanup program includes funds to manage and clean up sites used for civilian energy research and non-defense-related activities. These activities resulted in radioactive, hazardous, and mixed waste contamination that requires remediation, stabilization, or some other type of corrective action, as well as the decontamination and decommissioning of former research and production buildings and supporting infrastructure. The budget displays the cleanup program by site and activity.

West Valley Demonstration Project.—Funds waste disposition, building decontamination, and removal of non-essential facilities in the near-term.

Gaseous Diffusion Plants.—Funds surveillance and maintenance of the former Uranium Program facilities and manages legacy polychlorinated biphenyl contamination. The program also includes the operation of two depleted uranium hexafluoride conversion facilities at Paducah, Kentucky and Portsmouth, Ohio, which are converting the depleted uranium hexafluoride into a more stable form for reuse or disposition.

Fast Flux Test Facility.—Funds the long-term surveillance and maintenance and eventual decontamination and decommissioning of the Fast Flux Test Facility, constructed and operated from the 1960s through 1980s.

Small Sites.—Funds cleanup, closure, and post-closure environmental activities at a number of geographic sites across the nation, including the Energy Technology Engineering Center and Moab, as well as non-defense activities at Idaho. Some sites are associated with other Department of Energy programs, particularly the Office of Science, and will have continuing missions after EM completes the cleanup. Others will transition to the Office of Legacy Management or private-sector entities for post-closure activities.

Object Classification (in millions of dollars)

Identification code 089–0315–0–1–271	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	6	5	6
25.2 Other services from non-Federal sources	37	34	35
25.3 Other goods and services from Federal sources	2	2	2
25.4 Operation and maintenance of facilities	309	280	294
32.0 Land and structures	1	1	1
99.0 Direct obligations	355	322	338
99.0 Reimbursable obligations	51	40	40
99.9 Total new obligations, unexpired accounts	406	362	378

Hydrocarbons and Geothermal Energy

For Department of Energy expenses necessary in carrying out hydrocarbons and geothermal research and development activities, under the authority of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including the acquisition of interest, including defeasible and equitable interests in any real property or any facility or for plant or facility acquisition or expansion, and for conducting inquiries, technological investigations and research concerning the extraction, processing, use, and disposal of mineral substances without objectionable social and environmental costs (30 U.S.C. 3, 1602, and 1603), $676,042,000, to remain available until expended: Provided, That of such amount, $72,500,000 shall be available until September 30, 2028, for program direction.

Program and Financing (in millions of dollars)

Identification code 089–2312–0–1–270	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Hydrocarbons and Geothermal Energy			603
0002 Program Direction			73
0700 Direct program activities, subtotal			676
0799 Total direct obligations			676
0900 Total new obligations, unexpired accounts			676

HYDROCARBONS AND GEOTHERMAL ENERGY—Continued

Program and Financing—Continued

Identification code 089–2312–0–1–270	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			676
1930 Total budgetary resources available			676
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			676
3020 Outlays (gross)			-101
3050 Unpaid obligations, end of year			575
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			575
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			676
Outlays, gross:			
4010 Outlays from new discretionary authority			101
4180 Budget authority, net (total)			676
4190 Outlays, net (total)			101

The Office of Hydrocarbons and Geothermal Energy (HGEO) conducts research, development, demonstration and deployment to unleash the full potential of Americas hydrocarbon and geothermal resources. HGEO also funds the National Energy Technology Laboratory.

Object Classification (in millions of dollars)

Identification code 089–2312–0–1–270	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			96
11.3 Other than full-time permanent			2
11.5 Other personnel compensation			4
11.9 Total personnel compensation			102
12.1 Civilian personnel benefits			37
21.0 Travel and transportation of persons			1
23.3 Communications, utilities, and miscellaneous charges			11
25.1 Advisory and assistance services			172
25.3 Other goods and services from Federal sources			8
25.4 Operation and maintenance of facilities			167
25.5 Research and development contracts			120
25.7 Operation and maintenance of equipment			7
26.0 Supplies and materials			1
31.0 Equipment			32
32.0 Land and structures			17
43.0 Interest and dividends			1
99.0 Direct obligations			676
99.9 Total new obligations, unexpired accounts			676

Employment Summary

Identification code 089–2312–0–1–270	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			548

FOSSIL ENERGY

Program and Financing (in millions of dollars)

Identification code 089–0213–0–1–271	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0018 Program Direction	74	62	
0019 Infrastructure Investment and Jobs Act	31	243	202
0020 Inflation Reduction Act	3	3	17
0089 Fossil Energy Programs	588	273	206
0799 Total direct obligations	696	581	425
0801 Reimbursable	864	264	3
0900 Total new obligations, unexpired accounts	1,560	845	428
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5,546	6,266	6,421
1001 Discretionary unobligated balance brought fwd, Oct 1	4,487		
1010 Unobligated balance transfer to other accts [089–0346]	-12		
1021 Recoveries of prior year unpaid obligations	18		
1070 Unobligated balance (total)	5,552	6,266	6,421
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	865	580	
1120 Appropriations transferred to other accts [089–0222]	-20		
1120 Appropriations transferred to other acct [089–0346]	-6		
1120 Appropriations transferred to other acct [089–0319]		-476	
1131 Unobligated balance of appropriations permanently reduced			-4,957
1160 Appropriation, discretionary (total)	839	104	-4,957
Advance appropriations, discretionary:			
1170 Advance appropriation	1,449	1,317	
1172 Advance appropriations transferred to other accounts [089–0228]	-1		
1172 Advance appropriations transferred to other accounts [089–0236]	-3		
1172 Advance appropriations transferred to other accounts [089–0346]	-12		
1172 Advance appropriations transferred to other accounts [089–0222]		-150	
1172 Advance appropriations transferred to other accounts [089–0208]		-150	
1172 Advance appropriations transferred to other accounts [089–0319]		-82	
1172 Advance appropriations transferred to other accounts [089–2301]		-43	
1180 Advanced appropriation, discretionary (total)	1,433	892	
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	4	3
Spending authority from offsetting collections, mandatory:			
1800 Collected	1		
1900 Budget authority (total)	2,274	1,000	-4,954
1930 Total budgetary resources available	7,826	7,266	1,467
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6,266	6,421	1,039
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,182	2,762	1,687
3010 New obligations, unexpired accounts	1,560	845	428
3020 Outlays (gross)	-962	-1,920	-1,533
3040 Recoveries of prior year unpaid obligations, unexpired	-18		
3050 Unpaid obligations, end of year	2,762	1,687	582
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-4	-4
3071 Change in uncollected pymts, Fed sources, expired	2		
3090 Uncollected pymts, Fed sources, end of year	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,176	2,758	1,683
3200 Obligated balance, end of year	2,758	1,683	578
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,273	1,000	-4,954
Outlays, gross:			
4010 Outlays from new discretionary authority	142	128	
4011 Outlays from discretionary balances	777	1,744	1,503
4020 Outlays, gross (total)	919	1,872	1,503
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2	-3	-2
4033 Non-Federal sources	-1	-1	-1
4040 Offsets against gross budget authority and outlays (total)	-3	-4	-3
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	2		
4060 Additional offsets against budget authority only (total)	2		
4070 Budget authority, net (discretionary)	2,272	996	-4,957
4080 Outlays, net (discretionary)	916	1,868	1,500
Mandatory:			
4090 Budget authority, gross	1		

	Outlays, gross:			
4101	Outlays from mandatory balances	43	48	30
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-1	.....	.....
4180	Budget authority, net (total)	2,272	996	-4,957
4190	Outlays, net (total)	958	1,916	1,530

As a result of the Department's reorganization, amounts in the current year as well as prior year balances for research, development, demonstration and deployment to unleash the full potential of America's hydrocarbon resources in the Fossil Energy (FE) account will be administered by the Hydrocarbons and Geothermal Energy Office (HGEO). Funding that was appropriated through the Mineral Sustainability Control Point, with the exception of Carbon Ore Processing work, will now be managed by the Office of Critical Minerals and Energy Innovation (CMEI), formerly the Office of Energy Efficiency and Renewable Energy. In addition, the Geothermal Energy funding appropriated through CMEI will be managed by HGEO. HGEO and CMEI are finalizing an MOU delineating a framework for cooperation and collaboration regarding the efficient and effective transfer of resources,and operational oversight of the functions. All other funding will continue to be overseen by HGEO.

Object Classification (in millions of dollars)

Identification code 089–0213–0–1–271	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	99	83	6
11.3 Other than full-time permanent	2	2	1
11.5 Other personnel compensation	4	3	2
11.9 Total personnel compensation	105	88	9
12.1 Civilian personnel benefits	38	32	23
21.0 Travel Subject to Travel Regulations	1	1	1
23.3 Communications, utilities, and miscellaneous charges	11	9	7
25.1 Advisory and assistance services	177	144	136
25.3 Purchase of Goods and Services from Government Accounts	6	9	5
25.3 Other Contractual Services	2	2	1
25.4 Operation and maintenance of facilities	172	143	125
25.5 Research and Development	124	104	76
25.7 Operation and maintenance of equipment	7	6	4
26.0 Pamphlets, Documents, Subscriptions and Publications	1	1	1
31.0 Equipment	33	28	23
32.0 Land and structures	18	13	13
43.0 Interest and dividends	1	1	1
99.0 Direct obligations	696	581	425
99.0 Reimbursable obligations	864	264	3
99.9 Total new obligations, unexpired accounts	1,560	845	428

Employment Summary

Identification code 089–0213–0–1–271	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	573	573	40

National Energy Technology Laboratory Research and Development

Program and Financing (in millions of dollars)

Identification code 089–2298–0–1–271	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 LDRD Research	3	5	5
0900 Total new obligations, unexpired accounts (object class 25.1)	3	5	5
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	10	14	14
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	7	5	5
1930 Total budgetary resources available	17	19	19
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	14	14	14
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	.....
3010 New obligations, unexpired accounts	3	5	5
3020 Outlays (gross)	-3	-7	-5
3050 Unpaid obligations, end of year	2	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	.....
3200 Obligated balance, end of year	2	.....	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	7	5	5
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	5	5
4101 Outlays from mandatory balances	3	2	.....
4110 Outlays, gross (total)	3	7	5
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-7	-5	-5
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	-4	2	.....

The Energy Act of 2020 (Public Law 116–260) created the National Energy Technology Laboratory (NETL) Research and Development Account. This act made NETL eligible for laboratory-directed research and development funding.

Naval Petroleum and Oil Shale Reserves

For Department of Energy expenses necessary to carry out naval petroleum and oil shale reserve activities, $13,000,000, to remain available until expended: Provided, That notwithstanding any other provision of law, unobligated funds remaining from prior years shall be available for all naval petroleum and oil shale reserve activities.

Program and Financing (in millions of dollars)

Identification code 089–0219–0–1–271	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Production and Operations	12	11	11
0003 Program support	1	2	2
0799 Total direct obligations	13	13	13
0900 Total new obligations, unexpired accounts	13	13	13
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	6	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	13	13	13
1900 Budget authority (total)	13	13	13
1930 Total budgetary resources available	19	19	19
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6	6	6
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15	14	11
3010 New obligations, unexpired accounts	13	13	13
3020 Outlays (gross)	-14	-16	-15
3050 Unpaid obligations, end of year	14	11	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	15	14	11
3200 Obligated balance, end of year	14	11	9
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	13	13	13
Outlays, gross:			
4010 Outlays from new discretionary authority	2	8	8
4011 Outlays from discretionary balances	12	8	7
4020 Outlays, gross (total)	14	16	15
4180 Budget authority, net (total)	13	13	13
4190 Outlays, net (total)	14	16	15

NAVAL PETROLEUM AND OIL SHALE RESERVES—Continued

This account funds environmental activities at Naval Petroleum Reserve 1 (NPR-1) in California (Elk Hills) and Naval Petroleum Reserve 3 (NPR-3) in Wyoming (Teapot Dome). Following the sale of the Government's interests in NPR-1 in California (Elk Hills), post-sale environmental assessment/remediation activities continue to be required by the legally binding agreements under the Corrective Action Consent Agreement with the State of California Department of Toxic Substances Control (DTSC). Program activities encompass execution of a technical baseline, interim measures, environmental sampling and analysis, corrective measures, waste removal and disposal, and confirmatory sampling. This account continues ongoing activities to attain release from the remaining environmental findings related to the sale of NPR-1. On January 30, 2015, the Department concluded the sale of the Teapot Dome oilfield. It now actively manages post-sale remediation tasks and groundwater sampling to fulfill landfill closure requirements in accordance with the National Environmental Policy Act and Wyoming Department of Environmental Quality standards.

Object Classification (in millions of dollars)

Identification code 089–0219–0–1–271		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	1	1	1
11.9	Total personnel compensation	1	1	1
25.4	Operation and maintenance of facilities	12	12	12
99.0	Direct obligations	13	13	13
99.9	Total new obligations, unexpired accounts	13	13	13

Employment Summary

Identification code 089–0219–0–1–271		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	4	4	4

STRATEGIC PETROLEUM RESERVE

For Department of Energy expenses necessary for Strategic Petroleum Reserve facility development and operations and program management activities pursuant to the Energy Policy and Conservation Act (42 U.S.C. 6201 et seq.),$295,102,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 089–0218–0–1–274		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	SPR Management	29	29	32
0002	SPR Storage Facilities Development	197	177	263
0003	OBBBA		218	
0900	Total new obligations, unexpired accounts	226	424	295
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	12	279	61
1001	Discretionary unobligated balance brought fwd, Oct 1	12	61	
1021	Recoveries of prior year unpaid obligations	2		
1070	Unobligated balance (total)	14	279	61
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	213	206	295
1100	Appropriation [emergency supplemental]	60		
1160	Appropriation, discretionary (total)	273	206	295
	Appropriations, mandatory:			
1200	Appropriation	218		
1900	Budget authority (total)	491	206	295
1930	Total budgetary resources available	505	485	356
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	279	61	61
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	185	149	308
3010	New obligations, unexpired accounts	226	424	295
3020	Outlays (gross)	-260	-265	-191
3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3050	Unpaid obligations, end of year	149	308	412
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	185	149	308
3200	Obligated balance, end of year	149	308	412
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	273	206	295
	Outlays, gross:			
4010	Outlays from new discretionary authority	100		
4011	Outlays from discretionary balances	160	215	103
4020	Outlays, gross (total)	260	215	103
	Mandatory:			
4090	Budget authority, gross	218		
	Outlays, gross:			
4101	Outlays from mandatory balances		50	88
4180	Budget authority, net (total)	491	206	295
4190	Outlays, net (total)	260	265	191

The Strategic Petroleum Reserve (SPR) protects the United States from severe petroleum supply interruptions through the acquisition, storage, distribution, and management of emergency petroleum stocks, and to carry out the U.S. obligations under the International Energy Program. This account supports the SPR's operational readiness and drawdown capabilities, including cavern wellbore testing and maintenance activities to ensure the availability of the SPR's crude oil inventory. In FY 2027 additional funding is provided to the SPR to enhance refill readiness in support of the President's goal to refill the SPR.

Object Classification (in millions of dollars)

Identification code 089–0218–0–1–274		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	16	16	16
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	18	18	18
12.1	Civilian personnel benefits	6	6	6
23.1	Rental payments to GSA	1	1	1
25.1	Advisory and assistance services	1	1	1
25.2	Other services from non-Federal sources	19	19	19
25.3	Other goods and services from Federal sources	1	1	1
25.4	Operation and maintenance of facilities	177	375	246
31.0	Equipment	3	3	3
99.0	Direct obligations	226	424	295
99.9	Total new obligations, unexpired accounts	226	424	295

Employment Summary

Identification code 089–0218–0–1–274		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	126	126	126

SPR PETROLEUM ACCOUNT

For the acquisition, transportation, and injection of petroleum products, and for other necessary expenses pursuant to the Energy Policy and Conservation Act of 1975, as amended (42 U.S.C. 6201 et seq.), sections 403 and 404 of the Bipartisan Budget Act of 2015 (42 U.S.C. 6241, 6239 note), section 32204 of the Fixing America's Surface Transportation Act (42 U.S.C. 6241 note), and section 30204 of the Bipartisan Budget Act of 2018 (42 U.S.C. 6241 note), $100,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 089–0233–0–1–274		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	SPR Petroleum Account		186	40
0801	Proceeds from Oil Sales	591		
0900	Total new obligations, unexpired accounts	591	186	40
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	632	236	50
1001	Discretionary unobligated balance brought fwd, Oct 1	9	9	
1021	Recoveries of prior year unpaid obligations	24		
1070	Unobligated balance (total)	656	236	50
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	171		
1900	Budget authority (total)	171		
1930	Total budgetary resources available	827	236	50
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	236	50	10
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,745	353	15
3010	New obligations, unexpired accounts	591	186	40
3020	Outlays (gross)	-1,959	-524	
3040	Recoveries of prior year unpaid obligations, unexpired	-24		
3050	Unpaid obligations, end of year	353	15	55
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,745	353	15
3200	Obligated balance, end of year	353	15	55
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	171		
	Outlays, gross:			
4101	Outlays from mandatory balances	1,959	524	
4180	Budget authority, net (total)	171		
4190	Outlays, net (total)	1,959	524	

The SPR Petroleum Account funds activities related to the acquisition, transportation, and injection of petroleum products into the Strategic Petroleum Reserve (SPR), as well as costs related to the drawdown, sale, and delivery of petroleum products from the Reserve. Balances in the account are expected to support partial refill of the SPR.

Object Classification (in millions of dollars)

Identification code 089–0233–0–1–274		2025 actual	2026 est.	2027 est.
26.0	Direct obligations: Supplies and materials		186	40
99.0	Direct obligations		186	40
99.0	Reimbursable obligations	591		
99.9	Total new obligations, unexpired accounts	591	186	40

Energy Security and Infrastructure Modernization Fund

Program and Financing (in millions of dollars)

Identification code 089–5615–0–2–274		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	Energy security and infrastructure modernization	10	85	3
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	97	88	3
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	98	88	3
1930	Total budgetary resources available	98	88	3
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	88	3	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	321	173	103
3010	New obligations, unexpired accounts	10	85	3
3020	Outlays (gross)	-157	-155	-93
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	173	103	13
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	321	173	103
3200	Obligated balance, end of year	173	103	13
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	157	155	93
4180	Budget authority, net (total)			
4190	Outlays, net (total)	157	155	93

The Energy Security and Infrastructure Modernization Fund was established in Section 404 of the Bipartisan Budget Act of 2015 to finance modernization of the Strategic Petroleum Reserve (SPR). Revenue raised through sales of SPR crude oil supports Life Extension Phase 2 project investments needed to ensure the SPR can maintain its operational readiness capability, meet its mission requirements, and operate in an environmentally responsible manner. The CARES Act extended the Department's authority to sell oil in support of modernization from 2020 to 2022, and DOE conducted its final sale in 2021. Funds in the ESIM account are used for the Life Extension Phase II (LE2) SPR infrastructure modernization project.

Object Classification (in millions of dollars)

Identification code 089–5615–0–2–274		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	1	1	1
25.4	Operation and maintenance of facilities	9	84	2
99.9	Total new obligations, unexpired accounts	10	85	3

Energy Information Administration

For Department of Energy expenses necessary in carrying out the activities of the Energy Information Administration, $135,370,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 089–0216–0–1–276		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Obligations by Program Activity	136	135	135
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3	5	5
1021	Recoveries of prior year unpaid obligations	3		
1070	Unobligated balance (total)	6	5	5
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	135	135	135
1930	Total budgetary resources available	141	140	140
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5	5	5
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	46	44	52
3010	New obligations, unexpired accounts	136	135	135
3020	Outlays (gross)	-135	-127	-135
3040	Recoveries of prior year unpaid obligations, unexpired	-3		
3050	Unpaid obligations, end of year	44	52	52
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	46	44	52
3200	Obligated balance, end of year	44	52	52

ENERGY INFORMATION ADMINISTRATION—Continued

Program and Financing—Continued

Identification code 089–0216–0–1–276		2025 actual	2026 est.	2027 est.
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	135	135	135
	Outlays, gross:			
4010	Outlays from new discretionary authority	93	94	94
4011	Outlays from discretionary balances	42	33	41
4020	Outlays, gross (total)	135	127	135
4180	Budget authority, net (total)	135	135	135
4190	Outlays, net (total)	135	127	135

The U.S. Energy Information Administration (EIA) is the statistical agency within the U.S. Department of Energy (DOE). It collects, processes, analyzes, and publishes data to inform the economic activities of the American people and policy making by DOE, other departments and agencies, state governments, and Congress. The principal duty of EIA is to operate and maintain the National Energy Information System (NEIS). EIA collects the data stored in this system primarily by conducting surveys and secondarily by acquiring administrative data. NEIS consists of this data and the technology required to ingest, process, publish, and protect it as timely, reliable, impartial, and relevant energy information. The other duty of EIA is to develop forecasts, scenarios, and projections by employing sophisticated modeling systems, and EIA is authorized by law to gather data and build its own models to better understand energy markets and trends. The FY 2027 request will enable EIA to rationalize existing products through technical solutions and consolidation; forge new products, including new surveys, analysis, and outlooks; and reimagine approaches to data collection and analysis enabled by technological advances, including artificial intelligence. EIA's top priorities include modernizing the NEIS technical platform and accelerating energy consumption surveys.

Object Classification (in millions of dollars)

Identification code 089–0216–0–1–276		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	56	45	36
11.5	Other personnel compensation	2	2	2
11.9	Total personnel compensation	58	47	38
12.1	Civilian personnel benefits	20	18	17
23.3	Communications, utilities, and miscellaneous charges	6	5	5
25.1	Advisory and assistance services	43	58	68
25.3	Purchase of goods and services from Government Accounts	7	5	5
26.0	Pamphlets, Documents, Subscriptions and Publications	2	2	2
99.9	Total new obligations, unexpired accounts	136	135	135

Employment Summary

Identification code 089–0216–0–1–276		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	347	246	246

FEDERAL ENERGY REGULATORY COMMISSION

SALARIES AND EXPENSES

For expenses necessary for the Federal Energy Regulatory Commission to carry out the provisions of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), including services as authorized by 5 U.S.C. 3109, official reception and representation expenses not to exceed $3,000, and the hire of passenger motor vehicles, $520,000,000, to remain available until expended: Provided, That notwithstanding any other provision of law, not to exceed $520,000,000 of revenues from fees and annual charges, and other services and collections in fiscal year 2027 shall be retained and used for expenses necessary in this account, and shall remain available until expended: Provided further, That the sum herein appropriated from the general fund shall be reduced as revenues are received during fiscal year 2027 so as to result in a final fiscal year 2027 appropriation from the general fund estimated at not more than $0.

Program and Financing (in millions of dollars)

Identification code 089–0212–0–1–276		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	Inflation Reduction Act	6	7	8
0801	Ensure Just and Reasonable Rates, Terms & Conditions	276	246	240
0802	Promote Safe, Reliable, Secure & Efficient Infrastructure	159	183	178
0803	Mission Support through Organizational Excellence	93	120	118
0899	Total reimbursable obligations	528	549	536
0900	Total new obligations, unexpired accounts	534	556	544
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	151	143	107
1001	Discretionary unobligated balance brought fwd, Oct 1	58	54	.....
1021	Recoveries of prior year unpaid obligations	6	.....	.....
1070	Unobligated balance (total)	157	143	107
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	520	520	520
1900	Budget authority (total)	520	520	520
1930	Total budgetary resources available	677	663	627
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	143	107	83
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	115	109	138
3010	New obligations, unexpired accounts	534	556	544
3020	Outlays (gross)	-534	-527	-528
3040	Recoveries of prior year unpaid obligations, unexpired	-6	.....	.....
3050	Unpaid obligations, end of year	109	138	154
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	115	109	138
3200	Obligated balance, end of year	109	138	154
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	520	520	520
	Outlays, gross:			
4010	Outlays from new discretionary authority	376	468	468
4011	Outlays from discretionary balances	152	52	52
4020	Outlays, gross (total)	528	520	520
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4034	Offsetting governmental collections	-520	-520	-520
4040	Offsets against gross budget authority and outlays (total)	-520	-520	-520
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	6	7	8
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	14	7	8
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	15	15	15
5092	Unexpired unavailable balance, EOY: Offsetting collections	15	15	15

The Federal Energy Regulatory Commission (FERC or the Commission) is authorized by statute to ensure the cost-effective and reliable transmission and wholesale sale of electricity and natural gas in interstate commerce, as well as the transportation of oil by pipeline in interstate commerce. FERC also reviews for potential approval proposals to build interstate natural gas pipelines, natural gas storage projects, and liquefied natural gas (LNG) terminals, and licenses non-federal hydropower projects. Congress assigned these responsibilities to FERC in various laws, including the Federal Power Act (FPA), originally enacted over 100 years ago; the Natural Gas Act (NGA); and the Interstate Commerce Act (ICA). In addition, as part of the Energy Policy Act of 2005, Congress gave FERC additional responsibilities to protect the reliability and cybersecurity of the Bulk-Power System through the establishment and enforcement of mandatory reliability standards, as well as additional enforcement authority. Regulated entities pay fees and charges sufficient to recover the Commission's full

cost of operations. The Commission deposits this revenue into the Treasury as a direct offset to its appropriation, resulting in a net appropriation of zero.

Ensure Just and Reasonable Rates, Terms, and Conditions.—The nation's security and economic prosperity depend on maintaining reliable, safe, secure, and economically efficient energy services at a reasonable cost for consumers. FERC's fulfillment of its statutory responsibilities ensures just and reasonable rates, terms, and conditions for jurisdictional services.

In fulfilling its responsibilities, FERC uses a range of ratemaking activities, as well as market oversight and enforcement. FERC's ratemaking activities leverage both regulatory and market means and involve the issuance of orders and the establishment of rules and policies. Recognizing the importance of regulatory certainty to investment, FERC acts promptly on filings from regulated entities and other stakeholders. FERC also is identifying and addressing unnecessary regulations and guidance. FERC's enforcement activities include both increasing compliance and detecting and deterring market manipulation.

Through these efforts, FERC ensures that consumers have access to the energy services they need at reasonable cost, and that service providers are reasonably compensated.

Ensure Safe, Reliable, and Secure Infrastructure.— FERC approval is required for development of certain energy infrastructure, including interstate natural gas pipelines and storage projects, LNG facilities, and non-federal hydropower projects. In reviewing proposed infrastructure projects, FERC balances the benefits of a proposed project with its potential adverse impacts. FERC will undertake measures to continue to streamline its processes to ensure efficient permitting of needed energy infrastructure while continuing to issue legally durable authorizations.

Additionally, FERC considers the minimization of risks to the public in the operation of jurisdictional energy infrastructure. To promote safe, reliable, and secure infrastructure, FERC ensures the safety of non-federal hydropower projects and LNG facilities throughout their entire life cycle. FERC oversees the development of, as well as compliance with, mandatory reliability and security standards for the Bulk-Power System, making timely determinations on such proposed standards. In addition, in collaboration with the FERC-certified electric reliability organization, FERC conducts joint reviews of major system events, as needed. The Commission also protects jurisdictional energy infrastructure through collaboration and sharing of best practices.

Provide Mission Support through Organizational Excellence.—The public interest is best served when the Commission operates in an efficient, responsive, and transparent manner. The Commission pursues this goal by providing services in accordance with governing statutes, authoritative guidance, and prevailing best practices. Maintaining processes and public information services that promote transparency and open communication with respect to the conduct of the Commission's business is also vital to achieving this goal.

FERC enables organizational excellence by providing processes and services that help office leadership prioritize resource allocations, make prudent investments that directly benefit the agency's mission, and use Commission resources in an efficient manner. FERC will streamline operations with the deployment of modernized information technology (IT) applications and target additional IT investments aimed at reducing operating requirements. These essential outcomes are indicative of a model agency.

Object Classification (in millions of dollars)

Identification code 089–0212–0–1–276		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	4	5	5
12.1	Civilian personnel benefits	2	2	3
99.0	Direct obligations	6	7	8
99.0	Reimbursable obligations	528	549	536
99.9	Total new obligations, unexpired accounts	534	556	544

Employment Summary

Identification code 089–0212–0–1–276		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	29	34	42
2001	Reimbursable civilian full-time equivalent employment	1,518	1,474	1,443

Clean Coal Technology

Program and Financing (in millions of dollars)

Identification code 089–0235–0–1–271		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	2	2
1930	Total budgetary resources available	2	2	2
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	2	2
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

The Clean Coal Technology Program was established in the 1980s to perform commercial-scale demonstrations of advanced coal-based technologies. All projects have concluded and only closeout activities remain.

Ultra-Deepwater and Unconventional Natural Gas and Other Petroleum Research Fund

Program and Financing (in millions of dollars)

Identification code 089–5523–0–2–271		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7	7	7
1930	Total budgetary resources available	7	7	7
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	7	7	7
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

The Energy Policy Act of 2005 (Public Law 109–58) created a mandatory Ultra-Deepwater and Unconventional Natural Gas and Other Petroleum Research program beginning in 2007. Subtitle J of Title IX of the Energy Policy Act of 2005 (42 U.S.C. 16371 et seq.) was repealed and all unobligated balances in this account were rescinded by the Bipartisan Budget Control Act of 2013.

Payments to States Under Federal Power Act

Special and Trust Fund Receipts (in millions of dollars)

Identification code 089–5105–0–2–806		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1110	Licenses under Federal Power Act from Public Lands and National Forests, Payment to States (37 1/2%)	5	5	5
2000	Total: Balances and receipts	5	5	5
	Appropriations:			
	Current law:			
2101	Payments to States under Federal Power Act	-5	-5	-5
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 089–5105–0–2–806		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payments to States under Federal Power Act (Direct)	5	5	5

PAYMENTS TO STATES UNDER FEDERAL POWER ACT—Continued

Program and Financing—Continued

Identification code 089–5105–0–2–806	2025 actual	2026 est.	2027 est.
0900 Total new obligations, unexpired accounts (object class 41.0)	5	5	5
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	5	5	5
1930 Total budgetary resources available	5	5	5
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	5	5	5
3020 Outlays (gross)	-5	-5	-5
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	5	5	5
Outlays, gross:			
4100 Outlays from new mandatory authority	5	5	5
4180 Budget authority, net (total)	5	5	5
4190 Outlays, net (total)	5	5	5

The States are paid 37.5 percent of the receipts from licenses issued by the Federal Energy Regulatory Commission for occupancy and use of national forests and public lands within their boundaries (16 U.S.C. 810).

NORTHEAST HOME HEATING OIL RESERVE

For Department of Energy expenses necessary for Northeast Home Heating Oil Reserve storage, operation, and management activities pursuant to the Energy Policy and Conservation Act (42 U.S.C. 6201 et seq.), $3,575,000, to remain available until expended: Provided, That notwithstanding section 183 of the Energy Policy and Conservation Act (42 U.S.C. 6250b), the Secretary of Energy shall draw down and sell all barrels of petroleum distillate from the Northeast Home Heating Oil Reserve during fiscal year 2027: Provided, That notwithstanding section 184 of the Energy Policy and Conservation Act (42 U.S.C. 6250c), all proceeds collected from such sale shall be deposited into the general fund of the Treasury during fiscal year 2027: Provided further, That upon the completion of such sale, the Secretary shall carry out the closure of the Northeast Home Heating Oil Reserve.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 089–5369–0–2–274	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1	1	1
2000 Total: Balances and receipts	1	1	1
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 089–5369–0–2–274	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 NEHHOR	7	7	4
0900 Total new obligations, unexpired accounts (object class 25.2)	7	7	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	7	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7	7	4
1930 Total budgetary resources available	14	14	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7	7	7
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	4	5
3010 New obligations, unexpired accounts	7	7	4
3020 Outlays (gross)	-7	-6	-7
3050 Unpaid obligations, end of year	4	5	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	4	5
3200 Obligated balance, end of year	4	5	2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	7	7	4
Outlays, gross:			
4010 Outlays from new discretionary authority	1	1	1
4011 Outlays from discretionary balances	6	5	6
4020 Outlays, gross (total)	7	6	7
4180 Budget authority, net (total)	7	7	4
4190 Outlays, net (total)	7	6	7

The Northeast Home Heating Oil Reserve (NEHHOR) is a one-million-barrel supply of ultra-low sulfur distillate (diesel) that provides protection for consumers in the northeastern United States should a disruption in supplies occur. The Budget proposes the sale and closure of the NEHHOR in FY 2027, which has never been used for its intended purpose, with receipts from the sale intended for deficit reduction.

NUCLEAR WASTE DISPOSAL

For Department of Energy expenses necessary for nuclear waste disposal activities to carry out the purposes of the Nuclear Waste Policy Act of 1982, Public Law 97–425, as amended, $12,040,000, to remain available until expended, which shall be derived from the Nuclear Waste Fund.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 089–5227–0–2–271	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	49,070	51,028	53,382
Receipts:			
Current law:			
1130 Nuclear Waste Disposal Fund	8	379	381
1140 Earnings on Investments, Nuclear Waste Disposal Fund	1,966	1,991	2,082
1199 Total current law receipts	1,974	2,370	2,463
1999 Total receipts	1,974	2,370	2,463
2000 Total: Balances and receipts	51,044	53,398	55,845
Appropriations:			
Current law:			
2101 Nuclear Waste Disposal	-12	-12	-12
2101 Salaries and Expenses	-4	-4	-4
2199 Total current law appropriations	-16	-16	-16
2999 Total appropriations	-16	-16	-16
5099 Balance, end of year	51,028	53,382	55,829

Program and Financing (in millions of dollars)

Identification code 089–5227–0–2–271	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Interim Storage and Nuclear Waste Fund Oversight	10	12	12
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	9	9
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) [Nuclear Waste Fund]	12	12	12
1930 Total budgetary resources available	19	21	21
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	9	9	9
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	21	13	8
3010 New obligations, unexpired accounts	10	12	12
3020 Outlays (gross)	-18	-17	-12
3050 Unpaid obligations, end of year	13	8	8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	21	13	8
3200 Obligated balance, end of year	13	8	8

	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	12	12	12
	Outlays, gross:			
4010	Outlays from new discretionary authority	2	2	2
4011	Outlays from discretionary balances	16	15	10
4020	Outlays, gross (total)	18	17	12
4180	Budget authority, net (total)	12	12	12
4190	Outlays, net (total)	18	17	12
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	69,248	79,069	81,417
5001	Total investments, EOY: Federal securities: Par value	79,069	81,417	83,864

The mission of the Nuclear Waste Fund Oversight program is to ensure the continued safety of the Yucca Mountain site through activities such as security, maintenance, and environmental requirements, and continued oversight for the Nuclear Waste Fund including the fiduciary responsibility under the Nuclear Waste Policy Act of 1982.

Object Classification (in millions of dollars)

Identification code 089–5227–0–2–271		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	5	5	5
11.9	Total personnel compensation	5	5	5
12.1	Civilian personnel benefits	2	2	2
25.4	Operation and maintenance of facilities	3	5	5
99.9	Total new obligations, unexpired accounts	10	12	12

Employment Summary

Identification code 089–5227–0–2–271		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	28	28	28

Uranium Enrichment Decontamination and Decommissioning Fund

For Department of Energy expenses necessary in carrying out uranium enrichment facility decontamination and decommissioning, remedial actions, and other activities of title II of the Atomic Energy Act of 1954, and title X, subtitle A, of the Energy Policy Act of 1992, $854,583,000, to be derived from the Uranium Enrichment Decontamination and Decommissioning Fund, to remain available until expended, of which $5,115,000 shall be available in accordance with title X, subtitle A, of the Energy Policy Act of 1992.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 089–5231–0–2–271		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	444	757	785
0198	Reconciliation adjustment	1		
0199	Balance, start of year	445	757	785
	Receipts:			
	Current law:			
1140	Earnings on Investments, Decontamination and Decommissioning Fund	27	28	19
1140	General Fund Payment - Defense, Decontamination and Decommissioning Fund	285		253
1199	Total current law receipts	312	28	272
1999	Total receipts	312	28	272
2000	Total: Balances and receipts	757	785	1,057
	Appropriations:			
	Current law:			
2101	Uranium Enrichment Decontamination and Decommissioning Fund			-855
5099	Balance, end of year	757	785	202

Program and Financing (in millions of dollars)

Identification code 089–5231–0–2–271		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	UED&D Fund	856	865	855
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	9	9	9
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	10	9	9
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	855	865	
1101	Appropriation (special or trust)			855
1160	Appropriation, discretionary (total)	855	865	855
1900	Budget authority (total)	855	865	855
1930	Total budgetary resources available	865	874	864
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	9	9	9
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	268	310	292
3010	New obligations, unexpired accounts	856	865	855
3020	Outlays (gross)	-813	-883	-900
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	310	292	247
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	268	310	292
3200	Obligated balance, end of year	310	292	247
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	855	865	855
	Outlays, gross:			
4010	Outlays from new discretionary authority	565	606	598
4011	Outlays from discretionary balances	248	277	302
4020	Outlays, gross (total)	813	883	900
4180	Budget authority, net (total)	855	865	855
4190	Outlays, net (total)	813	883	900
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	622	978	789
5001	Total investments, EOY: Federal securities: Par value	978	789	231

Decontamination and Decommissioning Activities.—Funds: 1) projects to decontaminate, decommission, and remediate the sites and facilities of the gaseous diffusion plants at Portsmouth, Ohio; Paducah, Kentucky; and East Tennessee Technology Park, Oak Ridge, Tennessee and; 2) pensions and post-retirement medical benefits for active and inactive gaseous diffusion plant workers.

Uranium and Thorium Reimbursement Program.—Provides reimbursement to uranium and thorium licensees for the Government's share of cleanup costs pursuant to Title X of the Energy Policy Act of 1992.

Object Classification (in millions of dollars)

Identification code 089–5231–0–2–271		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.4	Operation and maintenance of facilities	776	784	775
32.0	Land and structures	77	78	77
41.0	Grants, subsidies, and contributions	3	3	3
99.9	Total new obligations, unexpired accounts	856	865	855

Isotope Production and Distribution Program Fund

Program and Financing (in millions of dollars)

Identification code 089–4180–0–3–271	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Isotope Production and Distribution Reimbursable program	280	540	510
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	139	160	160
1021 Recoveries of prior year unpaid obligations	13		
1070 Unobligated balance (total)	152	160	160
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	288	540	510
1900 Budget authority (total)	288	540	510
1930 Total budgetary resources available	440	700	670
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	160	160	160
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	573	534	525
3010 New obligations, unexpired accounts	280	540	510
3020 Outlays (gross)	-306	-549	-535
3040 Recoveries of prior year unpaid obligations, unexpired	-13		
3050 Unpaid obligations, end of year	534	525	500
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	573	534	525
3200 Obligated balance, end of year	534	525	500
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	288	540	510
Outlays, gross:			
4010 Outlays from new discretionary authority	58	162	153
4011 Outlays from discretionary balances	191	387	382
4020 Outlays, gross (total)	249	549	535
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-216	-334	-334
4033 Non-Federal sources		-176	-176
4034 Offsetting governmental collections	-72	-30	
4040 Offsets against gross budget authority and outlays (total)	-288	-540	-510
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	-39	9	25
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	57		
4180 Budget authority, net (total)			
4190 Outlays, net (total)	18	9	25

Object Classification (in millions of dollars)

Identification code 089–4180–0–3–271	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
25.4 Operation and maintenance of facilities	204	440	430
31.0 Equipment	66	90	70
41.0 Grants, subsidies, and contributions	10	10	10
99.0 Reimbursable obligations	280	540	510
99.9 Total new obligations, unexpired accounts	280	540	510

Advanced Technology Vehicles Manufacturing Loan Program

For Department of Energy administrative expenses necessary in carrying out the Advanced Technology Vehicles Manufacturing Loan Program, $9,500,000, to remain available until September 30, 2028: Provided, That the unobligated balances available from amounts appropriated for the cost of direct loans in section 129 of division A of the Consolidated Security, Disaster Assistance, and Continuing Appropriations Act, 2009 (Public Law 110–329), are hereby permanently cancelled.

Program and Financing (in millions of dollars)

Identification code 089–0322–0–1–272	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	957		
0705 Reestimates of direct loan subsidy		194	
0709 Administrative expenses	16	11	10
0900 Total new obligations, unexpired accounts	973	205	10
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,511	2,331	2,330
1001 Discretionary unobligated balance brought fwd, Oct 1	2,293	2,331	
1021 Recoveries of prior year unpaid obligations	455		
1070 Unobligated balance (total)	4,966	2,331	2,330
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	13	10	10
1131 Unobligated balance of appropriations permanently reduced			-2,324
1160 Appropriation, discretionary (total)	13	10	-2,314
Appropriations, mandatory:			
1200 Appropriation		194	
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-1,675		
1260 Appropriations, mandatory (total)	-1,675	194	
1900 Budget authority (total)	-1,662	204	-2,314
1930 Total budgetary resources available	3,304	2,535	16
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,331	2,330	6
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	796	1,231	1,157
3010 New obligations, unexpired accounts	973	205	10
3020 Outlays (gross)	-83	-279	-310
3040 Recoveries of prior year unpaid obligations, unexpired	-455		
3050 Unpaid obligations, end of year	1,231	1,157	857
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	796	1,231	1,157
3200 Obligated balance, end of year	1,231	1,157	857
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	13	10	-2,314
Outlays, gross:			
4010 Outlays from new discretionary authority	6	8	8
4011 Outlays from discretionary balances	6	3	2
4020 Outlays, gross (total)	12	11	10
Mandatory:			
4090 Budget authority, gross	-1,675	194	
Outlays, gross:			
4100 Outlays from new mandatory authority		194	
4101 Outlays from mandatory balances	71	74	300
4110 Outlays, gross (total)	71	268	300
4180 Budget authority, net (total)	-1,662	204	-2,314
4190 Outlays, net (total)	83	279	310

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 089–0322–0–1–272	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Advanced Vehicle Manufacturing Loans	25,787		
Direct loan subsidy (in percent):			
132001 Advanced Vehicle Manufacturing Loans	3.71		
132999 Weighted average subsidy rate	3.71	0.00	0.00
Direct loan subsidy budget authority:			
133001 Advanced Vehicle Manufacturing Loans	957		
Direct loan subsidy outlays:			
134001 Advanced Vehicle Manufacturing Loans	65	74	300
Direct loan reestimates:			
135001 Advanced Vehicle Manufacturing Loans	-128	-31	
Administrative expense data:			
3510 Budget authority	13	10	10
3580 Outlays from balances	5	3	3

3590	Outlays from new authority	10	8	7

The Advanced Technology Vehicle Manufacturing (ATVM) loan program is authorized by section 136 of the Energy Independence and Security Act of 2007 (EISA) to provide direct loans for eligible project costs to reequip, expand, or establish manufacturing facilities in the United States to produce advanced technology vehicles or qualified components and for associated engineering integration costs.

The Budget provides funding to monitor the existing portfolio of closed loans and proposes to cancel the remaining $2.3 billion in unobligated balances originally appropriated under the Consolidated Security, Disaster, Assistance, and Continuing Appropriation Act of 2009.

Object Classification (in millions of dollars)

Identification code 089–0322–0–1–272		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	6	3	3
12.1	Civilian personnel benefits	3	1	1
25.1	Advisory and assistance services	7	5	4
25.2	Other services from non-Federal sources	1	1	1
25.3	Other goods and services from Federal sources	1	1	1
41.0	Grants, subsidies, and contributions	955	194	.....
99.0	Direct obligations	973	205	10
99.9	Total new obligations, unexpired accounts	973	205	10

Employment Summary

Identification code 089–0322–0–1–272		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	36	20	20

Advanced Technology Vehicles Manufacturing Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 089–4579–0–3–272		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0710	Direct loan obligations	25,787	.....	.....
0713	Payment of interest to Treasury	1	4	.....
0715	Interest paid to FFB	484	360	394
0742	Downward reestimates paid to receipt accounts	125	44	.....
0743	Interest on downward reestimates	3	181	.....
0900	Total new obligations, unexpired accounts	26,400	589	394
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	808	1,286	1,302
1021	Recoveries of prior year unpaid obligations	12,854	.....	.....
1023	Unobligated balances applied to repay debt	-4	.....	.....
1024	Unobligated balance of borrowing authority withdrawn	-12,854	.....	.....
1070	Unobligated balance (total)	804	1,286	1,302
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	25,918	6	7
	Spending authority from offsetting collections, mandatory:			
1800	Collected	2,372	642	702
1801	Change in uncollected payments, Federal sources	437	-43	-246
1825	Spending authority from offsetting collections applied to repay debt	-1,845	.....	.....
1850	Spending auth from offsetting collections, mand (total)	964	599	456
1900	Budget authority (total)	26,882	605	463
1930	Total budgetary resources available	27,686	1,891	1,765
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,286	1,302	1,371
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	17,592	19,788	18,863
3010	New obligations, unexpired accounts	26,400	589	394
3020	Outlays (gross)	-11,350	-1,514	-3,254
3040	Recoveries of prior year unpaid obligations, unexpired	-12,854	.....	.....
3050	Unpaid obligations, end of year	19,788	18,863	16,003
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-789	-1,226	-1,183
3070	Change in uncollected pymts, Fed sources, unexpired	-437	43	246
3090	Uncollected pymts, Fed sources, end of year	-1,226	-1,183	-937
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	16,803	18,562	17,680
3200	Obligated balance, end of year	18,562	17,680	15,066
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	26,882	605	463
	Financing disbursements:			
4110	Outlays, gross (total)	11,350	1,514	3,254
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Payment from program account	-65	-74	-300
4120	Upward Reestimate	.....	-194	.....
4122	Interest on uninvested funds	-220	-2	-16
4123	Non-Federal sources (interest)	-2,087	-370	-378
4123	Other Income - Fees	.....	-2	-8
4130	Offsets against gross budget authority and outlays (total)	-2,372	-642	-702
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	-437	43	246
4160	Budget authority, net (mandatory)	24,073	6	7
4170	Outlays, net (mandatory)	8,978	872	2,552
4180	Budget authority, net (total)	24,073	6	7
4190	Outlays, net (total)	8,978	872	2,552

Status of Direct Loans (in millions of dollars)

Identification code 089–4579–0–3–272		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on obligations:			
1121	Limitation available from carry-forward	25,787	.....	.....
1150	Total direct loan obligations	25,787	.....	.....
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	1,976	10,917	11,786
1231	Disbursements: Direct loan disbursements	10,738	850	2,860
1251	Repayments: Repayments and prepayments	-1,801	.....	.....
1261	Adjustments: Capitalized interest	8	19	73
1264	Other adjustments, Capitalized interest paid	-4	.....	-4
1290	Outstanding, end of year	10,917	11,786	14,715

Balance Sheet (in millions of dollars)

Identification code 089–4579–0–3–272		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury	19	60
	Investments in U.S. securities:		
1106	Receivables, net	24	382
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	1,976	10,917
1402	Interest receivable	4	171
1405	Allowance for subsidy cost (-)	104	-122
1499	Net present value of assets related to direct loans	2,084	10,966
1999	Total assets	2,127	11,408
	LIABILITIES:		
	Federal liabilities:		
2101	Accounts payable	.....	.....
2103	Debt	1,971	10,991
2105	Other	156	417
2999	Total liabilities	2,127	11,408
	NET POSITION:		
3300	Cumulative results of operations	.....	.....
4999	Total upward reestimate subsidy BA [89–0322]	2,127	11,408

Title 17 Innovative Technology Loan Guarantee Program

Such sums as are derived from amounts received from borrowers pursuant to section 1702(b) of the Energy Policy Act of 2005 under this heading in prior Acts, shall be collected in accordance with section 502(7) of the Congressional Budget

TITLE 17 INNOVATIVE TECHNOLOGY LOAN GUARANTEE PROGRAM—Continued

Act of 1974: Provided, That for necessary administrative expenses of the Title 17 Innovative Technology Loan Guarantee Program, as authorized, $59,270,000 is appropriated, to remain available until September 30, 2028: Provided further, That up to $59,270,000 of fees collected in fiscal year 2027 pursuant to section 1702(h) of the Energy Policy Act of 2005 shall be credited as offsetting collections under this heading and used for necessary administrative expenses in this appropriation and shall remain available until September 30, 2028: Provided further, That to the extent that fees collected in fiscal year 2027 exceed $59,270,000, those excess amounts shall be credited as offsetting collections under this heading and available in future fiscal years only to the extent provided in advance in appropriations Acts: Provided further, That the sum herein appropriated from the general fund shall be reduced (1) as such fees are received during fiscal year 2027 (estimated at $69,000,000) and (2) to the extent that any remaining appropriations can be derived from fees collected in previous fiscal years that are not otherwise appropriated, so as to result in a final fiscal year 2027 appropriation from the general fund estimated at $0: Provided further, That the Department of Energy shall not subordinate any loan obligation to other financing in violation of section 1702 of the Energy Policy Act of 2005 or subordinate any Guaranteed Obligation to any loan or other debt obligations in violation of section 609.8 of title 10, Code of Federal Regulations: Provided further, That the unobligated balances from amounts made available in the first proviso of section 1425 of the Department of Defense and Full-Year Continuing Appropriations Act, 2011 (Public Law 112–10) for the cost of loan guarantees under section 1703 of the Energy Policy Act of 2005 are hereby permanently cancelled: Provided further, That all authority for commitments to guarantee loans for eligible projects under title XVII of the Energy Policy Act of 2005 provided under this heading in the Omnibus Appropriations Act, 2009 (Public Law 111–8, as amended) and the Consolidated Appropriations Act, 2023 (Public Law 117–328), in section 20320 of the Continuing Appropriations Resolution, 2007 (Public Law 109–289, as amended), and in section 1425 of the Department of Defense and Full-Year Continuing Appropriations Act, 2011 (Public Law 112–10), is hereby permanently cancelled: Provided further, That for the cost of loan guarantees for the construction of small modular reactors or advanced nuclear reactors eligible under section 1703(b)(4) of the Energy Policy Act of 2005, as amended, (42 U.S.C. 16513(b)(4)), $200,000,000 is appropriated, to remain available until expended: Provided further, That, subject to section 502 of the Congressional Budget Act of 1974, commitments to guarantee loans for eligible geothermal, hydropower, or bioenergy projects under section 1703(b)(1) (42 U.S.C. 16513(b)(1)), eligible transmission and distribution projects under section 1703(b)(6) (42 U.S.C. 16513(b)(6)), and eligible projects under section 1703(b)(2), (4), (10), and (13) of the Energy Policy Act of 2005, as amended, (42 U.S.C. 16513(b)(2), (4), (10), and (13)) shall not exceed a total principal amount of $30,000,000,000, to remain available until committed: Provided further, That the amounts provided pursuant to the previous two provisos are in addition to those provided in any other Act: Provided further, That for amounts collected pursuant to section 1702(b)(2) of the Energy Policy Act of 2005, the source of such payment received from borrowers may not be a loan or other debt obligation that is guaranteed by the Federal Government.

Program and Financing (in millions of dollars)

Identification code 089–0208–0–1–271	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	278		200
0705 Reestimates of direct loan subsidy		179	
0706 Interest on reestimates of direct loan subsidy		10	
0707 Reestimates of loan guarantee subsidy	3		
0709 Administrative expenses	50	57	41
0709 Administrative expenses	20		
0709 Administrative expenses	29	5	4
0900 Total new obligations, unexpired accounts	380	251	245
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8,433	1,153	1,276
1001 Discretionary unobligated balance brought fwd, Oct 1	147	152	
1021 Recoveries of prior year unpaid obligations	25		
1070 Unobligated balance (total)	8,458	1,153	1,276
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			200
1131 Unobligated balance of appropriations permanently reduced			-11
1160 Appropriation, discretionary (total)			189
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [089–0213]		150	
Appropriations, mandatory:			
1200 Appropriation	1,003	189	
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-7,983		
1260 Appropriations, mandatory (total)	-6,980	189	
Spending authority from offsetting collections, discretionary:			
1700 Collected	84	92	69
1724 Spending authority from offsetting collections precluded from obligation (limitation on obligations)	-29	-57	-10
1750 Spending auth from offsetting collections, disc (total)	55	35	59
1900 Budget authority (total)	-6,925	374	248
1930 Total budgetary resources available	1,533	1,527	1,524
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,153	1,276	1,279
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	260	371	253
3010 New obligations, unexpired accounts	380	251	245
3020 Outlays (gross)	-241	-369	-226
3040 Recoveries of prior year unpaid obligations, unexpired	-25		
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	371	253	272
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	260	371	253
3200 Obligated balance, end of year	371	253	272
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	55	185	248
Outlays, gross:			
4010 Outlays from new discretionary authority	3	26	44
4011 Outlays from discretionary balances	47	50	9
4020 Outlays, gross (total)	50	76	53
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-84	-92	-69
4040 Offsets against gross budget authority and outlays (total)	-84	-92	-69
Mandatory:			
4090 Budget authority, gross	-6,980	189	
Outlays, gross:			
4100 Outlays from new mandatory authority	3	189	
4101 Outlays from mandatory balances	188	104	173
4110 Outlays, gross (total)	191	293	173
4180 Budget authority, net (total)	-7,009	282	179
4190 Outlays, net (total)	157	277	157
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections		29	86
5092 Unexpired unavailable balance, EOY: Offsetting collections	29	86	96

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 089–0208–0–1–271	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Section 1703 FFB Loans	6,699	1,000	6,000
115004 Section 1706 FFB Loans	44,144	36,000	70,000
115999 Total direct loan levels	50,843	37,000	76,000
Direct loan subsidy (in percent):			
132001 Section 1703 FFB Loans	0.92	0.00	3.33
132004 Section 1706 FFB Loans	-3.77	-3.92	0.00
132999 Weighted average subsidy rate	-3.15	-3.81	0.26
Direct loan subsidy budget authority:			
133001 Section 1703 FFB Loans	61		200
133004 Section 1706 FFB Loans	-1,665	-1,410	
133999 Total subsidy budget authority	-1,604	-1,410	200
Direct loan subsidy outlays:			
134001 Section 1703 FFB Loans	-7	27	62
134004 Section 1706 FFB Loans	128	-90	-249
134999 Total subsidy outlays	121	-63	-187
Direct loan reestimates:			
135001 Section 1703 FFB Loans	-125	154	
135002 Section 1705 FFB Loans	-34	-46	
135004 Section 1706 FFB Loans		-61	

135999	Total direct loan reestimates	-159	47	
	Guaranteed loan reestimates:			
235001	Section 1703 Loan Guarantees	3	-3	
235002	Section 1705 Loan Guarantees	-9	-8	
235999	Total guaranteed loan reestimates	-6	-11	
	Administrative expense data:			
3510	Budget authority	55	35	35

The Title 17 Innovative Technology Loan Guarantee Program (Title 17) was created by the Energy Policy Act of 2005.

Through Title 17, the Office of Energy Dominance Financing provides access to debt capital for high-impact, large-scale infrastructure projects and commercial-scale deployments in the United States. Eligible projects must offer a reasonable prospect of repayment of the principal and interest on the guaranteed obligation and meet additional eligibility requirements specific to the appropriate project category. Through Title 17 borrowers can access direct loans from U.S. Treasury's Federal Financing Bank (FFB) backed by 100% DOE guarantees or DOE partial guarantees of commercial debt.

The 2027 Budget requests $200 million in appropriated credit subsidy for the cost of loan guarantees to support the construction of small modular reactors or advanced nuclear reactors. The Budget also cancels all loan limitation and credit subsidy made available in prior appropriations acts while proposing $30 billion in new loan limitation for projects eligible under a subset of specific categories listed in section 1703(b) of the Energy Policy Act of 2005, as amended. In addition, the budget requests $59,270,000 for administrative expenses to operate the Title 17 program including the origination of new guaranteed loans and monitoring of the existing portfolio. The Department estimates that $69,000,000 will be received from fees pursuant to section 1702(h) of the Energy Policy Act of 2005 and credited as offsetting collection.

Object Classification (in millions of dollars)

Identification code 089–0208–0–1–271		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	24	14	12
11.9	Total personnel compensation	24	14	12
12.1	Civilian personnel benefits	9	7	6
21.0	Travel and transportation of persons	4	4	3
23.3	Communications, utilities, and miscellaneous charges	2	2	1
25.1	Advisory and assistance services	47	25	15
25.2	Other services from non-Federal sources	7	5	4
25.3	Other goods and services from Federal sources	1		
25.4	Operation and maintenance of facilities	4	4	3
26.0	Supplies and materials	1	1	1
41.0	Grants, subsidies, and contributions	281	189	200
99.0	Direct obligations	380	251	245
99.9	Total new obligations, unexpired accounts	380	251	245

Employment Summary

Identification code 089–0208–0–1–271		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	198	80	115

Title 17 Innovative Technology Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 089–4455–0–3–271		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0710	Direct loan obligations	50,843	37,000	76,000
0713	Payment of interest to Treasury	20	18	6
0715	Interest paid to FFB	507	501	1,015
0740	Negative subsidy obligations	1,881	1,410	
0742	Downward reestimates paid to receipt accounts	135	112	
0743	Interest on downward reestimates	24	30	
0900	Total new obligations, unexpired accounts	53,410	39,071	77,021
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	717	6,102	6,613
1021	Recoveries of prior year unpaid obligations	577		
1023	Unobligated balances applied to repay debt	-201		
1024	Unobligated balance of borrowing authority withdrawn	-577		
1070	Unobligated balance (total)	516	6,102	6,613
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	58,103	38,419	76,375
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1,129	1,256	1,690
1801	Change in uncollected payments, Federal sources	127	-93	32
1825	Spending authority from offsetting collections applied to repay debt	-363		
1850	Spending auth from offsetting collections, mand (total)	893	1,163	1,722
1900	Budget authority (total)	58,996	39,582	78,097
1930	Total budgetary resources available	59,512	45,684	84,710
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	6,102	6,613	7,689
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	7,817	56,548	82,056
3010	New obligations, unexpired accounts	53,410	39,071	77,021
3020	Outlays (gross)	-4,102	-13,563	-20,658
3040	Recoveries of prior year unpaid obligations, unexpired	-577		
3050	Unpaid obligations, end of year	56,548	82,056	138,419
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-191	-318	-225
3070	Change in uncollected pymts, Fed sources, unexpired	-127	93	-32
3090	Uncollected pymts, Fed sources, end of year	-318	-225	-257
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	7,626	56,230	81,831
3200	Obligated balance, end of year	56,230	81,831	138,162
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	58,996	39,582	78,097
	Financing disbursements:			
4110	Outlays, gross (total)	4,102	13,563	20,658
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Payment from program account	-137	-93	-168
4120	Upward reestimate		-173	
4120	Interest on reestimate		-17	
4122	Interest on uninvested funds	-84	-15	-19
4123	Interest payments	-908	-558	-755
4123	Principal payments		-400	-748
4130	Offsets against gross budget authority and outlays (total)	-1,129	-1,256	-1,690
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	-127	93	-32
4160	Budget authority, net (mandatory)	57,740	38,419	76,375
4170	Outlays, net (mandatory)	2,973	12,307	18,968
4180	Budget authority, net (total)	57,740	38,419	76,375
4190	Outlays, net (total)	2,973	12,307	18,968

Status of Direct Loans (in millions of dollars)

Identification code 089–4455–0–3–271		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on obligations:			
1121	Limitation available from carry-forward	179,335	232,405	195,405
1143	Unobligated limitation carried forward (P.L.) (-)	-128,492	-195,405	-119,405
1150	Total direct loan obligations	50,843	37,000	76,000
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	15,403	18,157	30,722
1231	Disbursements: Direct loan disbursements	3,400	12,751	19,281
1251	Repayments: Repayments and prepayments	-409	-400	-748
1261	Adjustments: Capitalized interest	164	249	742
1264	Other adjustments, net (+ or -) [Payment of capitalized interest]	-40	-35	-32
1264	Other adjustments, net (+ or -) [Overstatement of SOY balance]	-361		
1290	Outstanding, end of year	18,157	30,722	49,965

TITLE 17 INNOVATIVE TECHNOLOGY DIRECT LOAN FINANCING ACCOUNT—Continued

Balance Sheet (in millions of dollars)

Identification code 089–4455–0–3–271	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	476	490
Investments in U.S. securities:		
1106 Receivables, net	1	45
1206 Non-Federal assets: Receivables, net	12	12
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	15,149	18,157
1402 Interest receivable	77	103
1405 Allowance for subsidy cost (-)	103	17
1499 Net present value of assets related to direct loans	15,329	18,277
1999 Total assets	15,818	18,824
LIABILITIES:		
Federal liabilities:		
2103 Debt	15,690	18,676
2105 Other	128	148
2999 Total liabilities	15,818	18,824
NET POSITION:		
3300 Cumulative results of operations	.....	.....
4999 Total liabilities and net position	15,818	18,824

CARBON DIOXIDE TRANSPORTATION INFRASTRUCTURE FINANCE AND INNOVATION PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 089–2300–0–1–271	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0709 Administrative expenses	1	1	.....
0900 Total new obligations, unexpired accounts (object class 25.1)	1	1	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,090	2,089	588
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced	.....	.....	-588
Advance appropriations, discretionary:			
1172 Advance appropriations transferred to other accounts [089–0319]	.....	-1,500	.....
1900 Budget authority (total)	.....	-1,500	-588
1930 Total budgetary resources available	2,090	589	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,089	588	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	1
3010 New obligations, unexpired accounts	1	1	.....
3020 Outlays (gross)	-1	-1	.....
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	1
3200 Obligated balance, end of year	1	1	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	.....	-1,500	-588
Outlays, gross:			
4011 Outlays from discretionary balances	1	1	.....
4180 Budget authority, net (total)	.....	-1,500	-588
4190 Outlays, net (total)	1	1	.....

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 089–2300–0–1–271	2025 actual	2026 est.	2027 est.
Administrative expense data:			
3580 Outlays from balances	1	1	.....

The Carbon Dioxide Transportation Infrastructure Finance and Innovation (CIFIA) Program, established in Infrastructure Investment and Jobs Act (IIJA), is authorized to provide loans, loan guarantees, and grants for carbon dioxide transport infrastructure projects. CIFIA supports the manufacturing and expansion of common carrier carbon dioxide transportation infrastructure and associated components, including pipeline, shipping, rail, and other transportation infrastructure. The Budget proposes to cancel all remaining unobligated balances.

Employment Summary

Identification code 089–2300–0–1–271	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1	.....	.....

TRIBAL ENERGY LOAN GUARANTEE PROGRAM

For Department of Energy administrative expenses necessary in carrying out the Tribal Energy Loan Guarantee Program, $2,000,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 089–0350–0–1–271	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0709 Administrative expenses	5	5	2
0791 Direct program activities, subtotal	5	5	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	85	16	17
1001 Discretionary unobligated balance brought fwd, Oct 1	14	16	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	6	6	2
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-70	.....	.....
1900 Budget authority (total)	-64	6	2
1930 Total budgetary resources available	21	22	19
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	16	17	17
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	1	4
3010 New obligations, unexpired accounts	5	5	2
3020 Outlays (gross)	-7	-2	-5
3050 Unpaid obligations, end of year	1	4	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	1	4
3200 Obligated balance, end of year	1	4	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	6	6	2
Outlays, gross:			
4010 Outlays from new discretionary authority	1	1	.....
4011 Outlays from discretionary balances	4	.....	5
4020 Outlays, gross (total)	5	1	5
Mandatory:			
4090 Budget authority, gross	-70	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances	2	1	.....
4180 Budget authority, net (total)	-64	6	2
4190 Outlays, net (total)	7	2	5

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 089–0350–0–1–271	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Tribal Energy FFB Loans	.....	1	500
Direct loan subsidy (in percent):			
132001 Tribal Energy FFB Loans	.....	0.00	0.07

132999	Weighted average subsidy rate	0.00	0.00	0.07
	Guaranteed loan levels supportable by subsidy budget authority:			
215001	Tribal Energy Loan Guarantees		1	
	Guaranteed loan subsidy (in percent):			
232001	Tribal Energy Loan Guarantees		0.00	
	Guaranteed loan subsidy outlays:			
234001	Tribal Energy Loan Guarantees	1		
	Administrative expense data:			
3510	Budget authority	6	6	2

The Tribal Energy Loan Guarantee Program (TELGP) is authorized by section 2602 of the Energy Policy Act of 1992, as amended, to issue loan guarantees for up to 90 percent of the eligible project costs of Tribal energy resource devlopment projects.

Object Classification (in millions of dollars)

Identification code 089–0350–0–1–271	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1		
25.1 Advisory and assistance services	3	3	2
25.3 Other goods and services from Federal sources	1	2	1
99.0 Direct obligations	5	5	3
99.5 Adjustment for rounding			-1
99.9 Total new obligations, unexpired accounts	5	5	2

Employment Summary

Identification code 089–0350–0–1–271	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	9	5	5

Tribal Indian Energy Resource Development Loan Guarantee Financing Account

Program and Financing (in millions of dollars)

Identification code 089–4370–0–3–271	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0711 Default claim payments on principal		1	
0900 Total new obligations, unexpired accounts		1	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	2
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	1		
1801 Change in uncollected payments, Federal sources	-1		
1930 Total budgetary resources available	3	3	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	2	2
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		1	
3020 Outlays (gross)		-1	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3070 Change in uncollected pymts, Fed sources, unexpired	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-1		
Financing authority and disbursements, net:			
Mandatory:			
Financing disbursements:			
4110 Outlays, gross (total)		1	
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Program Fund Collections	-1		
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	1		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	-1	1	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-1	1	

Status of Guaranteed Loans (in millions of dollars)

Identification code 089–4370–0–3–271	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2121 Limitation available from carry-forward	408	1	1
2142 Uncommitted loan guarantee limitation			
2143 Uncommitted limitation carried forward	-408	-1	-1
2150 Total guaranteed loan commitments			
2199 Guaranteed amount of guaranteed loan commitments			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	52	97	31
2231 Disbursements of new guaranteed loans	45	2	
2251 Repayments and prepayments		-67	
Adjustments:			
2261 Terminations for default that result in loans receivable		-1	
2263 Terminations for default that result in claim payments			
2290 Outstanding, end of year	97	31	31
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	29	28	28
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year			1
2331 Disbursements for guaranteed loan claims		1	
2351 Repayments of loans receivable			-1
2364 Other adjustments, net			
2390 Outstanding, end of year		1	

Balance Sheet (in millions of dollars)

Identification code 089–4370–0–3–271	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury		3
1999 Total assets		3
LIABILITIES:		
2204 Non-Federal liabilities: Liabilities for loan guarantees		3
4999 Total liabilities and net position		3

Tribal Energy Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 089–4489–0–3–271	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations			500
0900 Total new obligations, unexpired accounts			500
Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority			500
1900 Budget authority (total)			500
1930 Total budgetary resources available			500
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			500
3050 Unpaid obligations, end of year			500
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			500
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross			500

TRIBAL ENERGY DIRECT LOAN FINANCING ACCOUNT—Continued

Program and Financing—Continued

Identification code 089–4489–0–3–271	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total)			500
4190 Outlays, net (total)			

Status of Direct Loans (in millions of dollars)

Identification code 089–4489–0–3–271	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1121 Limitation available from carry-forward	18,475	19,900	19,900
1143 Unobligated limitation carried forward (P.L. 117) (169) included	-18,475	-19,900	-19,400
1150 Total direct loan obligations			500

TITLE 17 INNOVATIVE TECHNOLOGY GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 089–4577–0–3–271	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0711 Default claim payments on principal		10	12
0712 Default claim payments on interest		5	5
0742 Downward reestimates paid to receipt accounts	6	8	
0743 Interest on downward reestimates	3	3	
0900 Total new obligations, unexpired accounts	9	26	17
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	97	95	73
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	7	4	12
1900 Budget authority (total)	7	4	12
1930 Total budgetary resources available	104	99	85
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	95	73	68
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			8
3010 New obligations, unexpired accounts	9	26	17
3020 Outlays (gross)	-9	-18	-17
3050 Unpaid obligations, end of year		8	8
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-14	-14	-14
3090 Uncollected pymts, Fed sources, end of year	-14	-14	-14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-14	-14	-6
3200 Obligated balance, end of year	-14	-6	-6
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	7	4	12
Financing disbursements:			
4110 Outlays, gross (total)	9	18	17
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payment from program account	-3		
4122 Interest on uninvested funds	-2	-3	-3
4123 Principal payments	-1		-5
4123 Interest Payments			-3
4123 Other Income - Fees		-1	-1
4123 Non-Federal sources	-1		
4130 Offsets against gross budget authority and outlays (total)	-7	-4	-12
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	2	14	5
4180 Budget authority, net (total)			
4190 Outlays, net (total)	2	14	5

Status of Guaranteed Loans (in millions of dollars)

Identification code 089–4577–0–3–271	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority			
2150 Total guaranteed loan commitments			
2199 Guaranteed amount of guaranteed loan commitments			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	1,930	2,442	2,271
2231 Disbursements of new guaranteed loans	698		
2251 Repayments and prepayments	-186	-161	-167
2261 Adjustments: Terminations for default that result in loans receivable		-10	-12
2290 Outstanding, end of year	2,442	2,271	2,092
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	1,944	1,817	1,674
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year			15
2331 Disbursements for guaranteed loan claims		10	12
2351 Repayments of loans receivable			-8
2364 Other adjustments, net		5	5
2390 Outstanding, end of year		15	24

Balance Sheet (in millions of dollars)

Identification code 089–4577–0–3–271	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	83	80
Investments in U.S. securities:		
1106 Receivables, net	3	
1501 Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable: Defaulted guaranteed loans receivable, gross		
1999 Total assets	86	80
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable		
2105 Other	9	11
2204 Non-Federal liabilities: Liabilities for loan guarantees	77	69
2999 Total liabilities	86	80
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	86	80

DEFENSE PRODUCTION ACT

Program and Financing (in millions of dollars)

Identification code 089–0360–0–1–272	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	240	223	115
3020 Outlays (gross)	-17	-108	-87
3050 Unpaid obligations, end of year	223	115	28
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	240	223	115
3200 Obligated balance, end of year	223	115	28
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	17	108	87
4180 Budget authority, net (total)			
4190 Outlays, net (total)	17	108	87

ENVIRONMENTAL REVIEWS

Program and Financing (in millions of dollars)

Identification code 089–2304–0–1–276		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	Inflation Reduction Act	28		
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	69	42	42
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	70	42	42
1930	Total budgetary resources available	70	42	42
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	42	42	42
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	40	50	43
3010	New obligations, unexpired accounts	28		
3020	Outlays (gross)	-17	-7	-17
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	50	43	26
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	40	50	43
3200	Obligated balance, end of year	50	43	26
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	17	7	17
4180	Budget authority, net (total)			
4190	Outlays, net (total)	17	7	17

Section 50301 of the Inflation Reduction Act of 2022 provides funding for Department of Energy activities to facilitate timely and efficient environmental reviews and authorizations.

Object Classification (in millions of dollars)

Identification code 089–2304–0–1–276		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	4		
12.1	Civilian personnel benefits	1		
25.1	Advisory and assistance services	8		
25.2	Other services from non-Federal sources	5		
25.3	Other goods and services from Federal sources	1		
25.4	Operation and maintenance of facilities	9		
99.9	Total new obligations, unexpired accounts	28		

Employment Summary

Identification code 089–2304–0–1–276		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	22		

ENERGY PROJECTS

Program and Financing (in millions of dollars)

Identification code 089–2305–0–1–271		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	86	22	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	184	98	174
1001	Discretionary unobligated balance brought fwd, Oct 1	184		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation		98	
1930	Total budgetary resources available	184	196	174
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	98	174	174
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	114	166	83
3010	New obligations, unexpired accounts	86	22	
3020	Outlays (gross)	-34	-105	-83
3050	Unpaid obligations, end of year	166	83	
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	114	166	83
3200	Obligated balance, end of year	166	83	
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross		98	
	Outlays, gross:			
4010	Outlays from new discretionary authority		10	
4011	Outlays from discretionary balances	34	95	83
4020	Outlays, gross (total)	34	105	83
4180	Budget authority, net (total)		98	
4190	Outlays, net (total)	34	105	83

Object Classification (in millions of dollars)

Identification code 089–2305–0–1–271		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.5	Research and development contracts	26	10	
41.0	Grants, subsidies, and contributions	60	12	
99.9	Total new obligations, unexpired accounts	86	22	

POWER MARKETING ADMINISTRATION

Federal Funds

OPERATION AND MAINTENANCE, SOUTHEASTERN POWER ADMINISTRATION

For expenses necessary for operation and maintenance of power transmission facilities and for marketing electric power and energy, including transmission wheeling and ancillary services, pursuant to section 5 of the Flood Control Act of 1944 (16 U.S.C. 825s), as applied to the southeastern power area, $9,285,000, including official reception and representation expenses in an amount not to exceed $1,500, to remain available until expended: Provided, That notwithstanding 31 U.S.C. 3302 and section 5 of the Flood Control Act of 1944, up to $9,285,000 collected by the Southeastern Power Administration from the sale of power and related services shall be credited to this account as discretionary offsetting collections, to remain available until expended for the sole purpose of funding the annual expenses of the Southeastern Power Administration: Provided further, That the sum herein appropriated for annual expenses shall be reduced as collections are received during the fiscal year so as to result in a final fiscal year 2027 appropriation estimated at not more than $0: Provided further, That notwithstanding 31 U.S.C. 3302, up to $81,819,000 collected by the Southeastern Power Administration pursuant to the Flood Control Act of 1944 to recover purchase power and wheeling expenses shall be credited to this account as offsetting collections, to remain available until expended for the sole purpose of making purchase power and wheeling expenditures: Provided further, That for purposes of this appropriation, annual expenses means expenditures that are generally recovered in the same year that they are incurred (excluding purchase power and wheeling expenses).

Program and Financing (in millions of dollars)

Identification code 089–0302–0–1–271		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Purchase Power and Wheeling	72	82	82
0002	Program direction	9	9	9
0799	Total direct obligations	81	91	91
0900	Total new obligations, unexpired accounts	81	91	91
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	28	27	27
1001	Discretionary unobligated balance brought fwd, Oct 1	28		

OPERATION AND MAINTENANCE, SOUTHEASTERN POWER ADMINISTRATION—Continued

Program and Financing—Continued

Identification code 089–0302–0–1–271		2025 actual	2026 est.	2027 est.
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	80	91	91
1900	Budget authority (total)	80	91	91
1930	Total budgetary resources available	108	118	118
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	27	27	27
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	9	9	4
3010	New obligations, unexpired accounts	81	91	91
3020	Outlays (gross)	-81	-96	-91
3050	Unpaid obligations, end of year	9	4	4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	9	9	4
3200	Obligated balance, end of year	9	4	4
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	80	91	91
	Outlays, gross:			
4010	Outlays from new discretionary authority	45	87	87
4011	Outlays from discretionary balances	36	9	4
4020	Outlays, gross (total)	81	96	91
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-80	-91	-91
4040	Offsets against gross budget authority and outlays (total)	-80	-91	-91
4180	Budget authority, net (total)			
4190	Outlays, net (total)	1	5	

The Southeastern Power Administration (Southeastern) markets power generated at 22 U.S. Army Corps of Engineers' hydroelectric generating plants in an eleven State area of the Southeast. Power deliveries are made by means of contracting for use of transmission facilities owned by others.

Southeastern sells wholesale power primarily to publicly and cooperatively owned electric distribution utilities. Southeastern does not own or operate any transmission facilities. Its long-term contracts provide for periodic electric rate adjustments to ensure that the Federal Government recovers the costs of operations and the capital invested in power facilities, with interest, in keeping with statutory requirements. As in past years, the budget continues to provide funding for annual expenses and purchase power and wheeling expenses through discretionary offsetting collections derived from power receipts collected to recover those expenses.

Program Direction.—Provision is made for negotiation and administration of transmission and power contracts, collection of revenues, accounting and budget activities, development of wholesale power rates, amortization of the Federal power investment, energy efficiency and competitiveness program, investigation and planning of proposed water resources projects, scheduling and dispatch of power generation, scheduling storage and release of water, administration of contractual operation requirements, and determination of methods of operating generating plants individually and in coordination with others to obtain maximum utilization of resources.

Purchase Power and Wheeling.—Provision is made for the payment of wheeling fees and for the purchase of electricity in connection with the disposal of power under contracts with utility companies. Customers are encouraged to use alternative funding mechanisms, including customer advances and net billing to finance these activities. Offsetting collections to fund these ongoing operating services are also available up to $82 million in 2027. As of the end of 2025, Southeastern's PPW reserve balance was $20 million.

Reimbursable Program.—The Consolidated Appropriations Act, 2008 (P.L. 110–161) provided Southeastern with authority to accept advance payment from customers for reimbursable work associated with operations and maintenance activities, consistent with those authorized in section 5 of the Flood Control Act of 1944. Funds received from any State, municipality, corporation, association, firm, district, or individual as an advance payment for reimbursable work will be credited to Southeastern's account and remain available until expended.

Object Classification (in millions of dollars)

Identification code 089–0302–0–1–271		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	5	6	6
12.1	Civilian personnel benefits	2	3	3
25.2	Purchase Power and Wheeling	72	79	79
99.0	Direct obligations	79	88	88
99.0	Reimbursable obligations	2	3	3
99.9	Total new obligations, unexpired accounts	81	91	91

Employment Summary

Identification code 089–0302–0–1–271		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	44	44	44

CONTINUING FUND, SOUTHEASTERN POWER ADMINISTRATION

A continuing fund maintained from receipts from the sale and transmission of electric power in the Southeastern service area is available to defray emergency expenses necessary to ensure continuity of service (16 U.S.C. 825s–2). The fund was last activated in 2018 to finance power purchases associated with heightened demand and cost spikes due to severe cold weather. Consistent with sound business practices, the Southeastern Power Administration has implemented a policy to recover all emergency costs associated with purchased power and wheeling within one year from the time funds are expended.

OPERATION AND MAINTENANCE, SOUTHWESTERN POWER ADMINISTRATION

For expenses necessary for operation and maintenance of power transmission facilities and for marketing electric power and energy, for construction and acquisition of transmission lines, substations and appurtenant facilities, and for administrative expenses, including official reception and representation expenses in an amount not to exceed $1,500 in carrying out section 5 of the Flood Control Act of 1944 (16 U.S.C. 825s), as applied to the Southwestern Power Administration, $61,798,000, to remain available until expended: Provided, That notwithstanding 31 U.S.C. 3302 and section 5 of the Flood Control Act of 1944 (16 U.S.C. 825s), up to $51,398,000 collected by the Southwestern Power Administration from the sale of power and related services shall be credited to this account as discretionary offsetting collections, to remain available until expended, for the sole purpose of funding the annual expenses of the Southwestern Power Administration: Provided further, That the sum herein appropriated for annual expenses shall be reduced as collections are received during the fiscal year so as to result in a final fiscal year 2027 appropriation estimated at not more than $10,400,000: Provided further, That notwithstanding 31 U.S.C. 3302, up to $80,000,000 collected by the Southwestern Power Administration pursuant to the Flood Control Act of 1944 to recover purchase power and wheeling expenses shall be credited to this account as offsetting collections, to remain available until expended for the sole purpose of making purchase power and wheeling expenditures: Provided further, That for purposes of this appropriation, annual expenses means expenditures that are generally recovered in the same year that they are incurred (excluding purchase power and wheeling expenses).

Program and Financing (in millions of dollars)

Identification code 089–0303–0–1–271		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Systems operation and maintenance	3	3	4
0003	Construction		5	4
0004	Program direction	7	3	3
0005	Spectrum Relocation	3	1	1
0010	Annual Expenses	42	41	59

0020	Purchase Power and Wheeling	31	46	59
0200	Direct program subtotal	86	99	130
0799	Total direct obligations	86	99	130
0810	Other reimbursable activities	11	15	15
0899	Total reimbursable obligations	11	15	15
0900	Total new obligations, unexpired accounts	97	114	145
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	311	340	438
1001	Discretionary unobligated balance brought fwd, Oct 1	308	338	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	11	10	10
	Appropriations, mandatory:			
1221	Appropriations transferred from other acct [011–5512]	1	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	114	202	202
1900	Budget authority (total)	126	212	212
1930	Total budgetary resources available	437	552	650
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	340	438	505
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	68	63	8
3010	New obligations, unexpired accounts	97	114	145
3020	Outlays (gross)	-102	-169	-152
3050	Unpaid obligations, end of year	63	8	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	68	63	8
3200	Obligated balance, end of year	63	8	1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	125	212	212
	Outlays, gross:			
4010	Outlays from new discretionary authority	34	83	83
4011	Outlays from discretionary balances	68	86	69
4020	Outlays, gross (total)	102	169	152
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-114	-202	-202
4040	Offsets against gross budget authority and outlays (total)	-114	-202	-202
	Mandatory:			
4090	Budget authority, gross	1	.....	.....
4180	Budget authority, net (total)	12	10	10
4190	Outlays, net (total)	-12	-33	-50
	Memorandum (non-add) entries:			
5081	Outstanding debt, EOY	-11	.....	.....

Southwestern Power Administration (Southwestern) operates in a six-state area marketing and delivering renewable hydroelectric power produced at the U.S. Army Corps of Engineers' dams. Southwestern operates and maintains 1,381 miles of high voltage transmission lines, 26 substations/switching stations, associated power system controls, and communication sites. Southwestern also makes modifications and constructs additions to existing facilities.

Southwestern markets and delivers its power at wholesale rates to 76 municipal utilities, 33 rural electric cooperatives, and 3 military installations. In compliance with statutory requirements, Southwestern's power sales contracts provide for periodic rate adjustments to ensure that the Federal Government recovers all costs of operations, other costs allocated to power, and the capital investments in power facilities, with interest. Southwestern is also responsible for scheduling and dispatching power and negotiating power sales contracts to meet changing customer load requirements. As in past years, the budget continues to provide funding for annual expenses and purchase power and wheeling expenses through discretionary offsetting collections derived from power receipts collected to recover those expenses.

Program Direction.—Provides compensation and all related expenses for personnel who market, deliver, operate, and maintain Southwestern's high-voltage interconnected power system and associated facilities, those that perform cyber and physical security roles, and those that administratively support these functions.

Operations and Maintenance.—Provides essential electrical and communications equipment replacements and upgrades, capitalized moveable equipment, technical services, and supplies and materials necessary for the safe, reliable, and cost effective operation and maintenance of the power system.

Purchase Power and Wheeling.—Provides for the purchase and delivery of energy to meet limited peaking power contractual obligations. Federal power receipts and alternative financing methods, including net billing, and customer advances are used to fund system-purchased power support and other contractual services. Southwestern has implemented a Purchase Power and Wheeling (PPW) risk mitigation strategy to ensure continuous operations during periods of significant drought. The strategy was developed consistent with existing authorities, and with the participation and support of Southwestern's power customers. Under this approach, Southwestern retains receipts from the recovery of purchase power and wheeling expenses within the 'up to' amount specified by Congress. The receipts retained are available until expended and are available only for PPW expenses. As of the end of 2025, Southwestern's PPW reserve balance was $107 million. Customers will provide other power resources and/or purchases for the remainder of their firm loads.

Construction.—Provides for replacement, addition or upgrade of existing infrastructure to sustain reliable delivery of power to its customers, contain annual maintenance costs, and improve overall efficiency.

Reimbursable Program.—This activity involves services provided by Southwestern to others under various types of reimbursable arrangements.

Object Classification (in millions of dollars)

Identification code 089–0303–0–1–271	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	21	20	20
11.5 Other personnel compensation	1	2	2
11.9 Total personnel compensation	22	22	22
12.1 Civilian personnel benefits	9	6	6
21.0 Travel and transportation of persons	1	2	3
23.3 Communications, utilities, and miscellaneous charges	1	2	3
25.1 Advisory and assistance services	14	16	23
25.2 Other services from non-Federal sources	1	5	7
25.3 Other goods and services from Federal sources	1	2	3
25.4 Operation and maintenance of facilities	31	35	51
25.7 Operation and maintenance of equipment	1	1	1
26.0 Supplies and materials	2	3	4
31.0 Equipment	3	5	7
99.0 Direct obligations	86	99	130
99.0 Reimbursable obligations	11	15	15
99.9 Total new obligations, unexpired accounts	97	114	145

Employment Summary

Identification code 089–0303–0–1–271	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	145	162	160
2001 Reimbursable civilian full-time equivalent employment	34	32	34

Continuing Fund, Southwestern Power Administration

Program and Financing (in millions of dollars)

Identification code 089–5649–0–2–271	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	.....	.....	.....
Memorandum (non-add) entries:			
5080 Outstanding debt, SOY	-68	-68	-68
5081 Outstanding debt, EOY	-68	-68	-68

CONTINUING FUND, SOUTHWESTERN POWER ADMINISTRATION—Continued

A continuing fund, maintained from receipts from the sale and transmission of electric power in the Southwestern Power Administration service area, is available permanently for emergency expenses necessary to ensure continuity of electric service and continuous operation of the facilities. The fund is also available on an ongoing basis to pay for purchase power and wheeling expenses when the Administrator determines that such expenses are necessary to meet contractual obligations for the sale and delivery of power during periods of below-average generation (16 U.S.C. 825s–1 as amended further by Public Law 101–101). The fund was last activated in 2009 to repair and replace damaged transmission lines due to an ice storm.

CONSTRUCTION, REHABILITATION, OPERATION AND MAINTENANCE, WESTERN AREA POWER ADMINISTRATION

For carrying out the functions authorized by title III, section 302(a)(1)(E) of the Act of August 4, 1977 (42 U.S.C. 7152), and other related activities including conservation and renewable resources programs as authorized, $321,775,000, including official reception and representation expenses in an amount not to exceed $1,500, to remain available until expended, of which $321,775,000 shall be derived from the Department of the Interior Reclamation Fund: Provided, That notwithstanding 31 U.S.C. 3302, section 5 of the Flood Control Act of 1944 (16 U.S.C. 825s), and section 1 of the Interior Department Appropriation Act, 1939 (43 U.S.C. 392a), up to $258,387,000 collected by the Western Area Power Administration from the sale of power and related services shall be credited to this account as discretionary offsetting collections, to remain available until expended, for the sole purpose of funding the annual expenses of the Western Area Power Administration: Provided further, That the sum herein appropriated for annual expenses shall be reduced as collections are received during the fiscal year so as to result in a final fiscal year 2027 appropriation estimated at not more than $63,388,000, of which $63,388,000 is derived from the Reclamation Fund: Provided further, That notwithstanding 31 U.S.C. 3302, up to $350,000,000 collected by the Western Area Power Administration pursuant to the Flood Control Act of 1944 and the Reclamation Project Act of 1939 to recover purchase power and wheeling expenses shall be credited to this account as offsetting collections, to remain available until expended for the sole purpose of making purchase power and wheeling expenditures: Provided further, That for purposes of this appropriation, annual expenses means expenditures that are generally recovered in the same year that they are incurred (excluding purchase power and wheeling expenses).

Program and Financing (in millions of dollars)

Identification code 089–5068–0–2–271	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Systems operation and maintenance	40	23	30
0004 Program direction	58	40	34
0010 Annual Expenses	204	248	258
0011 Purchase Power and Wheeling	339	475	350
0091 Direct Program by Activities - Subtotal (1 level)	641	786	672
0100 Total operating expenses	641	786	672
0799 Total direct obligations	641	786	672
0804 Other Reimbursable	498	899	938
0809 Reimbursable program activities, subtotal	498	899	938
0899 Total reimbursable obligations	498	899	938
0900 Total new obligations, unexpired accounts	1,139	1,685	1,610
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,533	1,856	1,856
1001 Discretionary unobligated balance brought fwd, Oct 1	1,520	.....	.....
1021 Recoveries of prior year unpaid obligations	22	.....	.....
1070 Unobligated balance (total)	1,555	1,856	1,856
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	100	63	63
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011–5512]	1	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,384	1,622	1,546
1701 Change in uncollected payments, Federal sources	-45	.....	.....
1750 Spending auth from offsetting collections, disc (total)	1,339	1,622	1,546
1900 Budget authority (total)	1,440	1,685	1,609
1930 Total budgetary resources available	2,995	3,541	3,465
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,856	1,856	1,855
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	468	421	800
3010 New obligations, unexpired accounts	1,139	1,685	1,610
3020 Outlays (gross)	-1,164	-1,306	-1,455
3040 Recoveries of prior year unpaid obligations, unexpired	-22	.....	.....
3050 Unpaid obligations, end of year	421	800	955
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-118	-73	-73
3070 Change in uncollected pymts, Fed sources, unexpired	45	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-73	-73	-73
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	350	348	727
3200 Obligated balance, end of year	348	727	882
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,439	1,685	1,609
Outlays, gross:			
4010 Outlays from new discretionary authority	361	515	492
4011 Outlays from discretionary balances	803	791	963
4020 Outlays, gross (total)	1,164	1,306	1,455
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-325	-367	-360
4033 Non-Federal sources	-1,059	-1,255	-1,186
4040 Offsets against gross budget authority and outlays (total)	-1,384	-1,622	-1,546
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	45	.....	.....
4070 Budget authority, net (discretionary)	100	63	63
4080 Outlays, net (discretionary)	-220	-316	-91
Mandatory:			
4090 Budget authority, gross	1	.....	.....
4180 Budget authority, net (total)	101	63	63
4190 Outlays, net (total)	-220	-316	-91
Memorandum (non-add) entries:			
5080 Outstanding appropriated debt, SOY	-13,290	-13,480	-13,480
5081 Outstanding appropriated debt, EOY	-13,480	-13,480	-13,480

The Western Area Power Administration (WAPA) markets electric power in 15 central and western states from federally owned power plants operated primarily by the Bureau of Reclamation, the Army Corps of Engineers, and the International Boundary and Water Commission. WAPA operates and maintains about 17,000 circuit-miles of high-voltage transmission lines, more than 300 substations/switchyards and associated power system controls, and communication and electrical facilities for 15 separate power projects. WAPA also constructs additions and modifications to existing facilities.

In keeping with statutory requirements, WAPA's long-term power contracts allow for periodic rate adjustments to ensure that the Federal Government recovers costs of operations, other costs allocated to power, and the capital investment in power facilities, with interest.

Power is sold to nearly 700 wholesale customers, including DOE's National Labs, more than two dozen Department of War installations, municipalities, cooperatives, irrigation districts, public utility districts, other State and Federal Government agencies, and private utilities. Receipts are deposited in the Reclamation Fund, the Falcon and Amistad Operating and Maintenance Fund, the General Fund, the Colorado River Dam Fund, and the Colorado River Basins Power Marketing Fund.

As in past years, the budget continues to provide funding for annual expenses and purchase power and wheeling expenses through discretionary offsetting collections derived from power receipts collected to recover those expenses.

Systems Operation and Maintenance.—Provides essential electrical and communication equipment replacements and upgrades, capitalized moveable

equipment, technical services, and supplies and materials necessary for safe reliable operation and cost-effective maintenance of the power systems.

Purchase Power and Wheeling.—Provision is made for the payment of wheeling fees and for the purchase of electricity in connection with the distribution of power under contracts with utility companies. Customers are encouraged to contract for power and wheeling on their own, or use alternative funding mechanisms, including customer advances, net billing, and bill crediting to finance these activities. Ongoing operating services are also available on a reimbursable basis.

WAPA has implemented a Purchase Power and Wheeling (PPW) risk mitigation strategy to ensure continuous operations during periods of significant drought. The strategy was developed consistent with existing authorities, and with the participation and support of WAPA power customers. Under this approach, WAPA retains receipts from the recovery of purchase power and wheeling expenses within the 'up to' amount specified by Congress. The receipts retained are available until expended and are available only for purchase power and wheeling expenses. As of the end of 2025, WAPA's PPW reserve balance was $1.232 billion.

System Construction.—WAPA's construction and rehabilitation activity emphasizes replacement and upgrades of existing infrastructure to sustain reliable power delivery to its customers, to contain annual maintenance costs, and to improve overall operational efficiency. WAPA will continue to participate in joint construction projects with customers to encourage more widespread transmission access.

Program Direction.—Provides compensation and all related expenses for the workforce that operates and maintains WAPA's high-voltage interconnected transmission system (systems operation and maintenance program), and those that plan, design, and supervise the construction of replacements, upgrades, and additions (system construction program) to the transmission facilities, as well as authorized administrative program expenses on a nonreimbursable basis for the Transmission Infrastructure Program.

Reimbursable Program.—This program involves services provided by WAPA to others under various types of reimbursable arrangements. WAPA's reimbursable authority and partnerships also support responses to natural disasters - to restore the energy infrastructure and access to power.

WAPA will continue to spend out of the Colorado River Dam Fund for operations and maintenance activities associated with the Boulder Canyon Project via a reimbursable arrangement with the Interior Department's Bureau of Reclamation. The Colorado River Dam Fund is a revolving fund operated by the Bureau of Reclamation. Authority for WAPA to obligate directly from the Colorado River Dam Fund comes from section 104(a) of the Hoover Power Plant Act of 1984.

Object Classification (in millions of dollars)

Identification code 089–5068–0–2–271	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	88	126	94
11.3 Other than full-time permanent	12	.....	.....
11.5 Other personnel compensation	14	12	10
11.9 Total personnel compensation	114	138	104
12.1 Civilian personnel benefits	44	44	33
21.0 Travel and transportation of persons	3	7	6
22.0 Transportation of things	3	.....	.....
23.1 Rental payments to GSA	1	2	1
23.2 Rental payments to others	1	1	.....
23.3 Communications, utilities, and miscellaneous charges	4	5	4
25.1 Advisory and assistance services	32	28	22
25.2 Other services from non-Federal sources	381	511	443
25.3 Other goods and services from Federal sources	.....	4	3
25.7 Operation and maintenance of equipment	12	13	11
26.0 Supplies and materials	10	11	10
31.0 Equipment	14	17	16
32.0 Land and structures	22	5	20
99.0 Direct obligations	641	786	673
99.0 Reimbursable obligations	498	899	937
99.9 Total new obligations, unexpired accounts	1,139	1,685	1,610

Employment Summary

Identification code 089–5068–0–2–271	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	833	851	846
2001 Reimbursable civilian full-time equivalent employment	362	365	371

Western Area Power Administration, Borrowing Authority, Recovery Act

Program and Financing (in millions of dollars)

Identification code 089–4404–0–3–271	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0102 Transmission Infrastructure Program Projects	4	9	10
0811 Western Area Power Administration, Borrowing Authority, Recovery (Reimbursable)	.....	6	6
0900 Total new obligations, unexpired accounts	4	15	16
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	16	18	19
1001 Discretionary unobligated balance brought fwd, Oct 1	3	2	.....
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	.....	8	8
Spending authority from offsetting collections, mandatory:			
1800 Collected	6	8	8
1900 Budget authority (total)	6	16	16
1930 Total budgetary resources available	22	34	35
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	18	19	19
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	20	20	23
3010 New obligations, unexpired accounts	4	15	16
3020 Outlays (gross)	-4	-12	-14
3050 Unpaid obligations, end of year	20	23	25
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	20	20	23
3200 Obligated balance, end of year	20	23	25
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	.....	8	8
Outlays, gross:			
4010 Outlays from new discretionary authority	.....	3	3
4011 Outlays from discretionary balances	1	1	3
4020 Outlays, gross (total)	1	4	6
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	.....	-1	-1
4033 Non-Federal sources	.....	-7	-7
4040 Offsets against gross budget authority and outlays (total)	.....	-8	-8
4070 Budget authority, net (discretionary)	.....	.....	.....
4080 Outlays, net (discretionary)	1	-4	-2
Mandatory:			
4090 Budget authority, gross	6	8	8
Outlays, gross:			
4100 Outlays from new mandatory authority	1	8	8
4101 Outlays from mandatory balances	2	.....	.....
4110 Outlays, gross (total)	3	8	8
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-6	-8	-8
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	-2	-4	-2

The American Recovery and Reinvestment Act of 2009 (the Act) provided Western Area Power Administration (WAPA) borrowing authority for the purpose of constructing, financing, facilitating, planning, operating, maintaining, or studying construction of new or upgraded electric power transmission lines and related facilities with at least one terminus within the area served by WAPA, and for delivering or facilitating the delivery of power generated by renewable energy resources. This authority to borrow

WESTERN AREA POWER ADMINISTRATION, BORROWING AUTHORITY, RECOVERY ACT—Continued

from the United States Treasury is available to WAPA on a permanent, indefinite basis, with the amount of borrowing outstanding not to exceed $3.25 billion at any one time. WAPA established the Transmission Infrastructure Program (TIP) to manage and administer this borrowing authority and its related program requirements.

Object Classification (in millions of dollars)

Identification code 089–4404–0–3–271		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent		1	1
25.2	Other services from non-Federal sources	2	4	6
43.0	Interest and dividends	2	4	3
99.0	Direct obligations	4	9	10
	Reimbursable obligations:			
25.1	Advisory and assistance services		2	2
25.2	Other services from non-Federal sources		4	4
99.0	Reimbursable obligations		6	6
99.9	Total new obligations, unexpired accounts	4	15	16

Employment Summary

Identification code 089–4404–0–3–271		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	3	4	10

EMERGENCY FUND, WESTERN AREA POWER ADMINISTRATION

Program and Financing (in millions of dollars)

Identification code 089–5069–0–2–271		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
1930	Total budgetary resources available	1	1	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
4180	Budget authority, net (total)			
4190	Outlays, net (total)			
	Memorandum (non-add) entries:			
5080	Outstanding debt, SOY	-55	-55	-55
5081	Outstanding debt, EOY	-55	-55	-55

An emergency fund maintained from receipts from the sale and transmission of electric power is available to defray expenses necessary to ensure continuity of service. The fund was last activated in fiscal year 2010 to repair and replace damaged transmission lines due to severe winter storm conditions.

FALCON AND AMISTAD OPERATING AND MAINTENANCE FUND

For operation, maintenance, and emergency costs for the hydroelectric facilities at the Falcon and Amistad Dams, $6,422,000, to remain available until expended, and to be derived from the Falcon and Amistad Operating and Maintenance Fund of the Western Area Power Administration, as provided in section 2 of the Act of June 18, 1954 (68 Stat. 255): Provided, That notwithstanding the provisions of that Act and of 31 U.S.C. 3302, up to $6,194,000, collected by the Western Area Power Administration from the sale of power and related services from the Falcon and Amistad Dams shall be credited to this account as discretionary offsetting collections, to remain available until expended for the sole purpose of funding the annual expenses of the hydroelectric facilities of these Dams and associated Western Area Power Administration activities: Provided further, That the sum herein appropriated for annual expenses shall be reduced as collections are received during the fiscal year so as to result in a final fiscal year 2027 appropriation estimated at not more than $228,000: Provided further, That for purposes of this appropriation, annual expenses means expenditures that are generally recovered in the same year that they are incurred: Provided further, That for fiscal year 2027, the Administrator of the Western Area Power Administration may accept up to $1,872,000 in funds contributed by United States power customers of the Falcon and Amistad Dams for deposit into the Falcon and Amistad Operating and Maintenance Fund, and such funds shall be available for the purpose for which contributed in like manner as if said sums had been specifically appropriated for such purpose: Provided further, That any such funds shall be available without further appropriation and without fiscal year limitation for use by the Commissioner of the United States Section of the International Boundary and Water Commission for the sole purpose of operating, maintaining, repairing, rehabilitating, replacing, or upgrading the hydroelectric facilities at these Dams in accordance with agreements reached between the Administrator, Commissioner, and the power customers.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 089–5178–0–2–271		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	14	18	18
	Receipts:			
	Current law:			
1130	Falcon and Amistad Operating and Maintenance Fund Receipts	5		
2000	Total: Balances and receipts	19	18	18
5098	Rounding adjustment	-1		
5099	Balance, end of year	18	18	18

Program and Financing (in millions of dollars)

Identification code 089–5178–0–2–271		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Annual Expenses	5	9	10
0100	Direct program activities, subtotal	5	9	10
0801	Reimbursable program activity - Annual expenses	1		
0802	Reimbursable program activity - Alternative Financing		1	1
0899	Total reimbursable obligations	1	1	1
0900	Total new obligations, unexpired accounts	6	10	11
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6	4	
1001	Discretionary unobligated balance brought fwd, Oct 1	6		
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Offsetting collections	4	6	11
1930	Total budgetary resources available	10	10	11
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4	1	4
3010	New obligations, unexpired accounts	6	10	11
3020	Outlays (gross)	-9	-7	-9
3050	Unpaid obligations, end of year	1	4	6
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4	1	4
3200	Obligated balance, end of year	1	4	6
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4	6	11
	Outlays, gross:			
4010	Outlays from new discretionary authority	1	4	7
4011	Outlays from discretionary balances	8	3	2
4020	Outlays, gross (total)	9	7	9
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-4	-6	-11
4180	Budget authority, net (total)			
4190	Outlays, net (total)	5	1	-2

Pursuant to section 2 of the Act of June 18, 1954, as amended, Western Area Power Administration is requesting funding for the Falcon and Amistad Operating and Maintenance Fund to defray operations, maintenance, and emergency (OM&E) expenses for the hydroelectric facilities at Falcon and Amistad Dams on the Rio Grande River. Most of these funds

will be made available to the United States Section of the International Boundary and Water Commission through a reimbursable agreement. Within the fund, $200,000 is for an emergency reserve that will remain unobligated unless unanticipated expenses arise. The budget provides funding for annual expenses through discretionary offsetting collections derived from power receipts collected to recover those expenses. The budget also provides authority to use customer advances. The contributed customer funds will finance the capital replacement requirements of the projects.

Object Classification (in millions of dollars)

Identification code 089–5178–0–2–271		2025 actual	2026 est.	2027 est.
25.3	Direct obligations: Other goods and services from Federal sources	5	9	10
99.0	Reimbursable obligations	1	1	1
99.9	Total new obligations, unexpired accounts	6	10	11

Colorado River Basins Power Marketing Fund, Western Area Power Administration

Program and Financing (in millions of dollars)

Identification code 089–4452–0–3–271		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Program direction	74	81	81
0802	Equipment, Contracts and Related Expenses	120	371	321
0899	Total reimbursable obligations	194	452	402
0900	Total new obligations, unexpired accounts	194	452	402
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	256	268	268
1001	Discretionary unobligated balance brought fwd, Oct 1	256	.....	.....
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	257	268	268
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	205	452	402
1900	Budget authority (total)	205	452	402
1930	Total budgetary resources available	462	720	670
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	268	268	268
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	96	71	115
3010	New obligations, unexpired accounts	194	452	402
3020	Outlays (gross)	-218	-408	-437
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	71	115	80
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	95	70	114
3200	Obligated balance, end of year	70	114	79
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	205	452	402
	Outlays, gross:			
4010	Outlays from new discretionary authority	75	101	90
4011	Outlays from discretionary balances	143	307	347
4020	Outlays, gross (total)	218	408	437
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-8	-9	-9
4033	Non-Federal sources	-197	-443	-393
4040	Offsets against gross budget authority and outlays (total)	-205	-452	-402
4070	Budget authority, net (discretionary)	.....	.....	.....
4080	Outlays, net (discretionary)	13	-44	35
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	13	-44	35

Western Area Power Administration's (WAPA) operation and maintenance (O&M) and power marketing expenses for the Colorado River Storage Project, the Seedskadee Project, the Dolores Project, the Olmsted Replacement Project, and the Fort Peck Project are financed from power revenues.

Colorado River Storage Project.—WAPA markets power and operates and maintains the power transmission facilities of the Colorado River Storage Project consisting of four major storage units: Glen Canyon on the Colorado River in Arizona, Flaming Gorge on the Green River in Utah, Navajo on the San Juan River in New Mexico, and the Wayne N. Aspinall unit on the Gunnison River in Colorado.

Seedskadee Project.—This project includes WAPA's expenses for O&M, power marketing, and transmission of hydroelectric power from the Fontenelle Dam power plant in southwestern Wyoming.

Dolores Project.—This project includes WAPA's expenses for O&M, power marketing, and transmission of hydroelectric power from power plants at McPhee Dam and Towaoc Canal in southwestern Colorado.

Fort Peck Project.—Revenues collected by WAPA are used to defray operation and maintenance and power marketing expenses associated with the power generation and transmission facilities of the Fort Peck Project, and WAPA operates and maintains the transmission system and performs power marketing functions.

Olmsted Replacement Project.—This project includes WAPA's expenses for power marketing of hydroelectric power from the Olmsted Power Plant in Northern Utah.

Equipment, Contracts and Related Expenses.—WAPA operates and maintains approximately 4,000 miles of transmission lines, substations, switchyards, communications, and control equipment associated with this fund. Wholesale power is provided to utilities over interconnected high-voltage transmission systems. In keeping with statutory requirements, long-term power contracts provide for periodic rate adjustments to ensure that the Federal Government recovers all costs of O&M, and all capital invested in power, with interest. This activity provides for the supplies, materials, services, capital equipment replacements, and additions, including communications and control equipment, purchase power, transmission and wheeling services, and interest payments to the U.S. Treasury.

Program Direction.—The personnel compensation and related expenses for all these activities are quantified under Program Direction.

Object Classification (in millions of dollars)

Identification code 089–4452–0–3–271		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	39	47	47
11.5	Other personnel compensation	6	4	4
11.9	Total personnel compensation	45	51	51
12.1	Civilian personnel benefits	16	16	16
21.0	Travel and transportation of persons	2	3	3
22.0	Transportation of things	1	.....	.....
23.1	Rental payments to GSA	.....	1	1
23.3	Communications, utilities, and miscellaneous charges	2	2	2
25.1	Advisory and assistance services	8	8	8
25.2	Other services from non-Federal sources	84	292	257
25.3	Other goods and services from Federal sources	18	51	25
25.7	Operation and maintenance of equipment	4	4	4
26.0	Supplies and materials	2	4	3
31.0	Equipment	4	6	5
32.0	Land and structures	8	14	27
99.0	Reimbursable obligations	194	452	402
99.9	Total new obligations, unexpired accounts	194	452	402

COLORADO RIVER BASINS POWER MARKETING FUND, WESTERN AREA POWER ADMINISTRATION—Continued

Employment Summary

Identification code 089–4452–0–3–271	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	291	309	294

BONNEVILLE POWER ADMINISTRATION FUND

Expenditures from the Bonneville Power Administration Fund, established pursuant to Public Law 93–454, are approved for official reception and representation expenses in an amount not to exceed $5,000, and for the Spokane Tribal Fisheries Operations Center: Provided, That during fiscal year 2027, no new direct loan obligations may be made.

Program and Financing (in millions of dollars)

Identification code 089–4045–0–3–271	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Power business line	1,389	1,499	1,544
0802 Residential exchange	274	287	287
0803 Bureau of Reclamation	179	195	207
0804 Corp of Engineers	284	301	316
0805 Colville settlement / Spokane settlement	26	35	35
0806 U.S. Fish & Wildlife	28	34	35
0807 Planning council	12	12	12
0808 Fish and Wildlife	359	364	362
0809 Reimbursable program activities, subtotal	2,551	2,727	2,798
0811 Transmission business line	573	685	785
0812 Conservation and energy efficiency	150	125	132
0813 Interest	224	211	238
0814 Pension and health benefits	34	23	44
0819 Reimbursable program activities, subtotal	981	1,044	1,199
0821 Power business line	262	265	309
0822 Transmission services	746	893	1,290
0824 Fish and Wildlife	38	53	67
0825 Capital Equipment	6	36	37
0826 Projects funded in advance	27	36	30
0827 Capital G&A / Indirect	198	202	230
0828 Power and Transmission Servives Financed by Revenues / Resrves	89	94	168
0829 Reimbursable program activities, subtotal	1,366	1,579	2,131
0900 Total new obligations, unexpired accounts	4,898	5,350	6,128
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8	13	
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	118		
1221 Appropriations transferred from other acct [011–5512]	3		
1260 Appropriations, mandatory (total)	121		
Borrowing authority, mandatory:			
1400 Borrowing authority	1,365	1,449	1,933
Contract authority, mandatory:			
1600 Contract authority	1,142		
Spending authority from offsetting collections, mandatory:			
1800 Collected	4,388	4,647	4,933
1801 Change in uncollected payments, Federal sources	-26		
1802 Offsetting collections (previously unavailable)	11	11	11
1810 Spending authority from offsetting collections transferred to other accounts [096–3123]	-511		
1811 Spending authority from offsetting collections transferred from other accounts [096–3123]	511		
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-17	-11	-17
1825 Spending authority from offsetting collections applied to repay debt	-1,080	-759	-732
1826 Spending authority from offsetting collections applied to liquidate contract authority	-1,001		
1850 Spending auth from offsetting collections, mand (total)	2,275	3,888	4,195
1900 Budget authority (total)	4,903	5,337	6,128
1930 Total budgetary resources available	4,911	5,350	6,128
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	13		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,210	2,066	2,297
3010 New obligations, unexpired accounts	4,898	5,350	6,128
3020 Outlays (gross)	-5,042	-5,119	-5,840
3050 Unpaid obligations, end of year	2,066	2,297	2,585
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-444	-418	-418
3070 Change in uncollected pymts, Fed sources, unexpired	26		
3090 Uncollected pymts, Fed sources, end of year	-418	-418	-418
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,766	1,648	1,879
3200 Obligated balance, end of year	1,648	1,879	2,167
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	4,903	5,337	6,128
Outlays, gross:			
4100 Outlays from new mandatory authority	4,758	4,919	5,740
4101 Outlays from mandatory balances	284	200	100
4110 Outlays, gross (total)	5,042	5,119	5,840
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-77	-90	-90
4121 Interest on Federal securities	-33	-12	-12
4123 Non-Federal sources	-4,278	-4,545	-4,831
4130 Offsets against gross budget authority and outlays (total)	-4,388	-4,647	-4,933
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	26		
4160 Budget authority, net (mandatory)	541	690	1,195
4170 Outlays, net (mandatory)	654	472	907
4180 Budget authority, net (total)	541	690	1,195
4190 Outlays, net (total)	654	472	907
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	494	50	60
5001 Total investments, EOY: Federal securities: Par value	50	60	70
5050 Unfunded contract authority, SOY	1,001	1,142	1,142
5052 Unfunded contract authority, EOY	1,142	1,142	1,142
5090 Unexpired unavailable balance, SOY: Offsetting collections	11	17	17
5092 Unexpired unavailable balance, EOY: Offsetting collections	17	17	23

Status of Direct Loans (in millions of dollars)

Identification code 089–4045–0–3–271	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	2	2	2
1290 Outstanding, end of year	2	2	2

Bonneville Power Administration (BPA) is a Federal electric power marketing agency in the Pacific Northwest. BPA markets hydroelectric power from 21 multipurpose water resource projects of the U.S. Army Corps of Engineers and 10 projects of the U.S. Bureau of Reclamation, plus some energy from non-Federal generating projects in the region. These generating resources and BPA's transmission system are operated as an integrated power system with operating and financial results combined and reported as the Federal Columbia River Power System (FCRPS). BPA provides about 50 percent of the region's electric energy supply and about three-fourths of the region's high-voltage electric power transmission capacity.

BPA is responsible for meeting the net firm power requirements of its requesting customers through a variety of means, including energy conservation programs, acquisition of renewable and other resources, and power exchanges with utilities both in and outside the region.

BPA finances its operations with a business-type budget under the Government Corporation Control Act, 31 U.S.C. 9101–10, on the basis of the self-financing authority provided by the Federal Columbia River Transmission System Act of 1974 (Transmission Act) (Public Law 93–454) and the U.S. Treasury borrowing authority provided by the Transmission Act, the Pacific Northwest Electric Power Planning and Conservation Act (Pacific Northwest Power Act) (Public Law 96–501) for energy conservation, renewable energy resources, capital fish facilities, and other purposes, the

American Recovery and Reinvestment Act of 2009 (Public Law 111–5), Infrastructure Investment and Jobs Act of 2021 (section 40110) (Public Law 117–58), and other legislation. Authority to borrow from the U.S. Treasury is available to the BPA on a permanent, indefinite basis. The amount of U.S. Treasury borrowing outstanding at any time cannot exceed $17.70 billion. Section 40110 of the Infrastructure Investment and Jobs Act of 2021, Public Law 117–58, enacted on November 15, 2021, provided the Bonneville Administrator with $10 billion in additional permanent borrowing authority "to assist in financing acquisition and replacement of the Federal Columbia Power System and to implement the authority of the Administrator of the Bonneville Power Administration". Section 40110 specifies that the "obligation" of the $10 billion in additional borrowing authority shall not exceed $6 billion by 2028. BPA is authorized by Congress to have outstanding at any time up to $13.7 billion of bonds through 2027. Beginning in 2023, an additional $4 billion became available to have outstanding for a total of $17.7 billion. BPA finances its approximate $5.1 billion annual cost of operations and investments primarily using power and transmission revenues and loans from the U.S. Treasury.

Operating Expenses—Transmission Services.—Provides for operating over 15,100 circuit miles of high-voltage transmissions lines and 259 substations, and for maintaining the facilities and equipment of the Bonneville transmission system in 2026 .

Power Services.—Provides for the planning, contractual acquisition and oversight of reliable, cost effective resources. These resources are needed to serve BPA's portion of the region's forecasted net electric load requirements. This activity also includes protection, mitigation and enhancement of fish and wildlife affected by hydroelectric facilities on the Columbia River and its tributaries in accordance with the Pacific Northwest Power Act. This activity provides for payment of the operation and maintenance (O&M) costs allocated to power the 31 U.S. Army Corps of Engineers and U.S. Bureau of Reclamation hydro projects, amortization on the capital investment in power generating facilities, and irrigation assistance at U.S. Bureau of Reclamation facilities. This activity also provides for the planning, contractual acquisition and oversight of reliable, cost effective conservation. It also provides for extending the benefits of low-cost Federal power to the residential and small farm customers of investor-owned and publicly owned utilities, in accordance with the Pacific Northwest Power Act and for activities of the Pacific Northwest Electric Power and Conservation Planning Council required by the Pacific Northwest Power Act.

Interest.—Provides for payments to the U.S. Treasury for interest on U.S. Treasury borrowings to finance BPA's capital investments under $17.70 billion of U.S. Treasury borrowing authority provided by the Transmission Act; the Pacific Northwest Power Act for energy conservation, renewable energy resources, capital fish facilities, and other purposes; the American Recovery and Reinvestment Act of 2009; Infrastructure Investment and Jobs Act of 2021, and other legislation. Section 40110 of the Infrastructure Investment and Jobs Act of 2021, Public Law 117–58, enacted on November 15, 2021, provided the Bonneville Administrator with $10 billion in additional permanent borrowing authority "...to assist in financing acquisition and replacement of the Federal Columbia Power System and to implement the authority of the Administrator of the Bonneville Power Administration...". Section 40110 specifies that the "obligation" of the $10 billion in additional borrowing authority shall not exceed $6 billion by 2028. BPA is authorized by Congress to have outstanding at any time up to $13.7 billion of bonds through 2027. Beginning in 2023, an additional $4 billion became available to have outstanding for a total of $17.7 billion. This interest category also includes interest on U.S. Army Corps of Engineers, BPA and U.S. Bureau of Reclamation appropriated debt.

Capital Investments—Transmission Services.—Provides for the planning, design and construction of transmission lines, substation and control system additions, replacements, and enhancements to the FCRPS transmission system for a reliable, efficient and cost-effective regional transmission system. Provides for planning, design, and construction work to repair or replace existing transmission lines, substations, control systems, and general facilities of the FCRPS transmission system.

Power Services.—Provides for direct funding of additions, improvements, and replacements at existing Federal hydroelectric projects in the Northwest. It also provides for capital investments to implement environmental activities, and protect, mitigate, and enhance fish and wildlife affected by hydroelectric facilities on the Columbia River and its tributaries, in accordance with the Pacific Northwest Power Act. This activity provides for the planning, contractual acquisition and oversight of reliable, cost effective conservation.

Capital Equipment/Capitalized Bond Premium.—Provides for capital information technologies, office furniture and equipment, and software capital development in support of all BPA programs. It also provides for bond premiums incurred for refinancing of bonds.

Total Capital Obligations.—The 2027 capital obligations are estimated to be $1,933 million.

Contingencies.—Although contingencies are not specifically funded, the need may arise to provide for purchase of power in low-water years; for repair and/or replacement of facilities affected by natural and man-made emergencies, including the resulting additional costs for contracting, construction, and operation and maintenance work; for unavoidable increased costs for the planned program due to necessary but unforeseen adjustments, including engineering and design changes, contractor and other claims and relocations; or for payment of a retrospective premium adjustment in excess nuclear property insurance.

Financing.—The Transmission Act provides for the use by BPA of all receipts, collections, and recoveries in cash from all sources, including the sale of bonds, to finance the annual budget programs of BPA. These receipts result primarily from the sale of power and transmission services. The Transmission Act also provides for authority to borrow from the U.S. Treasury at rates comparable to borrowings at open market rates for similar issues. BPA has $17.70 billion of U.S. Treasury borrowing authority provided by the Transmission Act; the Pacific Northwest Power Act for energy conservation, renewable energy resources, capital fish facilities, and other purposes; the American Recovery and Reinvestment Act of 2009; Infrastructure Investment and Jobs Act of 2021, and other legislation. Section 40110 of the Infrastructure Investment and Jobs Act of 2021, Public Law 117–58, enacted on November 15, 2021, provided the Bonneville Administrator with $10 billion in additional permanent borrowing authority "...to assist in financing acquisition and replacement of the Federal Columbia Power System and to implement the authority of the Administrator of the Bonneville Power Administration". Section 40110 specifies that the "obligation" of the $10 billion in additional borrowing authority shall not exceed $6 billion by fiscal year 2028. BPA is authorized by Congress to have outstanding at any time up to $13.7 billion of bonds through fiscal year 2027. Beginning in 2023, an additional $4 billion became available to have outstanding for a total of $17.7 billion. At the end of 2024, BPA had outstanding bonds (long-term and current liabilities) with the U.S. Treasury of $5,960.7 million. At the end of 2025, BPA also had $7,301.2 million of non-Federal debt outstanding, including Energy Northwest bonds. BPA will rely primarily on its U.S. Treasury borrowing authority to finance capital projects, but may also elect to use cash reserves generated by revenues from customers or seek third party financing sources when feasible to finance some of these investments.

In 2025, BPA made payments to the Treasury of $1,198 million and also expects to make payments of $1.097 billion in 2026 and $1.103 billion in 2027. The 2027 payment is expected to be distributed as follows: interest on bonds and appropriations ($306 million), amortization ($747 million), associate project costs ($6 million), and other ($44 million). BPA also received credits totaling approximately $160.8 million applied against its Treasury payments in 2025 reflecting amounts diverted to fish mitigation efforts, but not allocable to power, in the Columbia and Snake River systems.

BONNEVILLE POWER ADMINISTRATION FUND—Continued

BPA, with input from its stakeholders, considers other strategies to sustain funding for its infrastructure investment requirements as well. BPA's Financial Plan defines strategies and policies for guiding how BPA will manage risk and variability of electricity markets and water years. It also describes how BPA will continue to manage to ensure it meets its Treasury repayment responsibilities.

Direct Loans.—During 2027, no new direct loan obligations may be made.

Operating Results.—Total revenues are forecast at approximately $4.5 billion in 2026.

It should be noted that BPA's revenue forecasts are based on several critical assumptions about both the supply of and demand for Federal energy. During the operating year, deviation from the conditions assumed in a rate case may result in a variation in actual revenues of several hundred million dollars from the forecast.

Consistent with Administration policy, BPA will continue to fully recover, from the sale of electric power and transmission, funds sufficient to cover the full cost of Civil Service Retirement System and Post-Retirement Health Benefits for its employees. The entire cost of BPA and the power share of FCRPS U.S. Army Corps of Engineers and U.S. Bureau of Reclamation employees working under the Federal Employees Retirement System is fully recovered in wholesale electric power and transmission rates.

Balance Sheet (in millions of dollars)

Identification code 089–4045–0–3–271	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	305	501
Investments in U.S. securities:		
1102 Treasury securities, par	494	48
1106 Receivables, net		
1206 Non-Federal assets: Receivables, net	442	410
1601 Direct loans, gross		
1605 Accounts receivable from foreclosed property		
1699 Value of assets related to direct loans		
Other Federal assets:		
1801 Cash and other monetary assets	2	
1802 Inventories and related properties	140	149
1803 Property, plant and equipment, net	9,078	9,803
1901 Other assets	12,111	12,204
1999 Total assets	22,572	23,115
LIABILITIES:		
Federal liabilities:		
2102 Interest payable	33	6
2103 Debt	6,021	6,295
Non-Federal liabilities:		
2201 Accounts payable	687	614
2203 Debt	6,569	6,591
2207 Other	9,262	9,609
2999 Total liabilities	22,572	23,115
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	22,572	23,115

Object Classification (in millions of dollars)

Identification code 089–4045–0–3–271	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent	435	483	553
12.1 Civilian personnel benefits	207	230	263
21.0 Travel and transportation of persons	7	8	9
22.0 Transportation of things	3	3	4
23.2 Rental payments to others	37	41	47
23.3 Communications, utilities, and miscellaneous charges	15	16	19
25.1 Advisory and assistance services	154	171	196
25.2 Other services from non-Federal sources	3,337	3,619	4,144
25.5 Research and development contracts	2	2	2
26.0 Supplies and materials	56	62	71
31.0 Equipment	40	44	51
32.0 Land and structures	264	293	335
41.0 Grants, subsidies, and contributions	52	57	66
43.0 Interest and dividends	289	321	368
99.9 Total new obligations, unexpired accounts	4,898	5,350	6,128

Employment Summary

Identification code 089–4045–0–3–271	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	3,311	3,460	3,560

DEPARTMENTAL ADMINISTRATION

Federal Funds

DEPARTMENTAL ADMINISTRATION

For salaries and expenses of the Department of Energy necessary for departmental administration in carrying out the purposes of the Department of Energy Organization Act (42 U.S.C. 7101 et seq.), $389,467,000, to remain available until September 30, 2028, including the hire of passenger motor vehicles and official reception and representation expenses not to exceed $30,000, plus such additional amounts as necessary to cover increases in the estimated amount of cost of work for others notwithstanding the provisions of the Anti-Deficiency Act (31 U.S.C. 1511 et seq.): Provided, That such increases in cost of work are offset by revenue increases of the same or greater amount: Provided further, That moneys received by the Department for miscellaneous revenues estimated to total $100,578,000 in fiscal year 2027 may be retained and used for operating expenses within this account, as authorized by section 201 of Public Law 95–238, notwithstanding the provisions of 31 U.S.C. 3302: Provided further, That the sum herein appropriated shall be reduced as collections are received during the fiscal year so as to result in a final fiscal year 2027 appropriation from the general fund estimated at not more than $288,889,000.

Program and Financing (in millions of dollars)

Identification code 089–0228–0–1–276	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Departmental Administration	369	301	389
0051 Departmental Administration, Infrastructure Investment and Jobs Act	11	8	
0052 Ukraine Supplemental	4	2	
0799 Total direct obligations	384	311	389
0801 Departmental Administration (Reimbursable)	19	15	15
0900 Total new obligations, unexpired accounts	403	326	404
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	160	170	150
1001 Discretionary unobligated balance brought fwd, Oct 1	147		
1011 Unobligated balance transfer from other acct [047–0616]	9		
1021 Recoveries of prior year unpaid obligations	9		
1070 Unobligated balance (total)	178	170	150
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	295	200	289
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [089–2297]	5		
1173 Advance appropriations transferred from other accounts [089–0319]	1		
1173 Advance appropriations transferred from other accounts [089–0318]	2		
1173 Advance appropriations transferred from other accounts [089–0321]	2		
1173 Advance appropriations transferred from other accounts [089–0213]	1		
1180 Advanced appropriation, discretionary (total)	11		
Spending authority from offsetting collections, discretionary:			
1700 Collected	105	101	101
1701 Change in uncollected payments, Federal sources	3		
1750 Spending auth from offsetting collections, disc (total)	108	101	101
Spending authority from offsetting collections, mandatory:			
1800 Collected	6	5	5
1801 Change in uncollected payments, Federal sources	5		
1850 Spending auth from offsetting collections, mand (total)	11	5	5
1900 Budget authority (total)	425	306	395
1930 Total budgetary resources available	603	476	545
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-30		

1941	Unexpired unobligated balance, end of year	170	150	141
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	185	189	138
3010	New obligations, unexpired accounts	403	326	404
3011	Obligations ("upward adjustments"), expired accounts	2		
3020	Outlays (gross)	-389	-377	-437
3040	Recoveries of prior year unpaid obligations, unexpired	-9		
3041	Recoveries of prior year unpaid obligations, expired	-3		
3050	Unpaid obligations, end of year	189	138	105
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-48	-51	-51
3070	Change in uncollected pymts, Fed sources, unexpired	-8		
3071	Change in uncollected pymts, Fed sources, expired	5		
3090	Uncollected pymts, Fed sources, end of year	-51	-51	-51
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	137	138	87
3200	Obligated balance, end of year	138	87	54
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	414	301	390
	Outlays, gross:			
4010	Outlays from new discretionary authority	214	235	295
4011	Outlays from discretionary balances	163	138	136
4020	Outlays, gross (total)	377	373	431
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-58	-48	-48
4033	Non-Federal sources	-47	-53	-53
4040	Offsets against gross budget authority and outlays (total)	-105	-101	-101
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-3		
4060	Additional offsets against budget authority only (total)	-3		
4070	Budget authority, net (discretionary)	306	200	289
4080	Outlays, net (discretionary)	272	272	330
	Mandatory:			
4090	Budget authority, gross	11	5	5
	Outlays, gross:			
4100	Outlays from new mandatory authority		4	5
4101	Outlays from mandatory balances	12		1
4110	Outlays, gross (total)	12	4	6
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-6	-5	-5
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-5		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	6	-1	1
4180	Budget authority, net (total)	306	200	289
4190	Outlays, net (total)	278	271	331

The Departmental Administration (DA) appropriation funds several management and mission support functional organizations that have enterprise-wide responsibility for administration, accounting, budgeting, contract and project management, human resources management, congressional and intergovernmental engagement, energy policy, international coordination, information management, life-cycle asset management, legal services, civil rights, equal employment opportunity, small business advocacy, Arctic energy coordination, and public affairs.

The DA appropriation also budgets for Strategic Partnership Projects (SPP) expenses and offsetting collections and for Miscellaneous Revenues that offset the costs of the overall program of work. Additionally, the DA program of work operates by executing Defense Related Administrative Support (DRAS) funding appropriated within Other Defense Activities (ODA) to account for the support DA programs provide for the Defense portion of the Department of Energy.

Object Classification (in millions of dollars)

Identification code 089–0228–0–1–276		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	156	129	128
11.3	Other than full-time permanent	9	9	4
11.5	Other personnel compensation	6	4	3
11.9	Total personnel compensation	171	142	135
12.1	Civilian personnel benefits	56	50	37
21.0	Travel and transportation of persons	2	2	2
23.3	Communications, utilities, and miscellaneous charges	8	5	20
24.0	Pamphlets, Documents, Subscriptions and Publications	2	2	2
25.1	Advisory and assistance services	70	56	66
25.2	Other services from non-Federal sources	13	8	8
25.3	Other goods and services from Federal sources	32	24	27
25.4	Operation and maintenance of facilities	27	19	70
26.0	Other Services	2	2	21
31.0	Equipment	1	1	1
99.0	Direct obligations	384	311	389
99.0	Reimbursable obligations	19	15	15
99.9	Total new obligations, unexpired accounts	403	326	404

Employment Summary

Identification code 089–0228–0–1–276		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	995	818	829

Office of the Inspector General

For expenses necessary for the Office of the Inspector General in carrying out the provisions of the Inspector General Act of 1978, $77,400,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 089–0236–0–1–276		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Office of the Inspector General	93	92	77
0002	Inspector General, Infrastructure Investment and Jobs Act	4	4	5
0050	Inflation Reduction Act	4	5	5
0799	Total direct obligations	101	101	87
0801	Reimbursable program activity	3	3	3
0900	Total new obligations, unexpired accounts	104	104	90
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	163	147	135
1001	Discretionary unobligated balance brought fwd, Oct 1	102	116	
1021	Recoveries of prior year unpaid obligations	12		
1033	Recoveries of prior year paid obligations	2		
1070	Unobligated balance (total)	177	147	135
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	86	90	77
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from other accounts [089–0319]	2		
1173	Advance appropriations transferred from other accounts [089–0213]	3		
1173	Advance appropriations transferred from other accounts [089–0318]	3		
1173	Advance appropriations transferred from other accounts [089–0321]	4		
1173	Advance appropriations transferred from other accounts [089–2297]	9		
1180	Advanced appropriation, discretionary (total)	21		
	Appropriations, mandatory:			
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-36		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	3	2	2
1900	Budget authority (total)	74	92	79
1930	Total budgetary resources available	251	239	214
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	147	135	124
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	35	26	27
3010	New obligations, unexpired accounts	104	104	90
3011	Obligations ("upward adjustments"), expired accounts	1		

OFFICE OF THE INSPECTOR GENERAL—Continued

Program and Financing—Continued

Identification code 089–0236–0–1–276		2025 actual	2026 est.	2027 est.
3020	Outlays (gross)	-101	-103	-107
3040	Recoveries of prior year unpaid obligations, unexpired	-12	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	26	27	10
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	-2
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	33	24	25
3200	Obligated balance, end of year	24	25	8
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	110	92	79
	Outlays, gross:			
4010	Outlays from new discretionary authority	47	54	67
4011	Outlays from discretionary balances	48	47	38
4020	Outlays, gross (total)	95	101	105
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-3	-2	-2
4033	Non-Federal sources	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-4	-2	-2
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	1	.....	.....
4070	Budget authority, net (discretionary)	107	90	77
4080	Outlays, net (discretionary)	91	99	103
	Mandatory:			
4090	Budget authority, gross	-36	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	6	2	2
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-1	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4160	Budget authority, net (mandatory)	-36	.....	.....
4170	Outlays, net (mandatory)	5	2	2
4180	Budget authority, net (total)	71	90	77
4190	Outlays, net (total)	96	101	105

The Office of Inspector General (OIG) conducts independent oversight of the Department of Energy's numerous programs and operations to include the National Nuclear Security Administration and the Federal Energy Regulatory Commission. The OIG conducts audits, inspections, and investigations that help identify and support recommendations for corrective actions to address management and administrative deficiencies, which create conditions for existing or potential instances of fraud, waste, abuse or violations of law. The OIG Audit function conducts financial, technology, cybersecurity, and performance audits of programs and operations, as well as audits of the cost incurred under the Department's management and operating contracts. The Investigative function focuses on the detection and investigation of improper and illegal activities involviing programs, personnel, and operations. Both the Audit and Investigative functions are supported by robust management and counsel organizations. The OIG further employs data analytics to support its oversight responsibilities through the use of authoritative, transactional data sourced from across the Department's programs and operations, thereby enabling a deeper understanding of the Department's systemic and specific risks. This deeper dive into data and the subsequent analysis supports the OIG's ability to identify and prioritize high-risk anomalies for resolution. OIG oversight activities identify, deter, and support the Department to prevent fraud, waste and abuse, as well as make Departmental programs safer and more secure. Through its efforts, the OIG identifies and reports to the Department (for further action) opportunities for cost savings, programs not meeting established performance expectations, and areas where efficiencies can be improved in the Department's programs. OIG efforts futher result in the recovery of monies to the Department and the Treasury stemming from civil and criminal prosecutions.

Object Classification (in millions of dollars)

Identification code 089–0236–0–1–276		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	49	49	46
11.5	Other personnel compensation	4	4	3
11.9	Total personnel compensation	53	53	49
12.1	Civilian personnel benefits	21	21	20
21.0	Travel and transportation of persons	1	1	1
25.1	Advisory and assistance services	8	8	6
25.2	Other services from non-Federal sources	2	2	2
25.3	Other goods and services from Federal sources	14	14	7
31.0	Equipment	2	2	2
99.0	Direct obligations	101	101	87
99.0	Reimbursable obligations	3	3	3
99.9	Total new obligations, unexpired accounts	104	104	90

Employment Summary

Identification code 089–0236–0–1–276		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	311	311	300

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 089–4563–0–4–276		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0803	Working Capital Fund	254	299	328
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	94	95	95
1021	Recoveries of prior year unpaid obligations	4	.....	3
1070	Unobligated balance (total)	98	95	98
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	251	299	328
1930	Total budgetary resources available	349	394	426
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	95	95	98
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	139	125	20
3010	New obligations, unexpired accounts	254	299	328
3020	Outlays (gross)	-264	-404	-345
3040	Recoveries of prior year unpaid obligations, unexpired	-4	.....	-3
3050	Unpaid obligations, end of year	125	20	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	139	125	20
3200	Obligated balance, end of year	125	20	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	251	299	328
	Outlays, gross:			
4010	Outlays from new discretionary authority	80	287	315
4011	Outlays from discretionary balances	184	117	30
4020	Outlays, gross (total)	264	404	345
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-251	-299	-328
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	13	105	17

The Department's Working Capital Fund (WCF) provides the following shared services: rent and building operations, telecommunications, cybersecurity, including the Standard Accounting and Reporting System, Strategic Integrated Procurement Enterprise System, payment processing, payroll and personnel processing, administrative services, training and health services, overseas representation, interagency transfers, procurement management, audits, and internal controls for financial reporting. The WCF improves the Department's overall operational efficiency.

Object Classification (in millions of dollars)

Identification code 089–4563–0–4–276	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	13	15	18
11.5 Other personnel compensation	1	1	1
11.8 Special personal services payments	1	2	1
11.9 Total personnel compensation	15	18	20
12.1 Civilian personnel benefits	10	10	13
21.0 Travel and transportation of persons	.....	.....	1
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	33	3	42
23.3 Communications, utilities, and miscellaneous charges	17	18	23
24.0 Printing and reproduction	1	4	2
25.1 Advisory and assistance services	35	49	54
25.2 Other services from non-Federal sources	2	8	5
25.3 Other goods and services from Federal sources	62	79	96
25.4 Operation and maintenance of facilities	31	63	37
25.6 Medical care	1	1	2
26.0 Supplies and materials	.....	1	.....
31.0 Equipment	.....	1	.....
32.0 Land and structures	45	43	32
99.0 Reimbursable obligations	253	299	328
99.5 Adjustment for rounding	1	.....	.....
99.9 Total new obligations, unexpired accounts	254	299	328

Employment Summary

Identification code 089–4563–0–4–276	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	94	94	125

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
089–089400 Fees and Recoveries, Federal Energy Regulatory Commission	68	9	9
089–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified	1	4	4
089–223100 Privatization of Elk Hills	31	3	3
089–223400 Sale of Strategic Petroleum Reserve Oil	.....	.....	100
089–224500 Sale and Transmission of Electric Energy, Falcon Dam	.....	1	1
089–224700 Sale and Transmission of Electric Energy, Southwestern Power Administration	3	2	2
089–224800 Sale and Transmission of Electric Energy, Southeastern Power Administration	165	174	174
089–224900 Sale of Power and Other Utilities, not Otherwise Classified	14	.....	.....
089–267910 Title 17 Innovative Technology Loan Guarantees, Negative Subsidies	16	157	355
089–279530 DOE ATVM Direct Loans Downward Reestimate Account	128	225	.....
089–279730 DOE Loan Guarantees Downward Reestimate Account	168	153	.....
089–288900 Repayments on Miscellaneous Recoverable Costs, not Otherwise Classified	54	42	44
089–309900 Miscellaneous Recoveries and Refunds, Not Otherwise Classified	27	35	35
089–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	63	14	14
General Fund Offsetting receipts from the public	738	819	741
Intragovernmental payments:			
089–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	-21	.....	.....
General Fund Intragovernmental payments	-21	.....	.....

GENERAL PROVISIONS—DEPARTMENT OF ENERGY

(INCLUDING TRANSFERS OF FUNDS)

SEC. 301.

(a)(1) Unless the Secretary of Energy notifies the Committees on Appropriations of both Houses of Congress at least 3 full business days in advance, none of the funds made available in this title may be used to—

(A) make a grant allocation or discretionary grant award totaling $10,000,000 or more;

(B) make a discretionary contract award or Other Transaction Agreement totaling $10,000,000 or more, including a contract covered by the Federal Acquisition Regulation;

(C) issue a letter of intent to make an allocation, award, or Agreement in excess of the limits in subparagraph (A) or (B); or

(D) announce publicly the intention to make an allocation, award, or Agreement in excess of the limits in subparagraph (A) or (B).

(2) The Secretary of Energy shall submit to the Committees on Appropriations of both Houses of Congress within 15 days of the conclusion of each quarter a report detailing each grant allocation or discretionary grant award totaling less than $10,000,000 provided during the previous quarter.

(3) The notification required by paragraph (1) and the report required by paragraph (2) shall include the recipient of the award, the amount of the award, the fiscal year for which the funds for the award were appropriated, the account and program, project, or activity from which the funds are being drawn, the title of the award, and a brief description of the activity for which the award is made.

(b) The Department of Energy may not, with respect to any program, project, or activity that uses budget authority made available in this title under the heading "Department of Energy—Energy Programs", enter into a multiyear contract, award a multiyear grant, or enter into a multiyear cooperative agreement unless—

(1) the contract, grant, or cooperative agreement is funded for the full period of performance as anticipated at the time of award; or

(2) the contract, grant, or cooperative agreement includes a clause conditioning the Federal Government's obligation on the availability of future year budget authority and the Secretary notifies the Committees on Appropriations of both Houses of Congress at least 3 days in advance.

(c) The amounts made available by this title may be reprogrammed for any program, project, or activity, and the Department shall notify the Committees on Appropriations of both Houses of Congress at least 30 days prior to the use of any proposed reprogramming that would cause any program, project, or activity funding level to increase or decrease by more than $25,000,000 or 25 percent, whichever is less, during the time period covered by this Act.

(d)(1) The Secretary of Energy may waive any requirement or restriction in this section that applies to the use of funds made available for the Department of Energy if compliance with such requirement or restriction would pose a substantial risk to human health, the environment, welfare, or national security.

(2) The Secretary of Energy shall notify the Committees on Appropriations of both Houses of Congress of any waiver under paragraph (1) as soon as practicable, but not later than 3 days after the date of the activity to which a requirement or restriction would otherwise have applied. Such notice shall include an explanation of the substantial risk under paragraph (1) that permitted such waiver.

(e) The unexpended balances of prior appropriations provided for activities in this Act may be available to the same appropriation accounts for such activities established pursuant to this title. Available balances may be merged with funds in the applicable established accounts and thereafter may be accounted for as one fund for the same time period as originally enacted.

(f) Subsection (c) shall not apply to funds made available in this Act for applied energy research, development, demonstration, and commercial application that are utilized pursuant to section 9 of the Small Business Act (15 U.S.C. 638) and section 1001(e) of the Energy Policy Act of 2005 (42 U.S.C. 16391). Administration and selection of awards pursuant to such section will be in coordination with the offices that oversee the appropriations accounts to which the relevant funding was originally appropriated.

SEC. 302. None of the funds made available in this title shall be used for the construction of facilities classified as high-hazard nuclear facilities under 10 CFR Part 830 unless independent oversight is conducted by the Office of Enterprise Assessments to ensure the project is in compliance with nuclear safety requirements.

SEC. 303. None of the funds made available in this title may be used to approve critical decision–2 or critical decision–3 under Department of Energy Order 413.3B, or any successive departmental guidance, for construction projects where the total project cost exceeds $100,000,000, until a separate independent cost estimate has been developed for the project for that critical decision.

SEC. 304. None of the funds made available in this title may be used to support a grant allocation award, discretionary grant award, or cooperative agreement that exceeds $100,000,000 in Federal funding unless the project is carried out through internal independent project management procedures.

SEC. 305. No funds shall be transferred directly from "Department of Energy—Power Marketing Administration—Colorado River Basins Power Marketing Fund, Western Area Power Administration" to the general fund of the Treasury in the current fiscal year.

SEC. 306. Title III of division B of Public Law 112–74 is amended by striking section 304.

SEC. 307. Title VI of Public Law 95–619 is amended by striking Part 3.

SEC. 308. Of the funds appropriated to the Department of Energy by the Infrastructure Investment and Jobs Act (the Act; Public Law 117–58), the following are hereby permanently cancelled from the following accounts and programs in the specified amounts:

(1) $593,940,994 from unobligated balances made available for fiscal years 2022 through 2026 in the "Electricity" account provided for Preventing Outages and Enhancing the Resilience of the Electric Grid, as authorized under section 40101 of division D of such Act.

(2) $118,682,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Office of Clean Energy Demonstrations" account provided for grants for the Program Upgrading Our Electric Grid and Ensuring Reliability and Resiliency, as authorized under section 40103(b) of division D of such Act.

(3) $338,729,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Office of Clean Energy Demonstrations" account provided for the Energy Improvement in Rural and Remote Areas Program, as authorized under section 40103(c) of division D of such Act.

(4) $40,501,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Electricity" account provided for the Transmission Facilitation Program, as authorized under section 40106 of division D of such Act.

(5) $52,558,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Electricity" account provided for the Smart Grid Investment Matching Program, as authorized in section 1306 of the Energy Independence and Security Act of 2007 (42 U.S.C. 17386), amended under section 40107 of division D of the Act.

(6) $58,821,468 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for the State Energy Program, as authorized under part D of title III of the Energy Policy and Conservation Act (42 U.S.C. 6321 et seq.), as amended under section 40109 of division D ofthe Act.

(7) $127,623,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Cybersecurity, Energy Security, and Emergency Response" account provided for the Rural and Municipal Utility Advanced Cybersecurity Grant and Technical Assistance Program, as authorized under section 40124 of division D of such Act.

(8) $40,515,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Cybersecurity, Energy Security, and Emergency Response" account provided for the Cybersecurity For the Energy Sector Research, Development, and Demonstration Program, as authorized under section 40125(b) of division D of such Act.

(9) $21,504,092 from unobligated balances in the "Electricity" account provided to carry out an advanced energy security program to secure energy networks, as authorized under section 40125(d) of division D of such Act.

(10) $355,619,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Energy Efficiency and Renewable Energy" account provided for Battery Material Processing Grants, as authorized under section 40207(b) of division D of such Act.

(11) $390,000,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Energy Efficiency and Renewable Energy" account provided for Battery Manufacturing and Recycling Grants, as authorized under section 40207(c) of division D of such Act.

(12) $600,000 from unobligated balances available in the "Energy Efficiency and Renewable Energy" account provided for the Lithium-Ion Battery Recycling Prize Competition, as authorized under section 40207(e) of division D of such Act.

(13) $30,400,000 from unobligated balances made available for in the "Energy Efficiency and Renewable Energy" account provided to carry out activities authorized under section 40207(f) of division D of such Act.

(14) $124,947,981 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for the Electric Drive Vehicle Battery Recycling and Second-Life Applications Program, as authorized under subsection (k) of section 641 of the Energy Independence and Security Act of 2007 (42 U.S.C. 17231), as amended by section 40208(1) of division D of the Act.

(15) $48,570,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Energy Efficiency and Renewable Energy" account provided for the Advanced Energy Manufacturing and Recycling Grant Program, as authorized under section 40209 of division D of such Act.

(16) $281,878,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Fossil Energy and Carbon Management" account provided for the Carbon Utilization Program, as authorized under section 969A of the Energy Policy Act of 2005 (42 U.S.C. 16298a), as amended by section 40302 of division D of the Act.

(17) $80,710,941 from unobligated balances made available for fiscal years 2022 through 2026 in the "Fossil Energy and Carbon Management" account provided for the Front-End Engineering and Design, Carbon Capture Technology Program, as authorized under section 962 of the Energy Policy Act of 2005 (42 U.S.C. 16292), as amended by section 40303 of division D of the Act.

(18) $588,000,000 from unobligated balances made available for fiscal years 2022 through 2023 in the "Carbon Dioxide Transportation Infrastructure Finance and Innovation Program Account" provided for the Carbon Dioxide Transportation Infrastructure Finance and Innovation Program, as authorized by subtitle J of title IX of the Energy Policy Act of 2005 (42 U.S.C. 16181 et seq.), as amended by section 40304 of division D of the Act.

(19) $1,738,998,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Fossil Energy and Carbon Management" account provided for Carbon Storage Validation and Testing, as authorized under section 963 of the Energy Policy Act of 2005 (42 U.S.C. 16293), as amended by section 40305 of division D of the Act.

(20) $2,265,677,055 from unobligated balances made available for fiscal years 2022 through 2026 in the "Fossil Energy and Carbon Management" account provided for Regional Direct Air Capture Hubs, as authorized under section 969D of the Energy Policy Act of 2005 (42 U.S.C. 16298d), as amended by section 40308 of division D of the Act.

(21) $3,080,175,143 from unobligated balances made available for fiscal years 2022 through 2026 in the "Office of Clean Energy Demonstrations" account provided for Regional Clean Hydrogen Hubs, as authorized under section 813 of the Energy Policy Act of 2005 (42 U.S.C. 16151 et seq.), as amended by section 40314 of division D of the Act.

(22) $91,726,546 from unobligated balances made available for fiscal years 2022 through 2026 in the "Energy Efficiency and Renewable Energy" account provided for the Clean Hydrogen Technology Recycling Research, Development, and Demonstration Program, as authorized under section 815 of the Energy Policy Act of 2005 (42 U.S.C. 16151 et seq.), as amended by section 40314 of division D of the Act.

(23) $80,869,157 from unobligated balances made available for fiscal years 2022 through 2026 in the "Energy Efficiency and Renewable Energy" account provided for activities for the Clean Hydrogen Electrolysis Program, as authorized under section 816 of the Energy Policy Act of 2005 (42 U.S.C. 16151 et seq.), as amended by section 40314 of division D of the Act.

(24) $76,161,628 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities under section 242 of the Energy Policy Act of 2005 (42 U.S.C. 15881), as amended by section 40331 of division D of the Act.

(25) $13,081,316 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities under section 243 of the Energy Policy Act of 2005 (42 U.S.C. 15882), as amended by section 40332 of division D of the Act.

(26) $494,078,894 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for activities for Hydroelectric Incentives, as authorized under section 247 of the Energy Policy Act of 2005 (Public Law 109–58; 119 Stat. 674), as amended by section 40333 of division D of the Act.

(27) $1,304,400 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for activities for the Pumped Storage Hydropower Wind and Solar Integration and System Reliability Initiative, as authorized under section 3201 of the Energy Policy Act of 2020 (42 U.S.C. 17232), as amended by section 40334 of division D of the Act.

(28) $140,373,775 from unobligated balances made available for fiscal years 2022 through 2026 in the "Office of Clean Energy Demonstrations" account provided for the Clean Energy Demonstration Program on Current and Former Mine Land, as authorized under section 40342 of division D of such Act.

(29) $39,966,440 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for the Energy Efficiency Revolving Loan Fund Capitalization Grant Program, as authorized under section 40502 of division D of such Act.

(30) $31,220,931 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for the Energy Auditor Training Grant Program, as authorized under section 40503 of division D of such Act.

(31) $54,139,207 from unobligated balances made available for fiscal years 2022 through 2026 in the "Energy Efficiency and Renewable Energy" account provided for grants for implementing of updated building energy codes, as authorized under section 309 of the Energy Conservation and Production Act (42 U.S.C. 6831 et seq.), as amended by section 40511(a) of division D of the Act.

(32) $560,111 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for Building, Training, and Assessment Centers, as authorized under section 40512 of division D of such Act.

(33) $1,204,985 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for Career Skills Training, as authorized under section 40513 of division D of such Act.

(34) $10,000,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Energy Efficiency and Renewable Energy" account provided for Industrial Research and Assessment Centers, as authorized under subsections (a) through (h) of section 457 of the Energy Independence and Security Act of 2007 (42 U.S.C. 17111 et seq.), as amended by section 40521(b) of division D of the Act.

(35) $230,730,000 from unobligated balances made available for fiscal years 2022 through 2026 in the "Energy Efficiency and Renewable Energy" account provided for Industrial Research and Assessment Center Implementation Grants, as authorized under section 457(i) of the Energy Independence and Security Act of 2007 (42 U.S.C. 17111 et seq.), as amended by section 40521(b) of division D of the Act.

(36) $3,663,411 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for the Manufacturing Leadership program, as authorized under section 40534 of division D of such Act.

(37) $199,580,583 from unobligated balances made available for fiscal years 2022 through 2026 in the "Energy Efficiency and Renewable Energy" account provided for Grants for Energy Efficiency Improvements and Renewable Improvements at Public School Facilities, as authorized under section 40541 of division D of such Act.

(38) $2,765,221 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for the Energy Efficiency Materials Pilot Program, as authorized under section 40542 of division D of such Act.

(39) $191,168,495 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities for the Weatherization Assistance Program, as authorized under part A of title IV of the Energy Conservation and Production Act (42 U.S.C. 6861 et seq.).

(40) $269,983,000 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities for the Energy Efficiency and Conservation Block Grant Program, as authorized under section 542(a) of the Energy Independence and Security Act of 2007 (42 U.S.C. 17152(a)), as amended by section 40552 of division D of theAct.

(41) $183,168,742 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for the Assisting Federal Facilities with Energy Conservation Technology Grant Program, as authorized under section 546(b) of the National Energy Conservation Policy Act (42 U.S.C. 8256(b)).

(42) $8,481,918 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for Extended Product System Rebates, as authorized under section 1005 of the Energy Act of 2020 (42 U.S.C. 6311 note; Public Law 116–260).

(43) $9,017,411 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for Energy Efficient Transformer Rebates, as authorized under section 1006 of the Energy Act of 2020 (42 U.S.C. 6317 note; Public Law 116–260).

(44) $12,455,768 from unobligated balances in the "Fossil Energy and Carbon Management" account provided for Orphaned, Abandoned, or Idled Wells on Federal Land Activities, as authorized in section 349(b)(2) of the Energy Policy Act of 2005 (42 U.S.C. 15907(b)(2)), as amended by section 40601 of division D of the Act.

(45) $133,938,332 from unobligated balances made available for fiscal years 2022 through 2025 in the "Office of Clean Energy Demonstrations" account provided to carry out the Energy Storage Demonstration Projects Pilot Grant Program, as authorized under section 3201(c) of the Energy Act of 2020 (42 U.S.C. 17232(c)).

(46) $51,228,570 from unobligated balances made available for fiscal years 2022 through 2025 in the "Office of Clean Energy Demonstrations" account provided to carry out the Long-Duration Demonstration Initiative and Joint Program, as authorized under section 3201(d) of the Energy Act of 2020 (42 U.S.C. 17232(d)).

(47) $503,913,000 from unobligated balances made available for fiscal years 2022 through 2023 in the "Fossil Energy and Carbon Management" account provided for Critical Material Supply Chain Research Facility, as authorized under section 7002(h) of the Energy Act of 2020 (30 U.S.C. 1606(h).

(48) $396,400,521 from unobligated balances made available for fiscal years 2022 through 2025 in the "Office of Clean Energy Demonstrations" account provided to carry out the Carbon Capture Large-Scale Pilot Projects, as authorized under section 962(b)(2)(B) of the Energy Policy Act of 2005 (42 U.S.C. 16292(b)(2)(B).

(49) $1,463,529,736 from unobligated balances made available for fiscal years 2022 through 2025 in the "Office of Clean Energy Demonstrations" account provided for the Carbon Capture Demonstration Projects Program, as authorized under section 962(b)(2)(C) of the Energy Policy Act of 2005 (42 U.S.C. 16292(b)(2)(C).

(50) $6,621,362 from unobligated balances in the "Fossil Energy and Carbon Management" account provided for Precommercial Direct Air Capture Technologies Prize Competitions, as authorized under section 969D(e)(2)(A) of the Energy Policy Act of 2005 (42 U.S.C. 16298d(e)(2)(A)).

(51) $66,675,237 from unobligated balances in the "Fossil Energy and Carbon Management" account provided for Commercial Direct Air Capture Technologies Prize Competitions, as authorized under section 969D(e)(2)(B) of the Energy Policy Act of 2005 (42 U.S.C. 16298d(e)(2)(B)).

(52) $3,691,973 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities as authorized under section 634 of the Energy Independence and Security Act of 2007 (42 U.S.C. 17213).

(53) $6,320,729 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities as authorized under section 635 of the Energy Independence and Security Act of 2007 (42 U.S.C. 17214).

(54) $2,218,846 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities for the National Marine Energy Centers, as authorized under section 636 of the Energy Independence and Security Act of 2007 (42 U.S.C. 17215).

(55) $25,117,220 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities authorized under section 615(d) of the Energy Independence and Security Act of 2007 (42 U.S.C. 17194(d)).

(56) $16,020,974 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities for the Wind Energy Technology Program, as authorized under section 3003(b)(2) of the Energy Act of 2020 (42 U.S.C. 16237(b)(2)).

(57) $27,894,813 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for the Wind Energy Technology Recycling Research, Development, and Demonstration Program, as authorized under section 3003(b)(4) of the Energy Act of 2020 (42 U.S.C. 16237(b)(4)).

(58) $2,857,115 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities authorized under section 3004(b)(2) of the Energy Act of 2020 (42 U.S.C. 16238(b)(2)).

(59) $3,504,000 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for carrying out activities authorized under section 3004(b)(3) of the Energy Act of 2020 (42 U.S.C. 16238(b)(3)).

(60) $4,224,609 from unobligated balances in the "Energy Efficiency and Renewable Energy" account provided for the Solar Energy Technology Recycling Research, Development, and Demonstration Program, as authorized under section 3004(b)(4) of the Energy Act of 2020 (42 U.S.C. 16238(b)(4)).

(61) $8,768,979 from unobligated balances made available for fiscal years 2022 through 2025 in the "Office of Clean Energy Demonstrations" account provided for Industrial Emission Demonstration Projects, as authorized under section 454(d)(3) of the Energy Independence and Security Act of 2007 (42 U.S.C. 17113(d)(3)).

SEC. 309. (a) None of the funds made available by this Act may be used by the Secretary of Energy to award any grant, contract, cooperative agreement, or loan of $10,000,000 or greater to an entity of concern as defined in section 10114 of division B of Public Law 117–167.

(b) The Secretary shall implement the requirements under subsection (a) using a risk-based approach and analytical tools to aggregate, link, analyze, and maintain information reported by an entity seeking or receiving such funds made available by this Act.

(c) This section shall be applied in a manner consistent with the obligations of the United States under applicable international agreements.

(d) The Secretary shall have the authority to require the submission to the agency, by an entity seeking or receiving such funds made available by this Act, documentation necessary to implement the requirements under subsection (a).

(e) Chapter 35 of title 44, United States Code (commonly known as the "Paperwork Reduction Act"), shall not apply to the implementation of the requirements under this section.

(f) The Secretary and other Federal agencies shall coordinate to share relevant information necessary to implement the requirements under subsection (a).

SEC. 310. (a) Subject to subsection (b), none of the funds made available to the Department of Energy in this or any other Act, including prior Acts and Acts other than appropriations Acts, may be used to pay the salaries and expenses of any contractor detailed to a Congressional Committee or Member Office or to the Executive Branch for longer than a 24-month period, to perform a scope of work, or participate in any matter, with the intent to influence decisions or determinations regarding a Department of Energy National Laboratory, or participate in any matter that may have a direct and predictable effect on the contractor's employer or personal financial interest: Provided, That with respect to contractors detailed to a Congressional Committee or Member Office or to the Executive Branch as of the date of enactment of this Act, the initial 24-month period described in this subsection shall be deemed to have begun on the later of the date on which such contractor was detailed or the date that is 12 months before the date of enactment of this Act.

(b) For the purposes of this section, the term "contractor" is defined to mean any contracted employee of a Department of Energy National Laboratory, as defined by section 2 (3) of the Energy Policy Act of 2005 (42 U.S.C. 15801).

TITLE V—GENERAL PROVISIONS

SEC. 501. None of the funds appropriated by this Act may be used in any way, directly or indirectly, to influence congressional action on any legislation or appropriation matters pending before Congress, other than to communicate to Members of Congress as described in 18 U.S.C. 1913.

SEC. 502. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, Tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION FOR A HEALTHY AMERICA

Federal Funds

PRIMARY CARE

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of authorizing legislation to create the Administration for a Healthy America, for necessary expenses to carry out, to the extent not otherwise provided, titles II, III, IV, XII, XVII, and XXI of the PHS Act with respect to primary healthcare, health systems, rural health, injury prevention and control, minority health, disease prevention, and health promotion; sections 711 and 1820 of the Social Security Act, notwithstanding subsection (j) of such section 1820; section 427(a) of the Federal Coal Mine Health and Safety Act of 1969; the Stem Cell Therapeutic and Research Act of 2005; the Native Hawaiian Health Care Act of 1988; and the Office of National Drug Control Policy Reauthorization Act of 1998, as amended, $3,486,811,000; together with such sums as may be collected by the Secretary of Health and Human Services from registration fees from members of the Organ Procurement and Transplantation Network (in this paragraph referred to as "OPTN"), authorized under section 372 of the PHS Act, for each transplant candidate such members place on the list described in subsection(b)(2)(A)(i) of such section, including directly or through awards made under subsection (b)(1)(A) of such section, which shall be credited to this account and remain available until expended to support the operation of the OPTN: Provided, That the Secretary may distribute fees collected pursuant to this subsection among the awardee or awardees described in subsection 372(b)(1)(A) as the Secretary deems appropriate: Provided further, That of the amounts made available under this heading—

(1) no more than $1,000,000 shall be available until expended for carrying out the provisions of section 224(o) of the PHS Act;

(2) no more than $120,000,000 shall be available until expended for carrying out subsections (g) through (n) and (q) of section 224 of the PHS Act, and for expenses incurred by HHS pertaining to administrative claims made under such law;

(3) $145,000,000 shall be for the Rural Communities Opioids Response Program;

(4) $14,000,000 shall be available through September 30, 2029 to support the Rural Residency Development Program;

(5) $70,050,000 shall be for expenses necessary for the Office for the Advancement of Telehealth, including for grants, contracts, and cooperative agreements for the advancement of telehealth activities;

(6) $14,000,000 shall be available until expended for anti-doping activities authorized in the Office of National Drug Control Policy Reauthorization Act of 1998, as amended;

(7) $3,700,000 shall be available until expended for the United States membership dues to the World Anti-Doping Agency; and

(8) $19,000,000 shall be in addition to amounts otherwise available for grants to Tribes and Tribal organizations to address chronic disease and maternal health outcomes;

Program and Financing (in millions of dollars)

Identification code 075–0395–2–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Primary Care Discretionary			3,487
0002 Primary Care Mandatory			1,132
0091 Direct program activities, subtotal			4,619
Credit program obligations:			
0702 Loan guarantee subsidy			2
0799 Total direct obligations			4,621
0801 Reimbursable program activity			70
0900 Total new obligations, unexpired accounts			4,691
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			3,487
Appropriations, mandatory:			
1200 Appropriation			1,159
1230 Appropriations and/or unobligated balance of appropriations permanently reduced			-27
1260 Appropriations, mandatory (total)			1,132
Spending authority from offsetting collections, discretionary:			
1700 Collected			70
1900 Budget authority (total)			4,689
1930 Total budgetary resources available			4,689
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			-2
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			4,691
3020 Outlays (gross)			-2,096
3050 Unpaid obligations, end of year			2,595
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			2,595
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			3,557
Outlays, gross:			
4010 Outlays from new discretionary authority			1,601
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources			-70
Mandatory:			
4090 Budget authority, gross			1,132
Outlays, gross:			
4100 Outlays from new mandatory authority			495
4180 Budget authority, net (total)			4,619
4190 Outlays, net (total)			2,026

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 075–0395–2–1–551	2025 actual	2026 est.	2027 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215003 AHA Facilities Renovation Loans			72
215999 Total loan guarantee levels			72
Guaranteed loan subsidy (in percent):			
232003 AHA Facilities Renovation Loans			2.55
232999 Weighted average subsidy rate			0.00
Guaranteed loan subsidy budget authority:			
233003 AHA Facilities Renovation Loans			2
233999 Total subsidy budget authority			2

The Administration for a Healthy America (AHA) combines select programs from multiple HHS agencies, including the Office of the Assistant Secretary for Health (OASH), Health Resources and Services Administration (HRSA), Substance Abuse and Mental Health Services Administration (SAMHSA), and the Centers for Disease Control and Prevention (CDC) into a new unified entity to improve coordination of health resources for Americans. This account supports the Health Center Program; free clinics; activities related to cell transplantation, cord blood, and Hansen's Disease; rural health programs; disease prevention and health promotion; injury prevention and control; telehealth; and anti-doping activities.

Object Classification (in millions of dollars)

Identification code 075–0395–2–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			112
11.7 Military personnel			11
11.9 Total personnel compensation			123
12.1 Civilian personnel benefits			28
12.2 Military personnel benefits			3
41.0 Grants, subsidies, and contributions			4,467
99.0 Direct obligations			4,621
99.0 Reimbursable obligations			70
99.9 Total new obligations, unexpired accounts			4,691

Employment Summary

Identification code 075–0395–2–1–551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			1,118

PRIMARY CARE—Continued

Employment Summary—Continued

Identification code 075–0395–2–1–551	2025 actual	2026 est.	2027 est.
1101 Direct military average strength employment			108
2001 Reimbursable civilian full-time equivalent employment			1

HEALTH CENTER GUARANTEED LOAN FINANCING ACCOUNT, AHA

(Legislative proposal, not subject to PAYGO)

Status of Guaranteed Loans (in millions of dollars)

Identification code 075–4431–2–3–551	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority			723
2121 Limitation available from carry-forward			
2143 Uncommitted limitation carried forward			-651
2150 Total guaranteed loan commitments			72
2199 Guaranteed amount of guaranteed loan commitments			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year			
2231 Disbursements of new guaranteed loans			72
2251 Repayments and prepayments			-10
2263 Adjustments: Terminations for default that result in claim payments			-1
2290 Outstanding, end of year			61
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year			50

Public Law 104–299, Public Law 104–208, and Public Law 115–141 authorize Health Resources and Services Administration (HRSA) to guarantee up to $1 billion in private loans to health centers for the costs of developing and operating managed care networks or plans and for the construction, renovation, and modernization of medical facilities. The program account for this activity is displayed in the Primary Care account (075–0395) as a line in the program and financing schedule. This program had been administered by HRSA. In 2027 HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

POLICY, RESEARCH, AND OVERSIGHT

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of authorizing legislation to create the Administration for a Healthy America, for carrying out, in addition to amounts otherwise available, titles I, II, III, V, XI, XV, XVII, XIX, and XXI of the PHS Act, including with respect to initiatives in health policy, health information, education, and promotion, and, in addition to amounts otherwise available, for program support and cross-cutting activities that supplement activities funded under other headings of the Administration for a Healthy America, including activities of the Surgeon General and regional health operations, $278,522,000; together with, from amounts available under section 241 of the PHS Act, (1) $4,885,000 to carry out evaluations of activities carried out by the Surgeon General and regional health offices, and (2) $30,428,000 to supplement funds available to carry out national surveys on drug abuse and mental health, to collect and analyze program data, and to conduct public awareness and technical assistance activities: Provided, That, in addition, fees may be collected for the costs of publications, data, data tabulations, and data analysis completed under title V of the PHS Act and provided to a public or private entity upon request, which shall be credited to this appropriation and shall remain available until expended for such purposes.

Program and Financing (in millions of dollars)

Identification code 075–0381–2–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 Policy, Research and Oversight			279
0801 Reimbursable program activity			37
0900 Total new obligations, unexpired accounts			316
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			279
Spending authority from offsetting collections, discretionary:			
1700 PHS Eval			35
1700 Mental and Behavioral Health Data User Fees			2
1750 Spending auth from offsetting collections, disc (total)			37
1900 Budget authority (total)			316
1930 Total budgetary resources available			316
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			316
3020 Outlays (gross)			-110
3050 Unpaid obligations, end of year			206
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			206
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			316
Outlays, gross:			
4010 Outlays from new discretionary authority			110
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources			-35
4033 Non-Federal sources			-2
4040 Offsets against gross budget authority and outlays (total)			-37
4070 Budget authority, net (discretionary)			279
4080 Outlays, net (discretionary)			73
4180 Budget authority, net (total)			279
4190 Outlays, net (total)			73

The Administration for a Healthy America (AHA) combines select programs from multiple HHS agencies, including the Office of the Assistant Secretary for Health (OASH), Health Resources and Services Administration (HRSA), Substance Abuse and Mental Health Services Administration (SAMHSA), and the Centers for Disease Control and Prevention (CDC) into a new, unified entity. This centralization will improve coordination of health resources for Americans and will focus on areas including Primary Care, Maternal and Child Health, Mental and Behavioral Health, HIV/AIDS, and Health Workforce development. This account supports health policy, data, research, and oversight initiatives, including program support and cross-cutting activities to supplement other activities within the Administration for a Healthy America.

Object Classification (in millions of dollars)

Identification code 075–0381–2–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			54
11.7 Military personnel			5
11.9 Total personnel compensation			59
12.1 Civilian personnel benefits			20
41.0 Grants, subsidies, and contributions			200
99.0 Direct obligations			279
99.0 Reimbursable obligations			37
99.9 Total new obligations, unexpired accounts			316

Employment Summary

Identification code 075–0381–2–1–551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			1,013
1101 Direct military average strength employment			57

Health Workforce

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of legislation creating the Administration for a Healthy America, for carrying out titles III, VII, and VIII of the PHS Act with respect to the health workforce, sections 1128E and 1921 of the Social Security Act, and the Health Care Quality Improvement Act of 1986, $393,020,000, together with $395,000,000 from amounts available under section 241 of the PHS Act: Provided, That the proportional funding amounts in paragraphs (1) through (4) of section 756(f) of the PHS Act shall not apply to funds made available under this heading: Provided further, That section 756(c) of the PHS Act shall apply to paragraphs (1) through (4) of section 756(a) of such Act: Provided further, That fees collected for the disclosure of information under section 427(b) of the Health Care Quality Improvement Act of 1986 and sections 1128E(d)(2) and 1921 of the Social Security Act shall be sufficient to recover the full costs of operating the programs authorized by such sections and shall remain available until expended for the National Practitioner Data Bank: Provided further, That funds transferred to this account to carry out section 846 and subpart 3 of part D of title III of the PHS Act may be used to make prior year adjustments to awards made under such section and subpart: Provided further, That of the amounts made available under this heading, $130,000,000 shall remain available until expended for the purposes of providing primary health services, assigning National Health Service Corps (NHSC) participants to expand the delivery of substance use disorder treatment services, notwithstanding the assignment priorities and limitations under sections 333(a)(1)(D), 333(b), and 333A(a)(1)(B)(ii) of the PHS Act, and making payments under the NHSC Loan Repayment Program under section 338B of such Act: Provided further, That, within the amount made available in the previous proviso, $16,900,000 shall remain available until expended for the purposes of making payments under the NHSC Loan Repayment Program under section 338B of the PHS Act to individuals participating in such program who provide primary health services in Indian Health Service facilities, Tribally-Operated 638 Health Programs, and Urban Indian Health Programs (as those terms are defined by the Secretary), notwithstanding the assignment priorities and limitations under section 333(b) of such Act: Provided further, That for purposes of the previous two provisos, section 331(a)(3)(D) of the PHS Act shall be applied as if the term "primary health services" includes clinical substance use disorder treatment services, including those provided by masters level, licensed substance use disorder treatment counselors: Provided further, That of the amounts made available under this heading, $10,000,000 shall remain available until expended for activities under section 775 of the PHS Act: Provided further, That the United States may recover liquidated damages in an amount determined by the formula under section 338E(c)(1) of the PHS Act if an individual either fails to begin or complete the service obligated by a contract under section 775(b) of the PHS Act: Provided further, That for purposes of section 775(c)(1) of the PHS Act, the Secretary may include other mental and behavioral health disciplines as the Secretary deems appropriate: Provided further, That the Secretary may terminate a contract entered into under section 775 of the PHS Act in the same manner articulated in section 205 of this title for fiscal year 2027 contracts entered into under section 338B of the PHS Act.

Program and Financing (in millions of dollars)

Identification code 075–0382–2–1–550	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 Health Workforce discretionary			393
0006 Health Workforce mandatory			319
0799 Total direct obligations			712
0801 Reimbursable (NPDB)			43
0802 Reimbursable PHS Evaluation			395
0899 Total reimbursable obligations			438
0900 Total new obligations, unexpired accounts			1,150
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			393
Appropriations, mandatory:			
1200 Appropriation			338
1230 Appropriations and/or unobligated balance of appropriations permanently reduced			-19
1260 Appropriations, mandatory (total)			319
Spending authority from offsetting collections, discretionary:			
1700 Collected			43
1700 Collected			395
1750 Spending auth from offsetting collections, disc (total)			438
Spending authority from offsetting collections, mandatory:			
1800 Collected			46
1802 Offsetting collections (previously unavailable)			2
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced			-2
1850 Spending auth from offsetting collections, mand (total)			46
1900 Budget authority (total)			1,196
1930 Total budgetary resources available			1,196
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			46
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			1,150
3020 Outlays (gross)			-558
3050 Unpaid obligations, end of year			592
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			592
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			831
Outlays, gross:			
4010 Outlays from new discretionary authority			362
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources			-43
4030 Federal sources			-395
4040 Offsets against gross budget authority and outlays (total)			-438
4070 Budget authority, net (discretionary)			393
4080 Outlays, net (discretionary)			-76
Mandatory:			
4090 Budget authority, gross			365
Outlays, gross:			
4100 Outlays from new mandatory authority			196
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources			-46
4180 Budget authority, net (total)			712
4190 Outlays, net (total)			74

The Administration for a Healthy America (AHA) combines select programs from multiple HHS agencies, including the Office of the Assistant Secretary for Health (OASH), Health Resources and Services Administration (HRSA), Substance Abuse and Mental Health Services Administration (SAMHSA), and the Centers for Disease Control and Prevention (CDC) into a new unified entity to improve coordination of health resources for Americans. This account provides health workforce training, including nursing and pediatric training, behavioral health workforce development, expansion of training in primary care settings through Teaching Health Centers and the National Health Service Corps, as well as through grants and loan repayment programs.

Object Classification (in millions of dollars)

Identification code 075–0382–2–1–550	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			15
11.7 Military personnel			1
11.9 Total personnel compensation			16
12.1 Civilian personnel benefits			4
41.0 Grants, subsidies, and contributions			692
99.0 Direct obligations			712
99.0 Reimbursable obligations			438
99.9 Total new obligations, unexpired accounts			1,150

HEALTH WORKFORCE—Continued

Employment Summary

Identification code 075–0382–2–1–550	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			146
1101 Direct military average strength employment			14
2001 Reimbursable civilian full-time equivalent employment			55
2101 Reimbursable military average strength employment			2

HIV/AIDS PROGRAMS

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of authorizing legislation to create the Administration for a Healthy America, for carrying out titles II, III, XVII, XXI and XXIII of the PHS Act with respect to public health, health promotion, and national vaccine campaign activities for HIV/AIDS and other related diseases; title XXVI of the PHS Act with respect to the Ryan White HIV/AIDS program; and other HIV/AIDS prevention programs within the Administration for a Healthy America, $2,725,117,000; of which $2,045,630,000 shall remain available through September 30, 2029, for parts A and B of title XXVI of the PHS Act, of which not less than $900,313,000 shall be for State AIDS Drug Assistance Programs under the authority of section 2616 or 311(c) of such Act; and of which $165,000,000, to remain available until expended, shall be available to the Secretary for carrying out a program of grants and contracts under title XXVI or section 311(c) of such Act focused on ending the nationwide HIV/AIDS epidemic, with any grants issued under such section 311(c) administered in accordance with title XXVI of the PHS Act, including the limitation on administrative expenses: Provided further, That none of the funds made available under this heading shall be available to carry out sections 2691 and 2692 of the PHS Act.

Program and Financing (in millions of dollars)

Identification code 075–0383–2–1–550	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 HIV/AIDS discretionary			2,725
0801 Reimbursable			3
0900 Total new obligations, unexpired accounts			2,728
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			2,725
Spending authority from offsetting collections, discretionary:			
1700 Collected			3
1900 Budget authority (total)			2,728
1930 Total budgetary resources available			2,728
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			2,728
3020 Outlays (gross)			-711
3050 Unpaid obligations, end of year			2,017
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			2,017
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			2,728
Outlays, gross:			
4010 Outlays from new discretionary authority			711
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources			-3
4180 Budget authority, net (total)			2,725
4190 Outlays, net (total)			708

The Administration for a Healthy America (AHA) combines select programs from multiple HHS agencies, including the Office of the Assistant Secretary for Health (OASH), Health Resources and Services Administration (HRSA), Substance Abuse and Mental Health Services Administration (SAMHSA), and the Centers for Disease Control and Prevention (CDC) into a new unified entity to improve coordination of health resources for Americans. This account supports the treatment and care for those living with or at risk of HIV/AIDS, including the administration of the Ryan White HIV/AIDS program, and other health promotion activities.

Object Classification (in millions of dollars)

Identification code 075–0383–2–1–550	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			27
11.7 Military personnel			2
11.9 Total personnel compensation			29
12.1 Civilian personnel benefits			10
41.0 Grants, subsidies, and contributions			2,686
99.0 Direct obligations			2,725
99.0 Reimbursable obligations			3
99.9 Total new obligations, unexpired accounts			2,728

Employment Summary

Identification code 075–0383–2–1–550	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			262
1101 Direct military average strength employment			28
2001 Reimbursable civilian full-time equivalent employment			19
2101 Reimbursable military average strength employment			3

COVERED COUNTERMEASURE PROCESS FUND

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075–9918–2–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Claims			2
0002 Admin Expenses			22
0900 Total new obligations, unexpired accounts			24
Budgetary resources:			
Unobligated balance:			
1011 Unobligated balance transfer from other acct [075–0343]			40
1930 Total budgetary resources available			40
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			16
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			24
3020 Outlays (gross)			-14
3050 Unpaid obligations, end of year			10
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			10
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances			14
4180 Budget authority, net (total)			
4190 Outlays, net (total)			14

The Covered Countermeasure Process Fund is established pursuant to the Public Health Service (PHS) Act, as amended by Division C of Public Law 109–148, to serve as a source of funds to pay for compensation for injuries, illnesses or death, or losses resulting from the administration or use by an individual of a covered countermeasure for which a Secretarial Declaration has been issued, pursuant to section 319F-3(b) of the PHS Act. Additionally, authority is provided to address any unexpected claims that may arise under the Smallpox Emergency Personnel Protection Act of 2003 (P.L. 108–20).

Object Classification (in millions of dollars)

Identification code 075–9918–2–1–551		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent			3
11.7	Military personnel			1
11.9	Total personnel compensation			4
25.2	Other services from non-Federal sources			18
42.0	Insurance claims and indemnities			2
99.9	Total new obligations, unexpired accounts			24

Employment Summary

Identification code 075–9918–2–1–551		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment			20
1101	Direct military average strength employment			8

Maternal and Child Health

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of authorizing legislation to create the Administration for a Healthy America, for carrying out titles II, III, XI, XII, XVII, and XIX of the PHS Act with respect to maternal, women's, child, and youth health; and birth defects, developmental disabilities, and disabilities and health; and title V of the Social Security Act, $1,107,539,000: Provided, That notwithstanding sections 502(a)(1) and 502(b)(1) of the Social Security Act, not more than $163,666,000 shall be available for carrying out special projects of regional and national significance pursuant to section 501(a)(2) of such Act and $10,276,000 shall be available for projects described in subparagraphs (A) through (F) of section 501(a)(3) of such Act: Provided further, That funds provided in this Act for embryo adoption activities may be used to provide to individuals adopting embryos, through grants and other mechanisms, medical and administrative services deemed necessary for such adoptions: Provided further, That such services shall be provided consistent with 42 CFR 59.5(a)(4).

Program and Financing (in millions of dollars)

Identification code 075–0384–2–1–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0005	Maternal and Child Health discretionary			1,108
0006	Maternal and Child Health mandatory			1
0799	Total direct obligations			1,109
0900	Total new obligations, unexpired accounts			1,109
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation			1,108
	Appropriations, mandatory:			
1200	Appropriation			1
1900	Budget authority (total)			1,109
1930	Total budgetary resources available			1,109
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			1,109
3020	Outlays (gross)			-288
3050	Unpaid obligations, end of year			821
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			821
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			1,108
	Outlays, gross:			
4010	Outlays from new discretionary authority			288
	Mandatory:			
4090	Budget authority, gross			1
4180	Budget authority, net (total)			1,109
4190	Outlays, net (total)			288

The Administration for a Healthy America (AHA) combines select programs from multiple HHS agencies, including the Office of the Assistant Secretary for Health (OASH), Health Resources and Services Administration (HRSA), Substance Abuse and Mental Health Services Administration (SAMHSA), and the Centers for Disease Control and Prevention (CDC) into a new unified entity to improve coordination of health resources for Americans. This account provides funds for the Maternal and Child Health Block Grant and other maternal and child health activities, and to address birth defects, developmental disabilities, and blood disorders.

Object Classification (in millions of dollars)

Identification code 075–0384–2–1–551		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent			26
11.7	Military personnel			1
11.9	Total personnel compensation			27
12.1	Civilian personnel benefits			4
41.0	Grants, subsidies, and contributions			1,078
99.9	Total new obligations, unexpired accounts			1,109

Employment Summary

Identification code 075–0384–2–1–551		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment			241
1101	Direct military average strength employment			19

Mental and Behavioral Health

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of authorizing legislation to create the Administration for a Healthy America, for carrying out titles III, V, and XIX of the PHS Act with respect to mental health and substance use prevention, treatment, and recovery, the Protection and Advocacy for Individuals with Mental Illness Act, section 1003 of the 21st Century CURES Act, the SUPPORT for Patients and Communities Act, the Anti-Drug Abuse Act of 1988, and the Office of National Drug Control Policy Reauthorization Act of 1998, as amended, $6,769,387,000: Provided, That of the funds made available under this heading, $100,887,000 shall be for the National Child Traumatic Stress Initiative: Provided further that $4,520,411,000 shall be available for the Behavioral Health Innovation Block Grant: Provided further, That none of the funds provided for the Behavioral Health Innovation Block Grant shall be subject to section 241 of the PHS Act: Provided further, That in addition to amounts provided herein, (1) $100,239,000 shall be available from funds available under section 241 of the PHS Act to carry out Behavioral Health Innovation Block Grant technical assistance, national data, data collection and evaluation activities, consistent with applicable law and (2) $2,000,000 shall be available from funds available under section 241 of the PHS Act to evaluate substance abuse treatment programs: Provided further, That up to 10 percent of the amounts made available to carry out the Children's Mental Health Services program may be used to carry out demonstration grants or contracts for early interventions with persons not more than 25 years of age at clinical high risk of developing a first episode of psychosis: Provided further, That section 520E(b)(2) of the PHS Act shall not apply to funds appropriated in this Act for fiscal year 2027: Provided further, That $385,000,000 shall be available until September 30, 2029 for grants to communities and community organizations who meet criteria for Certified Community Behavioral Health Clinics pursuant to section 223(a) of Public Law 113–93: Provided further, That of the funds made available under this heading, $21,420,000 shall be available to carry out section 224 of the Protecting Access to Medicare Act of 2014, Public Law 113–93 (42 U.S.C.290aa note): Provided further, That amounts made available in this Act for carrying out section 501(o) of the PHS Act shall remain available through September 30, 2028: Provided further, That of the funds made available under this heading, $80,000,000 shall be available to carry out section 506A of the PHS Act: Provided further, That $70,000,000, to remain available until expended, shall be available for the Drug-Free Communities Program.

MENTAL AND BEHAVIORAL HEALTH—Continued

Program and Financing (in millions of dollars)

Identification code 075–0385–2–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0007 Mental and Behavioral Health			6,667
0100 Direct program activities, subtotal			6,667
0810 AHA (samhsa) Reimbursable PHS Evaluation			102
0899 Total reimbursable obligations			102
0900 Total new obligations, unexpired accounts			6,769
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			6,667
Spending authority from offsetting collections, discretionary:			
1700 Collected PHS Eval			102
1900 Budget authority (total)			6,769
1930 Total budgetary resources available			6,769
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			6,769
3020 Outlays (gross)			-2,102
3050 Unpaid obligations, end of year			4,667
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			4,667
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			6,769
Outlays, gross:			
4010 Outlays from new discretionary authority			2,102
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources			-102
4180 Budget authority, net (total)			6,667
4190 Outlays, net (total)			2,000

The Administration for a Healthy America (AHA) combines select programs from multiple HHS agencies, including the Office of the Assistant Secretary for Health (OASH), Health Resources and Services Administration (HRSA), Substance Abuse and Mental Health Services Administration (SAMHSA), and the Centers for Disease Control and Prevention (CDC) into a new unified entity to improve coordination of health resources for Americans. This account provides funds to support mental health, substance use prevention, and substance use treatment activities including: the Behavioral Health Innovation Block Grant, which consolidates the block grants and the State Opioid Response grants to increase flexibility and maximize efficiency; behavioral health and substance use disorder resources for Native Americans; services to children and the homeless; Certified Community Behavioral Health Clinics; the Drug Free Communities Program; and other behavioral health activities.

Object Classification (in millions of dollars)

Identification code 075–0385–2–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			41
11.5 Other personnel compensation			55
11.7 Military personnel			5
11.9 Total personnel compensation			101
12.1 Civilian personnel benefits			33
12.2 Military personnel benefits			1
21.0 Travel and transportation of persons			2
23.1 Rental payments to GSA			7
25.2 Other services from non-Federal sources			192
25.3 Other goods and services from Federal sources			42
41.0 Grants, subsidies, and contributions			6,289
99.0 Direct obligations			6,667
99.0 Reimbursable obligations			102
99.9 Total new obligations, unexpired accounts			6,769

Employment Summary

Identification code 075–0385–2–1–551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			226
1101 Direct military average strength employment			34
2001 Reimbursable civilian full-time equivalent employment			32
2101 Reimbursable military average strength employment			5

MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING PROGRAMS

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075–9917–2–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Maternal, Infant, and Early Childhood Home Visiting Program			754
Budgetary resources:			
Unobligated balance:			
1011 Unobligated balance transfer from other acct [075–0321]			45
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			800
1230 Appropriations and/or unobligated balance of appropriations permanently reduced			-46
1260 Appropriations, mandatory (total)			754
1930 Total budgetary resources available			799
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			45
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			754
3020 Outlays (gross)			-30
3050 Unpaid obligations, end of year			724
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			724
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			754
Outlays, gross:			
4100 Outlays from new mandatory authority			30
4180 Budget authority, net (total)			754
4190 Outlays, net (total)			30

The Maternal, Infant and Early Childhood Home Visiting Program provides comprehensive services for at risk communities. This program had been administered by HRSA. In 2027 HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

Object Classification (in millions of dollars)

Identification code 075–9917–2–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent			7
12.1 Civilian personnel benefits			2
25.1 Advisory and assistance services			34
41.0 Grants, subsidies, and contributions			711
99.9 Total new obligations, unexpired accounts			754

Employment Summary

Identification code 075–9917–2–1–551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			43
1101 Direct military average strength employment			1

VACCINE INJURY COMPENSATION

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075–9919–2–1–551	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1011 Unobligated balance transfer from other acct [075–0320]			44
1930 Total budgetary resources available			44
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			44
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The Vaccine Injury Compensation Program was established pursuant to Public Law 99–660 and Public Law 100–203 and serves as a source of funds to pay claims for compensation for vaccine-related injury or death. Payment of claims associated with vaccine-related injury or death occurring before October 1, 1988, are financed from the General Fund and are reflected in this account. Given sufficient carry-over funds from prior years' appropriations to pay for the balance of the pre-1988 claims yet to be adjudicated, no appropriation is requested to cover payment of pre-1988 claims. By statute, no new claims are accepted for this account. Payment of claims associated with vaccine-related injury or death occurring after October 1, 1988, are reflected in the Vaccine Injury Compensation Program trust fund account.

Trust Funds

VACCINE INJURY COMPENSATION PROGRAM TRUST FUND

(Legislative proposal, not subject to PAYGO)

For payments from the Vaccine Injury Compensation Program Trust Fund (the "Trust Fund"), such sums as may be necessary for claims associated with vaccine-related injury or death with respect to vaccines administered after September 30, 1988, pursuant to subtitle 2 of title XXI of the PHS Act, to remain available until expended: Provided, That for necessary administrative expenses, not to exceed $15,200,000 shall be available from the Trust Fund to the Secretary.

Program and Financing (in millions of dollars)

Identification code 075–9916–2–7–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Compensation: Claims for post-FY 1989 injuries			277
0103 Claims processing (Claims Court)			12
0104 Claims processing (HRSA)			15
0105 Claims processing (Dept. of Justice)			23
0191 Direct program activities, subtotal			50
0900 Total new obligations, unexpired accounts			327
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)			50
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)			277
1900 Budget authority (total)			327
1930 Total budgetary resources available			327
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			327
3020 Outlays (gross)			-327
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			50
Outlays, gross:			
4010 Outlays from new discretionary authority			50
Mandatory:			
4090 Budget authority, gross			277
Outlays, gross:			
4100 Outlays from new mandatory authority			277
4180 Budget authority, net (total)			327
4190 Outlays, net (total)			327
Memorandum (non-add) entries:			
5001 Total investments, EOY: Federal securities: Par value			4,822

The Vaccine Injury Compensation Program was established pursuant to Public Law 99–660 and Public Law 100–203 and serves as a source of funds to pay claims for compensation for vaccine-related injury or death. This account reflects payments for claims for vaccine-related injury or death occurring after October 1, 1988. This program had been administered by HRSA. In 2027, HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

Object Classification (in millions of dollars)

Identification code 075–9916–2–7–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			3
11.7 Military personnel			1
11.9 Total personnel compensation			4
12.1 Civilian personnel benefits			1
12.1 Civilian personnel benefits			1
25.3 Other goods and services from Federal sources			8
42.0 Insurance claims and indemnities			313
99.9 Total new obligations, unexpired accounts			327

Employment Summary

Identification code 075–9916–2–7–551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			20
1101 Direct military average strength employment			7

FOOD AND DRUG ADMINISTRATION

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the Food and Drug Administration, including hire and purchase of passenger motor vehicles; for payment of space rental and related costs pursuant to Public Law 92–313 for programs and activities of the Food and Drug Administration which are included in this Act; for rental of special purpose space in the District of Columbia or elsewhere; for miscellaneous and emergency expenses of enforcement activities, authorized and approved by the Secretary and to be accounted for solely on the Secretary's certificate, not to exceed $25,000; and notwithstanding section 521 of Public Law 107–188; ⟦$6,957,972,000⟧*$7,045,805,000*: *Provided,* That of the amount provided under this heading, ⟦$1,556,039,000⟧*$1,639,642,000* shall be derived from prescription drug user fees authorized by 21 U.S.C. 379h, and shall be credited to this account and remain available until expended; ⟦$478,166,000⟧*$560,251,000* shall be derived from medical device user fees authorized by 21 U.S.C. 379j, and shall be credited to this account and remain available until expended; ⟦$670,900,000⟧*$704,432,000* shall be derived from human generic drug user fees authorized by 21 U.S.C. 379j–42, and shall be credited to this account and remain available until expended; ⟦$55,841,000⟧*$61,985,000* shall be derived from biosimilar biological product user fees authorized by 21 U.S.C. 379j–52, and shall be credited to this account and remain available until expended; ⟦$36,152,000⟧*$36,374,000* shall be derived from animal drug user fees authorized by 21 U.S.C. 379j–12, and shall be credited to this account and remain available until expended; ⟦$26,724,000⟧*$28,559,000* shall be derived from generic new animal drug user fees authorized by 21 U.S.C. 379j–21, and shall be credited to this account and remain available until expended; $712,000,000 shall be derived from tobacco product user fees authorized by 21 U.S.C. 387s, and shall be credited to this account and remain available until expended: *Provided further,* That in addition to and notwithstanding any other provision under this heading, amounts collected for prescription drug user fees, medical device user fees, human generic drug user fees, biosimilar biological product user fees, animal drug user fees, and generic new animal drug user fees that exceed the respective fiscal year

SALARIES AND EXPENSES—Continued

⟦2026⟧*2027* limitations are appropriated and shall be credited to this account and remain available until expended: *Provided further,* That fees derived from prescription drug, medical device, human generic drug, biosimilar biological product, animal drug, and generic new animal drug assessments for fiscal year ⟦2026⟧*2027*, including any such fees collected prior to fiscal year ⟦2026⟧*2027* but credited for fiscal year ⟦2026⟧*2027*, shall be subject to the fiscal year ⟦2026⟧*2027* limitations: *Provided further,* That the Secretary may accept payment during fiscal year ⟦2026⟧*2027* of user fees specified under this heading and authorized for fiscal year ⟦2027⟧*2028*, prior to the due date for such fees, and that amounts of such fees assessed for fiscal year ⟦2027⟧*2028* for which the Secretary accepts payment in fiscal year ⟦2026⟧*2027* shall not be included in amounts under this heading: *Provided further,* That none of these funds shall be used to develop, establish, or operate any program of user fees authorized by 31 U.S.C. 9701: *Provided further,* That of the total amount appropriated: (1) ⟦$1,171,319,000⟧*$1,279,788,000* shall be for the Human Foods Program and for related field activities, including inspections, investigations, and import operations, conducted by the Human Foods Program, the Office of Inspections and Investigations, or the Office of the Chief Scientist, of which no less than $15,000,000 shall be used for inspections of foreign seafood manufacturers and field examinations of imported seafood; (2) ⟦$2,496,766,000⟧*$2,535,961,000* shall be for the Center for Drug Evaluation and Research and for related field activities, including inspections, investigations, and import operations, conducted by the Center, the Office of Inspections and Investigations, or the Office of the Chief Scientist, of which no less than $10,000,000 shall be for pilots to increase unannounced foreign inspections and shall remain available until expended; (3) ⟦$601,291,000⟧*$574,096,000* shall be for the Center for Biologics Evaluation and Research and for related field activities, including inspections, investigations, and import operations, conducted by the Center, the Office of Inspections and Investigations, or the Office of the Chief Scientist; (4) ⟦$278,185,000⟧*$265,032,000* shall be for the Center for Veterinary Medicine and for related field activities, including inspections, investigations, and import operations, conducted by the Center, the Office of Inspections and Investigations, or the Office of the Chief Scientist; (5) ⟦$894,063,000⟧*$985,566,000* shall be for the Center for Devices and Radiological Health and for related field activities, including inspections, investigations, and import operations, conducted by the Center, the Office of Inspections and Investigations, or the Office of the Chief Scientist; (6) ⟦$71,758,000 shall be for the National Center for Toxicological Research; (7) $688,038,000⟧*$687,120,000* shall be for the Center for Tobacco Products and for related field activities, including inspections, investigations, and import operations, conducted by the Center, the Office of Inspections and Investigations, or the Office of the Chief Scientist; ⟦(8) $205,180,000⟧*(7) $205,137,000* shall be for Rent and Related activities, of which $44,400,000 is for White Oak Consolidation, other than the amounts paid to the General Services Administration for rent; ⟦(9) $208,018,000⟧*(8) $211,926,000* shall be for payments to the General Services Administration for rent; and ⟦(10) $343,354,000⟧*(9) $301,179,000* shall be for other activities, including the Office of the Commissioner of Food and Drugs, the Office of the Chief Scientist, the Office of the Chief Medical Officer, and central services for these offices: *Provided further,* That not to exceed $25,000 of this amount shall be for official reception and representation expenses, not otherwise provided for, as determined by the Commissioner: *Provided further,* That any transfer of funds pursuant to, and for the administration of, section 770(n) of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 379dd(n)) shall only be from amounts made available under this heading for other activities and shall not exceed $2,000,000: *Provided further,* That of the amounts that are made available under this heading for "other activities", and that are not derived from user fees, $1,500,000 shall be transferred to and merged with the appropriation for "Department of Health and Human Services—Office of Inspector General" for oversight of the programs and operations of the Food and Drug Administration and shall be in addition to funds otherwise made available for oversight of the Food and Drug Administration: *Provided further,* That funds may be transferred from one specified activity to another with the prior ⟦approval of⟧ *notification to* the Committees on Appropriations of both Houses of Congress.

In addition, mammography user fees authorized by 42 U.S.C. 263b, export certification user fees authorized by 21 U.S.C. 381, priority review user fees authorized by 21 U.S.C. 360n and 360ff, food and feed recall fees, food reinspection fees, and voluntary qualified importer program fees authorized by 21 U.S.C. 379j–31, outsourcing facility fees authorized by 21 U.S.C. 379j–62, prescription drug wholesale distributor licensing and inspection fees authorized by 21 U.S.C. 353(e)(3), third-party logistics provider licensing and inspection fees authorized by 21 U.S.C. 360eee–3(c)(1), third-party auditor fees authorized by 21 U.S.C. 384d(c)(8), medical countermeasure priority review voucher user fees authorized by 21 U.S.C. 360bbb–4a, and fees relating to over-the-counter monograph drugs authorized by 21 U.S.C. 379j–72 shall be credited to this account, to remain available until expended.

BUILDINGS AND FACILITIES

For plans, construction, repair, improvement, extension, alteration, demolition, and purchase of fixed equipment or facilities of or used by the Food and Drug Administration, where not otherwise provided, $5,000,000, to remain available until expended. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075–9911–0–1–554	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Cooperative Research and Development Agreements, FDA	3	3	3
2000 Total: Balances and receipts	3	3	3
Appropriations:			
Current law:			
2101 Salaries and Expenses	-3	-3	-3
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 075–9911–0–1–554	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Foods	1,175	1,171	1,280
0002 Human Drugs	713	685	632
0003 Devices and Radiological Health	441	455	466
0004 National Center for Toxicological Research	75	72	
0005 FDA Other Activities (FDA Headquarters)	233	220	172
0006 FDA Other Rent and Rent Related Activities (Including White Oak Consolidation)	207	206	197
0007 FDA GSA Rental Payments	155	145	146
0008 FDA Buildings and Facilities	8	5	5
0009 Cooperative Research and Development (CRADA)		1	1
0010 Animal Drugs and Food	226	218	203
0011 Biologics	261	259	207
0018 FDA HCFAC Wedge Fund	15		
0019 Coronavirus Emergency Funding Supplemental	1		
0020 FDA User Fees (Non General Fund)	3,204		
0021 Foreign Inspection Pilot	14		
0799 Total direct obligations	6,728	3,437	3,309
0801 FDA Reimbursable program (User fees)		3,630	3,839
0802 FDA Reimbursable program (Federal sources)	24	24	25
0899 Total reimbursable obligations	24	3,654	3,864
0900 Total new obligations, unexpired accounts	6,752	7,091	7,173
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	993	1,292	1,268
1001 Discretionary unobligated balance brought fwd, Oct 1	968		
1021 Recoveries of prior year unpaid obligations	98		
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	1,092	1,292	1,268
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,527	3,427	3,308
1120 Appropriations transferred to other accts [075–0128]	-2	-2	-2
1160 Appropriation, discretionary (total)	3,525	3,425	3,306
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3	3	3
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-3	-3	
1260 Appropriations, mandatory (total)			3
Spending authority from offsetting collections, discretionary:			
1700 Collected	3,647	3,630	3,839
1700 Collected		5	
1701 Change in uncollected payments, Federal sources	-3	-5	
1702 Offsetting collections (previously unavailable)	1,107		
1724 Spending authority from offsetting collections precluded from obligation (limitation on obligations)	-1,313		
1750 Spending auth from offsetting collections, disc (total)	3,438	3,630	3,839
Spending authority from offsetting collections, mandatory:			
1800 Collected	2	12	

1801	Change in uncollected payments, Federal sources	12		
1850	Spending auth from offsetting collections, mand (total)	14	12	
1900	Budget authority (total)	6,977	7,067	7,148
1930	Total budgetary resources available	8,069	8,359	8,416
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-25		
1941	Unexpired unobligated balance, end of year	1,292	1,268	1,243
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,508	2,253	2,078
3010	New obligations, unexpired accounts	6,752	7,091	7,173
3011	Obligations ("upward adjustments"), expired accounts	12		
3020	Outlays (gross)	-6,847	-7,266	-7,245
3040	Recoveries of prior year unpaid obligations, unexpired	-98		
3041	Recoveries of prior year unpaid obligations, expired	-74		
3050	Unpaid obligations, end of year	2,253	2,078	2,006
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-61	-63	-58
3070	Change in uncollected pymts, Fed sources, unexpired	-9	5	
3071	Change in uncollected pymts, Fed sources, expired	7		
3090	Uncollected pymts, Fed sources, end of year	-63	-58	-58
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2,447	2,190	2,020
3200	Obligated balance, end of year	2,190	2,020	1,948
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	6,963	7,055	7,145
	Outlays, gross:			
4010	Outlays from new discretionary authority	4,729	5,777	5,911
4011	Outlays from discretionary balances	2,052	1,420	1,331
4020	Outlays, gross (total)	6,781	7,197	7,242
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources:	-31	-5	
4033	Non-Federal sources:	-3,626	-3,630	-3,839
4040	Offsets against gross budget authority and outlays (total)	-3,657	-3,635	-3,839
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	3	5	
4052	Offsetting collections credited to expired accounts	9		
4053	Recoveries of prior year paid obligations, unexpired accounts	1		
4060	Additional offsets against budget authority only (total)	13	5	
4070	Budget authority, net (discretionary)	3,319	3,425	3,306
4080	Outlays, net (discretionary)	3,124	3,562	3,403
	Mandatory:			
4090	Budget authority, gross	14	12	3
	Outlays, gross:			
4100	Outlays from new mandatory authority	8	15	3
4101	Outlays from mandatory balances	58	54	
4110	Outlays, gross (total)	66	69	3
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources:	-1	-12	
4123	Non-Federal sources:	-1		
4130	Offsets against gross budget authority and outlays (total)	-2	-12	
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-12		
4160	Budget authority, net (mandatory)			3
4170	Outlays, net (mandatory)	64	57	3
4180	Budget authority, net (total)	3,319	3,425	3,309
4190	Outlays, net (total)	3,188	3,619	3,406
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	1,168	1,374	1,374
5092	Unexpired unavailable balance, EOY: Offsetting collections	1,374	1,374	1,374

The Food and Drug Administration (FDA) promotes and protects public health by overseeing the safety, efficacy, quality, and security of human and veterinary drugs, biological products, medical devices, foods, cosmetics, and products that emit radiation. FDA also has responsibility for regulating the manufacturing, marketing, and distribution of tobacco products to protect public health and to reduce tobacco use by minors. FDA advances public health by helping to advance innovations that make medicines more effective, safe, and accessible and by helping the public get the accurate, science-based information they need to use medical products and foods to maintain and improve their health. FDA supports the Nation's counterterrorism capability by ensuring the security of the food supply and by fostering the development of medical products to respond to deliberate and naturally emerging public health threats. The FY 2027 Budget includes $7.2 billion in total resources for FDA, which is $232 million above FY 2026. The Budget advances the Make America Healthy Again agenda by investing in efforts to remove unsafe chemicals from the food supply, support artificial intelligence and machine learning initiatives, and invest in alternatives to animal testing. It also strengthens domestic and foreign inspection capabilities while maintaining FDA's critical facilities and infrastructure.

Object Classification (in millions of dollars)

Identification code 075–9911–0–1–554	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	2,337	1,080	1,094
11.3 Other than full-time permanent	223	95	96
11.5 Other personnel compensation	104	40	41
11.7 Military personnel	165	85	88
11.8 Special personal services payments	1		
11.9 Total personnel compensation	2,830	1,300	1,319
12.1 Civilian personnel benefits	954	445	451
12.2 Military personnel benefits	20	9	9
13.0 Benefits for former personnel	41	22	22
21.0 Travel and transportation of persons	43	30	27
22.0 Transportation of things	4	3	2
23.1 Rental payments to GSA	202	145	146
23.2 Rental payments to others		1	1
23.3 Communications, utilities, and miscellaneous charges	14	14	12
25.1 Advisory and assistance services	152	54	49
25.2 Other services from non-Federal sources	715	365	328
25.3 Other goods and services from Federal sources	1,058	565	508
25.4 Operation and maintenance of facilities	108	100	90
25.5 Research and development contracts	28	16	15
25.6 Medical care	32	17	15
25.7 Operation and maintenance of equipment	156	92	82
26.0 Supplies and materials	35	31	28
31.0 Equipment	12	10	9
32.0 Land and structures	41	37	33
41.0 Grants, subsidies, and contributions	261	180	162
42.0 Insurance claims and indemnities	1	1	1
44.0 Refunds	21		
99.0 Direct obligations	6,728	3,437	3,309
99.0 Reimbursable obligations	24	3,654	3,864
99.9 Total new obligations, unexpired accounts	6,752	7,091	7,173

Employment Summary

Identification code 075–9911–0–1–554	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	16,568	8,086	8,319
1101 Direct military average strength employment	930	480	472
2001 Reimbursable civilian full-time equivalent employment	40	7,705	7,390
2101 Reimbursable military average strength employment	2	454	462
3001 Allocation account civilian full-time equivalent employment	10		
3101 Allocation account military average strength employment	2		

Salaries and Expenses

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of authorizing legislation establishing registration fees under section 415 of the Federal Food, Drug, and Cosmetic Act (21 U.S.C. 350d) with respect to foreign human and animal food facilities, the Secretary shall assess and collect such fees, which shall be credited to this account and remain available until expended, and shall be in addition to any other amounts available for such purposes.

Program and Financing (in millions of dollars)

Identification code 075–9911–2–1–554	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 FDA Reimbursable program (Foreign food facility registration user fee))			71

SALARIES AND EXPENSES—Continued

Program and Financing—Continued

Identification code 075–9911–2–1–554	2025 actual	2026 est.	2027 est.
0899 Total reimbursable obligations			71
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected			71
1900 Budget authority (total)			71
1930 Total budgetary resources available			71
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			71
3020 Outlays (gross)			-71
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			71
Outlays, gross:			
4010 Outlays from new discretionary authority			71
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources			-71
4040 Offsets against gross budget authority and outlays (total)			-71
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The FY 2027 Budget proposes a new Food Facility and Importer Registration Fee that will provide $71 million to expand and collect fees from food facilities and importers under FDA's human and animal foods program. This user fee will enhance regulatory oversight and ensure a safe and nutritious food supply nationwide.

Object Classification (in millions of dollars)

Identification code 075–9911–2–1–554	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
21.0 Travel and transportation of persons			1
25.1 Advisory and assistance services			6
25.2 Other services from non-Federal sources			22
25.3 Other goods and services from Federal sources			31
25.5 Research and development contracts			1
25.6 Medical care			1
25.7 Operation and maintenance of equipment			4
41.0 Grants, subsidies, and contributions			5
99.0 Reimbursable obligations			71
99.9 Total new obligations, unexpired accounts			71

FDA WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 075–4613–0–4–554	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Reimbursable program activity	815	837	837
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	77	137	136
1001 Discretionary unobligated balance brought fwd, Oct 1	77	136	
1021 Recoveries of prior year unpaid obligations	13	188	188
1070 Unobligated balance (total)	90	325	324
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	862	648	648
1900 Budget authority (total)	862	648	648
1930 Total budgetary resources available	952	973	972
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	137	136	135
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	323	284	285
3010 New obligations, unexpired accounts	815	837	837
3020 Outlays (gross)	-841	-648	-648
3040 Recoveries of prior year unpaid obligations, unexpired	-13	-188	-188
3050 Unpaid obligations, end of year	284	285	286
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	323	284	285
3200 Obligated balance, end of year	284	285	286
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	862	648	648
Outlays, gross:			
4010 Outlays from new discretionary authority	595	648	648
4011 Outlays from discretionary balances	246		
4020 Outlays, gross (total)	841	648	648
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-862	-648	-648
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-21		

Object Classification (in millions of dollars)

Identification code 075–4613–0–4–554	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	209	209	209
11.3 Other than full-time permanent	8	8	8
11.5 Other personnel compensation	6	6	6
11.7 Military personnel	3	3	3
11.9 Total personnel compensation	226	226	226
12.1 Civilian personnel benefits	83	83	83
13.0 Benefits for former personnel	9	9	9
22.0 Transportation of things	1	1	1
23.3 Communications, utilities, and miscellaneous charges	7	6	6
24.0 Printing and reproduction	2	1	1
25.1 Advisory and assistance services	22	23	23
25.2 Other services from non-Federal sources	173	181	181
25.3 Other goods and services from Federal sources	139	146	146
25.4 Operation and maintenance of facilities	11	12	12
25.7 Operation and maintenance of equipment	137	143	143
26.0 Supplies and materials	1	2	2
31.0 Equipment	4	4	4
99.0 Reimbursable obligations	815	837	837
99.9 Total new obligations, unexpired accounts	815	837	837

Employment Summary

Identification code 075–4613–0–4–554	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	1,478	1,478	1,478
2101 Reimbursable military average strength employment	16	16	16

PAYMENT TO THE FDA INNOVATION ACCOUNT, CURES ACT

Program and Financing (in millions of dollars)

Identification code 075–0148–0–1–554	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	55		
0900 Total new obligations, unexpired accounts (object class 94.0)	55		
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	55		
1930 Total budgetary resources available	55		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	55		
3020 Outlays (gross)	-55		

	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	55		
	Outlays, gross:			
4100	Outlays from new mandatory authority	55		
4180	Budget authority, net (total)	55		
4190	Outlays, net (total)	55		

FDA Innovation, Cures Act

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075–5629–0–2–554	2025 actual	2026 est.	2027 est.
0100 Balance, start of year		5	5
Receipts:			
Current law:			
1140 General Fund Payment, FDA Innovation, CURES Act	55		
2000 Total: Balances and receipts	55	5	5
Appropriations:			
Current law:			
2101 FDA Innovation, Cures Act	-50		
5099 Balance, end of year	5	5	5

Program and Financing (in millions of dollars)

Identification code 075–5629–0–2–554	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 New Obligations for CURES Activities	51		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	20	20	20
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	21	20	20
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	50		
1930 Total budgetary resources available	71	20	20
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	20	20	20
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	65	50	
3010 New obligations, unexpired accounts	51		
3020 Outlays (gross)	-65	-50	
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	50		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	65	50	
3200 Obligated balance, end of year	50		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	50		
Outlays, gross:			
4010 Outlays from new discretionary authority	19		
4011 Outlays from discretionary balances	46	50	
4020 Outlays, gross (total)	65	50	
4180 Budget authority, net (total)	50		
4190 Outlays, net (total)	65	50	

Object Classification (in millions of dollars)

Identification code 075–5629–0–2–554	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	12		
11.3 Other than full-time permanent	2		
11.5 Other personnel compensation	1		
11.9 Total personnel compensation	15		
12.1 Civilian personnel benefits	5		
25.1 Advisory and assistance services	4		
25.2 Other services from non-Federal sources	12		
25.3 Other goods and services from Federal sources	2		
41.0 Grants, subsidies, and contributions	13		
99.9 Total new obligations, unexpired accounts	51		

Employment Summary

Identification code 075–5629–0–2–554	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	74		

Revolving Fund for Certification and Other Services

Program and Financing (in millions of dollars)

Identification code 075–4309–0–3–554	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Revolving Fund for Certification and Other Services (Reimbursable)	7	11	11
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	5	5
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	10	11	11
1802 Offsetting collections (previously unavailable)	1	1	1
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total)	10	11	11
1900 Budget authority (total)	10	11	11
1930 Total budgetary resources available	12	16	16
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	2
3010 New obligations, unexpired accounts	7	11	11
3020 Outlays (gross)	-7	-11	-11
3050 Unpaid obligations, end of year	2	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	2
3200 Obligated balance, end of year	2	2	2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	10	11	11
Outlays, gross:			
4100 Outlays from new mandatory authority	5	8	8
4101 Outlays from mandatory balances	2	3	3
4110 Outlays, gross (total)	7	11	11
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-10	-11	-11
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-3		
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	1	1	1
5092 Unexpired unavailable balance, EOY: Offsetting collections	1	1	1

FDA certifies color additives for use in foods, drugs, and cosmetics. It also lists color additives for use in foods, drugs, medical devices, and cosmetics. These services are financed wholly by fees paid by the industries affected.

Object Classification (in millions of dollars)

Identification code 075–4309–0–3–554	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent	3	6	6
12.1 Civilian personnel benefits	1	2	2
23.1 Rental payments to GSA	1	1	1
25.2 Other services from non-Federal sources		1	1
25.4 Operation and maintenance of facilities	1	1	1
26.0 Supplies and materials	1		

REVOLVING FUND FOR CERTIFICATION AND OTHER SERVICES—Continued

Object Classification—Continued

Identification code 075–4309–0–3–554		2025 actual	2026 est.	2027 est.
99.9	Total new obligations, unexpired accounts	7	11	11

Employment Summary

Identification code 075–4309–0–3–554		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	19	37	37

HEALTH RESOURCES AND SERVICES ADMINISTRATION

Federal Funds

HEALTH RESOURCES AND SERVICES

Program and Financing (in millions of dollars)

Identification code 075–0350–0–1–550		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0005	Primary Health Care (Health Centers, Free Clinics)	1,850	1,859	
0010	Primary Health Care (Mandatory)	4,281	4,470	1,132
0015	Health Workforce	1,421	1,414	
0020	Health Workforce (Mandatory)	528	604	319
0025	Maternal and Child Health	1,178	1,182	
0030	Maternal and Child Health (Mandatory)	6	6	1
0035	Ryan White HIV/AIDS	2,580	2,584	
0040	Health Systems	122	127	
0045	Rural Health	369	418	
0050	Family Planning	282	286	
0055	HRSA Program Management	164	161	
0057	340B Drug Pricing Program/Office of Pharmacy Affairs	16	12	
0058	Telehealth	42	46	
0091	Direct program activities, subtotal	12,839	13,169	1,452
0300	Total direct programs	12,839	13,169	1,452
	Credit program obligations:			
0702	Loan guarantee subsidy		1	
0791	Direct program activities, subtotal		1	
0799	Total direct obligations	12,839	13,170	1,452
0801	Health Resources and Services (Reimbursable)	77	99	46
0899	Total reimbursable obligations	77	99	46
0900	Total new obligations, unexpired accounts	12,916	13,269	1,498
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,482	390	1,230
1001	Discretionary unobligated balance brought fwd, Oct 1	155		
1010	Unobligated balance transfer to other accts [015–5606]	-5	-5	-5
1011	Unobligated balance transfer from other acct [075–0116]	4		
1021	Recoveries of prior year unpaid obligations	157		
1029	Other balances withdrawn to Treasury	-2		
1033	Recoveries of prior year paid obligations	5		
1041	Other balances previously not available	1		
1070	Unobligated balance (total)	1,642	385	1,225
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	7,997	8,933	
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from other accounts [075–0140]	32	12	
	Appropriations, mandatory:			
1200	Appropriation	3,581	5,181	1,498
1230	Appropriations and/or unobligated balance of appropriations permanently reduced		-110	-46
1260	Appropriations, mandatory (total)	3,581	5,071	1,452
	Spending authority from offsetting collections, discretionary:			
1700	Collected	42	52	
1701	Change in uncollected payments, Federal sources	11		
1750	Spending auth from offsetting collections, disc (total)	53	52	
	Spending authority from offsetting collections, mandatory:			
1800	Offsetting collections (cash)(HPSL&NSL)	26	46	46
1802	Offsetting collections (previously unavailable)	2	2	2
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-2	-2	-2
1850	Spending auth from offsetting collections, mand (total)	26	46	46
1900	Budget authority (total)	11,689	14,114	1,498
1930	Total budgetary resources available	13,331	14,499	2,723
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-25		
1941	Unexpired unobligated balance, end of year	390	1,230	1,225
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	13,442	11,654	9,470
3010	New obligations, unexpired accounts	12,916	13,269	1,498
3011	Obligations ("upward adjustments"), expired accounts	56		
3020	Outlays (gross)	-14,434	-15,453	-9,834
3040	Recoveries of prior year unpaid obligations, unexpired	-157		
3041	Recoveries of prior year unpaid obligations, expired	-169		
3050	Unpaid obligations, end of year	11,654	9,470	1,134
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-23	-27	-27
3070	Change in uncollected pymts, Fed sources, unexpired	-11		
3071	Change in uncollected pymts, Fed sources, expired	7		
3090	Uncollected pymts, Fed sources, end of year	-27	-27	-27
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	13,419	11,627	9,443
3200	Obligated balance, end of year	11,627	9,443	1,107
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	8,082	8,997	
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,635	2,901	
4011	Outlays from discretionary balances	6,641	7,699	5,843
4020	Outlays, gross (total)	9,276	10,600	5,843
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-8	-14	
4033	Non-Federal sources	-61	-38	
4040	Offsets against gross budget authority and outlays (total)	-69	-52	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-11		
4052	Offsetting collections credited to expired accounts	25		
4053	Recoveries of prior year paid obligations, unexpired accounts	2		
4060	Additional offsets against budget authority only (total)	16		
4070	Budget authority, net (discretionary)	8,029	8,945	
4080	Outlays, net (discretionary)	9,207	10,548	5,843
	Mandatory:			
4090	Budget authority, gross	3,607	5,117	1,498
	Outlays, gross:			
4100	Outlays from new mandatory authority	1,507	2,220	691
4101	Outlays from mandatory balances	3,651	2,633	3,300
4110	Outlays, gross (total)	5,158	4,853	3,991
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-29	-46	-46
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	3		
4160	Budget authority, net (mandatory)	3,581	5,071	1,452
4170	Outlays, net (mandatory)	5,129	4,807	3,945
4180	Budget authority, net (total)	11,610	14,016	1,452
4190	Outlays, net (total)	14,336	15,355	9,788
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	2	2	2
5092	Unexpired unavailable balance, EOY: Offsetting collections	2	2	2
5103	Unexpired unavailable balance, SOY: Fulfilled purpose	1		

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	11,610	14,016	1,452
Outlays	14,336	15,355	9,788
Legislative proposal, not subject to PAYGO:			
Budget Authority			-1,452
Outlays			-645

Total:				
	Budget Authority	11,610	14,016	
	Outlays	14,336	15,355	9,143

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 075–0350–0–1–550		2025 actual	2026 est.	2027 est.
	Guaranteed loan levels supportable by subsidy budget authority:			
215001	Facilities Renovation Loans	12	72	
215999	Total loan guarantee levels	12	72	
	Guaranteed loan subsidy (in percent):			
232001	Facilities Renovation Loans	2.45	2.51	
232999	Weighted average subsidy rate	2.45	2.51	
	Guaranteed loan subsidy budget authority:			
233001	Facilities Renovation Loans		2	
233999	Total subsidy budget authority		2	

Resources displayed here support grants and contracts managed by Health Resources and Services Administration (HRSA). These activities include support for Health Centers, treatment and care for those living with HIV/AIDS, health workforce training, maternal and child health care services, promotion of organ and bone marrow donation, rural health activities, and the medical malpractice claims funds, which pay malpractice claims filed against employees of federally supported health centers and free clinics. HRSA is also responsible for oversight of the 340B Drug Pricing Program.

In 2027 HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans. In addition, the 340B Drug Pricing Program will move to CMS.

Object Classification (in millions of dollars)

Identification code 075–0350–0–1–550		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	306	308	
11.3	Other than full-time permanent	16	16	
11.5	Other personnel compensation	9	9	
11.7	Military personnel	27	28	
11.9	Total personnel compensation	358	361	
12.1	Civilian personnel benefits	116	117	
12.2	Military personnel benefits	2	2	
13.0	Benefits for former personnel	10	10	
21.0	Travel and transportation of persons	1	1	
23.1	Rental payments to GSA	19	19	
25.1	Advisory and assistance services	20	20	
25.2	Other services from non-Federal sources	595	595	
25.3	Other goods and services from Federal sources	100	100	
25.4	Operation and maintenance of facilities	1	1	
25.6	Medical care	4	4	
25.7	Operation and maintenance of equipment	11	11	
31.0	Equipment	9	9	
41.0	Grants, subsidies, and contributions	11,497	11,824	1,452
42.0	Insurance claims and indemnities	96	96	
99.0	Direct obligations	12,839	13,170	1,452
99.0	Reimbursable obligations	77	99	46
99.9	Total new obligations, unexpired accounts	12,916	13,269	1,498

Employment Summary

Identification code 075–0350–0–1–550		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	2,231	2,164	
1101	Direct military average strength employment	153	149	
2001	Reimbursable civilian full-time equivalent employment	58	58	
2101	Reimbursable military average strength employment	3	3	

Health Resources and Services

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075–0350–2–1–550		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	Primary Health Care (Mandatory)			-1,132
0020	Health Workforce (Mandatory)			-319
0030	Maternal and Child Health (Mandatory)			-1
0799	Total direct obligations			-1,452
0801	Health Resources and Services (Reimbursable)			-46
0900	Total new obligations, unexpired accounts			-1,498
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation			-1,498
1230	Appropriations and/or unobligated balance of appropriations permanently reduced			46
1260	Appropriations, mandatory (total)			-1,452
	Spending authority from offsetting collections, mandatory:			
1800	Offsetting collections (cash)(HPSL&NSL)			-46
1802	Offsetting collections (previously unavailable)			-2
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced			2
1850	Spending auth from offsetting collections, mand (total)			-46
1900	Budget authority (total)			-1,498
1930	Total budgetary resources available			-1,498
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			-1,498
3020	Outlays (gross)			691
3050	Unpaid obligations, end of year			-807
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			-807
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			-1,498
	Outlays, gross:			
4100	Outlays from new mandatory authority			-691
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources			46
4180	Budget authority, net (total)			-1,452
4190	Outlays, net (total)			-645

In 2027, HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

Object Classification (in millions of dollars)

Identification code 075–0350–2–1–550		2025 actual	2026 est.	2027 est.
41.0	Direct obligations: Grants, subsidies, and contributions			-1,452
99.0	Direct obligations			-1,452
99.0	Reimbursable obligations			-46
99.9	Total new obligations, unexpired accounts			-1,498

Vaccine Injury Compensation

Program and Financing (in millions of dollars)

Identification code 075–0320–0–1–551		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	40	44	44
1033	Recoveries of prior year paid obligations	4		
1070	Unobligated balance (total)	44	44	44
1930	Total budgetary resources available	44	44	44

VACCINE INJURY COMPENSATION—Continued

Program and Financing—Continued

Identification code 075–0320–0–1–551	2025 actual	2026 est.	2027 est.
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	44	44	44
Budget authority and outlays, net:			
Mandatory:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-4		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	4		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	-4		
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-4		

The Vaccine Injury Compensation Program was established pursuant to Public Law 99–660 and Public Law 100–203 and serves as a source of funds to pay claims for compensation for vaccine-related injury or death. Payment of claims associated with vaccine-related injury or death occurring before October 1, 1988, are financed from the General Fund and are reflected in this account. Given sufficient carry-over funds from prior years' appropriations to pay for the balance of the pre-1988 claims yet to be adjudicated, no appropriation is requested to cover payment of pre-1988 claims. By statute, no new claims are accepted for this account. Payment of claims associated with vaccine-related injury or death occurring after October 1, 1988, are reflected in the Vaccine Injury Compensation Program Trust Fund account.

VACCINE INJURY COMPENSATION

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075–0320–2–1–551	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [075–9919]			-44
1930 Total budgetary resources available			-44
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			-44
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

In 2027, HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

COVERED COUNTERMEASURE PROCESS FUND

Program and Financing (in millions of dollars)

Identification code 075–0343–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Claims	6	5	
0103 Admin Expense	19	22	
0900 Total new obligations, unexpired accounts	25	27	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	78	60	33
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7		
1930 Total budgetary resources available	85	60	33
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	60	33	33
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	9	27
3010 New obligations, unexpired accounts	25	27	
3020 Outlays (gross)	-21	-9	-14
3050 Unpaid obligations, end of year	9	27	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	9	27
3200 Obligated balance, end of year	9	27	13
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	7		
Outlays, gross:			
4010 Outlays from new discretionary authority	6		
4011 Outlays from discretionary balances	15	9	14
4020 Outlays, gross (total)	21	9	14
4180 Budget authority, net (total)	7		
4190 Outlays, net (total)	21	9	14

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	7		
Outlays	21	9	14
Legislative proposal, not subject to PAYGO:			
Outlays			-14
Total:			
Budget Authority	7		
Outlays	21	9	

The Covered Countermeasure Process Fund is established pursuant to the Public Health Service (PHS) Act, as amended by Division C of Public Law 109–148, to serve as a source of funds to pay for compensation for injuries, illnesses or death, or losses resulting from the administration or use by an individual of a covered countermeasure for which a Secretarial Declaration has been issued, pursuant to section 319F-3(b) of the PHS Act. Additionally, authority is provided to address any unexpected claims that may arise under the Smallpox Emergency Personnel Protection Act of 2003 (P.L. 108–20).

Object Classification (in millions of dollars)

Identification code 075–0343–0–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	3	3	
11.7 Military personnel	1	1	
11.9 Total personnel compensation	4	4	
25.2 Other services from non-Federal sources	15	18	
42.0 Insurance claims and indemnities	6	5	
99.0 Direct obligations	25	27	
99.9 Total new obligations, unexpired accounts	25	27	

Employment Summary

Identification code 075–0343–0–1–551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	20	20	
1101 Direct military average strength employment	8	8	

COVERED COUNTERMEASURE PROCESS FUND

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075–0343–2–1–551	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [075–9918]			-40
1930 Total budgetary resources available			-40

	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			-40
	Change in obligated balance:			
	Unpaid obligations:			
3020	Outlays (gross)			14
3050	Unpaid obligations, end of year			14
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			14
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances			-14
4180	Budget authority, net (total)			
4190	Outlays, net (total)			-14

In 2027, HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

Maternal, Infant, and Early Childhood Home Visiting Programs

Program and Financing (in millions of dollars)

Identification code 075–0321–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Maternal, Infant, and Early Childhood Home Visiting Programs	599	613	754
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	28	45	45
1021 Recoveries of prior year unpaid obligations	50		
1070 Unobligated balance (total)	78	45	45
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	600	650	800
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-34	-37	-46
1260 Appropriations, mandatory (total)	566	613	754
1930 Total budgetary resources available	644	658	799
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	45	45	45
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	997	1,054	1,102
3010 New obligations, unexpired accounts	599	613	754
3020 Outlays (gross)	-476	-565	-642
3040 Recoveries of prior year unpaid obligations, unexpired	-50		
3041 Recoveries of prior year unpaid obligations, expired	-16		
3050 Unpaid obligations, end of year	1,054	1,102	1,214
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	997	1,054	1,102
3200 Obligated balance, end of year	1,054	1,102	1,214
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	566	613	754
Outlays, gross:			
4100 Outlays from new mandatory authority	19	25	30
4101 Outlays from mandatory balances	457	540	612
4110 Outlays, gross (total)	476	565	642
4180 Budget authority, net (total)	566	613	754
4190 Outlays, net (total)	476	565	642

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	566	613	754
Outlays	476	565	642
Legislative proposal, not subject to PAYGO:			
Budget Authority			-754
Outlays			-30
Total:			
Budget Authority	566	613	
Outlays	476	565	612

The Maternal, Infant, and Early Childhood Home Visiting Program provides comprehensive services for at-risk communities. This program had been administered by HRSA.

Object Classification (in millions of dollars)

Identification code 075–0321–0–1–551	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	7	7	7
11.9 Total personnel compensation	7	7	7
12.1 Civilian personnel benefits	2	2	2
25.1 Advisory and assistance services	34	34	34
41.0 Grants, subsidies, and contributions	556	570	711
99.9 Total new obligations, unexpired accounts	599	613	754

Employment Summary

Identification code 075–0321–0–1–551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	43	43	43
1101 Direct military average strength employment	1	1	1

Maternal, Infant, and Early Childhood Home Visiting Programs

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075–0321–2–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Maternal, Infant, and Early Childhood Home Visiting Programs			-754
Budgetary resources:			
Unobligated balance:			
1010 Unobligated balance transfer to other accts [075–9917]			-45
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			-800
1230 Appropriations and/or unobligated balance of appropriations permanently reduced			46
1260 Appropriations, mandatory (total)			-754
1930 Total budgetary resources available			-799
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			-45
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			-754
3020 Outlays (gross)			30
3050 Unpaid obligations, end of year			-724
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			-724
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			-754
Outlays, gross:			
4100 Outlays from new mandatory authority			-30
4180 Budget authority, net (total)			-754
4190 Outlays, net (total)			-30

In 2027, HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

Object Classification (in millions of dollars)

Identification code 075–0321–2–1–551	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent			-7
11.9 Total personnel compensation			-7
12.1 Civilian personnel benefits			-2
25.1 Advisory and assistance services			-34
41.0 Grants, subsidies, and contributions			-711

MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING PROGRAMS—Continued

Object Classification—Continued

Identification code 075–0321–2–1–551		2025 actual	2026 est.	2027 est.
99.9	Total new obligations, unexpired accounts			-754

Employment Summary

Identification code 075–0321–2–1–551		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment			-43
1101	Direct military average strength employment			-1

HEALTH CENTER GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 075–4442–0–3–551		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	2	2
1930	Total budgetary resources available	2	2	2
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	2	2
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

Status of Guaranteed Loans (in millions of dollars)

Identification code 075–4442–0–3–551		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on commitments:			
2111	Guaranteed loan commitments from current-year authority			
2121	Limitation available from carry-forward	807	795	
2143	Uncommitted limitation carried forward	-795	-723	
2150	Total guaranteed loan commitments	12	72	
2199	Guaranteed amount of guaranteed loan commitments	9		
	Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year	91	100	162
2231	Disbursements of new guaranteed loans	12	72	
2251	Repayments and prepayments	-3	-10	-10
	Adjustments:			
2263	Terminations for default that result in claim payments			
2264	Other adjustments, net			
2290	Outstanding, end of year	100	162	152
	Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year	69	118	142

Public Law 104–299, Public Law 104–208, and Public Law 115–141 authorize Health Resources and Services Administration (HRSA) to guarantee up to $1 billion in private loans to health centers for the costs of developing and operating managed care networks or plans and for the construction, renovation, and modernization of medical facilities. The program account for this activity is displayed in the Health Resources and Services account (75–0350) as a line in the program and financing schedule.

In 2027, HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

Balance Sheet (in millions of dollars)

Identification code 075–4442–0–3–551		2024 actual	2025 actual
	ASSETS:		
1101	Federal assets: Fund balances with Treasury	1	1
1999	Total assets	1	1
	LIABILITIES:		
2204	Non-Federal liabilities: Liabilities for loan guarantees	1	1
	NET POSITION:		
3300	Cumulative results of operations		
4999	Total liabilities and net position	1	1

MEDICAL FACILITIES GUARANTEE AND LOAN FUND

Status of Direct Loans (in millions of dollars)

Identification code 075–9931–0–3–551		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	5	5	5
1290	Outstanding, end of year	5	5	5

Titles VI and XVI of the PHS Act established a loan and loan guarantee fund for medical facilities with a maximum amount allowable for the Government's liability. Direct loans were made available for public facilities and guaranteed loans for private, nonprofit facilities. Funds under this authority were established in the amount of $50 million for use in fulfilling guarantees in the event of default, $30 million as a revolving fund for direct loans, and an amount for interest subsidy payments on guaranteed loans.

Balance Sheet (in millions of dollars)

Identification code 075–9931–0–3–551		2024 actual	2025 actual
	ASSETS:		
1601	Direct loans, gross	5	5
1999	Total assets	5	5
	LIABILITIES:		
2201	Non-Federal liabilities: Accounts payable	5	5
	NET POSITION:		
3100	Unexpended appropriations		
3300	Cumulative results of operations		
3999	Total net position		
4999	Total liabilities and net position	5	5

Trust Funds

VACCINE INJURY COMPENSATION PROGRAM TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075–8175–0–7–551		2025 actual	2026 est.	2027 est.
0100	Balance, start of year		4,527	4,634
0198	Reconciliation adjustment	4,511		
0199	Balance, start of year	4,511	4,527	4,634
	Receipts:			
	Current law:			
1110	Deposits, Vaccine Injury Compensation Trust Fund	131	232	235
1140	Interest and Profits on Investments, Vaccine Injury Compensation Trust Fund	130	192	175
1199	Total current law receipts	261	424	410
1999	Total receipts	261	424	410
2000	Total: Balances and receipts	4,772	4,951	5,044
	Appropriations:			
	Current law:			
2101	Vaccine Injury Compensation Program Trust Fund	-48	-50	
2101	Vaccine Injury Compensation Program Trust Fund	-213	-267	-277
2103	Vaccine Injury Compensation Program Trust Fund	-6		
2135	Vaccine Injury Compensation Program Trust Fund	11		
2199	Total current law appropriations	-256	-317	-277
	Proposed:			
2201	Vaccine Injury Compensation Program Trust Fund			277
2201	Vaccine Injury Compensation Program Trust Fund			-50
2201	Vaccine Injury Compensation Program Trust Fund			-277
2299	Total proposed appropriations			-50
2999	Total appropriations	-256	-317	-327
4030	Vaccine Injury Compensation Program Trust Fund	11		
5099	Balance, end of year	4,527	4,634	4,717

Program and Financing (in millions of dollars)

Identification code 075–8175–0–7–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Compensation: Claims for post-FY 1989 injuries	209	267	277
0103	Claims processing (Claims Court)	10	12	.....
0104	Claims processing (HRSA)	15	15	.....
0105	Claims processing (Dept. of Justice)	23	23	.....
0191	Direct program activities, subtotal	48	50	.....
0900	Total new obligations, unexpired accounts	257	317	277
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	.....	1	1
1021	Recoveries of prior year unpaid obligations	2	.....	.....
1033	Recoveries of prior year paid obligations	11	.....	.....
1035	Unobligated balance of appropriations withdrawn	-11	.....	.....
1070	Unobligated balance (total)	2	1	1
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	48	50	.....
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	213	267	277
1203	Appropriation (previously unavailable)(special or trust)	6	.....	.....
1235	Appropriations precluded from obligation (special or trust)	-11	.....	.....
1260	Appropriations, mandatory (total)	208	267	277
1900	Budget authority (total)	256	317	277
1930	Total budgetary resources available	258	318	278
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	40	32	.....
3010	New obligations, unexpired accounts	257	317	277
3020	Outlays (gross)	-263	-349	-277
3040	Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3050	Unpaid obligations, end of year	32	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	40	32	.....
3200	Obligated balance, end of year	32	.....	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	48	50	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	24	50	.....
4011	Outlays from discretionary balances	31	.....	.....
4020	Outlays, gross (total)	55	50	.....
	Mandatory:			
4090	Budget authority, gross	208	267	277
	Outlays, gross:			
4100	Outlays from new mandatory authority	208	267	277
4101	Outlays from mandatory balances	.....	32	.....
4110	Outlays, gross (total)	208	299	277
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-11	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	11	.....	.....
4160	Budget authority, net (mandatory)	208	267	277
4170	Outlays, net (mandatory)	197	299	277
4180	Budget authority, net (total)	256	317	277
4190	Outlays, net (total)	252	349	277
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	4,611	4,532	4,689
5001	Total investments, EOY: Federal securities: Par value	4,532	4,689	4,822

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	256	317	277
Outlays	252	349	277
Legislative proposal, not subject to PAYGO:			
Budget Authority	.....	.....	-277
Outlays	.....	.....	-277
Total:			
Budget Authority	256	317	.....
Outlays	252	349	.....

The Vaccine Injury Compensation Program was established pursuant to Public Law 99–660 and Public Law 100–203 and serves as a source of funds to pay claims for compensation for vaccine-related injury or death. This account reflects payments for claims for vaccine-related injury or death occurring after October 1, 1988. This program had been administered by HRSA. In 2027, HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

Object Classification (in millions of dollars)

Identification code 075–8175–0–7–551		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	3	3	.....
11.7	Military personnel	1	1	.....
11.9	Total personnel compensation	4	4	.....
12.1	Civilian personnel benefits	1	1	.....
12.2	Military personnel benefits	1	1	.....
25.3	Other goods and services from Federal sources	8	10	.....
42.0	Insurance claims and indemnities	243	301	277
99.9	Total new obligations, unexpired accounts	257	317	277

Employment Summary

Identification code 075–8175–0–7–551		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	20	20	.....
1101	Direct military average strength employment	7	7	.....

VACCINE INJURY COMPENSATION PROGRAM TRUST FUND

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075–8175–2–7–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Compensation: Claims for post—FY 1989 injuries	.....	.....	-277
0900	Total new obligations, unexpired accounts (object class 42.0)	.....	.....	-277
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	.....	.....	-277
1900	Budget authority (total)	.....	.....	-277
1930	Total budgetary resources available	.....	.....	-277
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	.....	.....	-277
3020	Outlays (gross)	.....	.....	277
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	.....	.....	-277
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	.....	-277
4180	Budget authority, net (total)	.....	.....	-277
4190	Outlays, net (total)	.....	.....	-277
	Memorandum (non-add) entries:			
5001	Total investments, EOY: Federal securities: Par value	.....	.....	-4,822

In 2027, HRSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

INDIAN HEALTH SERVICE

Federal Funds

Indian Health Services

For expenses necessary to carry out the Act of August 5, 1954 (68 Stat. 674), the Indian Self-Determination and Education Assistance Act, the Indian Health Care Improvement Act, and titles II and III of the Public Health Service Act with respect to the Indian Health Service, $309,146,000, to remain available until September 30, 2028, except as otherwise provided herein, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2026; in addition, $365,680,000, to remain available until September 30, 2028, for the Electronic Health Record System and the Indian Healthcare Improvement Fund, of which $78,673,000 is for the Indian Health Care Improvement Fund and may be used, as needed, to carry out activities typically funded under the Indian Health Facilities account; and, in addition, $5,098,878 which shall become available on October 1, 2027, and remain available through September 30, 2029, except as otherwise provided herein; together with payments received during the fiscal year pursuant to sections 231(b) and 233 of the Public Health Service Act (42 U.S.C. 238(b) and 238b), for services furnished by the Indian Health Service: Provided, That funds made available to tribes and tribal organizations through contracts, grant agreements, or any other agreements or compacts authorized by the Indian Self-Determination and Education Assistance Act of 1975 (25 U.S.C. 5301 et seq.), shall be deemed to be obligated at the time of the grant or contract award and thereafter shall remain available to the tribe or tribal organization without fiscal year limitation: Provided further, That from the amounts that become available on October 1, 2027, $2,500,000 shall be available for grants or contracts with public or private institutions to provide alcohol or drug treatment services to Indians, including alcohol detoxification services: Provided further, That from the amounts that become available on October 1, 2027, $1,054,485,000 shall remain available until expended for Purchased/Referred Care: Provided further, That of the total amount specified in the preceding proviso for Purchased/Referred Care, $54,000,000 shall be for the Indian Catastrophic Health Emergency Fund: Provided further, That from the amounts that become available on October 1, 2027, up to $53,000,000 shall remain available until expended for implementation of the loan repayment program under section 108 of the Indian Health Care Improvement Act (25 U.S.C. 1616a): Provided further, That from the amounts that become available on October 1, 2027, $58,000,000 shall remain available until expended for costs related to or resulting from accreditation emergencies, including supplementing activities funded under the heading Indian Health Facilities, of which up to $4,000,000 may be used to supplement amounts otherwise available for Purchased/Referred Care:Provided further, That the amounts collected by the Federal Government as authorized by sections 104 and 108 of the Indian Health Care Improvement Act (25 U.S.C. 1613a and 1616a) during the preceding fiscal year for breach of contracts shall be deposited in the Fund authorized by section 108A of that Act (25 U.S.C. 1616a–1) and shall remain available until expended and, notwithstanding section 108A(c) of that Act (25 U.S.C. 1616a–1(c)), funds shall be available to make new awards under the loan repayment and scholarship programs under sections 104 and 108 of that Act (25 U.S.C. 1613a and 1616a): Provided further, That the amounts made available within this account for the IHS-Operated Hospital Oversight Program, Substance Abuse and Suicide Prevention Program, for Opioid Prevention, Treatment and Recovery Services, for the Domestic Violence Prevention Program, for the Zero Suicide Initiative, for the housing subsidy authority for civilian employees, for Aftercare Pilot Programs at Youth Regional Treatment Centers, for transformation and modernization costs of the Indian Health Service Electronic Health Record system, for national quality and oversight activities, to improve collections from public and private insurance at Indian Health Service and tribally operated facilities, for an initiative to treat or reduce the transmission of HIV and HCV, for a maternal health initiative, for the Telebehavioral Health Center of Excellence, for Alzheimer's activities, for Village Built Clinics, for a produce prescription pilot, and for accreditation emergencies shall be allocated at the discretion of the Director of the Indian Health Service and shall remain available until expended: Provided further, That funds provided in this Act may be used for annual contracts and grants that fall within 2 fiscal years, provided the total obligation is recorded in the year the funds are appropriated: Provided further, That the amounts collected by the Secretary of Health and Human Services under the authority of title IV of the Indian Health Care Improvement Act (25 U.S.C. 1613) shall remain available until expended for the purpose of achieving compliance with the applicable conditions and requirements of titles XVIII and XIX of the Social Security Act, except for those related to the planning, design, or construction of new facilities: Provided further, That funding contained herein for scholarship programs under the Indian Health Care Improvement Act (25 U.S.C. 1613) shall remain available until expended: Provided further, That amounts received by tribes and tribal organizations under title IV of the Indian Health Care Improvement Act shall be reported and accounted for and available to the receiving tribes and tribal organizations until expended: Provided further, That the Bureau of Indian Affairs may collect from the Indian Health Service, and from tribes and tribal organizations operating health facilities pursuant to Public Law 93–638, such individually identifiable health information relating to disabled children as may be necessary for the purpose of carrying out its functions under the Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.): Provided further, That none of the funds provided under this heading that become available on October 1, 2027, may be used for implementation of the Electronic Health Record System or the Indian Health Care Improvement Fund: Provided further, That for purposes of the Indian Health Care Improvement Fund, such amounts may be used to carry out activities otherwise funded under the heading "Indian Health Facilities".

Program and Financing (in millions of dollars)

Identification code 075–0390–0–1–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Clinical services	5,053	4,555	4,951
0002	Preventive health	203	206	221
0003	Urban health	89	95	95
0004	Indian health professions	77	85	82
0005	Tribal management	3	3	3
0006	Direct operations	110	104	107
0007	Self-governance	7	6	6
0009	Diabetes funds	142	200	49
0799	Total direct obligations	5,684	5,254	5,514
0801	Indian Health Services (Reimbursable)	2,937	2,734	2,734
0900	Total new obligations, unexpired accounts	8,621	7,988	8,248
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3,751	3,587	3,782
1001	Discretionary unobligated balance brought fwd, Oct 1	3,362	.....	.....
1021	Recoveries of prior year unpaid obligations	587	.....	.....
1033	Recoveries of prior year paid obligations	6	.....	.....
1070	Unobligated balance (total)	4,344	3,587	3,782
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	303	332	675
	Advance appropriations, discretionary:			
1170	Advance appropriation	4,684	4,723	4,790
	Appropriations, mandatory:			
1200	Appropriation (Diabetes)	119	200	50
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	.....	.....	-1
1260	Appropriations, mandatory (total)	119	200	49
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2,843	2,928	2,495
1701	Change in uncollected payments, Federal sources	-72	.....	.....
1750	Spending auth from offsetting collections, disc (total)	2,771	2,928	2,495
1900	Budget authority (total)	7,877	8,183	8,009
1930	Total budgetary resources available	12,221	11,770	11,791
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-13	.....	.....
1941	Unexpired unobligated balance, end of year	3,587	3,782	3,543
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,433	2,402	1,770
3010	New obligations, unexpired accounts	8,621	7,988	8,248
3011	Obligations ("upward adjustments"), expired accounts	59	.....	.....
3020	Outlays (gross)	-8,088	-8,620	-7,965
3040	Recoveries of prior year unpaid obligations, unexpired	-587	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-36	.....	.....
3050	Unpaid obligations, end of year	2,402	1,770	2,053
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-173	-96	-96
3070	Change in uncollected pymts, Fed sources, unexpired	72	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	5	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-96	-96	-96
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2,260	2,306	1,674
3200	Obligated balance, end of year	2,306	1,674	1,957
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	7,758	7,983	7,960

	Outlays, gross:			
4010	Outlays from new discretionary authority	5,660	6,443	6,378
4011	Outlays from discretionary balances	2,098	1,980	1,532
4020	Outlays, gross (total)	7,758	8,423	7,910
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-52	-323	-310
4033	Non-Federal sources	-2,809	-2,605	-2,185
4040	Offsets against gross budget authority and outlays (total)	-2,861	-2,928	-2,495
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	72	.....	.....
4052	Offsetting collections credited to expired accounts	12	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	6	.....	.....
4060	Additional offsets against budget authority only (total)	90	.....	.....
4070	Budget authority, net (discretionary)	4,987	5,055	5,465
4080	Outlays, net (discretionary)	4,897	5,495	5,415
	Mandatory:			
4090	Budget authority, gross	119	200	49
	Outlays, gross:			
4100	Outlays from new mandatory authority	11	192	47
4101	Outlays from mandatory balances	319	5	8
4110	Outlays, gross (total)	330	197	55
4180	Budget authority, net (total)	5,106	5,255	5,514
4190	Outlays, net (total)	5,227	5,692	5,470

The Indian Health Services account provides medical care, public health services, and health professions training opportunities to American Indians and Alaska Natives. The Budget requests discretionary funding for 2027 for the Indian Health Services account.

Object Classification (in millions of dollars)

Identification code 075–0390–0–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	621	621	715
11.3 Other than full-time permanent	32	32	32
11.5 Other personnel compensation	94	94	94
11.7 Military personnel	73	73	73
11.9 Total personnel compensation	820	820	914
12.1 Civilian personnel benefits	279	279	312
12.2 Military personnel benefits	13	13	13
13.0 Benefits for former personnel	8	8	8
21.0 Travel and transportation of persons	10	9	9
21.0 Patient travel	33	30	32
22.0 Transportation of things	9	8	8
23.1 Rental payments to GSA	18	16	17
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	12	11	12
25.1 Advisory and assistance services	18	16	37
25.2 Other services from non-Federal sources	248	227	292
25.3 Other goods and services from Federal sources	342	323	328
25.4 Operation and maintenance of facilities	11	10	11
25.6 Medical care	402	370	378
25.7 Operation and maintenance of equipment	23	21	27
25.8 Subsistence and support of persons	45	44	42
26.0 Supplies and materials	128	120	121
31.0 Equipment	41	38	44
41.0 Grants, subsidies, and contributions	3,223	2,890	2,908
99.0 Direct obligations	5,684	5,254	5,514
99.0 Reimbursable obligations	2,937	2,734	2,734
99.9 Total new obligations, unexpired accounts	8,621	7,988	8,248

Employment Summary

Identification code 075–0390–0–1–551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	6,139	6,139	6,406
1101 Direct military average strength employment	551	551	552
2001 Reimbursable civilian full-time equivalent employment	5,229	5,229	5,239
2101 Reimbursable military average strength employment	470	470	450

Contract Support Costs

For payments to tribes and tribal organizations for contract support costs associated with Indian Self-Determination and Education Assistance Act agreements with the Indian Health Service for fiscal year 2027, such sums as may be necessary: Provided, That notwithstanding any other provision of law, no amounts made available under this heading shall be available for transfer to another budget account: Provided further, That amounts obligated but not expended by a tribe or tribal organization for contract support costs for such agreements for the current fiscal year shall be applied to contract support costs due for such agreements for subsequent fiscal years.

Program and Financing (in millions of dollars)

Identification code 075–0344–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Contract Support Costs	1,151	1,708	1,958
0900 Total new obligations, unexpired accounts (object class 41.0)	1,151	1,708	1,958
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,151	1,708	1,958
1930 Total budgetary resources available	1,151	1,708	1,958
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	200	194	820
3010 New obligations, unexpired accounts	1,151	1,708	1,958
3011 Obligations ("upward adjustments"), expired accounts	313	.....	.....
3020 Outlays (gross)	-1,243	-1,082	-1,838
3041 Recoveries of prior year unpaid obligations, expired	-227	.....	.....
3050 Unpaid obligations, end of year	194	820	940
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	200	194	820
3200 Obligated balance, end of year	194	820	940
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,151	1,708	1,958
Outlays, gross:			
4010 Outlays from new discretionary authority	1,140	888	1,018
4011 Outlays from discretionary balances	103	194	820
4020 Outlays, gross (total)	1,243	1,082	1,838
4180 Budget authority, net (total)	1,151	1,708	1,958
4190 Outlays, net (total)	1,243	1,082	1,838

The Contract Support Costs account provides for the reasonable and allowable costs for direct program expenses for the operation of, and any additional administrative or other expense related to, the overhead incurred by tribes and tribal organizations who operate health programs through self-determination contracts and compacts. The Budget maintains indefinite discretionary funding for the Contract Support Costs account in 2027.

Payments for Tribal Leases

For payments to tribes and tribal organizations for leases pursuant to section 105(l) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5324(l)) for fiscal year 2027, such sums as may be necessary, which shall be available for obligation through September 30, 2028: Provided, That notwithstanding any other provision of law, no amounts made available under this heading shall be available for transfer to another budget account.

Program and Financing (in millions of dollars)

Identification code 075–0200–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payments for Tribal Leases	543	413	929
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	.....	1	1
1021 Recoveries of prior year unpaid obligations	1	.....	.....

PAYMENTS FOR TRIBAL LEASES—Continued

Program and Financing—Continued

Identification code 075–0200–0–1–551	2025 actual	2026 est.	2027 est.
1070 Unobligated balance (total)	1	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	543	413	929
1930 Total budgetary resources available	544	414	930
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	2	
3010 New obligations, unexpired accounts	543	413	929
3020 Outlays (gross)	-542	-415	-929
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	2	
3200 Obligated balance, end of year	2		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	543	413	929
Outlays, gross:			
4010 Outlays from new discretionary authority	541	413	929
4011 Outlays from discretionary balances	1	2	
4020 Outlays, gross (total)	542	415	929
4180 Budget authority, net (total)	543	413	929
4190 Outlays, net (total)	542	415	929

The Payments for Tribal Leases account provides for the reasonable and allowable costs for leases with a Tribe or tribal organization for a building owned or leased by the tribe or tribal organization that is used for administration or delivery of services under the Indian Self-Determination and Education Assistance Act. The Budget maintains current indefinite discretionary funding for the Payments for Tribal Leases account in 2027.

Object Classification (in millions of dollars)

Identification code 075–0200–0–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
23.2 Rental payments to others	5		
25.2 Other services from non-Federal sources	4		
41.0 Grants, subsidies, and contributions	534	413	929
99.9 Total new obligations, unexpired accounts	543	413	929

INDIAN HEALTH FACILITIES

For construction, repair, maintenance, demolition, improvement, and equipment of health and related auxiliary facilities, including quarters for personnel; preparation of plans, specifications, and drawings; acquisition of sites, purchase and erection of modular buildings, and purchases of trailers; and for provision of domestic and community sanitation facilities for Indians, as authorized by section 7 of the Act of August 5, 1954 (42 U.S.C. 2004a), the Indian Self-Determination Act, and the Indian Health Care Improvement Act, and for expenses necessary to carry out such Acts and titles II and III of the Public Health Service Act with respect to environmental health and facilities support activities of the Indian Health Service, $20,915,000, to remain available until expended, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2026; in addition, $204,506,000, to remain available until expended, for Sanitation Facilities Construction and Health Care Facilities Construction; and, in addition, $537,515,000, which shall become available on October 1, 2027, and remain available until expended: Provided, That notwithstanding any other provision of law, funds appropriated for the planning, design, construction, renovation, or expansion of health facilities for the benefit of an Indian tribe or tribes may be used to purchase land on which such facilities will be located: Provided further, That not to exceed $500,000 may be used for fiscal year 2028 by the Indian Health Service to purchase TRANSAM equipment from the Department of Defense for distribution to the Indian Health Service and tribal facilities: Provided further, That none of the funds provided under this heading that become available on October 1, 2027, may be used for Health Care Facilities Construction or for Sanitation Facilities Construction: Provided further, That none of the funds appropriated to the Indian Health Service may be used for sanitation facilities construction for new homes funded with grants by the housing programs of the United States Department of Housing and Urban Development.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075–0391–0–1–551	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1		
0198 Reconciliation adjustment	-1		
0199 Balance, start of year			
Receipts:			
Current law:			
1130 Rent and Charges for Quarters, Indian Health Service	11	12	12
1198 Rounding adjustment	1		
1199 Total current law receipts	12	12	12
1999 Total receipts	12	12	12
2000 Total: Balances and receipts	12	12	12
Appropriations:			
Current law:			
2101 Indian Health Facilities	-12	-12	-12
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 075–0391–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Maintenance	235	171	173
0002 Sanitation Facilities Construction	856	108	14
0003 Facilities and environmental health	387	311	330
0004 Equipment	34	35	34
0005 Health Care Facilities Construction	190	185	191
0100 Total direct program	1,702	810	742
0799 Total direct obligations	1,702	810	742
0801 Indian Health Facilities (Reimbursable)	120	77	76
0900 Total new obligations, unexpired accounts	1,822	887	818
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,082	1,916	2,621
1001 Discretionary unobligated balance brought fwd, Oct 1	2,039	1,880	
1021 Recoveries of prior year unpaid obligations	28		
1070 Unobligated balance (total)	2,110	1,916	2,621
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	293	299	225
1120 Appropriations transferred to other acct [075–0128]	-4		
1160 Appropriation, discretionary (total)	289	299	225
Advance appropriations, discretionary:			
1170 Advance appropriation	700	700	
1170 Advance appropriation	507	511	517
1172 Advance appropriations transferred to other accounts [075–0128]		-4	
1180 Advanced appropriation, discretionary (total)	1,207	1,207	517
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	12	12	12
Spending authority from offsetting collections, discretionary:			
1700 Collected	120	74	74
1900 Budget authority (total)	1,628	1,592	828
1930 Total budgetary resources available	3,738	3,508	3,449
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,916	2,621	2,631
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,774	2,117	849
3010 New obligations, unexpired accounts	1,822	887	818
3020 Outlays (gross)	-1,451	-2,155	-1,493
3040 Recoveries of prior year unpaid obligations, unexpired	-28		
3050 Unpaid obligations, end of year	2,117	849	174

	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-18	-18	-18
3090	Uncollected pymts, Fed sources, end of year	-18	-18	-18
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,756	2,099	831
3200	Obligated balance, end of year	2,099	831	156
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,616	1,580	816
	Outlays, gross:			
4010	Outlays from new discretionary authority	732	474	245
4011	Outlays from discretionary balances	680	1,583	1,152
4020	Outlays, gross (total)	1,412	2,057	1,397
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-120	-74	-74
4040	Offsets against gross budget authority and outlays (total)	-120	-74	-74
	Mandatory:			
4090	Budget authority, gross	12	12	12
	Outlays, gross:			
4100	Outlays from new mandatory authority	2	6	6
4101	Outlays from mandatory balances	37	92	90
4110	Outlays, gross (total)	39	98	96
4180	Budget authority, net (total)	1,508	1,518	754
4190	Outlays, net (total)	1,331	2,081	1,419

The Indian Health Facilities account supports construction, repair and improvement, equipment, and environmental health and facilities support for the Indian Health Service. The Budget requests discretionary funding for 2027 for the Indian Health Facilities account.

Object Classification (in millions of dollars)

Identification code 075–0391–0–1–551		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	87	87	95
11.3	Other than full-time permanent	8	8	8
11.5	Other personnel compensation	5	5	5
11.7	Military personnel	17	17	17
11.9	Total personnel compensation	117	117	125
12.1	Civilian personnel benefits	37	37	38
12.2	Military personnel benefits	2	2	2
21.0	Travel and transportation of persons	4	4	4
22.0	Transportation of things	3	3	3
23.3	Communications, utilities, and miscellaneous charges	10	10	10
25.1	Advisory and assistance services	3	3	3
25.2	Other services from non-Federal sources	716	296	296
25.3	Other goods and services from Federal sources	9	4	4
25.4	Operation and maintenance of facilities	11	5	5
25.7	Operation and maintenance of equipment	7	3	3
25.8	Subsistence and support of persons OC 25.9	187	78	78
26.0	Supplies and materials	9	4	4
31.0	Equipment	9	4	4
32.0	Land and structures	238	99	15
41.0	Grants, subsidies, and contributions	340	141	147
99.0	Direct obligations	1,702	810	741
99.0	Reimbursable obligations	120	77	77
99.9	Total new obligations, unexpired accounts	1,822	887	818

Employment Summary

Identification code 075–0391–0–1–551		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	999	999	1,022
1101	Direct military average strength employment	90	90	90
2001	Reimbursable civilian full-time equivalent employment	851	851	861
2101	Reimbursable military average strength employment	77	77	77

ADMINISTRATIVE PROVISIONS—INDIAN HEALTH SERVICE

Appropriations provided in this Act to the Indian Health Service shall be available for services as authorized by 5 U.S.C. 3109 at rates not to exceed the per diem rate equivalent to the maximum rate payable for senior-level positions under 5 U.S.C. 5376; hire of passenger motor vehicles and aircraft; purchase of medical equipment; purchase of reprints; purchase, renovation, and erection of modular buildings and renovation of existing facilities; payments for telephone service in private residences in the field, when authorized under regulations approved by the Secretary of Health and Human Services; uniforms, or allowances therefor as authorized by 5 U.S.C. 5901–5902; and for expenses of attendance at meetings that relate to the functions or activities of the Indian Health Service: Provided, That in accordance with the provisions of the Indian Health Care Improvement Act, non-Indian patients may be extended health care at all tribally administered or Indian Health Service facilities, subject to charges, and the proceeds along with funds recovered under the Federal Medical Care Recovery Act (42 U.S.C. 2651–2653) shall be credited to the account of the facility providing the service and shall be available without fiscal year limitation: Provided further, That notwithstanding any other law or regulation, funds transferred from the Department of Housing and Urban Development to the Indian Health Service shall be administered under Public Law 86–121, the Indian Sanitation Facilities Act and Public Law 93–638: Provided further, That funds appropriated to the Indian Health Service in this Act, except those used for administrative and program direction purposes, shall not be subject to limitations directed at curtailing Federal travel and transportation: Provided further, That none of the funds made available to the Indian Health Service in this Act shall be used for any assessments or charges by the Department of Health and Human Services unless such assessments or charges are identified in the budget justification and provided in this Act, are notified to the House and Senate Committees on Appropriations through the reprogramming process: Provided further, That notwithstanding any other provision of law, funds previously or herein made available to a tribe or tribal organization through a contract, grant, or agreement authorized by title I or title V of the Indian Self-Determination and Education Assistance Act of 1975 (25 U.S.C. 5301 et seq.), may be deobligated and reobligated to a self-determination contract under title I, or a self-governance agreement under title V of such Act and thereafter shall remain available to the tribe or tribal organization without fiscal year limitation: Provided further, That none of the funds made available to the Indian Health Service in this Act shall be used to implement the final rule published in the Federal Register on September 16, 1987, by the Department of Health and Human Services, relating to the eligibility for the health care services of the Indian Health Service until the Indian Health Service has submitted a budget request reflecting the increased costs associated with the proposed final rule, and such request has been included in an appropriations Act and enacted into law: Provided further, That with respect to functions transferred by the Indian Health Service to tribes or tribal organizations, the Indian Health Service is authorized to provide goods and services to those entities on a reimbursable basis, including payments in advance with subsequent adjustment, and the reimbursements received therefrom, along with the funds received from those entities pursuant to the Indian Self-Determination Act, may be credited to the same or subsequent appropriation account from which the funds were originally derived, with such amounts to remain available until expended: Provided further, That reimbursements for training, technical assistance, or services provided by the Indian Health Service will contain total costs, including direct, administrative, and overhead costs associated with the provision of goods, services, or technical assistance: Provided further, That the Indian Health Service may provide to civilian medical personnel serving in hospitals operated by the Indian Health Service housing allowances equivalent to those that would be provided to members of the Commissioned Corps of the United States Public Health Service serving in similar positions at such hospitals: Provided further, That the appropriation structure for the Indian Health Service may not be altered without advance notification to the House and Senate Committees on Appropriations: Provided further, That none of the funds made available in this Act to the Indian Health Service may be used to provide gender-transition procedures.

CENTERS FOR DISEASE CONTROL AND PREVENTION

Federal Funds

IMMUNIZATION AND RESPIRATORY DISEASES

For carrying out titles II, III, XVII, and XXI, and section 2821 of the Public Health Service Act (referred to in this Act as the "PHS Act"), and titles II and IV of the Immigration and Nationality Act, with respect to immunization and respiratory diseases, $963,291,000.

VIRAL HEPATITIS, SEXUALLY TRANSMITTED DISEASES, AND TUBERCULOSIS PREVENTION

For carrying out titles II, III, XVII, and XXIII of the PHS Act with respect to viral hepatitis, sexually transmitted diseases, and tuberculosis prevention, $300,000,000.

CDC-WIDE ACTIVITIES AND PROGRAM SUPPORT—Continued

EMERGING AND ZOONOTIC INFECTIOUS DISEASES

For carrying out titles II, III, and XVII, and section 2821 of the PHS Act, and titles II and IV of the Immigration and Nationality Act, with respect to emerging and zoonotic infectious diseases, $927,764,000: Provided, That of the amounts made available under this heading, up to $1,000,000 shall remain available until expended to pay for the transportation, medical care, treatment, and other related costs of persons quarantined or isolated under Federal or State quarantine law.

PUBLIC HEALTH SCIENTIFIC SERVICES

For carrying out titles II, III, and XVII of the PHS Act with respect to surveillance, health informatics, and workforce development, $499,600,000: Provided, That in addition to amounts provided herein, $205,000,000 shall be from funds available under section 241 of the PHS Act for data modernization, disease forecasting, and analytics.

GLOBAL HEALTH

For carrying out titles II, III, and XVII of the PHS Act with respect to global health, $663,843,000; of which $128,921,000 shall remain available through September 30, 2028, for international HIV/AIDS; and $293,200,000 shall remain available through September 30, 2029, for global public health protection: Provided, That funds may be used for purchase and insurance of official motor vehicles in foreign countries.

PUBLIC HEALTH PREPAREDNESS AND RESPONSE

For carrying out titles II, III, XVII, and XXVIII of the PHS Act with respect to public health preparedness and response, and for expenses necessary to support activities related to countering potential biological, nuclear, radiological, and chemical threats to civilian populations, $489,000,000: Provided, That the Director of the Centers for Disease Control and Prevention (referred to in this title as "CDC") or the Administrator of the Agency for Toxic Substances and Disease Registry may detail staff without reimbursement to support an activation of the CDC Emergency Operations Center, so long as the Director provides a notice to the Committees on Appropriations of the House of Representatives and the Senate within 15 days of the use of this authority, a full report within 30 days after use of this authority which includes the number of staff and funding level broken down by the originating center and number of days detailed, and an update of such report every 180 days until staff are no longer on detail without reimbursement to the CDC Emergency Operations Center.

ENERGY EMPLOYEES OCCUPATIONAL ILLNESS COMPENSATION PROGRAM

For necessary expenses to administer the Energy Employees Occupational Illness Compensation Program Act, $55,358,000, to remain available until expended: Provided, That this amount shall be available consistent with the provision regarding administrative expenses in section 151(b) of title I of division B of Public Law 106–554.

CDC-WIDE ACTIVITIES AND PROGRAM SUPPORT

(INCLUDING TRANSFER OF FUNDS)

For carrying out titles II, III, XVII and XIX, and section 2821 of the PHS Act and for cross-cutting activities and program support for activities funded in other appropriations included in this Act for the Centers for Disease Control and Prevention, $361,570,000, of which $260,000,000 shall remain available through September 30, 2028, for public health infrastructure and capacity: Provided, That paragraphs (1) through (3) of subsection (b) of section 2821 of the PHS Act shall not apply to funds appropriated under this heading and in all other accounts of the CDC: Provided further, That funds appropriated under this heading may be used to support a contract for the operation and maintenance of an aircraft in direct support of activities throughout CDC to ensure the agency is prepared to address public health preparedness emergencies: Provided further, That employees of CDC or the Public Health Service, both civilian and commissioned officers, detailed to States, municipalities, or other organizations under authority of section 214 of the PHS Act, or in overseas assignments, shall be treated as non-Federal employees for reporting purposes only and shall not be included within any personnel ceiling applicable to the Agency, Service, or the Department of Health and Human Services during the period of detail or assignment: Provided further, That CDC may use up to $10,000 from amounts appropriated to CDC in this Act for official reception and representation expenses when specifically approved by the Director of CDC: Provided further, That in addition, such sums as may be derived from authorized user fees, which shall be credited to the appropriation charged with the cost thereof: Provided further, That with respect to the previous proviso, authorized user fees from the Vessel Sanitation Program shall be available through September 30, 2028.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075–0943–0–1–999	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Cooperative Research and Development Agreements, Centers for Disease Control	1	1	1
2000 Total: Balances and receipts	1	1	1
Appropriations:			
Current law:			
2101 CDC-wide Activities and Program Support	-1	-1	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 075–0943–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Birth Defects, Developmental Disabilities, Disability and Health (0958)	201	205	
0002 CDC-Wide Activities and Program Support (0943)	651	397	362
0004 Chronic Disease Prevention and Health Promotion (0948)	1,340	984	
0005 Emerging and Zoonotic Infectious Diseases (0949)	762	729	928
0006 Energy Employee Illness Occupational Compensation Program Act (EEOICPA) (0954)	51	51	51
0007 Environmental Health (0947)	240	192	
0008 Global Health (0955)	683	693	664
0012 HIV/AIDS, Viral Hepatitis, STD and TB Prevention (0950)	1,353	1,384	300
0013 Immunization and Respiratory Diseases (0951)	982	317	963
0015 Injury Prevention and Control (0952)	748	761	
0016 Occupational Safety and Health (0953)	338	367	
0019 Public Health Preparedness and Response (0956)	936	913	489
0020 Public Health Scientific Services (0959)	752	725	500
0021 Cooperative Research and Development Agreements (CRADA) (5146)	4		
0024 CDC-Wide Activities and Program Support (User and Other Similar Fees)	87	2	2
0799 Total direct obligations	9,128	7,720	4,259
0802 CDC-Wide Activities and Program Support (Reimbursable)	144	185	229
0803 Public Health Scientific Services (0959) (Reimbursable)		43	205
0899 Total reimbursable obligations	144	228	434
0900 Total new obligations, unexpired accounts	9,272	7,948	4,693
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	601	816	2,210
1001 Discretionary unobligated balance brought fwd, Oct 1	445		
1021 Recoveries of prior year unpaid obligations	392		
1070 Unobligated balance (total)	993	816	2,210
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7,898	7,666	4,205
1120 Appropriations transferred to other acct [075–0945]	-25	-25	
1160 Appropriation, discretionary (total)	7,873	7,641	4,205
Appropriations, mandatory:			
1200 Appropriation (075–0954—EEOICPA)	55	55	55
1201 Appropriation (075–5146 CRADA)	1	1	1
1220 Appropriations transferred to other acct [513–1200]	-1		
1221 Appropriations transferred from other acct PPHF [075–0116]	1,186	1,398	
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-165	-164	-4
1260 Appropriations, mandatory (total)	1,076	1,290	52
Spending authority from offsetting collections, discretionary:			
1700 Collected	229	408	408
1701 Change in uncollected payments, Federal sources	36		
1750 Spending auth from offsetting collections, disc (total)	265	408	408
Spending authority from offsetting collections, mandatory:			
1800 Collected	14	3	3
1900 Budget authority (total)	9,228	9,342	4,668
1930 Total budgetary resources available	10,221	10,158	6,878
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-133		
1941 Unexpired unobligated balance, end of year	816	2,210	2,185

	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	14,555	11,941	10,437
3010	New obligations, unexpired accounts	9,272	7,948	4,693
3011	Obligations ("upward adjustments"), expired accounts	163	.....	.....
3020	Outlays (gross)	-10,883	-9,452	-9,432
3040	Recoveries of prior year unpaid obligations, unexpired	-392	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-774	.....	.....
3050	Unpaid obligations, end of year	11,941	10,437	5,698
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-181	-138	-138
3070	Change in uncollected pymts, Fed sources, unexpired	-36	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	79	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-138	-138	-138
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	14,374	11,803	10,299
3200	Obligated balance, end of year	11,803	10,299	5,560
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	8,138	8,049	4,613
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,751	3,236	1,922
4011	Outlays from discretionary balances	6,209	4,993	6,393
4020	Outlays, gross (total)	8,960	8,229	8,315
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-294	-408	-408
4033	Non-Federal sources	-17	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-311	-408	-408
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-36	.....	.....
4052	Offsetting collections credited to expired accounts	82	.....	.....
4060	Additional offsets against budget authority only (total)	46	.....	.....
4070	Budget authority, net (discretionary)	7,873	7,641	4,205
4080	Outlays, net (discretionary)	8,649	7,821	7,907
	Mandatory:			
4090	Budget authority, gross	1,090	1,293	55
	Outlays, gross:			
4100	Outlays from new mandatory authority	348	322	43
4101	Outlays from mandatory balances	1,575	901	1,074
4110	Outlays, gross (total)	1,923	1,223	1,117
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-14	-3	-3
4180	Budget authority, net (total)	8,949	8,931	4,257
4190	Outlays, net (total)	10,558	9,041	9,021

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	8,949	8,931	4,257
Outlays	10,558	9,041	9,021
Legislative proposal, not subject to PAYGO:			
Budget Authority	.....	.....	957
Outlays	.....	.....	287
Total:			
Budget Authority	8,949	8,931	5,214
Outlays	10,558	9,041	9,308

The Centers for Disease Control and Prevention (CDC) works to protect the health and safety of all Americans. The agency has played a key role in protecting Americans from recent health emergencies. Key programs of the CDC include immunization and respiratory diseases; viral hepatitis, STD, and tuberculosis prevention; emerging and zoonotic infectious diseases; public health and scientific services; global disease detection; public health preparedness and emergency response; and cross-cutting CDC-wide activities and program support, including public health infrastructure. The FY 2027 Budget supports core public health capacities that are essential to prepare for and respond to public health emergencies and to the effective and efficient functioning of public health systems. With investments in the FY 2027 Budget, CDC will continue to aim to build a sustainable and resilient public health system that can respond effectively to emerging threats and to ongoing public health needs to keep Americans safe and healthy.

Object Classification (in millions of dollars)

Identification code 075–0943–0–1–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,102	927	511
11.3 Other than full-time permanent	153	130	72
11.5 Other personnel compensation	64	54	30
11.6 Military personnel—basic allowance for housing	1	.....	.....
11.7 Military personnel	102	85	47
11.8 Special personal services payments	2	1	1
11.9 Total personnel compensation	1,424	1,197	661
12.1 Civilian personnel benefits	477	402	222
12.2 Military personnel benefits	26	22	12
13.0 Benefits for former personnel	19	16	9
21.0 Travel and transportation of persons	31	26	14
22.0 Transportation of things	8	7	4
23.2 Rental payments to others	7	6	3
23.3 Communications, utilities, and miscellaneous charges	5	4	2
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services	758	642	354
25.2 Other services from non-Federal sources	51	44	24
25.3 Other goods and services from Federal sources	873	736	406
25.4 Operation and maintenance of facilities	12	10	6
25.5 Research and development contracts	21	18	10
25.6 Medical care	4	4	2
25.7 Operation and maintenance of equipment	103	87	48
26.0 Supplies and materials	108	90	50
31.0 Equipment	34	29	16
41.0 Grants, subsidies, and contributions	4,960	4,203	2,318
94.0 Financial transfers	205	176	97
99.0 Direct obligations	9,127	7,720	4,259
99.0 Reimbursable obligations	145	228	434
99.9 Total new obligations, unexpired accounts	9,272	7,948	4,693

Employment Summary

Identification code 075–0943–0–1–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	8,855	8,063	5,417
1101 Direct military average strength employment	634	648	447
2001 Reimbursable civilian full-time equivalent employment	197	348	323
2101 Reimbursable military average strength employment	27	37	37

CDC-Wide Activities and Program Support

(Legislative proposal, not subject to PAYGO)

Chemicals and Toxins

Contingent upon enactment of authorizing legislation establishing the National Center for Chemicals and Toxins within the Centers for Disease, Control, and Prevention (CDC), for necessary expenses for the CDC in carrying out activities set forth in section 311(a) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9660(a)) and section 126(g) of the Superfund Amendments and Reauthorization Act of 1986, $51,814,000.

In addition, for the National Center for Toxicological Research, $56,307,000.

In addition, for carrying out titles II, III, IV, and XVII of the Public Health Service Act, with respect to researching and counteracting the effects of chemicals, toxins, and environmental agents on human health, environmental health sciences, and occupational safety and health, and sections 101, 102, 103, 201, 202, 203, 301, and 501 of the Federal Mine Safety and Health Act, section 13 of the Mine Improvement and New Emergency Response Act, and sections 20, 21, and 22 of the Occupational Safety and Health Act, $848,636,000.

Program and Financing (in millions of dollars)

Identification code 075–0943–2–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0009 Chemicals and Toxins (0947)	.....	.....	957
0799 Total direct obligations	.....	.....	957
0804 Chemicals and Toxins (Reimbursable)	.....	.....	11
0899 Total reimbursable obligations	.....	.....	11
0900 Total new obligations, unexpired accounts	.....	.....	968

CDC-Wide Activities and Program Support—Continued

Program and Financing—Continued

Identification code 075–0943–2–1–999	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			957
1900 Budget authority (total)			957
1930 Total budgetary resources available			957
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			-11
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			968
3020 Outlays (gross)			-287
3050 Unpaid obligations, end of year			681
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			681
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			957
Outlays, gross:			
4010 Outlays from new discretionary authority			287
4180 Budget authority, net (total)			957
4190 Outlays, net (total)			287

The Budget proposes a new National Center for Chemicals and Toxins within CDC, which brings together complementary programs across HHS, to include: National Institute of Environmental Health Sciences (from NIH), National Center for Toxicological Research (from FDA), the Agency for Toxic Substances and Disease Registry, CDC's National Institute for Occupational Safety and Health, and CDC's National Center for Environmental Health.

Object Classification (in millions of dollars)

Identification code 075–0943–2–1–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			115
11.3 Other than full-time permanent			16
11.5 Other personnel compensation			7
11.7 Military personnel			11
11.9 Total personnel compensation			149
12.1 Civilian personnel benefits			49
12.2 Military personnel benefits			3
13.0 Benefits for former personnel			2
21.0 Travel and transportation of persons			3
22.0 Transportation of things			1
23.2 Rental payments to others			1
23.3 Communications, utilities, and miscellaneous charges			1
25.1 Advisory and assistance services			81
25.2 Other services from non-Federal sources			5
25.3 Other goods and services from Federal sources			93
25.4 Operation and maintenance of facilities			1
25.5 Research and development contracts			2
25.7 Operation and maintenance of equipment			11
26.0 Supplies and materials			11
31.0 Equipment			3
41.0 Grants, subsidies, and contributions			519
94.0 Financial transfers			22
99.0 Direct obligations			957
99.0 Reimbursable obligations			11
99.9 Total new obligations, unexpired accounts			968

Employment Summary

Identification code 075–0943–2–1–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			1,464
1101 Direct military average strength employment			60
2001 Reimbursable civilian full-time equivalent employment			54
2101 Reimbursable military average strength employment			12

Buildings and Facilities

(including transfer of funds)

For acquisition of real property, equipment, construction, installation, demolition, and renovation of facilities, $40,000,000, which shall remain available until expended: Provided, That funds made available to this account in this or any prior Act that are available for the acquisition of real property or for construction or improvement of facilities shall be available to make improvements on non-federally owned property, provided that any improvements that are not adjacent to federally owned property do not exceed $2,500,000, and that the primary benefit of such improvements accrues to CDC: Provided further, That funds made available to this account in this or any prior Act that are available for the acquisition of real property or for construction or improvement of facilities in conjunction with the new replacement mine safety research facility shall be available to make improvements on non-federally owned property, provided that any improvements that are not adjacent to federally owned property do not exceed $5,000,000: Provided further, That in addition, the prior year unobligated balance of any amounts assigned to former employees in accounts of CDC made available for Individual Learning Accounts shall be credited to and merged with the amounts made available under this heading to support the replacement of the mine safety research facility.

Program and Financing (in millions of dollars)

Identification code 075–0960–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 CDC Buildings and Facilities (0960)	23	40	40
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	406	425	425
1001 Discretionary unobligated balance brought fwd, Oct 1	406		
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	408	425	425
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	40	40	40
1930 Total budgetary resources available	448	465	465
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	425	425	425
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	44	35	15
3010 New obligations, unexpired accounts	23	40	40
3020 Outlays (gross)	-30	-60	-41
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	35	15	14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	44	35	15
3200 Obligated balance, end of year	35	15	14
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	40	40	40
Outlays, gross:			
4010 Outlays from new discretionary authority		16	16
4011 Outlays from discretionary balances	30	44	25
4020 Outlays, gross (total)	30	60	41
4180 Budget authority, net (total)	40	40	40
4190 Outlays, net (total)	30	60	41

Buildings and Facilities funds support renovations to existing buildings, as well as repair and improvements (e.g., laboratory ventilation upgrades, structural repairs, roof replacements, and electrical and mechanical repairs) necessary to restore, maintain, and improve CDC's assets.

Object Classification (in millions of dollars)

Identification code 075–0960–0–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	2	3	3

25.4	Operation and maintenance of facilities	2	3	3
32.0	Land and structures	19	34	34
99.9	Total new obligations, unexpired accounts	23	40	40

CDC Working Capital Fund

Program and Financing (in millions of dollars)

Identification code 075–4553–0–4–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	CDC Working Capital Fund (Reimbursable)	860	708	708
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	227	190	203
1021	Recoveries of prior year unpaid obligations	24	.....	.....
1070	Unobligated balance (total)	251	190	203
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	800	721	721
1701	Change in uncollected payments, Federal sources	-1	.....	.....
1750	Spending auth from offsetting collections, disc (total)	799	721	721
1900	Budget authority (total)	799	721	721
1930	Total budgetary resources available	1,050	911	924
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	190	203	216
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	338	380	227
3010	New obligations, unexpired accounts	860	708	708
3020	Outlays (gross)	-794	-861	-744
3040	Recoveries of prior year unpaid obligations, unexpired	-24	.....	.....
3050	Unpaid obligations, end of year	380	227	191
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	.....	.....
3070	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	337	380	227
3200	Obligated balance, end of year	380	227	191
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	799	721	721
	Outlays, gross:			
4010	Outlays from new discretionary authority	510	476	476
4011	Outlays from discretionary balances	284	385	268
4020	Outlays, gross (total)	794	861	744
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-800	-721	-721
4040	Offsets against gross budget authority and outlays (total)	-800	-721	-721
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4060	Additional offsets against budget authority only (total)	1	.....	.....
4070	Budget authority, net (discretionary)	.....	.....	.....
4080	Outlays, net (discretionary)	-6	140	23
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	-6	140	23

Implemented in fiscal year 2014, CDC's Working Capital Fund has extended availability and serves as the funding mechanism to finance centralized business services support across CDC. Services rendered under the fund are performed at pre-established rates that are used to cover the full cost of operations and future investments. Contributions are collected for services, thereby creating market-like incentives to maximize efficiency and quality.

Object Classification (in millions of dollars)

Identification code 075–4553–0–4–551		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	209	170	170
11.3	Other than full-time permanent	8	5	5
11.5	Other personnel compensation	6	5	5
11.7	Military personnel	4	3	3
11.9	Total personnel compensation	227	183	183
12.1	Civilian personnel benefits	81	69	69
12.2	Military personnel benefits	1	.....	.....
13.0	Benefits for former personnel	4	3	3
21.0	Travel and transportation of persons	1	1	1
22.0	Transportation of things	1	1	1
23.1	Rental payments to GSA	18	14	14
23.3	Communications, utilities, and miscellaneous charges	22	18	18
25.1	Advisory and assistance services	62	49	49
25.2	Other services from non-Federal sources	23	18	18
25.3	Other goods and services from Federal sources	209	176	176
25.4	Operation and maintenance of facilities	106	89	89
25.7	Operation and maintenance of equipment	67	57	57
26.0	Supplies and materials	1	1	1
31.0	Equipment	35	28	28
32.0	Land and structures	2	1	1
99.9	Total new obligations, unexpired accounts	860	708	708

Employment Summary

Identification code 075–4553–0–4–551		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	1,484	937	937
2101	Reimbursable military average strength employment	34	26	26

Infectious Diseases Rapid Response Reserve Fund

Program and Financing (in millions of dollars)

Identification code 075–0945–0–1–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	60	25	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	545	523	523
1021	Recoveries of prior year unpaid obligations	13	.....	.....
1070	Unobligated balance (total)	558	523	523
	Budget authority:			
	Appropriations, discretionary:			
1121	Appropriations transferred from other acct [075–0943]	25	25	.....
1930	Total budgetary resources available	583	548	523
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	523	523	523
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	67	62	9
3010	New obligations, unexpired accounts	60	25	.....
3020	Outlays (gross)	-52	-78	-9
3040	Recoveries of prior year unpaid obligations, unexpired	-13	.....	.....
3050	Unpaid obligations, end of year	62	9	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	67	62	9
3200	Obligated balance, end of year	62	9	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	25	25	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	16	.....
4011	Outlays from discretionary balances	52	62	9
4020	Outlays, gross (total)	52	78	9
4180	Budget authority, net (total)	25	25	.....
4190	Outlays, net (total)	52	78	9

INFECTIOUS DISEASES RAPID RESPONSE RESERVE FUND—Continued

The Infectious Diseases Rapid Response Reserve Fund within the Centers for Disease Control and Prevention provides the ability to respond quickly and efficiently to emerging infectious disease threats or outbreaks that have the potential to spread and threaten the national security and health of Americans.

Object Classification (in millions of dollars)

Identification code 075–0945–0–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	2	1	
25.1 Advisory and assistance services	17	7	
25.3 Other goods and services from Federal sources	3	1	
41.0 Grants, subsidies, and contributions	38	16	
99.9 Total new obligations, unexpired accounts	60	25	

AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY

TOXIC SUBSTANCES AND ENVIRONMENTAL PUBLIC HEALTH

For necessary expenses for the Agency for Toxic Substances and Disease Registry (ATSDR) in carrying out activities set forth in sections 104(i) and 111(c)(4) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA) and section 3019 of the Solid Waste Disposal Act, $78,000,000: Provided, That notwithstanding any other provision of law, in lieu of performing a health assessment under section 104(i)(6) of CERCLA, the Administrator of ATSDR may conduct other appropriate health studies, evaluations, or activities, including, without limitation, biomedical testing, clinical evaluations, medical monitoring, and referral to accredited healthcare providers: Provided further, That in performing any such health assessment or health study, evaluation, or activity, the Administrator of ATSDR shall not be bound by the deadlines in section 104(i)(6)(A) of CERCLA: Provided further, That none of the funds appropriated under this heading shall be available for ATSDR to issue in excess of 40 toxicological profiles pursuant to section 104(i) of CERCLA during fiscal year 2027, and existing profiles may be updated as necessary.

Program and Financing (in millions of dollars)

Identification code 075–0944–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Toxic Substances and Environmental Public Health (Direct)	83	80	78
0801 Toxic Substances and Environmental Public Health (Reimbursable)	1	2	1
0900 Total new obligations, unexpired accounts	84	82	79
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	18	34	36
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	19	34	36
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	82	80	78
Appropriations, mandatory:			
1200 Appropriation	20		
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-1		
1260 Appropriations, mandatory (total)	19		
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	4	15
1900 Budget authority (total)	102	84	93
1930 Total budgetary resources available	121	118	129
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3		
1941 Unexpired unobligated balance, end of year	34	36	50
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	60	50	30
3010 New obligations, unexpired accounts	84	82	79
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-91	-102	-91
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	50	30	18
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3071 Change in uncollected pymts, Fed sources, expired	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	59	50	30
3200 Obligated balance, end of year	50	30	18
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	83	84	93
Outlays, gross:			
4010 Outlays from new discretionary authority	52	52	58
4011 Outlays from discretionary balances	36	50	33
4020 Outlays, gross (total)	88	102	91
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2	-4	-15
4040 Offsets against gross budget authority and outlays (total)	-2	-4	-15
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1		
4060 Additional offsets against budget authority only (total)	1		
4070 Budget authority, net (discretionary)	82	80	78
4080 Outlays, net (discretionary)	86	98	76
Mandatory:			
4090 Budget authority, gross	19		
Outlays, gross:			
4100 Outlays from new mandatory authority	1		
4101 Outlays from mandatory balances	2		
4110 Outlays, gross (total)	3		
4180 Budget authority, net (total)	101	80	78
4190 Outlays, net (total)	89	98	76

Object Classification (in millions of dollars)

Identification code 075–0944–0–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	25	25	24
11.3 Other than full-time permanent	2	2	2
11.5 Other personnel compensation	1	1	1
11.7 Military personnel	3	3	3
11.9 Total personnel compensation	31	31	30
12.1 Civilian personnel benefits	10	10	10
13.0 Benefits for former personnel	1		
25.1 Advisory and assistance services	6	6	6
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	10	10	10
25.7 Operation and maintenance of equipment	1	1	1
31.0 Equipment	1	1	1
41.0 Grants, subsidies, and contributions	22	20	19
99.0 Direct obligations	83	80	78
99.0 Reimbursable obligations	1	2	1
99.9 Total new obligations, unexpired accounts	84	82	79

Employment Summary

Identification code 075–0944–0–1–551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	197	171	171
1101 Direct military average strength employment	16	16	16

WORLD TRADE CENTER HEALTH PROGRAM FUND

Program and Financing (in millions of dollars)

Identification code 075–0946–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 World Trade Center Health Program—Federal Share (CDC/NIOSH)	782	584	859
0002 World Trade Center Health Program—NYC	71	65	95
0900 Total new obligations, unexpired accounts	853	649	954

	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2,204	2,027	2,027
1021	Recoveries of prior year unpaid obligations	6	.....	.....
1033	Recoveries of prior year paid obligations	37	.....	.....
1070	Unobligated balance (total)	2,247	2,027	2,027
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation (WTC (CDC Direct))	506	584	598
1200	Appropriation (WTC—NYC DHSS—CDC)	56	65	66
1260	Appropriations, mandatory (total)	562	649	664
	Spending authority from offsetting collections, mandatory:			
1800	Collected	71	.....	.....
1900	Budget authority (total)	633	649	664
1930	Total budgetary resources available	2,880	2,676	2,691
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,027	2,027	1,737
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	407	466	254
3010	New obligations, unexpired accounts	853	649	954
3020	Outlays (gross)	-788	-861	-784
3040	Recoveries of prior year unpaid obligations, unexpired	-6	.....	.....
3050	Unpaid obligations, end of year	466	254	424
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	407	466	254
3200	Obligated balance, end of year	466	254	424
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	633	649	664
	Outlays, gross:			
4100	Outlays from new mandatory authority	485	299	306
4101	Outlays from mandatory balances	303	562	478
4110	Outlays, gross (total)	788	861	784
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-108	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	37	.....	.....
4160	Budget authority, net (mandatory)	562	649	664
4170	Outlays, net (mandatory)	680	861	784
4180	Budget authority, net (total)	562	649	664
4190	Outlays, net (total)	680	861	784

The WTC Health Program provides quality care for WTC-related health conditions, conducts WTC research, and maintains a health registry to collect data on victims of the September 11, 2001, terrorist attacks. The WTC Health Program has been extended through FY 2090 under the James Zadroga 9/11 Health and Compensation Reauthorization Act of 2015 (P.L. 114–113, Division O, Title III). The amounts included in the Budget reflect estimated Federal obligations for the WTC Health Program.

Object Classification (in millions of dollars)

Identification code 075–0946–0–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	11	9	13
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	1	1	1
11.7 Military personnel	1	1	1
11.9 Total personnel compensation	14	12	16
12.1 Civilian personnel benefits	5	3	5
25.1 Advisory and assistance services	51	39	57
25.3 Other goods and services from Federal sources	13	10	15
25.4 Operation and maintenance of facilities	2	1	1
25.6 Medical care	203	154	227
25.7 Operation and maintenance of equipment	1	1	1
41.0 Grants, subsidies, and contributions	26	20	29
42.0 Insurance claims and indemnities	538	409	603
99.9 Total new obligations, unexpired accounts	853	649	954

Employment Summary

Identification code 075–0946–0–1–551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	82	82	82
1101 Direct military average strength employment	8	8	8

WORLD TRADE CENTER HEALTH PROGRAM FUND FOR CERTAIN WTC RESPONDERS AT THE PENTAGON AND SHANKSVILLE, PENNSYLVANIA

Program and Financing (in millions of dollars)

Identification code 075–0966–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	2	15	40
0900 Total new obligations, unexpired accounts (object class 42.0)	2	15	40
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	231	229	214
1930 Total budgetary resources available	231	229	214
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	229	214	174
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	.....	.....	15
3010 New obligations, unexpired accounts	2	15	40
3020 Outlays (gross)	-2	.....	.....
3050 Unpaid obligations, end of year	.....	15	55
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	.....	.....	15
3200 Obligated balance, end of year	.....	15	55
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	2	.....	.....
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	2	.....	.....

NATIONAL INSTITUTES OF HEALTH

Federal Funds

NATIONAL CANCER INSTITUTE

For carrying out section 301 and title IV of the PHS Act with respect to cancer, $7,353,000,000, of which up to $30,000,000 may be used for facilities repairs and improvements at the National Cancer Institute—Frederick Federally Funded Research and Development Center in Frederick, Maryland.

NATIONAL INSTITUTE OF NURSING RESEARCH

For carrying out section 301 and title IV of the PHS Act with respect to nursing research, $138,385,000.

NATIONAL HEART, LUNG, AND BLOOD INSTITUTE

For carrying out section 301 and title IV of the PHS Act with respect to cardiovascular, lung, and blood diseases, and blood and blood products, $3,699,975,000.

NATIONAL INSTITUTE OF DENTAL AND CRANIOFACIAL RESEARCH

For carrying out section 301 and title IV of the PHS Act with respect to dental and craniofacial diseases, $490,163,000.

NATIONAL INSTITUTE OF DIABETES AND DIGESTIVE AND KIDNEY DISEASES

For carrying out section 301 and title IV of the PHS Act with respect to diabetes and digestive and kidney disease, $2,159,629,000.

NATIONAL INSTITUTE OF NEUROLOGICAL DISORDERS AND STROKE

For carrying out section 301 and title IV of the PHS Act with respect to neurological disorders and stroke, $2,601,557,000.

NATIONAL INSTITUTE OF ALLERGY AND INFECTIOUS DISEASES

For carrying out section 301 and title IV of the PHS Act with respect to allergy and infectious diseases, $4,751,000,000.

NATIONAL INSTITUTES OF HEALTH—Continued

NATIONAL INSTITUTE OF GENERAL MEDICAL SCIENCES

For carrying out section 301 and title IV of the PHS Act with respect to general medical sciences, $3,248,381,000, of which $260,000,000 shall be from funds available under section 241 of the PHS Act: Provided, That not less than $448,019,000 is provided for the Institutional Development Awards program.

EUNICE KENNEDY SHRIVER NATIONAL INSTITUTE OF CHILD HEALTH AND HUMAN DEVELOPMENT

For carrying out section 301 and title IV of the PHS Act with respect to child health and human development, $1,650,676,000.

NATIONAL EYE INSTITUTE

For carrying out section 301 and title IV of the PHS Act with respect to eye diseases and visual disorders, $833,000.

NATIONAL INSTITUTE ON AGING

For carrying out section 301 and title IV of the PHS Act with respect to aging, $4,216,770,000.

NATIONAL INSTITUTE OF ARTHRITIS AND MUSCULOSKELETAL AND SKIN DISEASES

For carrying out section 301 and title IV of the PHS Act with respect to arthritis and musculoskeletal and skin diseases, $637,819,000.

NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS

For carrying out section 301 and title IV of the PHS Act with respect to deafness and other communication disorders, $499,502,000.

NATIONAL INSTITUTE OF SUBSTANCE USE AND ADDICTION RESEARCH

For carrying out section 301 and title IV of the PHS Act with respect to drugs and addiction and alcohol-associated disorders, $2,097,238,000.

NATIONAL INSTITUTE OF MENTAL HEALTH

For carrying out section 301 and title IV of the PHS Act with respect to mental health, $2,040,397,000.

NATIONAL HUMAN GENOME RESEARCH INSTITUTE

For carrying out section 301 and title IV of the PHS Act with respect to human genome research, $619,514,000.

NATIONAL INSTITUTE OF BIOMEDICAL IMAGING AND BIOENGINEERING

For carrying out section 301 and title IV of the PHS Act with respect to biomedical imaging and bioengineering research, $408,391,000.

NATIONAL LIBRARY OF MEDICINE

For carrying out section 301 and title IV of the PHS Act with respect to health information communications, $464,636,000: Provided, That of such amounts, $4,000,000 shall be available until September 30, 2028, for improvement of information systems: Provided further, That in fiscal year 2027, the National Library of Medicine may enter into personal services contracts for the provision of services in facilities owned, operated, or constructed under the jurisdiction of the National Institutes of Health (referred to in this title as "NIH").

NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES

For carrying out section 301 and title IV of the PHS Act with respect to translational sciences, $873,320,000: Provided, That up to $69,508,000 of the amounts appropriated under this heading shall be available to implement section 480 of the PHS Act, relating to the Cures Acceleration Network: Provided further, That not less than $583,460,000 of the amounts appropriated under this heading is provided to the Clinical and Translational Sciences Awards program.

OFFICE OF THE DIRECTOR

(INCLUDING TRANSFER OF FUNDS)

For carrying out the responsibilities of the Office of the Director, NIH, $2,282,914,000: Provided, That funding shall be available for the purchase of not to exceed 29 passenger motor vehicles for replacement only: Provided further, That all funds credited to the NIH Management Fund shall remain available for one fiscal year after the fiscal year in which they are deposited: Provided further, That $180,000,000 shall be for the Environmental Influences on Child Health Outcomes study: Provided further, That $515,401,000 shall be available for the Common Fund established under section 402A(c)(1) of the PHS Act: Provided further, That of the funds provided, $10,000 shall be for official reception and representation expenses when specifically approved by the Director of the NIH: Provided further, That the Office of AIDS Research within the Office of the Director of the NIH may spend up to $8,000,000 to make grants for construction or renovation of facilities as provided for in section 2354(a)(5)(B) of the PHS Act: Provided further, That $5,000,000 shall be transferred to and merged with the appropriation for the Office of Inspector General for oversight of grant programs and operations of the NIH, including agency efforts to ensure the integrity of its grant application evaluation and selection processes, and shall be in addition to funds otherwise made available for oversight of the NIH: Provided further, That amounts made available under this heading are also available to establish, operate, and support the Research Policy Board authorized by section 2034(f) of the 21st Century Cures Act: Provided further, That the funds made available under this heading for the Office of Research on Women's Health shall also be available for making grants to serve and promote the interests of women in research, and the Director of such Office may, in making such grants, use the authorities available to NIH Institutes and Centers.

In addition to other funds appropriated for the Office of the Director, $12,600,000 is appropriated from the 10-year Pediatric Research Initiative Fund described in section 9008 of the Internal Revenue Code of 1986 (26 U.S.C. 9008), for the purpose of carrying out section 402(b)(7)(B)(ii) of the PHS Act (relating to pediatric research), as authorized in the Gabriella Miller Kids First Research Act.

BUILDINGS AND FACILITIES

For the study of, construction of, demolition of, renovation of, and acquisition of equipment for, facilities of or used by NIH, including the acquisition of real property, $350,000,000, to remain available until expended.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075–9915–0–1–552		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1130	Cooperative Research and Development Agreements, NIH	47	50	51
2000	Total: Balances and receipts	47	50	51
	Appropriations:			
	Current law:			
2101	National Institutes of Health	-47	-50	-51
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 075–9915–0–1–552		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	National Cancer Institute (0849)	7,345	7,406	7,353
0002	National Heart, Lung, and Blood Institute (0872)	3,985	3,997	3,700
0003	National Institute of Dental and Craniofacial Research (0873)	520	525	490
0004	National Institute of Diabetes and Digestive and Kidney Disease (0884)	2,313	2,328	2,160
0005	National Institute of Neurological Disorders and Stroke (0886)	2,698	2,910	2,602
0006	National Institute of Allergy and Infectious Diseases (0885)	6,562	6,546	4,751
0007	National Institute of General Medical Sciences (0851)	1,832	1,842	2,988
0008	National Institute of Child Health and Human Development (0844)	1,757	1,780	1,651
0009	National Eye Institute (0887)	896	896	833
0010	National Institute of Environmental Health Sciences (0862)	993	991	
0011	National Institute on Aging (0843)	4,512	4,529	4,217
0012	National Institute of Arthritis and Musculoskeletal and Skin Disease (0888)	688	688	638
0013	National Institute on Deafness and Other Communication Disorder (0890)	534	534	500
0014	National Institute of Mental Health (0892)	2,295	2,342	2,040
0015	National Institute on Drug Abuse (0893)	1,663	1,663	
0016	National Institute on Alcohol Abuse and Alcoholism (0894)	597	599	
0017	National Institute of Nursing Research (0889)	198	199	138
0018	National Human Genome Research Institute (0891)	660	660	620
0019	National Institute of Biomedical Imaging and Bioengineering (0898)	441	441	408
0021	National Center for Complementary and Integrative Health (0896)	170	170	
0022	National Institute on Minority Health and Health Disparities (0897)	535	540	
0023	John E. Fogarty International Center (0819)	95	95	
0024	National Library of Medicine (0807)	495	495	465
0025	NIH Office of the Director (0846)	2,597	2,469	2,288
0026	NIH Buildings and facilities (0838)	324	350	350
0027	NIH Cooperative Research and Development Agreements	43	50	51
0028	National Center for Advancing Translational Sciences (0875)	928	942	873
0031	Type 1 Diabetes	181	535	47
0032	National Institute of Substance Use and Addiction Research			2,097

0799	Total direct obligations	45,857	46,522	41,260
0801	NIH Reimbursable—Other	5,250	5,543	3,945
0802	NIH Royalties	749	462	462
0809	Reimbursable program activities, subtotal	5,999	6,005	4,407
0899	Total reimbursable obligations	5,999	6,005	4,407
0900	Total new obligations, unexpired accounts	51,856	52,527	45,667
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,929	2,016	1,568
1001	Discretionary unobligated balance brought fwd, Oct 1	1,076	.....	.....
1021	Recoveries of prior year unpaid obligations	134	.....	.....
1033	Recoveries of prior year paid obligations	34	.....	.....
1047	Withdrawal for existing unpaid obligations	-6	.....	.....
1070	Unobligated balance (total)	2,091	2,016	1,568
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	45,329	45,627	41,156
1120	Appropriations transferred to other acct [075–0128]	-5	-5	-5
1121	Appropriations transferred from other acct [075–5628]	91	195	.....
1121	Appropriations transferred from other acct [075–5736]	13	13	13
1160	Appropriation, discretionary (total)	45,428	45,830	41,164
	Appropriations, mandatory:			
1200	Appropriation	119	200	50
1201	Appropriation (special or trust fund)	47	50	51
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	.....	.....	-3
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	.....	-6	.....
1260	Appropriations, mandatory (total)	166	244	98
	Spending authority from offsetting collections, discretionary:			
1700	Collected	4,808	5,543	3,945
1701	Change in uncollected payments, Federal sources	358	.....	.....
1750	Spending auth from offsetting collections, disc (total)	5,166	5,543	3,945
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1,024	462	462
1900	Budget authority (total)	51,784	52,079	45,669
1930	Total budgetary resources available	53,875	54,095	47,237
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-3	.....	.....
1941	Unexpired unobligated balance, end of year	2,016	1,568	1,570
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	52,609	50,959	52,635
3010	New obligations, unexpired accounts	51,856	52,527	45,667
3011	Obligations ("upward adjustments"), expired accounts	469	.....	.....
3012	Withdrawal for existing unpaid obligations, unexpired accounts	6	.....	.....
3013	Withdrawal for existing unpaid obligations, expired accounts	478	.....	.....
3020	Outlays (gross)	-53,070	-50,851	-48,267
3040	Recoveries of prior year unpaid obligations, unexpired	-134	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-1,255	.....	.....
3050	Unpaid obligations, end of year	50,959	52,635	50,035
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-714	-661	-661
3070	Change in uncollected pymts, Fed sources, unexpired	-358	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	411	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-661	-661	-661
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	51,895	50,298	51,974
3200	Obligated balance, end of year	50,298	51,974	49,374
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	50,594	51,373	45,109
	Outlays, gross:			
4010	Outlays from new discretionary authority	15,097	14,979	12,238
4011	Outlays from discretionary balances	36,993	35,006	35,254
4020	Outlays, gross (total)	52,090	49,985	47,492
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-5,226	-5,543	-3,945
4033	Non-Federal sources	-512	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-5,738	-5,543	-3,945
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-358	.....	.....
4052	Offsetting collections credited to expired accounts	906	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	24	.....	.....
4060	Additional offsets against budget authority only (total)	572	.....	.....
4070	Budget authority, net (discretionary)	45,428	45,830	41,164
4080	Outlays, net (discretionary)	46,352	44,442	43,547
	Mandatory:			
4090	Budget authority, gross	1,190	706	560
	Outlays, gross:			
4100	Outlays from new mandatory authority	548	185	174
4101	Outlays from mandatory balances	432	681	601
4110	Outlays, gross (total)	980	866	775
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-8	.....	.....
4123	Non-Federal sources	-1,026	-462	-462
4130	Offsets against gross budget authority and outlays (total)	-1,034	-462	-462
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	10	.....	.....
4160	Budget authority, net (mandatory)	166	244	98
4170	Outlays, net (mandatory)	-54	404	313
4180	Budget authority, net (total)	45,594	46,074	41,262
4190	Outlays, net (total)	46,298	44,846	43,860

This program funds biomedical research and research training. The 2027 Budget proposes to eliminate three of the NIH institutes and centers (ICs), relocate the National Institute of Environmental Health Sciences into the Centers for Disease Control and Prevention, and consolidate the National Institute on Drug Abuse and the National Institute on Alcohol Abuse and Alcoholism into the National Institute of Substance Use and Addiction Research . The accounts for the remaining ICs will continue to be appropriated separately and are displayed in a consolidated format to improve the readability of the presentation.

Object Classification (in millions of dollars)

Identification code 075–9915–0–1–552	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,450	1,359	1,273
11.3 Other than full-time permanent	722	713	676
11.5 Other personnel compensation	90	88	83
11.7 Military personnel	19	18	17
11.8 Special personal services payments	252	255	238
11.9 Total personnel compensation	2,533	2,433	2,287
12.1 Civilian personnel benefits	849	824	782
12.2 Military personnel benefits	4	4	4
13.0 Benefits for former personnel	31	29	9
21.0 Travel and transportation of persons	35	38	33
22.0 Transportation of things	6	7	6
23.1 Rental payments to GSA	32	32	34
23.3 Communications, utilities, and miscellaneous charges	23	24	22
25.1 Advisory and assistance services	1,389	1,421	1,187
25.2 Other services from non-Federal sources	1,085	1,122	879
25.3 Other goods and services from Federal sources	3,391	3,534	2,944
25.4 Operation and maintenance of facilities	36	51	29
25.5 Research and development contracts	1,726	1,856	1,462
25.6 Medical care	23	25	24
25.7 Operation and maintenance of equipment	307	316	272
26.0 Supplies and materials	246	250	202
31.0 Equipment	96	123	108
32.0 Land and structures	321	306	179
41.0 Grants, subsidies, and contributions	33,677	34,079	30,757
43.0 Interest and dividends	1	1	1
44.0 Refunds	2	3	3
94.0 Financial transfers	44	44	36
99.0 Direct obligations	45,857	46,522	41,260
99.0 Reimbursable obligations	5,999	6,005	4,407
99.9 Total new obligations, unexpired accounts	51,856	52,527	45,667

Employment Summary

Identification code 075–9915–0–1–552	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	14,543	12,888	12,209
1101 Direct military average strength employment	107	99	89
2001 Reimbursable civilian full-time equivalent employment	4,644	4,726	5,149

NATIONAL INSTITUTES OF HEALTH—Continued

Employment Summary—Continued

Identification code 075–9915–0–1–552	2025 actual	2026 est.	2027 est.
2101 Reimbursable military average strength employment	50	52	52

ADVANCED RESEARCH PROJECTS AGENCY FOR HEALTH

For carrying out section 301 and part J of title IV of the PHS Act with respect to advanced research projects for health, $945,000,000, to remain available through September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 075–0837–0–1–552	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Advanced Research Projects Agency for Health—Direct program activity	1,175	1,500	945
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,407	2,007	2,007
1021 Recoveries of prior year unpaid obligations	154	.....	.....
1033 Recoveries of prior year paid obligations	123	.....	.....
1047 Withdrawal for existing unpaid obligations	-2	.....	.....
1070 Unobligated balance (total)	1,682	2,007	2,007
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,500	1,500	945
1930 Total budgetary resources available	3,182	3,507	2,952
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,007	2,007	2,007
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,042	1,216	1,307
3010 New obligations, unexpired accounts	1,175	1,500	945
3012 Withdrawal for existing unpaid obligations, unexpired accounts	2	.....	.....
3013 Withdrawal for existing unpaid obligations, expired accounts	2	.....	.....
3020 Outlays (gross)	-840	-1,409	-1,743
3040 Recoveries of prior year unpaid obligations, unexpired	-154	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-11	.....	.....
3050 Unpaid obligations, end of year	1,216	1,307	509
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,042	1,216	1,307
3200 Obligated balance, end of year	1,216	1,307	509
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,500	1,500	945
Outlays, gross:			
4010 Outlays from new discretionary authority	58	150	94
4011 Outlays from discretionary balances	782	1,259	1,649
4020 Outlays, gross (total)	840	1,409	1,743
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-121	.....	.....
4033 Non-Federal sources	-4	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-125	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	2	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts	123	.....	.....
4060 Additional offsets against budget authority only (total)	125	.....	.....
4070 Budget authority, net (discretionary)	1,500	1,500	945
4080 Outlays, net (discretionary)	715	1,409	1,743
4180 Budget authority, net (total)	1,500	1,500	945
4190 Outlays, net (total)	715	1,409	1,743

The Advanced Research Projects Agency for Health (ARPA-H) accelerates better health outcomes for everyone by supporting the development of high-impact solutions to society's most challenging health problems. The ARPA-H budget supports programs that provide transformative biomedical and health breakthroughs ranging from the molecular to the societal to provide health solutions for all.

Object Classification (in millions of dollars)

Identification code 075–0837–0–1–552	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	12	12	15
11.3 Other than full-time permanent	18	18	15
11.5 Other personnel compensation	1	.....	1
11.9 Total personnel compensation	31	30	31
12.1 Civilian personnel benefits	11	11	10
21.0 Travel and transportation of persons	1	1	1
25.1 Advisory and assistance services	4	4	3
25.2 Other services from non-Federal sources	240	310	192
25.3 Other goods and services from Federal sources	191	250	155
25.5 Research and development contracts	2	2	2
25.7 Operation and maintenance of equipment	.....	1	.....
41.0 Grants, subsidies, and contributions	659	855	529
94.0 Financial transfers	36	36	22
99.9 Total new obligations, unexpired accounts	1,175	1,500	945

Employment Summary

Identification code 075–0837–0–1–552	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	134	132	132

PAYMENT TO THE NIH INNOVATION ACCOUNT, CURES ACT

Program and Financing (in millions of dollars)

Identification code 075–0147–0–1–552	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment to NIH Innovation (object class 94.0)	127	226	.....
0900 Total new obligations, unexpired accounts (object class 94.0)	127	226	.....
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	127	226	.....
1930 Total budgetary resources available	127	226	.....
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	127	226	.....
3020 Outlays (gross)	-127	-226	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	127	226	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	127	226	.....
4180 Budget authority, net (total)	127	226	.....
4190 Outlays, net (total)	127	226	.....

NIH INNOVATION ACCOUNT, CURES ACT

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075–5628–0–2–552	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	.....	.....	.....
Receipts:			
Current law:			
1140 General Fund Payment, NIH Innovation, CURES Act	127	226	.....
2000 Total: Balances and receipts	127	226	.....
Appropriations:			
Current law:			
2101 NIH Innovation, Cures Act	-127	-226	.....

5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 075–5628–0–2–552		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	CURES obligations	81	38	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	47	7	
1021	Recoveries of prior year unpaid obligations	5		
1033	Recoveries of prior year paid obligations	1		
1047	Withdrawal for existing unpaid obligations	-1		
1070	Unobligated balance (total)	52	7	
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	127	226	
1120	Appropriations transferred to other acct [075–9915]	-91	-195	
1160	Appropriation, discretionary (total)	36	31	
1930	Total budgetary resources available	88	38	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	7		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	226	100	70
3010	New obligations, unexpired accounts	81	38	
3012	Withdrawal for existing unpaid obligations, unexpired accounts	1		
3020	Outlays (gross)	-203	-68	-44
3040	Recoveries of prior year unpaid obligations, unexpired	-5		
3050	Unpaid obligations, end of year	100	70	26
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	226	100	70
3200	Obligated balance, end of year	100	70	26
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	36	31	
	Outlays, gross:			
4010	Outlays from new discretionary authority	3	5	
4011	Outlays from discretionary balances	200	63	44
4020	Outlays, gross (total)	203	68	44
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-1		
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	1		
4070	Budget authority, net (discretionary)	36	31	
4080	Outlays, net (discretionary)	202	68	44
4180	Budget authority, net (total)	36	31	
4190	Outlays, net (total)	202	68	44

Object Classification (in millions of dollars)

Identification code 075–5628–0–2–552		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	1		
25.2	Other services from non-Federal sources	1		
25.7	Operation and maintenance of equipment	5		
41.0	Grants, subsidies, and contributions	74	38	
99.9	Total new obligations, unexpired accounts	81	38	

10-Year Pediatric Research Initiative Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075–5736–0–2–552		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	26	13	
	Receipts:			
	Current law:			
1140	Transfers from Presidential Election Campaign Fund			42
2000	Total: Balances and receipts	26	13	42
	Appropriations:			
	Current law:			
2101	10-Year Pediatric Research Initiative Fund	-13	-13	-13
5099	Balance, end of year	13		29

Program and Financing (in millions of dollars)

Identification code 075–5736–0–2–552		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	13	13	13
1120	Appropriations transferred to other accts [075–9915]	-13	-13	-13
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

This special fund was created by the Gabriella Miller Kids First Research Act, enacted on April 3, 2014, and reauthorized in the Gabriella Miller Kids First Research Act 2.0, enacted on January 4, 2025. This fund receives transfers from the Presidential Election Campaign Fund, which are then appropriated to the NIH Office of the Director to support pediatric research.

SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION

Federal Funds

Substance Abuse and Mental Health Services Administration

Program and Financing (in millions of dollars)

Identification code 075–1362–0–1–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0006	Mental Health	2,769	2,776	
0007	Substance Abuse Treatment	4,124	4,078	
0008	Substance Abuse Prevention	233	237	
0009	Health Surveillance and Program Support	304	138	
0011	SAMHSA Prevention Fund	12	12	
0100	Total, direct program	7,442	7,241	
0799	Total direct obligations	7,442	7,241	
0802	SAMHSA Reimbursables	61	61	
0810	SAMHSA Reimbursable: PHS Evaluation	134	134	
0899	Total reimbursable obligations	195	195	
0900	Total new obligations, unexpired accounts	7,637	7,436	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	125	408	32
1001	Discretionary unobligated balance brought fwd, Oct 1	45		
1011	Unobligated balance transfer from other acct [075–0116]	1		
1021	Recoveries of prior year unpaid obligations	349		
1070	Unobligated balance (total)	475	408	32
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	7,229	7,294	
	Advance appropriations, discretionary:			
1170	Advance appropriation	163		
	Appropriations, mandatory:			
1221	Appropriations transferred from the Prevention and Public Health Fund [075–0116]	12	12	
1230	Appropriations and/or unobligated balance of appropriations permanently reduced		-441	
1260	Appropriations, mandatory (total)	12	-429	
	Spending authority from offsetting collections, discretionary:			
1700	Collected	10	195	
1701	Change in uncollected payments, Federal sources	184		
1750	Spending auth from offsetting collections, disc (total)	194	195	
1900	Budget authority (total)	7,598	7,060	
1930	Total budgetary resources available	8,073	7,468	32
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-28		
1941	Unexpired unobligated balance, end of year	408	32	32

SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION—Continued

Program and Financing—Continued

Identification code 075–1362–0–1–551		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	11,810	10,065	8,761
3010	New obligations, unexpired accounts	7,637	7,436	.....
3011	Obligations ("upward adjustments"), expired accounts	9	.....	.....
3020	Outlays (gross)	-8,443	-8,740	-6,736
3040	Recoveries of prior year unpaid obligations, unexpired	-349	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-599	.....	.....
3050	Unpaid obligations, end of year	10,065	8,761	2,025
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-617	-654	-654
3070	Change in uncollected pymts, Fed sources, unexpired	-184	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	147	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-654	-654	-654
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	11,193	9,411	8,107
3200	Obligated balance, end of year	9,411	8,107	1,371
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	7,586	7,489	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	968	2,236	.....
4011	Outlays from discretionary balances	6,529	6,491	6,728
4020	Outlays, gross (total)	7,497	8,727	6,728
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-105	-193	.....
4033	Non-Federal sources	.....	-2	.....
4040	Offsets against gross budget authority and outlays (total)	-105	-195	.....
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-184	.....	.....
4052	Offsetting collections credited to expired accounts	95	.....	.....
4060	Additional offsets against budget authority only (total)	-89	.....	.....
4070	Budget authority, net (discretionary)	7,392	7,294	.....
4080	Outlays, net (discretionary)	7,392	8,532	6,728
	Mandatory:			
4090	Budget authority, gross	12	-429	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	4	.....
4101	Outlays from mandatory balances	946	9	8
4110	Outlays, gross (total)	946	13	8
4180	Budget authority, net (total)	7,404	6,865	.....
4190	Outlays, net (total)	8,338	8,545	6,736

This program provides Federal support to strengthen the capacity of the Nation's health care delivery system to provide effective prevention, treatment, and recovery support services for people at risk for or experiencing substance use disorders and/or mental illness. SAMHSA builds partnerships with States, communities, tribal organizations, and private not-for-profit organizations to enhance health and reduce the adverse impact of substance use and mental illness on America's communities.

In 2027 SAMHSA will be reorganized into the Administration for a Healthy America to improve coordination of health resources for Americans.

Object Classification (in millions of dollars)

Identification code 075–1362–0–1–551		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	66	66	.....
11.7	Military personnel	8	8	.....
11.9	Total personnel compensation	74	74	.....
12.1	Civilian personnel benefits	38	38	.....
12.2	Military personnel benefits	6	6	.....
23.1	Rental payments to GSA	8	8	.....
25.2	Other services from non-Federal sources	113	113	.....
25.3	Other goods and services from Federal sources	52	52	.....
25.4	Operation and maintenance of facilities	2	2	.....
41.0	Grants, subsidies, and contributions	7,149	6,948	.....
99.0	Direct obligations	7,442	7,241	.....
99.0	Reimbursable obligations	195	195	.....
99.9	Total new obligations, unexpired accounts	7,637	7,436	.....

Employment Summary

Identification code 075–1362–0–1–551		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	382	414	.....
1101	Direct military average strength employment	47	47	.....
2001	Reimbursable civilian full-time equivalent employment	155	151	.....
2101	Reimbursable military average strength employment	6	8	.....

AGENCY FOR HEALTHCARE RESEARCH AND QUALITY

Federal Funds

HEALTHCARE RESEARCH AND QUALITY

Program and Financing (in millions of dollars)

Identification code 075–1700–0–1–552		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Research on Health Costs, Quality and Outcomes	154	154	.....
0002	Medical Expenditure Panel Survey	72	72	.....
0003	AHRQ Program Support	70	70	.....
0799	Total direct obligations	296	296	.....
0803	Research on Health Costs, Quality and Outcomes (Reimbursable)	1	1	.....
0899	Total reimbursable obligations	1	1	.....
0900	Total new obligations, unexpired accounts	297	297	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	9	12	60
1001	Discretionary unobligated balance brought fwd, Oct 1	5	.....	.....
1021	Recoveries of prior year unpaid obligations	2	.....	.....
1070	Unobligated balance (total)	11	12	60
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	369	345	.....
	Spending authority from offsetting collections, discretionary:			
1701	Change in uncollected payments, Federal sources	1	.....	.....
	Spending authority from offsetting collections, mandatory:			
1800	Collected	6	1	.....
1801	Change in uncollected payments, Federal sources	1	-1	.....
1850	Spending auth from offsetting collections, mand (total)	7	.....	.....
1900	Budget authority (total)	377	345	.....
1930	Total budgetary resources available	388	357	60
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-79	.....	.....
1941	Unexpired unobligated balance, end of year	12	60	60
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	356	257	290
3010	New obligations, unexpired accounts	297	297	.....
3011	Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020	Outlays (gross)	-389	-264	-229
3040	Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-7	.....	.....
3050	Unpaid obligations, end of year	257	290	61
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-26	-10	-9
3070	Change in uncollected pymts, Fed sources, unexpired	-2	1	.....
3071	Change in uncollected pymts, Fed sources, expired	18	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-10	-9	-9
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	330	247	281
3200	Obligated balance, end of year	247	281	52
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	370	345	.....

	Outlays, gross:			
4010	Outlays from new discretionary authority	132	121	
4011	Outlays from discretionary balances	250	143	229
4020	Outlays, gross (total)	382	264	229
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-17		
4030	Federal sources		-1	
4040	Offsets against gross budget authority and outlays (total)	-17	-1	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1		
4052	Offsetting collections credited to expired accounts	17	1	
4060	Additional offsets against budget authority only (total)	16	1	
4070	Budget authority, net (discretionary)	369	345	
4080	Outlays, net (discretionary)	365	263	229
	Mandatory:			
4090	Budget authority, gross	7		
	Outlays, gross:			
4101	Outlays from mandatory balances	7		
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources		-1	
4123	Non-Federal sources	-6		
4130	Offsets against gross budget authority and outlays (total)	-6	-1	
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-1	1	
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	1	-1	
4180	Budget authority, net (total)	369	345	
4190	Outlays, net (total)	366	262	229

This account is proposed for deletion in alignment with the HHS reorganization.

Object Classification (in millions of dollars)

Identification code 075–1700–0–1–552		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	32	32	
11.3	Other than full-time permanent	5	5	
11.5	Other personnel compensation	1	1	
11.7	Military personnel		1	
11.9	Total personnel compensation	38	39	
12.1	Civilian personnel benefits	13	13	
23.1	Rental payments to GSA	5	5	
25.2	Other services from non-Federal sources	2	1	
25.3	Other goods and services from Federal sources	24	24	
25.5	Research and development contracts	118	118	
25.7	Operation and maintenance of equipment	5	5	
31.0	Equipment	3	3	
41.0	Grants, subsidies, and contributions	80	80	
94.0	Financial transfers	8	8	
99.0	Direct obligations	296	296	
99.0	Reimbursable obligations	1	1	
99.9	Total new obligations, unexpired accounts	297	297	

Employment Summary

Identification code 075–1700–0–1–552		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	251	251	
1101	Direct military average strength employment	6	6	
3001	Allocation account civilian full-time equivalent employment	14	14	

CENTERS FOR MEDICARE AND MEDICAID SERVICES

Federal Funds

Grants to States for Medicaid

For carrying out, except as otherwise provided, titles XI and XIX of the Social Security Act, $468,678,021,000, to remain available until expended.

In addition, for carrying out such titles after May 31, 2027, for the last quarter of fiscal year 2027 for unanticipated costs incurred for the current fiscal year, such sums as may be necessary, to remain available until expended.

In addition, for carrying out such titles for the first quarter of fiscal year 2028, $321,205,275,000, to remain available until expended.

Payment under such title XIX may be made for any quarter with respect to a State plan or plan amendment in effect during such quarter, if submitted in or prior to such quarter and approved in that or any subsequent quarter.

Program and Financing (in millions of dollars)

Identification code 075–0512–0–1–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Medicaid Vendor Payments	686,166	743,018	746,386
0002	State and local administration	31,625	31,985	33,560
0003	Vaccines for Children	6,576	6,072	6,784
0004	Bipartisan Safer Communities Act—School-Based Health Services	18	23	
0799	Total direct obligations	724,385	781,098	786,730
0900	Total new obligations, unexpired accounts (object class 41.0)	724,385	781,098	786,730
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	41	22	57,978
1021	Recoveries of prior year unpaid obligations	32,743	57,979	64,734
1033	Recoveries of prior year paid obligations	17,452		
1070	Unobligated balance (total)	50,236	58,001	122,712
	Budget authority:			
	Appropriations, discretionary:			
1131	Unobligated balance of appropriations permanently reduced			-280
	Appropriations, mandatory:			
1200	Appropriation	426,730	518,588	468,678
	Advance appropriations, mandatory:			
1270	Advance appropriation	245,580	261,064	316,515
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1,371	1,423	1,537
1801	Change in uncollected payments, Federal sources	490		
1850	Spending auth from offsetting collections, mand (total)	1,861	1,423	1,537
1900	Budget authority (total)	674,171	781,075	786,450
1930	Total budgetary resources available	724,407	839,076	909,162
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	22	57,978	122,432
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	78,367	83,047	89,815
3010	New obligations, unexpired accounts	724,385	781,098	786,730
3020	Outlays (gross)	-686,962	-716,351	-716,939
3040	Recoveries of prior year unpaid obligations, unexpired	-32,743	-57,979	-64,734
3050	Unpaid obligations, end of year	83,047	89,815	94,872
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2,347	-2,837	-2,837
3070	Change in uncollected pymts, Fed sources, unexpired	-490		
3090	Uncollected pymts, Fed sources, end of year	-2,837	-2,837	-2,837
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	76,020	80,210	86,978
3200	Obligated balance, end of year	80,210	86,978	92,035
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			-280
	Outlays, gross:			
4010	Outlays from new discretionary authority			-280
4011	Outlays from discretionary balances	5	10	10
4020	Outlays, gross (total)	5	10	-270
	Mandatory:			
4090	Budget authority, gross	674,171	781,075	786,730
	Outlays, gross:			
4100	Outlays from new mandatory authority	646,310	716,341	717,209
4101	Outlays from mandatory balances	40,647		
4110	Outlays, gross (total)	686,957	716,341	717,209
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-1,371	-1,423	-1,537
4123	Non-Federal sources	-17,452		
4130	Offsets against gross budget authority and outlays (total)	-18,823	-1,423	-1,537
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-490		

GRANTS TO STATES FOR MEDICAID—Continued

Program and Financing—Continued

Identification code 075–0512–0–1–551	2025 actual	2026 est.	2027 est.
4143 Recoveries of prior year paid obligations, unexpired accounts	17,452		
4150 Additional offsets against budget authority only (total)	16,962		
4160 Budget authority, net (mandatory)	672,310	779,652	785,193
4170 Outlays, net (mandatory)	668,134	714,918	715,672
4180 Budget authority, net (total)	672,310	779,652	784,913
4190 Outlays, net (total)	668,139	714,928	715,402

Medicaid assists States in providing medical care to their low-income populations by granting Federal matching payments under title XIX of the Social Security Act to States with approved plans.

Medicaid estimates assume budget authority for expenses that are incurred but not reported (IBNR).

This schedule reflects the effects on Medicaid resulting from continuing the dedicated program integrity discretionary investments for the Social Security Administration. Please refer to the narrative in the Limitation on Administrative Expenses (Social Security Administration) account for more information.

Authorized as part of title XIX, Vaccines for Children (VFC) finances the purchase of vaccines for low-income, eligible children. VFC is administered by the Centers for Disease Control and Prevention and is funded entirely by the Federal Government.

Vaccines for Children

(in millions of dollars)

Obligations	2025 actual	2026 est.	2027 est.
Vaccine Purchase	6,140	5,655	6,357
Vaccine Stockpile	99	38	39
Ordering, Distribution, and Operations	336	379	388
Total Obligations	6,576	6,072	6,784

STATE GRANTS AND DEMONSTRATIONS

Program and Financing (in millions of dollars)

Identification code 075–0516–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0012 Medicaid integrity program	134	156	121
0018 Money follows the person (MFP) demonstration	573	539	425
0019 MFP evaluations and technical support	1	2	2
0023 Grants to improve outreach and enrollment	16	16	13
0027 Demonstration Programs to Improve Mental Health Services	18	1	1
0028 Demo to increase substance use provider under the Medicaid Program	1		
0030 Promote continuity of care following incarceration	39	36	35
0031 Medicaid Community Engagement Requirements		200	
0039 Administration	11		
0040 State Studies and HHS Report on Maternity, Labor, and Delivery Costs		10	
0041 Making Certain Adjustments to Coverage of Home or Community-Based Services Under Medicaid			94
0799 Total direct obligations	793	960	691
0900 Total new obligations, unexpired accounts	793	960	691
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	708	318	103
1021 Recoveries of prior year unpaid obligations	21		
1022 Capital transfer of unobligated balances to general fund	-145		
1070 Unobligated balance (total)	584	318	103
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	559	777	665
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-32	-32	-39
1260 Appropriations, mandatory (total)	527	745	626
1900 Budget authority (total)	527	745	626
1930 Total budgetary resources available	1,111	1,063	729
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	318	103	38
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	724	796	1,079
3010 New obligations, unexpired accounts	793	960	691
3020 Outlays (gross)	-695	-677	-583
3040 Recoveries of prior year unpaid obligations, unexpired	-21		
3041 Recoveries of prior year unpaid obligations, expired	-5		
3050 Unpaid obligations, end of year	796	1,079	1,187
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	724	796	1,079
3200 Obligated balance, end of year	796	1,079	1,187
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	527	745	626
Outlays, gross:			
4100 Outlays from new mandatory authority	112	62	13
4101 Outlays from mandatory balances	583	615	570
4110 Outlays, gross (total)	695	677	583
4180 Budget authority, net (total)	527	745	626
4190 Outlays, net (total)	695	677	583

State Grants and Demonstrations includes funding for grant programs enacted in several legislative authorities, including the Deficit Reduction Act of 2005 (P.L.109–171), the Substance Use Disorder Prevention that Promotes Opioid Recovery and Treatment for Patients and Communities Act (P.L. 115–271), the Bipartisan Safer Communities Act (P.L. 117–159), the Consolidated Appropriations Act, 2023 (P.L. 117–328), the Consolidated Appropriations Act, 2024 (P.L.118–42), the Working Families Tax Cut Act, 2025 (P.L. 119–21), and the Consolidated Appropriations Act, 2026 (P.L. 119–75).

Object Classification (in millions of dollars)

Identification code 075–0516–0–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent—Medicaid Integrity Program	48	48	48
11.5 Other personnel compensation	1	1	1
11.7 Military personnel—Medicaid Integrity Program	2	2	2
11.9 Total personnel compensation	51	51	51
12.1 Civilian personnel benefits—Medicaid Integrity Program	13	15	12
23.3 Communications, utilities, and miscellaneous charges—Administration	11	13	10
25.2 Other services from non-Federal sources—Medicaid Integrity Program	66	74	49
25.2 Other services from non-Federal sources—MFP evaluations and technical assistance		2	2
25.2 Other services from non-Federal sources—Grants to improve outreach and enrollment	4	3	3
25.2 Other services from non-Federal sources—Demos to Improve Mental Health	2		
25.2 Other services from non-Federal sources—Demo to increase substance use provider capacity under Medicaid	1		
25.2 Other services from non-Federal sources—Promote Continuity of Care Following Incarceration	1		
25.7 Operation and maintenance of equipment	3	3	3
41.0 Grants, subsidies, and contributions—Money follows the person (MFP) demonstrations	573	539	420
41.0 Grants, subsidies, and contributions—Grants to improve outreach and enrollment	12	13	11
41.0 Grants, subsidies, and contributions—Demos to Improve Mental Health	56	1	1
41.0 Grants, subsidies, and contributions—Promote Continuity of Care Following Incarceration		36	35
41.0 Grants, subsidies, and contributions—Medicaid Community Engagement Requirements		200	
41.0 Grants, subsidies, and contributions—Adj to Coverage of Home or Community-Based Services under Medicaid			94
41.0 Grants, subsidies, and contributions—State Studies and HHS Report on Costs of Providing Maternity, Labor , and Delivery Services		10	
99.9 Total new obligations, unexpired accounts	793	960	691

Employment Summary

Identification code 075–0516–0–1–551		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	259	259	259
1101	Direct military average strength employment	9	9	9

Payments to the Health Care Trust Funds

For payment to the Federal Hospital Insurance Trust Fund and the Federal Supplementary Medical Insurance Trust Fund, as provided under sections 217(g), 1844, and 1860D-16 of the Social Security Act, sections 103(c) and 111(d) of the Social Security Amendments of 1965, section 278(d)(3) of Public Law 97–248, and for administrative expenses incurred pursuant to section 201(g) of the Social Security Act, $686,855,000,000.

In addition, for making matching payments under section 1844 and benefit payments under section 1860D-16 of the Social Security Act that were not anticipated in budget estimates, such sums as may be necessary.

Program and Financing (in millions of dollars)

Identification code 075–0580–0–1–571		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Federal contribution to match premiums (SMI)	418,883	464,695	480,445
0002	Part D benefits (Rx Drug)	167,952	185,301	204,342
0003	Part D Federal administration (Rx Drug)	279	586	645
0004	General Fund Transfers to HI	1,419	1,418	1,418
0006	Federal Bureau of Investigation (HCFAC)	174	178	183
0007	Federal payments from taxation of OASDI benefits (HI)	41,054	47,990	52,094
0008	Criminal fines (HCFAC)	10	20	11
0009	Civil penalties and damages (HCFAC—DOJ and CMS administration)	23	40	34
0010	Asset Forfeiture	162	163	164
0011	State Low Income Determinations		5	5
0900	Total new obligations, unexpired accounts	629,956	700,396	739,341
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1			101
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation (definite, annual)	476,725	593,817	686,855
1200	Appropriation (indefinite, annual)	112,057	58,289	
1200	Appropriation (permanent, Taxation of OASDI)	41,054	47,990	52,094
1200	Appropriation (permanent, annual, HCFAC—FBI)	174	178	183
1200	Appropriation (permanent, HCFAC)	195	223	208
1260	Appropriations, mandatory (total)	630,205	700,497	739,340
1930	Total budgetary resources available	630,205	700,497	739,441
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-249		
1941	Unexpired unobligated balance, end of year		101	100
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	19,833	35,556	35,627
3010	New obligations, unexpired accounts	629,956	700,396	739,341
3020	Outlays (gross)	-595,942	-700,325	-739,340
3041	Recoveries of prior year unpaid obligations, expired	-18,291		
3050	Unpaid obligations, end of year	35,556	35,627	35,628
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	19,833	35,556	35,627
3200	Obligated balance, end of year	35,556	35,627	35,628
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	630,205	700,497	739,340
	Outlays, gross:			
4100	Outlays from new mandatory authority	595,640	664,769	717,340
4101	Outlays from mandatory balances	302	35,556	22,000
4110	Outlays, gross (total)	595,942	700,325	739,340
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-3,917		
	Additional offsets against gross budget authority only:			
4142	Offsetting collections credited to expired accounts	3,917		
4160	Budget authority, net (mandatory)	630,205	700,497	739,340
4170	Outlays, net (mandatory)	592,025	700,325	739,340
4180	Budget authority, net (total)	630,205	700,497	739,340
4190	Outlays, net (total)	592,025	700,325	739,340

Payments are made to the Federal Hospital Insurance and Federal Supplementary Medical Insurance trust funds from the general fund of the Treasury to finance Medicare's medical and drug benefits for beneficiaries and administrative expenses that are properly chargeable to the general fund.

Object Classification (in millions of dollars)

Identification code 075–0580–0–1–571		2025 actual	2026 est.	2027 est.
	Direct obligations:			
41.0	Grants, subsidies, and contributions	628,537	698,978	737,923
94.0	Financial transfers (Federal admin)	1,419	1,418	1,418
99.9	Total new obligations, unexpired accounts	629,956	700,396	739,341

Quality Improvement Organizations

Program and Financing (in millions of dollars)

Identification code 075–0519–0–1–571		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	QIO Clinical Quality Improvement	476		
0002	QIO Beneficiary and Family Centered Care	45		
0003	QIO Support Contracts	445	441	457
0004	QIO Administration	80	91	95
0006	QIO Innovation Projects		1	1
0900	Total new obligations, unexpired accounts	1,046	533	553
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		1	1
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	1	1	1
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	218	533	553
1801	Change in uncollected payments, Federal sources	1,712		
1850	Spending auth from offsetting collections, mand (total)	1,930	533	553
1900	Budget authority (total)	1,930	533	553
1930	Total budgetary resources available	1,931	534	554
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-884		
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,138	1,386	400
3010	New obligations, unexpired accounts	1,046	533	553
3011	Obligations ("upward adjustments"), expired accounts	23		
3020	Outlays (gross)	-791	-1,519	-553
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3041	Recoveries of prior year unpaid obligations, expired	-29		
3050	Unpaid obligations, end of year	1,386	400	400
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1,618	-2,564	-2,564
3070	Change in uncollected pymts, Fed sources, unexpired	-1,712		
3071	Change in uncollected pymts, Fed sources, expired	766		
3090	Uncollected pymts, Fed sources, end of year	-2,564	-2,564	-2,564
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-480	-1,178	-2,164
3200	Obligated balance, end of year	-1,178	-2,164	-2,164
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1,930	533	553
	Outlays, gross:			
4100	Outlays from new mandatory authority	191	133	139
4101	Outlays from mandatory balances	600	1,386	414
4110	Outlays, gross (total)	791	1,519	553
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-789	-533	-553

QUALITY IMPROVEMENT ORGANIZATIONS—Continued

Program and Financing—Continued

Identification code 075–0519–0–1–571		2025 actual	2026 est.	2027 est.
4123	Non-Federal sources	-1		
4130	Offsets against gross budget authority and outlays (total)	-790	-533	-553
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-1,712		
4142	Offsetting collections credited to expired accounts	572		
4150	Additional offsets against budget authority only (total)	-1,140		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	1	986	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	1	986	

Part B of title XI of the Social Security Act, as amended by the Peer Review Improvement Act of 1982 (P.L. 97–248), provides the statutory authority for the Medicare Quality Improvement Organization (QIO) Program. The mission of the program is to promote the effectiveness, efficiency, economy, and quality of services delivered to Medicare beneficiaries and to ensure that those services are reasonable and necessary. The program is funded through transfers from the Medicare Hospital Insurance Trust Fund and the Medicare Supplementary Medical Insurance Trust Fund. In FY 2012, a Treasury account specific to the QIO Program was established to improve budgetary operations.

Object Classification (in millions of dollars)

Identification code 075–0519–0–1–571		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	38	38	38
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	1	1	1
11.7	Military personnel	1	1	1
11.9	Total personnel compensation	41	41	41
12.1	Civilian personnel benefits	14	14	14
23.1	Rental payments to GSA	4	4	4
25.2	Other services from non-Federal sources	965	452	472
25.3	Other goods and services from Federal sources	13	13	13
25.4	Operation and maintenance of facilities	9	9	9
99.0	Direct obligations	1,046	533	553
99.9	Total new obligations, unexpired accounts	1,046	533	553

Employment Summary

Identification code 075–0519–0–1–571		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	251	258	258
1101	Direct military average strength employment	5	5	5

PROGRAM MANAGEMENT

For carrying out, except as otherwise provided, titles XI, XVIII, XIX, and XXI of the Social Security Act, titles III, XIII and XXVII of the PHS Act, the Clinical Laboratory Improvement Amendments of 1988, and other responsibilities of the Centers for Medicare & Medicaid Services, not to exceed $3,700,493,000 to be transferred from the Federal Hospital Insurance Trust Fund and the Federal Supplementary Medical Insurance Trust Fund, as authorized by section 201(g) of the Social Security Act; together with all funds collected in accordance with section 353 of the PHS Act and section 1857(e)(2) of the Social Security Act, funds retained by the Secretary of Health and Human Services (referred to in this title as the "Secretary") pursuant to section 1893(h) of the Social Security Act, and such sums as may be collected from authorized user fees and the sale of data, which shall be credited to this account and remain available until expended: Provided, That all funds derived in accordance with 31 U.S.C. 9701 from organizations established under title XIII of the PHS Act shall be credited to and available for carrying out the purposes of this appropriation: Provided further, That the Secretary is directed to collect fees in fiscal year 2027 from Medicare Advantage organizations pursuant to section 1857(e)(2) of the Social Security Act and from eligible organizations with risk-sharing contracts under section 1876 of that Act pursuant to section 1876(k)(4)(D) of that Act: Provided further, That of the amount made available under this heading, $487,000,000 shall remain available until September 30, 2028, and shall be available for the Survey and Certification Program.

Program and Financing (in millions of dollars)

Identification code 075–0511–0–1–550		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Program operations	2,341	2,480	2,479
0002	Federal administration	791	773	734
0003	State survey and certification	398	399	487
0004	Research, demonstrations, and evaluation projects	5	20	
0007	ARRA Medicare/Medicaid HIT	3		
0009	Other Mandatory Program Activity	253	577	350
0010	Other Discretionary Program Activity	544	455	
0100	Total direct program	4,335	4,704	4,050
0799	Total direct obligations	4,335	4,704	4,050
0801	Clinical laboratory improvement amendments	77	85	85
0802	Sale of data	34	40	40
0803	Coordination of benefits	45	55	55
0804	Medicare advantage/Prescription drug plan	110	120	122
0805	Provider enrollment	41	44	15
0806	Recovery audit contractors	238	244	301
0808	Marketplace User Fees	1,894	1,933	1,983
0810	Risk Adjustment Administrative Expenses	58	63	61
0811	Current Sources of Income User Fees		169	169
0813	Other reimbursable program activity	165	180	179
0899	Total reimbursable obligations	2,662	2,933	3,010
0900	Total new obligations, unexpired accounts	6,997	7,637	7,060
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7,219	7,738	8,129
1001	Discretionary unobligated balance brought fwd, Oct 1	165		
1020	Adjustment of unobligated bal brought forward, Oct 1	-1		
1021	Recoveries of prior year unpaid obligations	268		
1070	Unobligated balance (total)	7,486	7,738	8,129
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation (General Fund Total)	251	795	64
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-3	-3	-4
1260	Appropriations, mandatory (total)	248	792	60
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2,731	4,554	3,867
1701	Change in uncollected payments, Federal sources	1,892		
1710	Spending authority from offsetting collections transferred to other accounts [075–0128]	-3		
1750	Spending auth from offsetting collections, disc (total)	4,620	4,554	3,867
	Spending authority from offsetting collections, mandatory:			
1800	Collected	2,433	2,706	2,628
1801	Change in uncollected payments, Federal sources	-6		
1802	Offsetting collections (previously unavailable)	151	127	141
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-136	-151	-150
1850	Spending auth from offsetting collections, mand (total)	2,442	2,682	2,619
1900	Budget authority (total)	7,310	8,028	6,546
1930	Total budgetary resources available	14,796	15,766	14,675
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-61		
1941	Unexpired unobligated balance, end of year	7,738	8,129	7,615
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	5,474	4,999	4,696
3010	New obligations, unexpired accounts	6,997	7,637	7,060
3011	Obligations ("upward adjustments"), expired accounts	102		
3020	Outlays (gross)	-7,139	-7,940	-7,204
3040	Recoveries of prior year unpaid obligations, unexpired	-268		
3041	Recoveries of prior year unpaid obligations, expired	-167		
3050	Unpaid obligations, end of year	4,999	4,696	4,552
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-4,668	-4,240	-4,240
3070	Change in uncollected pymts, Fed sources, unexpired	-1,886		
3071	Change in uncollected pymts, Fed sources, expired	2,314		
3090	Uncollected pymts, Fed sources, end of year	-4,240	-4,240	-4,240

	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	806	759	456
3200	Obligated balance, end of year	759	456	312
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4,620	4,554	3,867
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,903	2,491	2,017
4011	Outlays from discretionary balances	2,225	2,064	2,063
4020	Outlays, gross (total)	4,128	4,555	4,080
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-4,328	-4,125	-3,700
4033	Non-Federal sources	-481	-429	-167
4040	Offsets against gross budget authority and outlays (total)	-4,809	-4,554	-3,867
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1,892	.....	.....
4052	Offsetting collections credited to expired accounts	2,078	.....	.....
4060	Additional offsets against budget authority only (total)	186	.....	.....
4070	Budget authority, net (discretionary)	-3	.....	.....
4080	Outlays, net (discretionary)	-681	1	213
	Mandatory:			
4090	Budget authority, gross	2,690	3,474	2,679
	Outlays, gross:			
4100	Outlays from new mandatory authority	128	1,535	1,315
4101	Outlays from mandatory balances	2,883	1,850	1,809
4110	Outlays, gross (total)	3,011	3,385	3,124
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-52	-74	-34
4123	Non-Federal sources	-2,383	-2,632	-2,594
4130	Offsets against gross budget authority and outlays (total)	-2,435	-2,706	-2,628
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	6	.....	.....
4142	Offsetting collections credited to expired accounts	2	.....	.....
4150	Additional offsets against budget authority only (total)	8	.....	.....
4160	Budget authority, net (mandatory)	263	768	51
4170	Outlays, net (mandatory)	576	679	496
4180	Budget authority, net (total)	260	768	51
4190	Outlays, net (total)	-105	680	709
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	286	271	295
5092	Unexpired unavailable balance, EOY: Offsetting collections	271	295	304
5093	Expired unavailable balance, SOY: Offsetting collections	11	11	11
5095	Expired unavailable balance, EOY: Offsetting collections	11	11	11

Program management activities include funding for program operations, survey and certification, the Clinical Laboratory Improvement Amendments (CLIA), Medicare Advantage, Medicare Part D coordination of benefits, recovery audit contracts, the Office of Pharmacy Affairs which administers the 340B program, and other administrative costs.

Object Classification (in millions of dollars)

Identification code 075–0511–0–1–550		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	443	481	414
11.3	Other than full-time permanent	20	22	19
11.5	Other personnel compensation	12	13	11
11.7	Military personnel	15	16	14
11.9	Total personnel compensation	490	532	458
12.1	Civilian personnel benefits	215	233	201
12.2	Military personnel benefits	2	2	2
13.0	Benefits for former personnel	5	5	5
21.0	Travel and transportation of persons	2	2	2
23.1	Rental payments to GSA	26	28	24
24.0	Printing and reproduction	88	95	82
25.2	Other services from non-Federal sources	2,836	3,079	2,648
25.3	Other goods and services from Federal sources	246	267	230
25.6	Medical care	403	437	377
41.0	Grants, subsidies, and contributions	22	24	21
99.0	Direct obligations	4,335	4,704	4,050
99.0	Reimbursable obligations	2,662	2,933	3,010
99.9	Total new obligations, unexpired accounts	6,997	7,637	7,060

Employment Summary

Identification code 075–0511–0–1–550		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	3,449	3,471	3,493
1001	Direct civilian full-time equivalent employment	208	390	390
1101	Direct military average strength employment	84	84	88
2001	Reimbursable civilian full-time equivalent employment	671	709	709
2101	Reimbursable military average strength employment	13	13	13

Children's Health Insurance Fund

Program and Financing (in millions of dollars)

Identification code 075–0515–0–1–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Grants to states and US territories	21,071	32,353	36,040
0002	Performance Bonus	12	.....	.....
0003	Child health quality	6	15	15
0004	CHIP Redistribution Fund	54	.....	.....
0005	CHIP State Allotment Funds—X Year	35	.....	.....
0006	Administration	242	237	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	21,420	32,605	36,055
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	27,824	34,260	39,758
1011	Unobligated balance transfer from other acct [075–5551]	4,834	5,031	.....
1012	Unobligated balance transfers between expired and unexpired accounts	537	.....	.....
1021	Recoveries of prior year unpaid obligations	151	.....	.....
1033	Recoveries of prior year paid obligations	98	.....	.....
1070	Unobligated balance (total)	33,444	39,291	39,758
	Budget authority:			
	Appropriations, discretionary:			
1131	Unobligated balance of appropriations permanently reduced	.....	.....	-350
	Appropriations, mandatory:			
1200	Appropriation	21,071	32,353	36,040
1221	Appropriations transferred from other acct [075–5551]	1,165	719	.....
1260	Appropriations, mandatory (total)	22,236	33,072	36,040
1900	Budget authority (total)	22,236	33,072	35,690
1930	Total budgetary resources available	55,680	72,363	75,448
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	34,260	39,758	39,393
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	12,507	9,739	7,390
3010	New obligations, unexpired accounts	21,420	32,605	36,055
3011	Obligations ("upward adjustments"), expired accounts	20	.....	.....
3020	Outlays (gross)	-23,466	-34,954	-35,825
3040	Recoveries of prior year unpaid obligations, unexpired	-151	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-591	.....	.....
3050	Unpaid obligations, end of year	9,739	7,390	7,620
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	12,507	9,739	7,390
3200	Obligated balance, end of year	9,739	7,390	7,620
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	.....	.....	-350
	Mandatory:			
4090	Budget authority, gross	22,236	33,072	36,040
	Outlays, gross:			
4100	Outlays from new mandatory authority	12,704	27,263	31,118
4101	Outlays from mandatory balances	10,762	7,691	4,707
4110	Outlays, gross (total)	23,466	34,954	35,825
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources:	-398	.....	.....
	Additional offsets against gross budget authority only:			
4142	Offsetting collections credited to expired accounts	300	.....	.....
4143	Recoveries of prior year paid obligations, unexpired accounts	98	.....	.....

CHILDREN'S HEALTH INSURANCE FUND—Continued

Program and Financing—Continued

Identification code 075–0515–0–1–551		2025 actual	2026 est.	2027 est.
4150	Additional offsets against budget authority only (total)	398		
4160	Budget authority, net (mandatory)	22,236	33,072	36,040
4170	Outlays, net (mandatory)	23,068	34,954	35,825
4180	Budget authority, net (total)	22,236	33,072	35,690
4190	Outlays, net (total)	23,068	34,954	35,825

The Balanced Budget Act of 1997 (P.L. 105–33) established the Children's Health Insurance Program (CHIP) under title XXI of the Social Security Act. Title XXI provides Federal matching funds to States to enable them to extend healthcare coverage to uninsured children from low-income families through a separate CHIP program, a CHIP Medicaid expansion program, or a combination of both. The Advancing Chronic Care, Extenders, and Social Services Act (P.L. 115–123) and Consolidated Appropriations Act, 2023 (P.L. 117–328) extended CHIP funding through fiscal year 2027 and 2029, respectively. The Children's Health Insurance Program Reauthorization Act of 2009 (P.L. 111–3, CHIPRA) made some modifications to the program, including funding for child health quality, which was further extended by the Consolidated Appropriations Act, 2023.

The Working Families Tax Cut Act (Public Law 119–21) established the Rural Health Transformation Program under title XXI of the Social Security Act. Title XXI provides an appropriation of $10 billion annually for each fiscal year 2026 through 2030 for the purpose of issuing grants to states to support specified health-related activities in rural areas.

CENTER FOR MEDICARE AND MEDICAID INNOVATION

Program and Financing (in millions of dollars)

Identification code 075–0522–0–1–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Administration	163	168	173
0002	Innovation Activities	246	1,044	1,886
0003	Operations Support	206	224	232
0900	Total new obligations, unexpired accounts	615	1,436	2,291
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7,977	7,466	6,030
1021	Recoveries of prior year unpaid obligations	104		
1070	Unobligated balance (total)	8,081	7,466	6,030
1930	Total budgetary resources available	8,081	7,466	6,030
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	7,466	6,030	3,739
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	843	634	621
3010	New obligations, unexpired accounts	615	1,436	2,291
3020	Outlays (gross)	-720	-1,449	-1,670
3040	Recoveries of prior year unpaid obligations, unexpired	-104		
3050	Unpaid obligations, end of year	634	621	1,242
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	843	634	621
3200	Obligated balance, end of year	634	621	1,242
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	720	1,449	1,670
4180	Budget authority, net (total)			
4190	Outlays, net (total)	720	1,449	1,670

The Center for Medicare and Medicaid Innovation ("Innovation Center") was established by section 1115A of the Social Security Act (as added by section 3021 of the Patient Protection and Affordable Care Act). The Innovation Center is tasked with testing innovative payment and service delivery models to reduce program expenditures while preserving or enhancing the quality of care provided to individuals under Medicare, Medicaid, or the Children's Health Insurance Program (CHIP). The statute provides $10 billion in mandatory funding for these purposes for fiscal years 2011 through 2019 and each subsequent 10-year fiscal period (beginning with the 10-year fiscal period beginning with fiscal year 2020).

Object Classification (in millions of dollars)

Identification code 075–0522–0–1–551		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	120	123	127
11.3	Other than full-time permanent	8	8	8
11.5	Other personnel compensation	1	1	1
11.7	Military personnel	1	1	1
11.9	Total personnel compensation	130	133	137
12.1	Civilian personnel benefits	27	31	32
12.2	Military personnel benefits	1	1	1
23.1	Rental payments to GSA		2	2
25.2	Other services from non-Federal sources	366	1,231	2,081
25.3	Other goods and services from Federal sources	10	10	10
25.4	Operation and maintenance of facilities	1	1	1
41.0	Grants, subsidies, and contributions	80	27	27
99.0	Direct obligations	615	1,436	2,291
99.9	Total new obligations, unexpired accounts	615	1,436	2,291

Employment Summary

Identification code 075–0522–0–1–551		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	499	569	638
1101	Direct military average strength employment	8	8	8

CHILD ENROLLMENT CONTINGENCY FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075–5551–0–2–551		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	14,224	13,059	12,340
0198	Reconciliation adjustment			
0199	Balance, start of year	14,224	13,059	12,340
	Receipts:			
	Current law:			
1140	Interest, Child Enrollment Contingency Fund	887	152	166
2000	Total: Balances and receipts	15,111	13,211	12,506
	Appropriations:			
	Current law:			
2101	Child Enrollment Contingency Fund	-887	-152	-166
2103	Child Enrollment Contingency Fund	-14,224	-13,059	-12,340
2135	Child Enrollment Contingency Fund	13,059	12,340	
2199	Total current law appropriations	-2,052	-871	-12,506
2999	Total appropriations	-2,052	-871	-12,506
5099	Balance, end of year	13,059	12,340	

Program and Financing (in millions of dollars)

Identification code 075–5551–0–2–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Grants to States and US Territories	158		
0900	Total new obligations, unexpired accounts (object class 41.0)	158		
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4,834	5,032	4,623
1010	Unobligated balance transfer to other accts [075–0515]	-4,834	-5,031	
1020	Adjustment of unobligated bal brought forward, Oct 1	87		
1021	Recoveries of prior year unpaid obligations	2		
1070	Unobligated balance (total)	89	1	4,623

	Budget authority:			
	Appropriations, discretionary:			
1130	Appropriations permanently reduced			-21,169
	Appropriations, mandatory:			
1200	Appropriation	4,214	4,470	5,174
1201	Appropriation (special or trust fund)	887	152	166
1203	Appropriation (previously unavailable)(special or trust)	14,224	13,059	12,340
1220	Appropriations transferred to other acct [075–0515]	-1,165	-719	
1235	Appropriations precluded from obligation (special or trust)	-13,059	-12,340	
1260	Appropriations, mandatory (total)	5,101	4,622	17,680
1900	Budget authority (total)	5,101	4,622	-3,489
1930	Total budgetary resources available	5,190	4,623	1,134
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5,032	4,623	1,134
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	49	151	151
3010	New obligations, unexpired accounts	158		
3020	Outlays (gross)	-54		
3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3050	Unpaid obligations, end of year	151	151	151
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	49	151	151
3200	Obligated balance, end of year	151	151	151
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			-21,169
	Mandatory:			
4090	Budget authority, gross	5,101	4,622	17,680
	Outlays, gross:			
4101	Outlays from mandatory balances	54		
4180	Budget authority, net (total)	5,101	4,622	-3,489
4190	Outlays, net (total)	54		

The Children's Health Insurance Program Reauthorization Act of 2009 (P.L. 111–3) established the Child Enrollment Contingency Fund under title XXI of the Social Security Act. Beginning in 2009, a State may qualify for a Contingency Fund payment if it projects a funding shortfall for the fiscal year and if its average monthly child enrollment exceeds its target average number of enrollees for the fiscal year. The Advancing Chronic Care, Extenders, and Social Services Act (P.L. 115–123) and Consolidated Appropriations Act, 2023 (P.L. 117–328) extended the Contingency Fund through FY 2027 and FY 2029, respectively.

The Fund receives an appropriation equal to 20 percent of the CHIP national allotment appropriation under section 2104(a) of the Social Security Act. The Contingency Fund is invested in interest-bearing securities of the United States, and the income derived from these investments constitutes a part of the fund.

Medicare Health Information Technology Incentive Payments, Recovery Act

Program and Financing (in millions of dollars)

Identification code 075–0508–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Incentive payments to hospitals	4	6	
0900 Total new obligations, unexpired accounts (object class 42.0)	4	6	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	52	58	58
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected from the HI Trust Fund	2	6	
1801 Change in uncollected payments, Federal sources	8		
1850 Spending auth from offsetting collections, mand (total)	10	6	
1930 Total budgetary resources available	62	64	58
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	58	58	58
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	2
3010 New obligations, unexpired accounts	4	6	
3020 Outlays (gross)	-4	-6	
3050 Unpaid obligations, end of year	2	2	2
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-47	-55	-55
3070 Change in uncollected pymts, Fed sources, unexpired	-8		
3090 Uncollected pymts, Fed sources, end of year	-55	-55	-55
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-45	-53	-53
3200 Obligated balance, end of year	-53	-53	-53
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	10	6	
Outlays, gross:			
4100 Outlays from new mandatory authority		2	
4101 Outlays from mandatory balances	4	4	
4110 Outlays, gross (total)	4	6	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-2	-6	
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-8		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	2		
4180 Budget authority, net (total)			
4190 Outlays, net (total)	2		

Rate Review Grants

Program and Financing (in millions of dollars)

Identification code 075–0112–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Premium rate review grants		9	
0900 Total new obligations, unexpired accounts (object class 41.0)		9	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	8	
1021 Recoveries of prior year unpaid obligations	3	1	1
1070 Unobligated balance (total)	8	9	1
1930 Total budgetary resources available	8	9	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8		1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	14	9	15
3010 New obligations, unexpired accounts		9	
3020 Outlays (gross)	-2	-2	-3
3040 Recoveries of prior year unpaid obligations, unexpired	-3	-1	-1
3050 Unpaid obligations, end of year	9	15	11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	14	9	15
3200 Obligated balance, end of year	9	15	11
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	2	2	3
4180 Budget authority, net (total)			
4190 Outlays, net (total)	2	2	3

The Patient Protection and Affordable Care Act (P.L. 111–148) added section 2794 to the Public Health Service Act and provided that the Secretary carry out a program to award grants to States for a five-year period beginning in fiscal year 2010. The program provided $250 million in grants to help States develop or enhance their current rate review activities from 2010 through 2014, with remaining unobligated balances subsequently

RATE REVIEW GRANTS—Continued

available for state implementation of consumer protections and other insurance reform activities consistent with section 2794(c)(2)(B).

PRE-EXISTING CONDITION INSURANCE PLAN PROGRAM

Program and Financing (in millions of dollars)

Identification code 075–0113–0–1–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Pre-Existing Condition Insurance Plan Program (Direct)		1	
0799	Total direct obligations		1	
0900	Total new obligations, unexpired accounts (object class 25.2)		1	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	
1930	Total budgetary resources available	1	1	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			1
3010	New obligations, unexpired accounts		1	
3050	Unpaid obligations, end of year		1	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			1
3200	Obligated balance, end of year		1	1
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

This account funded the Pre-Existing Condition Insurance Plan program (PCIP), which made health insurance available to people who had been unable to purchase insurance due to a pre-existing condition. Enrollees paid monthly premiums similar to those charged in the commercial individual market, and the Federal government paid for remaining costs that exceeded enrollee contributions. The funding for this program, including operating costs, was provided in the Patient Protection and Affordable Care Act (P.L. 111–148). The PCIP program ended in fiscal year 2014, and outlays in subsequent fiscal years reflect program close out and claims run out costs, as well as allowable administrative expenses.

EARLY RETIREE REINSURANCE PROGRAM

Program and Financing (in millions of dollars)

Identification code 075–0114–0–1–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Administration	2	2	
0900	Total new obligations, unexpired accounts (object class 23.3)	2	2	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	2	
1930	Total budgetary resources available	4	2	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	26	2	2
3010	New obligations, unexpired accounts	2	2	
3020	Outlays (gross)	-26	-2	
3050	Unpaid obligations, end of year	2	2	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	26	2	2
3200	Obligated balance, end of year	2	2	2
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	26	2	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	26	2	

The Patient Protection and Affordable Care Act (P.L. 111–148) authorized and appropriated $5 billion for the Early Retiree Reinsurance Program (ERRP). ERRP sunset on January 1, 2014, and is no longer providing reimbursements to plan sponsors.

AFFORDABLE INSURANCE EXCHANGE GRANTS

Program and Financing (in millions of dollars)

Identification code 075–0115–0–1–551		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	2	2
1930	Total budgetary resources available	2	2	2
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	2	2
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

Section 1311 of the Patient Protection and Affordable Care Act (P.L. 111–148) provided amounts necessary to enable the Secretary to award grants to States to implement Health Insurance Exchanges beginning no later than March 23, 2011, and allowed for renewal of grants through January 1, 2015. The final round of grants was awarded to States in December 2014. The American Rescue Plan Act of 2021 (P.L. 117–2) created a grant program for state-based Marketplaces established under section 1311(b) of the Patient Protection and Affordable Care Act. $20 million was awarded to 21 states and was available for the period of performance, which ran from September 10, 2021 through September 9, 2022, to enable state-based Marketplaces to modernize or update any system, program, or technology required to be compliant with applicable federal requirements.

COST-SHARING REDUCTIONS

Program and Financing (in millions of dollars)

Identification code 075–0126–0–1–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Cost Sharing Reductions		14,055	14,660
0002	Basic Health Program		217	205
0003	State Innovation Waivers		2,173	1,748
0900	Total new obligations, unexpired accounts (object class 41.0)		16,445	16,613
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation		17,439	17,617
1230	Appropriations and/or unobligated balance of appropriations permanently reduced		-994	-1,004
1260	Appropriations, mandatory (total)		16,445	16,613
1900	Budget authority (total)		16,445	16,613
1930	Total budgetary resources available		16,445	16,613
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts		16,445	16,613
3020	Outlays (gross)		-16,445	-16,613
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross		16,445	16,613
	Outlays, gross:			
4100	Outlays from new mandatory authority		16,445	16,613
4180	Budget authority, net (total)		16,445	16,613

4190	Outlays, net (total)		16,445	16,613

Under current law, insurers are required to offer reduced cost-sharing to eligible, low-income consumers. The classification of CSRs as an entitlement pursuant to BBEDCA does not determine legal entitlement to a payment or benefit or availability of funding.

Risk Adjustment Program Payments

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075–5733–0–2–551		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	638	667	678
	Receipts:			
	Current law:			
1110	Receipts, Risk Adjustment Program	11,699	11,887	11,006
2000	Total: Balances and receipts	12,337	12,554	11,684
	Appropriations:			
	Current law:			
2101	Risk Adjustment Program Payments	-11,699	-11,887	-11,006
2103	Risk Adjustment Program Payments	-638	-667	-678
2132	Risk Adjustment Program Payments	667	678	627
2199	Total current law appropriations	-11,670	-11,876	-11,057
2999	Total appropriations	-11,670	-11,876	-11,057
5099	Balance, end of year	667	678	627

Program and Financing (in millions of dollars)

Identification code 075–5733–0–2–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Risk Adjustment Program Payments (Direct)	10,675	11,887	11,006
0900	Total new obligations, unexpired accounts (object class 41.0)	10,675	11,887	11,006
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,324	2,320	2,309
1020	Adjustment of unobligated bal brought forward, Oct 1	1		
1070	Unobligated balance (total)	1,325	2,320	2,309
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	11,699	11,887	11,006
1203	Appropriation (previously unavailable)(special or trust)	638	667	678
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-667	-678	-627
1260	Appropriations, mandatory (total)	11,670	11,876	11,057
1930	Total budgetary resources available	12,995	14,196	13,366
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,320	2,309	2,360
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4,233	3,683	4,415
3010	New obligations, unexpired accounts	10,675	11,887	11,006
3020	Outlays (gross)	-11,225	-11,155	-11,544
3050	Unpaid obligations, end of year	3,683	4,415	3,877
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4,233	3,683	4,415
3200	Obligated balance, end of year	3,683	4,415	3,877
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	11,670	11,876	11,057
	Outlays, gross:			
4100	Outlays from new mandatory authority	5,667	5,392	5,060
4101	Outlays from mandatory balances	5,558	5,763	6,484
4110	Outlays, gross (total)	11,225	11,155	11,544
4180	Budget authority, net (total)	11,670	11,876	11,057
4190	Outlays, net (total)	11,225	11,155	11,544

Section 1343 of the Patient Protection and Affordable Care Act (P.L. 111–148) established a permanent risk adjustment program for non-grandfathered plans in the individual and small group markets. Risk adjustment is budget neutral within each state and market, such that charges collected from plans with lower-than-average actuarial risk are used to make payments to plans with higher-than-average actuarial risk. Payments and charges begin in the year following the plan year for which they are calculated.

Transitional Reinsurance Program

Program and Financing (in millions of dollars)

Identification code 075–5735–0–2–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Transitional reinsurance payments		21	
0900	Total new obligations, unexpired accounts (object class 41.0)		21	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	19	21	
1033	Recoveries of prior year paid obligations	2		
1070	Unobligated balance (total)	21	21	
1930	Total budgetary resources available	21	21	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	21		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	212	212	
3010	New obligations, unexpired accounts		21	
3020	Outlays (gross)		-233	
3050	Unpaid obligations, end of year	212		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	212	212	
3200	Obligated balance, end of year	212		
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances		233	
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-2		
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	2		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	-2	233	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-2	233	

Section 1341 of the Patient Protection and Affordable Care Act (P.L. 111–148) established a transitional three-year reinsurance program to minimize the impact of high-cost enrollees in plans in the individual market. The Centers for Medicare & Medicaid Services assessed contributing entities a per-enrollee fee to fund the reinsurance program and made payments to issuers in the individual market for enrollees whose medical costs exceed a certain threshold, up to a reinsurance cap. The reinsurance program ended in FY 2017 and outlays in subsequent fiscal years reflect remaining payments and refunds.

Consumer Operated and Oriented Plan Program Contingency Fund

Program and Financing (in millions of dollars)

Identification code 075–0524–0–1–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0705	Reestimates of direct loan subsidy	5	1	
0706	Interest on reestimates of direct loan subsidy	1		
0709	Administrative expenses	1		
0900	Total new obligations, unexpired accounts	7	1	

CONSUMER OPERATED AND ORIENTED PLAN PROGRAM CONTINGENCY FUND—Continued

Program and Financing—Continued

Identification code 075–0524–0–1–551	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	7	1	
1930 Total budgetary resources available	7	1	
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	7	1	
3020 Outlays (gross)	-7	-1	
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	7	1	
Outlays, gross:			
4100 Outlays from new mandatory authority	7	1	
4180 Budget authority, net (total)	7	1	
4190 Outlays, net (total)	7	1	

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 075–0524–0–1–551	2025 actual	2026 est.	2027 est.
Direct loan reestimates:			
135001 Startup Loans	7	1	
135002 Solvency Loans	-2	-10	
135999 Total direct loan reestimates	5	-9	

The Consumer Operated and Oriented Plan Contingency Fund was established by the American Taxpayer Relief Act of 2012 (P.L. 112–240). This fund aids qualified nonprofit health insurance issuers that have been awarded loans or grants under section 1322 of the Patient Protection and Affordable Care Act (P.L. 111–148).

Object Classification (in millions of dollars)

Identification code 075–0524–0–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
33.0 Investments and loans	7		
41.0 Grants, subsidies, and contributions		1	
99.9 Total new obligations, unexpired accounts	7	1	

CONSUMER OPERATED AND ORIENTED PLAN PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 075–0118–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0705 Reestimates of direct loan subsidy	57	1	
0706 Interest on reestimates of direct loan subsidy	16		
0900 Total new obligations, unexpired accounts	73	1	
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	73	1	
1900 Budget authority (total)	73	1	
1930 Total budgetary resources available	73	1	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			1
3010 New obligations, unexpired accounts	73	1	
3020 Outlays (gross)	-73		
3050 Unpaid obligations, end of year		1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			1
3200 Obligated balance, end of year		1	1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	73	1	
Outlays, gross:			
4100 Outlays from new mandatory authority	73		
4180 Budget authority, net (total)	73	1	
4190 Outlays, net (total)	73		

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 075–0118–0–1–551	2025 actual	2026 est.	2027 est.
Direct loan reestimates:			
135002 Startup Loans	24	-1	
135003 Solvency Loans	49	-13	
135999 Total direct loan reestimates	73	-14	

Section 1322 of the Patient Protection and Affordable Care Act (P.L. 111–148) authorized and appropriated funding for the Consumer Operated and Oriented Plan Program for qualified nonprofit health insurance issuers to offer qualified health plans in the individual and small group markets. The Secretary awarded loans to fund start-up costs and reserves, which enabled qualified issuers to meet state solvency requirements. The Secretary issued the final round of loans in December 2014.

Object Classification (in millions of dollars)

Identification code 075–0118–0–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
33.0 Investments and loans	73		
41.0 Grants, subsidies, and contributions		1	
99.9 Total new obligations, unexpired accounts	73	1	

CONSUMER OPERATED AND ORIENTED PLAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 075–4418–0–3–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury	8	6	6
0742 Downward reestimates paid to receipt accounts		10	
0743 Interest on downward reestimates		4	
0900 Total new obligations, unexpired accounts	8	20	6
Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority		17	1
Spending authority from offsetting collections, mandatory:			
1800 Collected	105	270	18
1825 Spending authority from offsetting collections applied to repay debt	-97	-267	-13
1850 Spending auth from offsetting collections, mand (total)	8	3	5
1900 Budget authority (total)	8	20	6
1930 Total budgetary resources available	8	20	6
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			20
3010 New obligations, unexpired accounts	8	20	6
3020 Outlays (gross)	-8		
3050 Unpaid obligations, end of year		20	26
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			20
3200 Obligated balance, end of year		20	26
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	8	20	6
Financing disbursements:			
4110 Outlays, gross (total)	8		

	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-73		
4122	Interest on uninvested funds	-2	-3	-5
4123	Non-Federal sources—Interest	-30	-8	-1
4123	Non-Federal sources—Principal		-259	-12
4130	Offsets against gross budget authority and outlays (total)	-105	-270	-18
4160	Budget authority, net (mandatory)	-97	-250	-12
4170	Outlays, net (mandatory)	-97	-270	-18
4180	Budget authority, net (total)	-97	-250	-12
4190	Outlays, net (total)	-97	-270	-18

Status of Direct Loans (in millions of dollars)

Identification code 075–4418–0–3–551	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	1,723	1,694	1,435
1251 Repayments: Repayments and prepayments	-29	-259	-12
1263 Write-offs for default: Direct loans			-463
1290 Outstanding, end of year	1,694	1,435	960

Balance Sheet (in millions of dollars)

Identification code 075–4418–0–3–551	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	1	1
Investments in U.S. securities:		
1106 Receivables, net	73	1
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	1,723	1,694
1402 Interest receivable	50	56
1405 Allowance for subsidy cost (-)	-1,461	-1,447
1499 Net present value of assets related to direct loans	312	303
1999 Total assets	386	305
LIABILITIES:		
Federal liabilities:		
2103 Debt	386	290
2105 Other		15
2999 Total liabilities	386	305
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	386	305

Consumer Operated and Oriented Plan Program Contingency Fund Financing Account

Program and Financing (in millions of dollars)

Identification code 075–4482–0–3–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury	2	1	1
0742 Downward reestimates paid to receipt accounts	2	8	
0743 Interest on downward reestimates		2	
0900 Total new obligations, unexpired accounts	4	11	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		6	6
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority		11	1
Spending authority from offsetting collections, mandatory:			
1800 Collected	42	30	11
1825 Spending authority from offsetting collections applied to repay debt	-32	-30	-11
1850 Spending auth from offsetting collections, mand (total)	10		
1900 Budget authority (total)	10	11	1
1930 Total budgetary resources available	10	17	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6	6	6
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			10
3010 New obligations, unexpired accounts	4	11	1
3020 Outlays (gross)	-4	-1	-1
3050 Unpaid obligations, end of year		10	10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			10
3200 Obligated balance, end of year		10	10
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	10	11	1
Financing disbursements:			
4110 Outlays, gross (total)	4	1	1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-7		
4122 Interest on uninvested funds			-1
4123 Non-Federal sources—Interest	-35	-4	
4123 Non-Federal sources—Principal		-26	-10
4130 Offsets against gross budget authority and outlays (total)	-42	-30	-11
4160 Budget authority, net (mandatory)	-32	-19	-10
4170 Outlays, net (mandatory)	-38	-29	-10
4180 Budget authority, net (total)	-32	-19	-10
4190 Outlays, net (total)	-38	-29	-10

Status of Direct Loans (in millions of dollars)

Identification code 075–4482–0–3–551	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	453	419	393
1251 Repayments: Repayments and prepayments	-34	-26	-10
1263 Write-offs for default: Direct loans			-116
1290 Outstanding, end of year	419	393	267

Balance Sheet (in millions of dollars)

Identification code 075–4482–0–3–551	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	2	5
Investments in U.S. securities:		
1106 Receivables, net	7	1
1206 Non-Federal assets: Receivables, net		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	453	419
1402 Interest receivable	10	13
1405 Allowance for subsidy cost (-)	-370	-360
1499 Net present value of assets related to direct loans	93	72
1999 Total assets	102	78
LIABILITIES:		
Federal liabilities:		
2103 Debt	100	68
2104 Resources payable to Treasury		
2105 Other	2	10
2207 Non-Federal liabilities: Other		
2999 Total liabilities	102	78
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	102	78

Trust Funds

Federal Hospital Insurance Trust Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075–8005–0–7–571	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	191,854	212,474	225,862
Receipts:			
Current law:			
1110 FHI Trust Fund, Transfers from General Fund (FICA Taxes)	367,068	384,936	408,122
1110 FHI Trust Fund, Receipts from Railroad Retirement Board	686	668	680

FEDERAL HOSPITAL INSURANCE TRUST FUND—Continued

Special and Trust Fund Receipts—Continued

Identification code 075–8005–0–7–571	2025 actual	2026 est.	2027 est.
1110 FHI Trust Fund, Transfers from General Fund (SECA Taxes)	27,596	26,967	28,794
1110 FHI Trust Fund, Civil Penalties and Damages	502	414	420
1130 FHI Trust Fund, Other Proprietary Interest from the Public	1	2	2
1130 FHI Trust Fund, Basic Premium, Medicare Advantage	248	242	266
1130 FHI Trust Fund, Medicare Refunds	8,563	9,063	9,563
1130 Affordable Care Act Medicare Shared Savings Models (HI)	504	250	250
1130 FHI Trust Fund, Premiums Collected for Uninsured Individuals not Otherwise Eligible	5,481	6,747	7,337
1140 FHI Trust Fund, Federal Employer Contributions (FICA)	5,192	5,323	5,418
1140 FHI Trust Fund, Postal Service Employer Contributions (FICA)	766	701	708
1140 FHI Trust Fund, Interest Received by Trust Funds	8,317	10,024	10,348
1140 FHI Trust Fund, Taxation on OASDI Benefits	41,054	47,990	52,094
1140 FHI Trust Fund, Payment from the General Fund for Health Care Fraud and Abuse Control Account	174	178	183
1140 FHI Trust Fund, Transfers from General Fund (criminal Fines)	11	20	11
1140 FHI Trust Fund, Transfers from General Fund (civil Monetary Penalties)	28	40	34
1140 FHI Trust Fund, Transfers from General Fund (asset Forfeitures)	162	163	164
1140 FHI Trust Fund, Interest Payments by Railroad Retirement Board	30	27	26
1140 FHI Trust Fund, Payments from the General Fund (uninsured and Program Management)	954	1,409	1,419
1198 Rounding adjustment	-1	.....	.....
1199 Total current law receipts	467,336	495,164	525,839
1999 Total receipts	467,336	495,164	525,839
2000 Total: Balances and receipts	659,190	707,638	751,701
Appropriations:			
Current law:			
2101 Federal Hospital Insurance Trust Fund	-2,985	-2,901	-2,833
2101 Federal Hospital Insurance Trust Fund	-461,700	-494,450	-524,774
2101 Health Care Fraud and Abuse Control Account	-941	-941	-976
2101 Health Care Fraud and Abuse Control Account	-1,710	-1,756	-1,801
2103 Federal Hospital Insurance Trust Fund	-8,664	.....	-4,537
2103 Health Care Fraud and Abuse Control Account	.....	.....	-64
2132 Federal Hospital Insurance Trust Fund	9,073	9,508	10,365
2132 Health Care Fraud and Abuse Control Account	61	62	64
2135 Federal Hospital Insurance Trust Fund	20,150	8,702	.....
2199 Total current law appropriations	-446,716	-481,776	-524,556
2999 Total appropriations	-446,716	-481,776	-524,556
5099 Balance, end of year	212,474	225,862	227,145

Program and Financing (in millions of dollars)

Identification code 075–8005–0–7–571	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Benefit payments, HI	441,401	475,436	518,137
0003 Administration, HI	3,148	3,149	2,981
0004 Quality improvement organizations, HI	1,446	303	302
0799 Total direct obligations	445,995	478,888	521,420
0900 Total new obligations, unexpired accounts	445,995	478,888	521,420
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	.....	.....	253
1021 Recoveries of prior year unpaid obligations	1,863	.....	.....
1033 Recoveries of prior year paid obligations	6	.....	.....
1070 Unobligated balance (total)	1,869	.....	253
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	2,985	2,901	2,833
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	461,700	494,450	524,774
1203 Appropriation (previously unavailable)(special or trust)	8,664	.....	4,537
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced (Sequester)	-9,073	-9,508	-10,365
1235 Appropriations precluded from obligation (special or trust)	-20,150	-8,702	.....
1260 Appropriations, mandatory (total)	441,141	476,240	518,946
1900 Budget authority (total)	444,126	479,141	521,779
1930 Total budgetary resources available	445,995	479,141	522,032
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	.....	253	612
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	40,631	39,925	40,178
3010 New obligations, unexpired accounts	445,995	478,888	521,420
3020 Outlays (gross)	-444,838	-478,635	-521,416
3040 Recoveries of prior year unpaid obligations, unexpired	-1,863	.....	.....
3050 Unpaid obligations, end of year	39,925	40,178	40,182
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	40,631	39,925	40,178
3200 Obligated balance, end of year	39,925	40,178	40,182
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,985	2,901	2,833
Outlays, gross:			
4010 Outlays from new discretionary authority	2,327	1,705	1,689
4011 Outlays from discretionary balances	826	706	758
4020 Outlays, gross (total)	3,153	2,411	2,447
Mandatory:			
4090 Budget authority, gross	441,141	476,240	518,946
Outlays, gross:			
4100 Outlays from new mandatory authority	405,569	437,314	479,778
4101 Outlays from mandatory balances	36,116	38,910	39,191
4110 Outlays, gross (total)	441,685	476,224	518,969
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-6	.....	.....
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	6	.....	.....
4160 Budget authority, net (mandatory)	441,141	476,240	518,946
4170 Outlays, net (mandatory)	441,679	476,224	518,969
4180 Budget authority, net (total)	444,126	479,141	521,779
4190 Outlays, net (total)	444,832	478,635	521,416
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	234,960	252,906	268,000
5001 Total investments, EOY: Federal securities: Par value	252,906	268,000	269,000

The Hospital Insurance (HI) program funds the costs of hospital and related care for individuals age 65 or older and for eligible disabled persons.

Status of Funds (in millions of dollars)

Identification code 075–8005–0–7–571	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	234,999	254,825	268,724
0999 Total balance, start of year	234,999	254,825	268,724
Cash income during the year:			
Current law:			
Receipts:			
1110 FHI Trust Fund, Transfers from General Fund (FICA Taxes)	367,068	384,936	408,122
1110 FHI Trust Fund, Receipts from Railroad Retirement Board	686	668	680
1110 FHI Trust Fund, Transfers from General Fund (SECA Taxes)	27,596	26,967	28,794
1110 FHI Trust Fund, Civil Penalties and Damages	502	414	420
1130 FHI Trust Fund, Basic Premium, Medicare Advantage	248	242	266
1130 FHI Trust Fund, Medicare Refunds	8,563	9,063	9,563
1130 Affordable Care Act Medicare Shared Savings Models (HI)	504	250	250
1130 FHI Trust Fund, Premiums Collected for Uninsured Individuals not Otherwise Eligible	5,481	6,747	7,337
1130 Federal Hospital Insurance Trust Fund	6	.....	.....
1150 FHI Trust Fund, Interest Received by Trust Funds	8,317	10,024	10,348
1150 FHI Trust Fund, Other Proprietary Interest from the Public	1	2	2
1150 FHI Trust Fund, Interest Payments by Railroad Retirement Board	30	27	26
1160 FHI Trust Fund, Federal Employer Contributions (FICA)	5,192	5,323	5,418
1160 FHI Trust Fund, Postal Service Employer Contributions (FICA)	766	701	708
1160 FHI Trust Fund, Taxation on OASDI Benefits	41,054	47,990	52,094
1160 FHI Trust Fund, Payment from the General Fund for Health Care Fraud and Abuse Control Account	174	178	183
1160 FHI Trust Fund, Transfers from General Fund (criminal Fines)	11	20	11

1160	FHI Trust Fund, Transfers from General Fund (civil Monetary Penalties)	28	40	34
1160	FHI Trust Fund, Transfers from General Fund (asset Forfeitures)	162	163	164
1160	FHI Trust Fund, Payments from the General Fund (uninsured and Program Management)	954	1,409	1,419
1199	Income under present law	467,343	495,164	525,839
1999	Total cash income	467,343	495,164	525,839
	Cash outgo during year:			
	Current law:			
2100	Federal Hospital Insurance Trust Fund	-444,838	-478,635	-521,416
2100	Health Care Fraud and Abuse Control Account	-2,630	-2,630	-2,209
2199	Outgo under current law	-447,468	-481,265	-523,625
2999	Total cash outgo (-)	-447,468	-481,265	-523,625
	Surplus or deficit:			
3110	Excluding interest	11,527	3,846	-8,162
3120	Interest	8,348	10,053	10,376
3199	Subtotal, surplus or deficit	19,875	13,899	2,214
3240	Health Care Fraud and Abuse Control Account	-46	.....	.....
3298	Rounding adjustment	-3	.....	.....
3299	Total adjustments	-49	.....	.....
3999	Total change in fund balance	19,826	13,899	2,214
	Unexpended balance, end of year:			
4100	Uninvested balance (net), end of year	1,919	724	1,938
4200	Federal Hospital Insurance Trust Fund	252,906	268,000	269,000
4999	Total balance, end of year	254,825	268,724	270,938

Object Classification (in millions of dollars)

Identification code 075–8005–0–7–571		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.3	Other goods and services from Federal sources	1	1	1
41.0	Payment for Quality Improvement Organization (QIO) activities	1,446	1,446	1,446
42.0	Insurance claims and indemnities (benefits)	437,201	470,094	512,626
94.0	Financial transfers	7,347	7,347	7,347
99.9	Total new obligations, unexpired accounts	445,995	478,888	521,420

Employment Summary

Identification code 075–8005–0–7–571		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1	.....	.....

Health Care Fraud and Abuse Control Account

In addition to amounts otherwise available for program integrity and program management, $976,000,000, to remain available through September 30, 2028, to be transferred from the Federal Hospital Insurance Trust Fund and the Federal Supplementary Medical Insurance Trust Fund, as authorized by section 201(g) of the Social Security Act, of which $740,260,000 shall be for the Centers for Medicare & Medicaid Services program integrity activities, of which $97,862,000 shall be for the Department of Health and Human Services Office of Inspector General to carry out fraud and abuse activities authorized by section 1817(k)(3) of such Act, and of which $137,878,000 shall be for the Department of Justice to carry out fraud and abuse activities authorized by section 1817(k)(3) of such Act: Provided, That the report required by section 1817(k)(5) of the Social Security Act for fiscal year 2027 shall include measures of the operational efficiency and impact on fraud, waste, and abuse in the Medicare, Medicaid, and CHIP programs for the funds provided by this appropriation: Provided further, That of the amount provided under this heading, $318,000,000 is provided to meet the terms of a concurrent resolution on the budget, and $658,000,000 is additional new budget authority specified for purposes of a concurrent resolution on the budget for additional health care fraud and abuse control activities: Provided further, That the Secretary shall provide not less than $35,000,000 from amounts made available under this heading and amounts made available for fiscal year 2027 under section 1817(k)(3)(A) of the Social Security Act for the Senior Medicare Patrol program to combat health care fraud and abuse.

Program and Financing (in millions of dollars)

Identification code 075–8393–0–7–571		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Medicare integrity program	1,176	1,137	1,137
0002	FBI fraud and abuse control	174	178	178
0003	Other fraud and abuse control	371	375	375
0005	Undistributed Savings, Medicare SSA CDRs	.....	-34	-199
0091	Total Mandatory	1,721	1,656	1,491
0101	CMS discretionary	587	699	740
0102	Other discretionary	242	242	236
0191	Total Discretionary	829	941	976
0900	Total new obligations, unexpired accounts	2,550	2,597	2,467
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	484	565	603
1001	Discretionary unobligated balance brought fwd, Oct 1	94	.....	.....
1021	Recoveries of prior year unpaid obligations	46	.....	.....
1070	Unobligated balance (total)	530	565	603
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	941	941	976
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	1,710	1,756	1,801
1203	Appropriation (previously unavailable)(special or trust)	.....	.....	64
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-61	-62	-64
1260	Appropriations, mandatory (total)	1,649	1,694	1,801
1900	Budget authority (total)	2,590	2,635	2,777
1930	Total budgetary resources available	3,120	3,200	3,380
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-5	.....	.....
1941	Unexpired unobligated balance, end of year	565	603	913
	Special and non-revolving trust funds:			
1951	Unobligated balance expiring	5	.....	.....
1952	Expired unobligated balance, start of year	71	63	63
1953	Expired unobligated balance, end of year	58	63	63
1955	Unobligated balances withdrawn and returned to general fund	46	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,958	1,799	1,766
3010	New obligations, unexpired accounts	2,550	2,597	2,467
3020	Outlays (gross)	-2,630	-2,630	-2,209
3040	Recoveries of prior year unpaid obligations, unexpired	-46	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-33	.....	.....
3050	Unpaid obligations, end of year	1,799	1,766	2,024
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,958	1,799	1,766
3200	Obligated balance, end of year	1,799	1,766	2,024
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	941	941	976
	Outlays, gross:			
4010	Outlays from new discretionary authority	379	376	390
4011	Outlays from discretionary balances	551	626	632
4020	Outlays, gross (total)	930	1,002	1,022
	Mandatory:			
4090	Budget authority, gross	1,649	1,694	1,801
	Outlays, gross:			
4100	Outlays from new mandatory authority	657	816	748
4101	Outlays from mandatory balances	1,043	812	439
4110	Outlays, gross (total)	1,700	1,628	1,187
4180	Budget authority, net (total)	2,590	2,635	2,777
4190	Outlays, net (total)	2,630	2,630	2,209

The Health Insurance Portability and Accountability Act of 1996 (P.L. 104–191) established the Health Care Fraud and Abuse Control (HCFAC) account within the Federal Hospital Insurance Trust Fund and appropriated funds from the Trust Fund to the HCFAC account for specified health care fraud and abuse control activities of the Department of Health and Human Services and the Department of Justice.

HEALTH CARE FRAUD AND ABUSE CONTROL ACCOUNT—Continued

The Budget includes a discretionary request for efforts to safeguard Centers for Medicare and Medicaid Services (CMS) program integrity that will supplement other CMS program integrity funds. This schedule reflects the effects on Medicare and Medicaid spending resulting from continuing dedicated program integrity discretionary investments to further support the Centers for Medicare and Medicaid Services (CMS) program integrity work. This additional investment results in savings to the Medicare and Medicaid programs. This schedule also reflects the effects on Medicare resulting from continuing the dedicated program integrity discretionary investments for the Social Security Administration. Please refer to the narrative in the Limitation on Administrative Expenses (Social Security Administration) account for more information.

Object Classification (in millions of dollars)

Identification code 075–8393–0–7–571	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent (CMS)	95	95	95
11.3 Other Than Full-Time Permanent	1	1	1
11.5 Other Personnel Compensation	1	1	1
11.7 Military Personnel	2	2	2
11.9 Total personnel compensation	99	99	99
12.1 Civilian Personnel Benefits (CMS)	31	31	31
23.1 Rental Payments to GSA	20	20	20
23.3 Communications, Utilities, and Miscellaneous Charges	4	4	4
25.2 Other Services from Non-Federal Sources	1,164	1,211	1,081
25.3 Other Goods and Services from Federal Sources	52	52	52
25.4 Operation and Maintenance of Facilities	3	3	3
25.6 Medical Care (CMS)	357	357	357
25.7 Operation and Maintenance of Equipment	1	1	1
94.0 Financial Transfers	819	819	819
99.9 Total new obligations, unexpired accounts	2,550	2,597	2,467

Employment Summary

Identification code 075–8393–0–7–571	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	583	623	640
1101 Direct military average strength employment	11	11	11

FEDERAL SUPPLEMENTARY MEDICAL INSURANCE TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075–8004–0–7–571	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	107,827	103,349	139,140
Receipts:			
Current law:			
1110 Fee on Branded Prescription Pharmaceutical Manufacturers and Importers, SMI	2,795	2,843	2,795
1130 Other Proprietary Interest from the Public, FSMI Fund	.....	3	3
1130 Gifts, Medicare Prescription Drug Accounts, FSMI	.....	337	371
1130 Premiums Collected for Medicare Prescription Drug Account, FSMI	6,199	7,407	9,485
1130 Payments from States, Medicare Prescription Drug Account, FSMI	18,645	20,225	21,872
1130 Basic Premium, Medicare Advantage, FSMI Trust Fund	378	363	399
1130 Gifts, FSMI Fund	.....	1	1
1130 Medicare Refunds, SMI	4,070	4,570	5,070
1130 Affordable Care Act Medicare Shared Savings Models, SMI	616	100	100
1130 Premiums Collected for the Aged, FSMI Fund	132,994	151,635	162,958
1130 Premiums Collected for the Disabled, FSMI Fund	14,616	14,872	15,379
1130 Part D Inflation Rebate, FSMI	.....	1,971	839
1140 Federal Contributions, FSMI Fund	414,966	464,695	480,445
1140 Interest Received by Trust Fund, FSMI Fund	3,517	4,846	5,457
1140 Federal Contribution, State Low-income Determinations, Prescription Drug Account, FSMI	.....	5	5
1140 Interest, Medicare Prescription Drug Account, FSMI	276	228	233
1140 Federal Contribution for Admin. Contribution for Admin. Costs, Prescription Drug Account, FSMI	279	523	639
1140 Federal Contributions for Benefits, Prescription Drug Account, SMI	134,405	185,301	204,342
1140 Miscellaneous Federal Payments, Federal Supplementary Medical Insurance Trust Fund	2	1	1
1199 Total current law receipts	733,758	859,926	910,394
1999 Total receipts	733,758	859,926	910,394
2000 Total: Balances and receipts	841,585	963,275	1,049,534
Appropriations:			
Current law:			
2101 Federal Supplementary Medical Insurance Trust Fund	-4,247	-4,533	-4,176
2101 Federal Supplementary Medical Insurance Trust Fund	-569,707	-652,481	-680,330
2101 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund	-522	-584	-643
2101 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund	-159,282	-202,018	-237,989
2103 Federal Supplementary Medical Insurance Trust Fund	-17,791	.....	-5,010
2103 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund	-560	.....	.....
2132 Federal Supplementary Medical Insurance Trust Fund	11,626	12,402	13,383
2132 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund	2,235	1,467	3,155
2135 Federal Supplementary Medical Insurance Trust Fund	.....	21,612	.....
2199 Total current law appropriations	-738,248	-824,135	-911,610
2999 Total appropriations	-738,248	-824,135	-911,610
3098 Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund	12	.....	.....
5099 Balance, end of year	103,349	139,140	137,924

Program and Financing (in millions of dollars)

Identification code 075–8004–0–7–571	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Benefit payments, SMI	574,505	616,514	669,913
0002 Transfer to Medicaid for payment of SMI premiums	1,861	1,418	1,532
0004 Administration, SMI	4,371	4,818	4,398
0005 Quality Improvement Organizations, SMI	266	250	250
0799 Total direct obligations	581,003	623,000	676,093
0900 Total new obligations, unexpired accounts	581,003	623,000	676,093
Budgetary resources:			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations	1,373	.....	.....
1033 Recoveries of prior year paid obligations	21	.....	.....
1070 Unobligated balance (total)	1,394	.....	.....
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	4,247	4,533	4,176
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	569,707	652,481	680,330
1203 Appropriation (previously unavailable)(special or trust)	17,791	.....	5,010
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-11,626	-12,402	-13,383
1235 Appropriations precluded from obligation (special or trust)	.....	-21,612	.....
1236 Appropriations applied to repay debt	-510	.....	.....
1260 Appropriations, mandatory (total)	575,362	618,467	671,957
1900 Budget authority (total)	579,609	623,000	676,133
1930 Total budgetary resources available	581,003	623,000	676,133
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	.....	.....	40
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	47,544	48,600	49,448
3010 New obligations, unexpired accounts	581,003	623,000	676,093
3020 Outlays (gross)	-578,574	-622,152	-675,625
3040 Recoveries of prior year unpaid obligations, unexpired	-1,373	.....	.....
3050 Unpaid obligations, end of year	48,600	49,448	49,916
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	47,544	48,600	49,448
3200 Obligated balance, end of year	48,600	49,448	49,916
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	4,247	4,533	4,176
Outlays, gross:			
4010 Outlays from new discretionary authority	2,720	2,598	2,510
4011 Outlays from discretionary balances	1,740	1,131	1,140

4020	Outlays, gross (total)	4,460	3,729	3,650
	Mandatory:			
4090	Budget authority, gross	575,362	618,467	671,957
	Outlays, gross:			
4100	Outlays from new mandatory authority	530,665	571,535	634,798
4101	Outlays from mandatory balances	43,449	46,888	37,177
4110	Outlays, gross (total)	574,114	618,423	671,975
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-21	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	21	.....	.....
4160	Budget authority, net (mandatory)	575,362	618,467	671,957
4170	Outlays, net (mandatory)	574,093	618,423	671,975
4180	Budget authority, net (total)	579,609	623,000	676,133
4190	Outlays, net (total)	578,553	622,152	675,625
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	164,412	153,844	211,462
5001	Total investments, EOY: Federal securities: Par value	153,844	211,462	213,000
5080	Outstanding debt, SOY	-604	-94	-94
5081	Outstanding debt, EOY	-94	-94	-94

The Supplementary Medical Insurance (SMI) program is a voluntary program that affords protection against the costs of physician care and certain other medical services. The program also covers treatment of end-stage renal disease for eligible enrollees. SMI costs are generally financed by premium payments from enrollees and contributions from the general revenues.

Status of Funds (in millions of dollars)

Identification code 075–8004–0–7–571		2025 actual	2026 est.	2027 est.
	Unexpended balance, start of year:			
0100	Balance, start of year	166,565	158,745	212,897
0999	Total balance, start of year	166,565	158,745	212,897
	Cash income during the year:			
	Current law:			
	Receipts:			
1110	Fee on Branded Prescription Pharmaceutical Manufacturers and Importers, SMI	2,795	2,843	2,795
1130	Gifts, Medicare Prescription Drug Accounts, FSMI	.....	337	371
1130	Premiums Collected for Medicare Prescription Drug Account, FSMI	6,199	7,407	9,485
1130	Payments from States, Medicare Prescription Drug Account, FSMI	18,645	20,225	21,872
1130	Basic Premium, Medicare Advantage, FSMI Trust Fund	378	363	399
1130	Gifts, FSMI Fund	.....	1	1
1130	Medicare Refunds, SMI	4,070	4,570	5,070
1130	Affordable Care Act Medicare Shared Savings Models, SMI	616	100	100
1130	Premiums Collected for the Aged, FSMI Fund	132,994	151,635	162,958
1130	Premiums Collected for the Disabled, FSMI Fund	14,616	14,872	15,379
1130	Part D Inflation Rebate, FSMI	.....	1,971	839
1130	Federal Supplementary Medical Insurance Trust Fund	21	.....	.....
1130	Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund	58	.....	.....
1150	Interest Received by Trust Fund, FSMI Fund	3,517	4,846	5,457
1150	Other Proprietary Interest from the Public, FSMI Fund	.....	3	3
1150	Interest, Medicare Prescription Drug Account, FSMI	276	228	233
1160	Federal Contributions, FSMI Fund	414,966	464,695	480,445
1160	Federal Contribution, State Low-income Determinations, Prescription Drug Account, FSMI	.....	5	5
1160	Federal Contribution for Admin. Contribution for Admin. Costs, Prescription Drug Account, FSMI	279	523	639
1160	Federal Contributions for Benefits, Prescription Drug Account, SMI	134,405	185,301	204,342
1160	Miscellaneous Federal Payments, Federal Supplementary Medical Insurance Trust Fund	2	1	1
1160	Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund	.....	17,471	.....
1199	Income under present law	733,837	877,397	910,394
1999	Total cash income	733,837	877,397	910,394
	Cash outgo during year:			
	Current law:			
2100	Federal Supplementary Medical Insurance Trust Fund	-578,574	-622,152	-675,625
2100	Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund	-163,083	-201,093	-235,441
2199	Outgo under current law	-741,657	-823,245	-911,066
2999	Total cash outgo (-)	-741,657	-823,245	-911,066
	Surplus or deficit:			
3110	Excluding interest	-11,613	49,075	-6,365
3120	Interest	3,793	5,077	5,693
3199	Subtotal, surplus or deficit	-7,820	54,152	-672
3999	Total change in fund balance	-7,820	54,152	-672
	Unexpended balance, end of year:			
4100	Uninvested balance (net), end of year	4,901	1,435	-775
4200	Federal Supplementary Medical Insurance Trust Fund	153,844	211,462	213,000
4999	Total balance, end of year	158,745	212,897	212,225

Object Classification (in millions of dollars)

Identification code 075–8004–0–7–571		2025 actual	2026 est.	2027 est.
	Direct obligations:			
41.0	Payment for Quality Improvement Organization (QIO) activity	345	250	250
42.0	Insurance claims and indemnities	574,978	616,514	669,913
94.0	Financial transfers	5,680	6,236	5,930
99.0	Direct obligations	581,003	623,000	676,093
99.9	Total new obligations, unexpired accounts	581,003	623,000	676,093

Employment Summary

Identification code 075–8004–0–7–571		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	5	5	5

Medicare Prescription Drug Account, Federal Supplementary Insurance Trust Fund

Program and Financing (in millions of dollars)

Identification code 075–8308–0–7–571		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Prescription Drug Benefits	158,209	200,548	234,831
0002	Administrative Costs	435	586	645
0799	Total direct obligations	158,644	201,134	235,476
0801	Reimbursable program activity	17,471	.....	.....
0900	Total new obligations, unexpired accounts	176,115	201,134	235,476
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,411	962	963
1001	Discretionary unobligated balance brought fwd, Oct 1	615	897	.....
1021	Recoveries of prior year unpaid obligations	20	.....	.....
1026	Adjustment for change in allocation of trust fund limitation or foreign exchange valuation	-12	.....	.....
1033	Recoveries of prior year paid obligations	58	.....	.....
1070	Unobligated balance (total)	1,477	962	963
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	522	584	643
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	159,282	202,018	237,989
1203	Appropriation (previously unavailable)(special or trust)	560	.....	.....
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-2,235	-1,467	-3,155
1260	Appropriations, mandatory (total)	157,607	200,551	234,834
	Spending authority from offsetting collections, mandatory:			
1800	Collected	.....	17,471	.....
1801	Change in uncollected payments, Federal sources	17,471	-17,471	.....
1850	Spending auth from offsetting collections, mand (total)	17,471	.....	.....
1900	Budget authority (total)	175,600	201,135	235,477
1930	Total budgetary resources available	177,077	202,097	236,440
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	962	963	964
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	14,929	27,941	27,982
3010	New obligations, unexpired accounts	176,115	201,134	235,476
3020	Outlays (gross)	-163,083	-201,093	-235,441
3040	Recoveries of prior year unpaid obligations, unexpired	-20	.....	.....

MEDICARE PRESCRIPTION DRUG ACCOUNT, FEDERAL SUPPLEMENTARY INSURANCE TRUST FUND—Continued

Program and Financing—Continued

Identification code 075–8308–0–7–571		2025 actual	2026 est.	2027 est.
3050	Unpaid obligations, end of year	27,941	27,982	28,017
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-4,542	-22,013	-4,542
3070	Change in uncollected pymts, Fed sources, unexpired	-17,471	17,471	.....
3090	Uncollected pymts, Fed sources, end of year	-22,013	-4,542	-4,542
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	10,387	5,928	23,440
3200	Obligated balance, end of year	5,928	23,440	23,475
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	522	584	643
	Outlays, gross:			
4010	Outlays from new discretionary authority	389	423	465
4011	Outlays from discretionary balances	129	119	142
4020	Outlays, gross (total)	518	542	607
	Mandatory:			
4090	Budget authority, gross	175,078	200,551	234,834
	Outlays, gross:			
4100	Outlays from new mandatory authority	149,381	172,610	217,833
4101	Outlays from mandatory balances	13,184	27,941	17,001
4110	Outlays, gross (total)	162,565	200,551	234,834
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources:	.....	-17,471	.....
4123	Non-Federal sources	-58	.....	.....
4130	Offsets against gross budget authority and outlays (total)	-58	-17,471	.....
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-17,471	17,471	.....
4143	Recoveries of prior year paid obligations, unexpired accounts	58	.....	.....
4150	Additional offsets against budget authority only (total)	-17,413	17,471	.....
4160	Budget authority, net (mandatory)	157,607	200,551	234,834
4170	Outlays, net (mandatory)	162,507	183,080	234,834
4180	Budget authority, net (total)	158,129	201,135	235,477
4190	Outlays, net (total)	163,025	183,622	235,441

Since January 2006, Medicare beneficiaries have had the opportunity to enroll in a comprehensive voluntary prescription drug benefit.

Object Classification (in millions of dollars)

Identification code 075–8308–0–7–571		2025 actual	2026 est.	2027 est.
	Direct obligations:			
42.0	Insurance claims and indemnities	158,209	200,548	234,831
94.0	Financial transfers	435	586	645
99.0	Direct obligations	158,644	201,134	235,476
99.0	Reimbursable obligations	17,471	.....	.....
99.9	Total new obligations, unexpired accounts	176,115	201,134	235,476

ADMINISTRATION FOR CHILDREN AND FAMILIES

Federal Funds

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES

Program and Financing (in millions of dollars)

Identification code 075–1552–0–1–609		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	State family assistance grant	16,430	16,436	16,436
0002	Territories—family assistance grants	78	78	78
0006	Tribal work programs	4	6	6
0009	Healthy marriage and responsible fatherhood grants	142	147	147
0010	Evaluation Funding and What Works Clearinghouse	42	43	43
0011	Census Bureau Research	10	10	10
0900	Total new obligations, unexpired accounts	16,706	16,720	16,720
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	4	22
1021	Recoveries of prior year unpaid obligations	3	.....	.....
1070	Unobligated balance (total)	4	4	22
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	16,739	16,739	16,739
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-1	-1	-1
1260	Appropriations, mandatory (total)	16,738	16,738	16,738
1900	Budget authority (total)	16,738	16,738	16,738
1930	Total budgetary resources available	16,742	16,742	16,760
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-32	.....	.....
1941	Unexpired unobligated balance, end of year	4	22	40
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	12,437	11,424	11,946
3010	New obligations, unexpired accounts	16,706	16,720	16,720
3011	Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020	Outlays (gross)	-17,714	-16,198	-16,317
3040	Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050	Unpaid obligations, end of year	11,424	11,946	12,349
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	12,437	11,424	11,946
3200	Obligated balance, end of year	11,424	11,946	12,349
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	16,738	16,738	16,738
	Outlays, gross:			
4100	Outlays from new mandatory authority	11,199	9,299	8,863
4101	Outlays from mandatory balances	6,515	6,899	7,454
4110	Outlays, gross (total)	17,714	16,198	16,317
4180	Budget authority, net (total)	16,738	16,738	16,738
4190	Outlays, net (total)	17,714	16,198	16,317

This account provides funding for the Temporary Assistance for Needy Families (TANF) block grant and related activities authorized by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P.L. 104–193), as amended by the Deficit Reduction Act of 2005 (P.L. 109–171) and the Fiscal Responsibility Act of 2023 (P.L. 118–5).

Object Classification (in millions of dollars)

Identification code 075–1552–0–1–609		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	16	6	6
11.9	Total personnel compensation	16	6	6
12.1	Civilian personnel benefits	2	2	2
23.1	Rental payments to GSA	1	1	1
25.1	Advisory and assistance services	31	41	41
25.2	Other services from non-Federal sources	26	26	26
25.3	Other goods and services from Federal sources	34	34	34
41.0	Grants, subsidies, and contributions	16,596	16,610	16,610
99.9	Total new obligations, unexpired accounts	16,706	16,720	16,720

Employment Summary

Identification code 075–1552–0–1–609		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	107	33	33

CONTINGENCY FUND

Program and Financing (in millions of dollars)

Identification code 075–1522–0–1–609		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Contingency Fund for State Welfare Programs	608	608	608

0900	Total new obligations, unexpired accounts (object class 41.0)	608	608	608
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	608	608	608
1930	Total budgetary resources available	608	608	608
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	30	78	78
3010	New obligations, unexpired accounts	608	608	608
3020	Outlays (gross)	-560	-608	-656
3050	Unpaid obligations, end of year	78	78	30
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	30	78	78
3200	Obligated balance, end of year	78	78	30
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	608	608	608
	Outlays, gross:			
4100	Outlays from new mandatory authority	531	578	578
4101	Outlays from mandatory balances	29	30	78
4110	Outlays, gross (total)	560	608	656
4180	Budget authority, net (total)	608	608	608
4190	Outlays, net (total)	560	608	656

The TANF Contingency Fund provides a funding reserve of $608 million to assist states that meet certain criteria related to the state's unemployment rate and Supplemental Nutrition Assistance Program (SNAP) caseload. In order to qualify for contingency funds, States must also meet a higher maintenance-of-effort requirement of 100 percent of historical expenditures.

Aging and Disability Services Programs

For carrying out, to the extent not otherwise provided, the Older Americans Act of 1965 ("OAA"), the RAISE Family Caregivers Act, the Supporting Grandparents Raising Grandchildren Act, titles III and XXIX of the PHS Act, sections 1252 and 1253 of the PHS Act, section 119 of the Medicare Improvements for Patients and Providers Act of 2008, title XX-B of the Social Security Act, the Developmental Disabilities Assistance and Bill of Rights Act of 2000, parts 2 and 5 of subtitle D of title II of the Help America Vote Act of 2002, the Assistive Technology Act of 1998, titles II and VII (and section 14 with respect to such titles) of the Rehabilitation Act of 1973, and for Department-wide coordination of policy and program activities that assist individuals with disabilities, $2,398,858,000, together with $55,242,000 to be transferred from the Federal Hospital Insurance Trust Fund and the Federal Supplementary Medical Insurance Trust Fund to carry out section 4360 of the Omnibus Budget Reconciliation Act of 1990: Provided, That of amounts made available under this heading to carry out sections 311, 331, and 336 of the OAA, up to one percent of such amounts shall be available for developing and implementing evidence-based practices for enhancing senior nutrition, including medically-tailored meals: Provided further, That notwithstanding any other provision of this Act, funds made available under this heading to carry out section 311 of the OAA may be transferred to the Secretary of Agriculture in accordance with such section: Provided further, That up to 5 percent of the funds provided for adult protective services grants under section 2042 of title XX of the Social Security Act may be used to make grants to Tribes and tribal organizations: Provided further, That none of the funds made available under this heading may be used by an eligible system (as defined in section 102 of the Protection and Advocacy for Individuals with Mental Illness Act (42 U.S.C. 10802)) to continue to pursue any legal action in a Federal or State court on behalf of an individual or group of individuals with a developmental disability (as defined in section 102(8)(A) of the Developmental Disabilities and Assistance and Bill of Rights Act of 2000 (20 U.S.C. 15002(8)(A)) that is attributable to a mental impairment (or a combination of mental and physical impairments), that has as the requested remedy the closure of State operated intermediate care facilities for people with intellectual or developmental disabilities, unless reasonable public notice of the action has been provided to such individuals (or, in the case of mental incapacitation, the legal guardians who have been specifically awarded authority by the courts to make healthcare and residential decisions on behalf of such individuals) who are affected by such action, within 90 days of instituting such legal action, which informs such individuals (or such legal guardians) of their legal rights and how to exercise such rights consistent with current Federal Rules of Civil Procedure: Provided further, That the limitations in the immediately preceding proviso shall not apply in the case of an individual who is neither competent to consent nor has a legal guardian, nor shall the proviso apply in the case of individuals who are a ward of the State or subject to public guardianship.

Program and Financing (in millions of dollars)

Identification code 075–1560–0–1–506		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0101	Aging Services Programs			1,884
0103	Integrated Aging and Disability Services Program			49
0104	Disability Services Programs			366
0105	National Institute on Disability, Independent Living, and Rehabilitation Research			100
0799	Total direct obligations			2,399
0811	Reimbursable programs			90
0900	Total new obligations, unexpired accounts			2,489
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation			2,399
	Spending authority from offsetting collections, discretionary:			
1701	Change in uncollected payments, Federal sources			90
1900	Budget authority (total)			2,489
1930	Total budgetary resources available			2,489
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			2,489
3020	Outlays (gross)			-982
3050	Unpaid obligations, end of year			1,507
	Uncollected payments:			
3070	Change in uncollected pymts, Fed sources, unexpired			-90
3090	Uncollected pymts, Fed sources, end of year			-90
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			1,417
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			2,489
	Outlays, gross:			
4010	Outlays from new discretionary authority			982
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired			-90
4180	Budget authority, net (total)			2,399
4190	Outlays, net (total)			982

In alignment with the HHS reorganization, Aging and Disability Services in the Administration for Children, Families, and Communities consolidates accounts from Aging and Disability Support Services in the Administration for Community Living.

Object Classification (in millions of dollars)

Identification code 075–1560–0–1–506		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent			5
12.1	Civilian personnel benefits			2
25.1	Advisory and assistance services			24
41.0	Grants, subsidies, and contributions			2,368
99.0	Direct obligations			2,399
99.0	Reimbursable obligations			90
99.9	Total new obligations, unexpired accounts			2,489

Employment Summary

Identification code 075–1560–0–1–506		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment			42
2001	Reimbursable civilian full-time equivalent employment			15

Payments to States for Child Support Enforcement and Family Support Programs

For carrying out, except as otherwise provided, titles I, IV-D, X, XI, XIV, and XVI of the Social Security Act and the Act of July 5, 1960, $2,792,000,000, to remain available until expended; and for such purposes for the first quarter of fiscal year 2028, $1,700,000,000, to remain available until expended.

For carrying out, after May 31 of the current fiscal year, except as otherwise provided, titles I, IV-D, X, XI, XIV, and XVI of the Social Security Act and the Act of July 5, 1960, for the last 3 months of the current fiscal year for unanticipated costs, incurred for the current fiscal year, such sums as may be necessary.

Program and Financing (in millions of dollars)

Identification code 075–1501–0–1–609	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 State child support administrative costs	4,581	4,718	4,798
0002 Child support incentive payments	692	699	760
0003 Access and visitation grants	10	10	10
0091 Subtotal, child support enforcement	5,283	5,427	5,568
0102 Payments to territories	33	33	33
0103 Repatriation	17	17	17
0191 Subtotal, other payments	50	50	50
0799 Total direct obligations	5,333	5,477	5,618
0900 Total new obligations, unexpired accounts	5,333	5,477	5,618
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	82	431	900
1021 Recoveries of prior year unpaid obligations	262	200	200
1037 Unobligated balance of appropriations withdrawn	-23	.....	.....
1070 Unobligated balance (total)	321	631	1,100
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	4,044	4,147	2,792
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	4,043	4,146	2,791
Advance appropriations, mandatory:			
1270 Advance appropriation	1,400	1,600	1,800
1900 Budget authority (total)	5,443	5,746	4,591
1930 Total budgetary resources available	5,764	6,377	5,691
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	431	900	73
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,386	1,489	1,592
3010 New obligations, unexpired accounts	5,333	5,477	5,618
3020 Outlays (gross)	-4,968	-5,174	-5,363
3040 Recoveries of prior year unpaid obligations, unexpired	-262	-200	-200
3050 Unpaid obligations, end of year	1,489	1,592	1,647
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,386	1,489	1,592
3200 Obligated balance, end of year	1,489	1,592	1,647
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	5,443	5,746	4,591
Outlays, gross:			
4100 Outlays from new mandatory authority	4,268	4,382	4,486
4101 Outlays from mandatory balances	700	792	877
4110 Outlays, gross (total)	4,968	5,174	5,363
4180 Budget authority, net (total)	5,443	5,746	4,591
4190 Outlays, net (total)	4,968	5,174	5,363

This account provides for payments to States for child support services and other family support programs, including access and visitation programs for families. The Federal share of child support collections is returned to the Treasury in a receipt account.

Object Classification (in millions of dollars)

Identification code 075–1501–0–1–609	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	2	1	1
25.2 Other services from non-Federal sources	9	8	8
25.3 Other goods and services from Federal sources	5	3	3
41.0 Grants, subsidies, and contributions	5,317	5,465	5,606
99.0 Direct obligations	5,333	5,477	5,618
99.9 Total new obligations, unexpired accounts	5,333	5,477	5,618

Low Income Home Energy Assistance

Program and Financing (in millions of dollars)

Identification code 075–1502–0–1–609	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 LIHEAP Block Grant	4,126	4,145	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1001 Discretionary unobligated balance brought fwd, Oct 1	1	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	2	.....	.....
1033 Recoveries of prior year paid obligations	1	.....	.....
1070 Unobligated balance (total)	4	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4,025	4,045	.....
Advance appropriations, discretionary:			
1170 Advance appropriation	100	100	.....
1900 Budget authority (total)	4,125	4,145	.....
1930 Total budgetary resources available	4,129	4,146	1
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2	.....	.....
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,131	1,845	1,651
3010 New obligations, unexpired accounts	4,126	4,145	.....
3011 Obligations ("upward adjustments"), expired accounts	5	.....	.....
3020 Outlays (gross)	-4,383	-4,339	-1,330
3041 Recoveries of prior year unpaid obligations, expired	-34	.....	.....
3050 Unpaid obligations, end of year	1,845	1,651	321
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,131	1,845	1,651
3200 Obligated balance, end of year	1,845	1,651	321
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	4,125	4,145	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	2,782	2,836	.....
4011 Outlays from discretionary balances	1,596	1,503	1,330
4020 Outlays, gross (total)	4,378	4,339	1,330
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-6	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	5	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060 Additional offsets against budget authority only (total)	6	.....	.....
4070 Budget authority, net (discretionary)	4,125	4,145	.....
4080 Outlays, net (discretionary)	4,372	4,339	1,330
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	5	.....	.....
4180 Budget authority, net (total)	4,125	4,145	.....
4190 Outlays, net (total)	4,377	4,339	1,330

The Budget proposes to eliminate funding for the Low Income Home Energy Assistance Program.

Object Classification (in millions of dollars)

Identification code 075–1502–0–1–609		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	2	1	
11.9	Total personnel compensation	2	1	
12.1	Civilian personnel benefits	1		
25.1	Advisory and assistance services	1	1	
25.2	Other services from non-Federal sources	10	10	
25.3	Other goods and services from Federal sources	6	5	
41.0	Grants, subsidies, and contributions	4,106	4,128	
99.9	Total new obligations, unexpired accounts	4,126	4,145	

Employment Summary

Identification code 075–1502–0–1–609		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	15	1	

Refugee and Entrant Assistance

(including transfer of funds)

For necessary expenses for refugee and entrant assistance activities authorized by section 412(b)(1) of the Immigration and Nationality Act, and for carrying out section 462 of the Homeland Security Act of 2002, section 235 of the William Wilberforce Trafficking Victims Protection Reauthorization Act of 2008, the Trafficking Victims Protection Act of 2000 ("TVPA"), and the Torture Victims Relief Act of 1998, $3,577,234,000, of which $3,527,479,00 shall remain available through September 30, 2029 for carrying out such sections 412(b)(1), 462 and 235: Provided, That amounts available under this heading to carry out the TVPA shall also be available for research and evaluation with respect to activities under such Act: Provided further, That the limitation in section 205 of this Act regarding transfers increasing any appropriation shall apply to transfers to appropriations under this heading by substituting "15 percent" for "3 percent": Provided further, That the contribution of funds requirement under section 235(c)(6)(C)(iii) of the William Wilberforce Trafficking Victims Protection Reauthorization Act of 2008 shall not apply to funds made available under this heading.

Program and Financing (in millions of dollars)

Identification code 075–1503–0–1–609		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Refugee Support Services (RSS) and Transitional & Medical Services (TAMS)	2,004	871	103
0002	Assistance for treatment of torture victims	19	19	19
0003	Unaccompanied Children	4,160	4,243	3,424
0005	Trafficking Victims program	31	31	31
0799	Total direct obligations	6,214	5,164	3,577
0801	Reimbursable program activity	7		
0900	Total new obligations, unexpired accounts	6,221	5,164	3,577
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2,281	3,542	3,542
1001	Discretionary unobligated balance brought fwd, Oct 1	2,115		
1021	Recoveries of prior year unpaid obligations	799		
1033	Recoveries of prior year paid obligations	35		
1070	Unobligated balance (total)	3,115	3,542	3,542
	Budget authority:			
	Appropriations, discretionary:			
1100	Base Appropriation	6,327	5,164	3,577
1100	Contingency Funds	65		
1160	Appropriation, discretionary (total)	6,392	5,164	3,577
	Appropriations, mandatory:			
1200	Appropriation	300		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2		
1701	Change in uncollected payments, Federal sources	5		
1750	Spending auth from offsetting collections, disc (total)	7		
	Spending authority from offsetting collections, mandatory:			
1800	Collected	2		
1801	Change in uncollected payments, Federal sources	-2		
1900	Budget authority (total)	6,699	5,164	3,577
1930	Total budgetary resources available	9,814	8,706	7,119
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-51		
1941	Unexpired unobligated balance, end of year	3,542	3,542	3,542
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8,726	7,392	6,737
3010	New obligations, unexpired accounts	6,221	5,164	3,577
3011	Obligations ("upward adjustments"), expired accounts	23		
3020	Outlays (gross)	-5,862	-5,819	-4,522
3040	Recoveries of prior year unpaid obligations, unexpired	-799		
3041	Recoveries of prior year unpaid obligations, expired	-917		
3050	Unpaid obligations, end of year	7,392	6,737	5,792
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-197	-200	-200
3070	Change in uncollected pymts, Fed sources, unexpired	-3		
3090	Uncollected pymts, Fed sources, end of year	-200	-200	-200
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8,529	7,192	6,537
3200	Obligated balance, end of year	7,192	6,537	5,592
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	6,399	5,164	3,577
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,471	2,324	1,610
4011	Outlays from discretionary balances	4,391	3,425	2,835
4020	Outlays, gross (total)	5,862	5,749	4,445
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2		
4033	Non-Federal sources	-2		
4040	Offsets against gross budget authority and outlays (total)	-4		
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-5		
4052	Offsetting collections credited to expired accounts	2		
4060	Additional offsets against budget authority only (total)	-3		
4070	Budget authority, net (discretionary)	6,392	5,164	3,577
4080	Outlays, net (discretionary)	5,858	5,749	4,445
	Mandatory:			
4090	Budget authority, gross	300		
	Outlays, gross:			
4101	Outlays from mandatory balances		70	77
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-2		
4123	Non-Federal sources	-35		
4130	Offsets against gross budget authority and outlays (total)	-37		
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	2		
4143	Recoveries of prior year paid obligations, unexpired accounts	35		
4150	Additional offsets against budget authority only (total)	37		
4160	Budget authority, net (mandatory)	300		
4170	Outlays, net (mandatory)	-37	70	77
4180	Budget authority, net (total)	6,692	5,164	3,577
4190	Outlays, net (total)	5,821	5,819	4,522

This account funds the care and placement of unaccompanied alien children, as well as services for victims of torture and human trafficking. Further, the Budget supports initial resettlement costs for refugees and Special Immigrant Visa holders, but eliminates longer-term cash and medical assistance and social services for refugees, asylees, and other arrivals.

Object Classification (in millions of dollars)

Identification code 075–1503–0–1–609		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	98	67	55
11.7	Military personnel	3	3	3
11.9	Total personnel compensation	101	70	58
12.1	Civilian personnel benefits	37	26	31
12.2	Military personnel benefits	1	1	4
23.1	Rental payments to GSA	22	22	22
25.1	Advisory and assistance services	1,036	1,055	1,058

REFUGEE AND ENTRANT ASSISTANCE—Continued

Object Classification—Continued

Identification code 075–1503–0–1–609		2025 actual	2026 est.	2027 est.
25.2	Other services from non-Federal sources	6	6	6
25.3	Other goods and services from Federal sources	1,007	1,151	573
25.4	Operation and maintenance of facilities	3	3	3
41.0	Grants, subsidies, and contributions	4,001	2,830	1,822
99.0	Direct obligations	6,214	5,164	3,577
99.0	Reimbursable obligations	7	.....	.....
99.9	Total new obligations, unexpired accounts	6,221	5,164	3,577

Employment Summary

Identification code 075–1503–0–1–609		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	820	630	630
1101	Direct military average strength employment	19	17	17

PROMOTING SAFE AND STABLE FAMILIES

For carrying out, except as otherwise provided, section 436 of the Social Security Act, $420,000,000 and, for carrying out, except as otherwise provided, section 437 of such Act, $62,515,000: Provided, That of the funds available to carry out section 437, $59,765,000 shall be allocated consistent with subsections (b) through (d) of such section: Provided further, That of the funds available to carry out section 437, $2,750,000, in addition to funds otherwise appropriated in section 476 for such purposes, shall be for the Family First Clearinghouse and to support evaluation and technical assistance relating to the evaluation of child and family services: Provided further, That section 437(b)(1) shall be applied to amounts in the previous proviso by substituting "5 percent" for "3.3 percent", and notwithstanding section 436(b)(1), such reserved amounts may be used for identifying, establishing, and disseminating practices to meet the criteria specified in section 471(e)(4)(C): Provided further, That the reservation in section 437(b)(2) and the limitations in section 437(d) shall not apply to funds specified in the second proviso: Provided further, That the minimum grant award for kinship navigator programs in the case of States and territories shall be $200,000, and, in the case of tribes, shall be $25,000.

Program and Financing (in millions of dollars)

Identification code 075–1512–0–1–506		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Grants to States and Tribes	324	370	370
0002	Research, training and technical assistance	74	10	10
0003	State court improvement activities	.....	40	40
0004	Family Connection Grants	.....	1	1
0005	Personal Responsibility Education (PREP)	74	75	19
0006	Sexual Risk Abstinence Education (SRAE)	68	75	19
0007	Family Rec. & Reunification 1926	.....	1	3
0900	Total new obligations, unexpired accounts	540	572	462
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	76	79	116
1001	Discretionary unobligated balance brought fwd, Oct 1	4	.....	.....
1021	Recoveries of prior year unpaid obligations	5	.....	.....
1070	Unobligated balance (total)	81	79	116
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	73	63	63
	Appropriations, mandatory:			
1200	Appropriation	495	570	458
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-20	-24	-24
1260	Appropriations, mandatory (total)	475	546	434
1900	Budget authority (total)	548	609	497
1930	Total budgetary resources available	629	688	613
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-10	.....	.....
1941	Unexpired unobligated balance, end of year	79	116	151
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	869	703	669
3010	New obligations, unexpired accounts	540	572	462
3011	Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020	Outlays (gross)	-683	-606	-592
3040	Recoveries of prior year unpaid obligations, unexpired	-5	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-19	.....	.....
3050	Unpaid obligations, end of year	703	669	539
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	869	703	669
3200	Obligated balance, end of year	703	669	539
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	73	63	63
	Outlays, gross:			
4010	Outlays from new discretionary authority	17	14	14
4011	Outlays from discretionary balances	56	51	48
4020	Outlays, gross (total)	73	65	62
	Mandatory:			
4090	Budget authority, gross	475	546	434
	Outlays, gross:			
4100	Outlays from new mandatory authority	79	88	80
4101	Outlays from mandatory balances	531	453	450
4110	Outlays, gross (total)	610	541	530
4180	Budget authority, net (total)	548	609	497
4190	Outlays, net (total)	683	606	592

This account provides funds for a broad range of child welfare services, including family preservation and support services and grants to increase the well-being of and improve the permanency outcomes for children affected by substance abuse, through Promoting Safe and Stable Families.

Object Classification (in millions of dollars)

Identification code 075–1512–0–1–506		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	2	3	1
12.1	Civilian personnel benefits	2	1	1
23.1	Rental payments to GSA	1	1	1
25.1	Advisory and assistance services	13	13	13
25.2	Other services from non-Federal sources	1	1	1
25.3	Other goods and services from Federal sources	12	12	12
41.0	Grants, subsidies, and contributions	509	541	433
99.9	Total new obligations, unexpired accounts	540	572	462

Employment Summary

Identification code 075–1512–0–1–506		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	22	19	6

CHILD CARE ENTITLEMENT TO STATES

Program and Financing (in millions of dollars)

Identification code 075–1550–0–1–609		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Mandatory child care	1,177	1,177	1,177
0002	Matching child care	2,164	2,164	2,164
0003	Child Care Training and technical assistance	17	17	17
0004	Child care tribal grants	100	100	100
0005	Child Care Research	17	17	17
0006	Child Care Territory Grants	85	75	75
0900	Total new obligations, unexpired accounts	3,560	3,550	3,550
	Budgetary resources:			
	Unobligated balance:			
1012	Unobligated balance transfers between expired and unexpired accounts	10	.....	.....
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	3,550	3,550	3,550
1930	Total budgetary resources available	3,560	3,550	3,550

	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,725	1,229	1,239
3010	New obligations, unexpired accounts	3,560	3,550	3,550
3011	Obligations ("upward adjustments"), expired accounts	7	.....	.....
3020	Outlays (gross)	-4,038	-3,540	-3,609
3041	Recoveries of prior year unpaid obligations, expired	-25	.....	.....
3050	Unpaid obligations, end of year	1,229	1,239	1,180
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,725	1,229	1,239
3200	Obligated balance, end of year	1,229	1,239	1,180
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	3,550	3,550	3,550
	Outlays, gross:			
4100	Outlays from new mandatory authority	2,593	2,592	2,592
4101	Outlays from mandatory balances	1,445	948	1,017
4110	Outlays, gross (total)	4,038	3,540	3,609
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-5	.....	.....
	Additional offsets against gross budget authority only:			
4142	Offsetting collections credited to expired accounts	5	.....	.....
4160	Budget authority, net (mandatory)	3,550	3,550	3,550
4170	Outlays, net (mandatory)	4,033	3,540	3,609
4180	Budget authority, net (total)	3,550	3,550	3,550
4190	Outlays, net (total)	4,033	3,540	3,609

This account provides child care subsidies for low-income working families and was established by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P.L. 104–193).

Object Classification (in millions of dollars)

Identification code 075–1550–0–1–609	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	32	30	30
41.0 Grants, subsidies, and contributions	3,528	3,520	3,520
99.9 Total new obligations, unexpired accounts	3,560	3,550	3,550

Payments to States for the Child Care and Development Block Grant

For carrying out the Child Care and Development Block Grant Act of 1990 ("CCDBG Act"), $8,831,387,000 shall be used to supplement, not supplant State general revenue funds for child care assistance for low-income families: Provided, That technical assistance under section 658I(a)(3) of such Act may be provided directly, or through the use of contracts, grants, cooperative agreements, or interagency agreements: Provided further, That all funds made available to carry out section 418 of the Social Security Act (42 U.S.C. 618), including funds appropriated for that purpose in such section 418 or any other provision of law, shall be subject to the reservation of funds authority in paragraphs (4) and (5) of section 658O(a) of the CCDBG Act: Provided further, That in addition to the amounts required to be reserved by the Secretary under section 658O(a)(2)(A) of such Act, $236,152,000 shall be for Indian tribes and tribal organizations: Provided further, That of the amounts made available under this heading, the Secretary may reserve up to 0.5 percent for Federal administrative expenses.

Program and Financing (in millions of dollars)

Identification code 075–1515–0–1–609	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Child Care Block Grant Payments to States	8,634	8,725	8,725
0004 Child Care Research and Evaluation Fund	25	36	36
0006 Child Care Block Grant Payments to States [ARP]	1	.....	.....
0008 Child Care Block Grant Payments to States [Disaster supplemental, 2023]	2	.....	.....
0009 Federal Administration	42	44	44
0010 Training and Technical Assistance	35	26	26
0011 Child Care Block Grant Payments to States [American Relief Act]	250	250	.....
0900 Total new obligations, unexpired accounts	8,989	9,081	8,831
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	36	287	37
1001 Discretionary unobligated balance brought fwd, Oct 1	32	.....	.....
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	37	287	37
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	9,245	8,831	8,831
1900 Budget authority (total)	9,245	8,831	8,831
1930 Total budgetary resources available	9,282	9,118	8,868
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6	.....	.....
1941 Unexpired unobligated balance, end of year	287	37	37
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10,008	8,109	7,324
3010 New obligations, unexpired accounts	8,989	9,081	8,831
3011 Obligations ("upward adjustments"), expired accounts	21	.....	.....
3020 Outlays (gross)	-10,778	-9,866	-8,110
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-130	.....	.....
3050 Unpaid obligations, end of year	8,109	7,324	8,045
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10,008	8,109	7,324
3200 Obligated balance, end of year	8,109	7,324	8,045
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	9,245	8,831	8,831
Outlays, gross:			
4010 Outlays from new discretionary authority	3,492	3,443	3,444
4011 Outlays from discretionary balances	6,883	5,977	4,666
4020 Outlays, gross (total)	10,375	9,420	8,110
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	403	446	.....
4180 Budget authority, net (total)	9,245	8,831	8,831
4190 Outlays, net (total)	10,778	9,866	8,110

This program provides grants to States, Territories, and Tribes for child care subsidies for low-income working families and activities to improve child care quality.

Object Classification (in millions of dollars)

Identification code 075–1515–0–1–609	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	20	12	12
12.1 Civilian personnel benefits	8	5	5
23.3 Communications, utilities, and miscellaneous charges	2	2	2
25.1 Advisory and assistance services	64	45	45
41.0 Grants, subsidies, and contributions	8,895	9,017	8,767
99.9 Total new obligations, unexpired accounts	8,989	9,081	8,831

Employment Summary

Identification code 075–1515–0–1–609	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	116	84	84

Social Services Block Grant

For making grants to States pursuant to section 2002 of the Social Security Act, $1,700,000,000: Provided, That notwithstanding subparagraph (B) of section 404(d)(2) of such Act, the applicable percent specified under such subparagraph for a State to carry out State programs pursuant to title XX-A of such Act shall be 10 percent.

Program and Financing (in millions of dollars)

Identification code 075–1534–0–1–506	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Social Services Block Grant	1,603	1,603	1,603

SOCIAL SERVICES BLOCK GRANT—Continued

Program and Financing—Continued

Identification code 075–1534–0–1–506		2025 actual	2026 est.	2027 est.
0900	Total new obligations, unexpired accounts (object class 41.0)	1,603	1,603	1,603
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	30	30	30
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	1,700	1,700	1,700
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-97	-97	-97
1260	Appropriations, mandatory (total)	1,603	1,603	1,603
1930	Total budgetary resources available	1,633	1,633	1,633
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	30	30	30
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	500	550	599
3010	New obligations, unexpired accounts	1,603	1,603	1,603
3020	Outlays (gross)	-1,552	-1,554	-1,589
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	550	599	613
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	500	550	599
3200	Obligated balance, end of year	550	599	613
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1,603	1,603	1,603
	Outlays, gross:			
4100	Outlays from new mandatory authority	1,103	1,106	1,106
4101	Outlays from mandatory balances	449	448	483
4110	Outlays, gross (total)	1,552	1,554	1,589
4180	Budget authority, net (total)	1,603	1,603	1,603
4190	Outlays, net (total)	1,552	1,554	1,589

The Social Services Block Grant (SSBG) account includes funding for SSBG for a broad array of social services for children and adults.

CHILDREN AND FAMILIES SERVICES PROGRAMS

For carrying out, except as otherwise provided, the Runaway and Homeless Youth Act, the Head Start Act, the Child Abuse Prevention and Treatment Act, sections 303 and 313 of the Family Violence Prevention and Services Act, the Native American Programs Act of 1974, title II of the Child Abuse Prevention and Treatment and Adoption Reform Act of 1978 (adoption opportunities), and part B-1 of title IV and sections 429, 473A, 477(i), 1110, 1114A, and 1115 of the Social Security Act; and for necessary administrative expenses to carry out titles I, IV, V, X, XI, XIV, XVI, XX-A and XX-B of the Social Security Act, the Act of July 5, 1960, the Older Americans Act of 1965 (OAA), the RAISE Family Caregivers Act, the Supporting Grandparents Raising Grandchildren Act, titles III and XXIX and sections 1252 and 1253 of the PHS Act, Section 119 of the Medicare Improvements for Patients and Providers Act of 2008, the Developmental Disabilities Assistance and Bill of Rights Act of 2000, parts 2 and 5 of subtitle D of title II of the Help America Vote Act of 2002, the Assistive Technology Act of 1998, and titles II and VII (and section 14 with respect to such titles) of the Rehabilitation Act of 1973, $13,754,443,000, of which $75,000,000, to remain available through September 30, 2028, shall be for grants to States for adoption and legal guardianship incentive payments, as defined by section 473A of the Social Security Act and may be made for adoptions and legal guardianships completed before September 30, 2027: Provided, That $12,271,820,000 shall be for making payments under the Head Start Act, including for Early Head Start-Child Care Partnerships, and, of which, notwithstanding section 640 of such Act:

(1) $25,000,000 shall be available for allocation by the Secretary to supplement activities described in paragraphs (7)(B) and (9) of section 641(c) of the Head Start Act under the Designation Renewal System, established under the authority of sections 641(c)(7), 645A(b)(12), and 645A(d) of such Act, and such funds shall not be included in the calculation of "base grant" in subsequent fiscal years, as such term is used in section 640(a)(7)(A) of such Act;

(2) $8,000,000 shall be available for the Tribal Colleges and Universities Head Start Partnership Program consistent with section 648(g) of such Act; and

(3) $21,000,000 shall be available to supplement funding otherwise available for research, evaluation, and Federal administrative costs:

Provided further, That the Secretary may reduce the reservation of funds under section 640(a)(2)(C) of such Act in lieu of reducing the reservation of funds under sections 640(a)(2)(B), 640(a)(2)(D), and 640(a)(2)(E) of such Act: Provided further, That $240,000,000 shall be for carrying out section 303(a) of the Family Violence Prevention and Services Act, of which $7,000,000 shall be allocated notwithstanding section 303(a)(2) of such Act for carrying out section 309 of such Act: Provided further, That the percentages specified in section 112(a)(2) of the Child Abuse Prevention and Treatment Act shall not apply to funds appropriated under this heading: Provided further, That $1,864,000 shall be for a human services case management system for federally declared disasters, to include a comprehensive national case management contract and Federal costs of administering the system: Provided further, That up to $2,000,000 shall be for improving the Public Assistance Reporting Information System, including grants to States to support data collection for a study of the system's effectiveness.

Program and Financing (in millions of dollars)

Identification code 075–1536–0–1–506		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0101	Head Start	12,267	12,587	12,355
0102	Preschool Development Grants	312	543	.....
0103	Runaway and homeless youth (basic centers)	73	69	66
0104	Transitional living	60	56	59
0106	Education grants to reduce sexual abuse of runaway youth	12	21	21
0109	Child abuse State grants	105	105	105
0110	Child abuse discretionary activities	24	48	36
0111	Community-based child abuse prevention	71	71	61
0112	Child welfare services	269	269	269
0113	Child welfare training, research, or demonstration projects	22	23	22
0114	Adoption opportunities	41	66	53
0116	Adoption and Legal Guardianship Incentives	40	126	75
0117	Independent living education and training vouchers	51	44	44
0124	Native American programs	60	64	64
0125	Social services and income maintenance research	15	66	27
0128	ACF Federal administration	223	217	228
0131	Disaster human services case management	2	3	2
0191	Direct program activities, subtotal	13,647	14,378	13,487
0301	Community services block grant	777	779	.....
0303	Rural community facilities	12	13	.....
0304	Community economic development	22	22	.....
0308	Domestic violence hotline	20	20	20
0309	Family violence prevention and services	242	247	245
0391	Direct program activities, subtotal	1,073	1,081	265
0799	Total direct obligations	14,720	15,459	13,752
0801	Children and Families Services Programs (Reimbursable)	12	30	30
0809	Reimbursable program activities, subtotal	12	30	30
0900	Total new obligations, unexpired accounts	14,732	15,489	13,782
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	505	576	36
1001	Discretionary unobligated balance brought fwd, Oct 1	501	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts	7	.....	.....
1021	Recoveries of prior year unpaid obligations	10	.....	.....
1070	Unobligated balance (total)	522	576	36
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	14,789	14,923	13,754
	Spending authority from offsetting collections, discretionary:			
1700	Collected	.....	20	20
1701	Change in uncollected payments, Federal sources	2	.....	.....
1750	Spending auth from offsetting collections, disc (total)	2	20	20
	Spending authority from offsetting collections, mandatory:			
1800	Collected	3	5	5
1801	Change in uncollected payments, Federal sources	6	1	1
1850	Spending auth from offsetting collections, mand (total)	9	6	6
1900	Budget authority (total)	14,800	14,949	13,780
1930	Total budgetary resources available	15,322	15,525	13,816
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-14	.....	.....
1941	Unexpired unobligated balance, end of year	576	36	34

	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	13,194	12,394	12,654
3010	New obligations, unexpired accounts	14,732	15,489	13,782
3011	Obligations ("upward adjustments"), expired accounts	19		
3020	Outlays (gross)	-15,187	-15,229	-14,767
3040	Recoveries of prior year unpaid obligations, unexpired	-10		
3041	Recoveries of prior year unpaid obligations, expired	-354		
3050	Unpaid obligations, end of year	12,394	12,654	11,669
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-19	-20	-19
3070	Change in uncollected pymts, Fed sources, unexpired	-8	-1	-1
3071	Change in uncollected pymts, Fed sources, expired	7	2	2
3090	Uncollected pymts, Fed sources, end of year	-20	-19	-18
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	13,175	12,374	12,635
3200	Obligated balance, end of year	12,374	12,635	11,651
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	14,791	14,943	13,774
	Outlays, gross:			
4010	Outlays from new discretionary authority	5,302	5,450	5,087
4011	Outlays from discretionary balances	9,626	9,630	9,674
4020	Outlays, gross (total)	14,928	15,080	14,761
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	-20	-20
4033	Non-Federal sources	-1		
4040	Offsets against gross budget authority and outlays (total)	-2	-20	-20
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-2		
4052	Offsetting collections credited to expired accounts	2		
4070	Budget authority, net (discretionary)	14,789	14,923	13,754
4080	Outlays, net (discretionary)	14,926	15,060	14,741
	Mandatory:			
4090	Budget authority, gross	9	6	6
	Outlays, gross:			
4100	Outlays from new mandatory authority	6	4	4
4101	Outlays from mandatory balances	253	145	2
4110	Outlays, gross (total)	259	149	6
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-11	-6	-6
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-6	-1	-1
4142	Offsetting collections credited to expired accounts	8	1	1
4150	Additional offsets against budget authority only (total)	2		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	248	143	
4180	Budget authority, net (total)	14,789	14,923	13,754
4190	Outlays, net (total)	15,174	15,203	14,741

The request totals $13.8 billion, including $12.4 billion for Head Start, and provides assistance to children, families, and communities through partnerships with States and local community agencies.

Object Classification (in millions of dollars)

Identification code 075–1536–0–1–506		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	134	96	96
11.3	Other than full-time permanent	10	5	5
11.5	Other personnel compensation	3	2	2
11.7	Military personnel	1	1	1
11.9	Total personnel compensation	148	104	104
12.1	Civilian personnel benefits	51	36	36
13.0	Benefits for former personnel	5		
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	7	7	7
25.1	Advisory and assistance services	63	64	64
25.2	Other services from non-Federal sources	25	23	23
25.3	Other goods and services from Federal sources	264	268	268
25.4	Operation and maintenance of facilities	5	5	5
41.0	Grants, subsidies, and contributions	14,151	14,951	13,244
99.0	Direct obligations	14,720	15,459	13,752
99.0	Reimbursable obligations	12	30	30
99.9	Total new obligations, unexpired accounts	14,732	15,489	13,782

Employment Summary

Identification code 075–1536–0–1–506		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	992	740	854
1101	Direct military average strength employment	10	6	6
2001	Reimbursable civilian full-time equivalent employment	14	8	8

Children's Research and Technical Assistance

Program and Financing (in millions of dollars)

Identification code 075–1553–0–1–609		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Training and technical assistance	12	19	12
0002	Federal parent locator service	21	36	23
0799	Total direct obligations	33	55	35
0801	Federal Parent Locator Service reimbursable	31	45	42
0900	Total new obligations, unexpired accounts	64	100	77
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	16	23	2
1021	Recoveries of prior year unpaid obligations	4		
1070	Unobligated balance (total)	20	23	2
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	37	37	37
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-2	-2	-2
1260	Appropriations, mandatory (total)	35	35	35
	Spending authority from offsetting collections, mandatory:			
1800	Collected	32	44	41
1802	Offsetting collections (previously unavailable)	1	1	1
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-1	-1
1850	Spending auth from offsetting collections, mand (total)	32	44	41
1900	Budget authority (total)	67	79	76
1930	Total budgetary resources available	87	102	78
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	23	2	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	9	9	41
3010	New obligations, unexpired accounts	64	100	77
3020	Outlays (gross)	-60	-68	-75
3040	Recoveries of prior year unpaid obligations, unexpired	-4		
3050	Unpaid obligations, end of year	9	41	43
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-6	-6
3090	Uncollected pymts, Fed sources, end of year	-6	-6	-6
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	3	35
3200	Obligated balance, end of year	3	35	37
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	67	79	76
	Outlays, gross:			
4100	Outlays from new mandatory authority	47	59	58
4101	Outlays from mandatory balances	13	9	17
4110	Outlays, gross (total)	60	68	75
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-9	-12	-12
4123	Non-Federal sources	-23	-32	-29
4130	Offsets against gross budget authority and outlays (total)	-32	-44	-41
4160	Budget authority, net (mandatory)	35	35	35
4170	Outlays, net (mandatory)	28	24	34
4180	Budget authority, net (total)	35	35	35

CHILDREN'S RESEARCH AND TECHNICAL ASSISTANCE—Continued

Program and Financing—Continued

Identification code 075–1553–0–1–609	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)	28	24	34
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	1	1	1
5092 Unexpired unavailable balance, EOY: Offsetting collections	1	1	1

This account provides funding for research and technical assistance activities established by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P.L. 104–193), as amended by the Deficit Reduction Act of 2005 (P.L. 109–171).

Object Classification (in millions of dollars)

Identification code 075–1553–0–1–609	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	9	6	6
12.1 Civilian personnel benefits	3	1	1
23.1 Rental payments to GSA	1	1	1
25.3 Other goods and services from Federal sources	20	47	27
99.0 Direct obligations	33	55	35
99.0 Reimbursable obligations	31	45	42
99.9 Total new obligations, unexpired accounts	64	100	77

Employment Summary

Identification code 075–1553–0–1–609	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	56	40	40

PAYMENTS FOR FOSTER CARE AND PERMANENCY

For carrying out, except as otherwise provided, title IV-E of the Social Security Act, $6,617,000,000.

For carrying out, except as otherwise provided, title IV-E of the Social Security Act, for the first quarter of fiscal year 2027, $4,000,000,000.

For carrying out, after May 31 of the current fiscal year, except as otherwise provided, section 474 of title IV-E of the Social Security Act, for the last 3 months of the current fiscal year for unanticipated costs, incurred for the current fiscal year, such sums as may be necessary.

Program and Financing (in millions of dollars)

Identification code 075–1545–0–1–609	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Foster care	5,354	5,298	5,123
0002 Independent living	143	143	143
0004 Adoption assistance	4,136	4,397	4,485
0005 Guardianship	343	386	418
0006 Technical Assistance and Implementation Services for Tribal Programs	3	3	3
0007 Prevention Services Technical Assistance	1	1	1
0008 Kinship Navigator	17	16	19
0009 Foster care prevention services	170	203	229
0900 Total new obligations, unexpired accounts	10,167	10,447	10,421
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	2	
1012 Unobligated balance transfers between expired and unexpired accounts	3		3
1070 Unobligated balance (total)	4	2	3
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	6,832	6,847	6,621
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-1	-2	-3
1260 Appropriations, mandatory (total)	6,831	6,845	6,618
Advance appropriations, mandatory:			
1270 Advance appropriation	3,400	3,600	3,800
1900 Budget authority (total)	10,231	10,445	10,418
1930 Total budgetary resources available	10,235	10,447	10,421
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-66		
1941 Unexpired unobligated balance, end of year	2		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,784	1,832	1,707
3010 New obligations, unexpired accounts	10,167	10,447	10,421
3011 Obligations ("upward adjustments"), expired accounts	215		
3020 Outlays (gross)	-10,019	-10,572	-9,497
3041 Recoveries of prior year unpaid obligations, expired	-315		
3050 Unpaid obligations, end of year	1,832	1,707	2,631
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,784	1,832	1,707
3200 Obligated balance, end of year	1,832	1,707	2,631
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	10,231	10,445	10,418
Outlays, gross:			
4100 Outlays from new mandatory authority	8,901	9,120	8,946
4101 Outlays from mandatory balances	1,118	1,452	551
4110 Outlays, gross (total)	10,019	10,572	9,497
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-32		
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts	32		
4160 Budget authority, net (mandatory)	10,231	10,445	10,418
4170 Outlays, net (mandatory)	9,987	10,572	9,497
4180 Budget authority, net (total)	10,231	10,445	10,418
4190 Outlays, net (total)	9,987	10,572	9,497

This account provides formula grants for Foster Care, Adoption Assistance, Guardianship Assistance Program, Foster Care Prevention Services, and the Chafee Program for Successful Transition to Adulthood, as well as technical assistance and implementation services for tribal programs.

Foster Care—Funding will support eligible children who are or are at risk of being placed outside the home. An average of 119,400 children per month will have foster care maintenance payments made on their behalf and an average of 31,400 children per month will receive prevention services in FY 2027.

Adoption Assistance Program—Funding will support subsidies for families adopting eligible low-income children with special needs. An average of 594,100 children per month are estimated to be served in FY 2027.

Guardianship Assistance Program—Funding will provide payments for relatives taking legal guardianship of eligible children who have been in foster care. An average of 55,100 children per month are estimated to be served in FY 2027.

Object Classification (in millions of dollars)

Identification code 075–1545–0–1–609	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	1	1	1
25.1 Advisory and assistance services	51	52	52
25.2 Other services from non-Federal sources	2	2	2
41.0 Grants, subsidies, and contributions	10,111	10,390	10,364
99.9 Total new obligations, unexpired accounts	10,167	10,447	10,421

Employment Summary

Identification code 075–1545–0–1–609	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	7	11	11

ADMINISTRATION FOR COMMUNITY LIVING

Federal Funds

AGING AND DISABILITY SERVICES PROGRAMS

Program and Financing (in millions of dollars)

Identification code 075–0142–0–1–506	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0101 Aging Services Programs	1,857	1,872	
0102 ACL Program Administration	48	48	
0103 Integrated Aging and Disability Services Programs	43	59	
0104 Disability Services Programs	353	338	
0105 National Institute on Disability, Independent Living & Rehab Research	119	119	
0300 Total, direct program	2,420	2,436	
0799 Total direct obligations	2,420	2,436	
0801 ACL Reimbursable Programs	128	102	
0802 PPHF: Reimbursable	18	28	
0899 Total reimbursable obligations	146	130	
0900 Total new obligations, unexpired accounts	2,566	2,566	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	53	58	77
1021 Recoveries of prior year unpaid obligations	4	3	
1070 Unobligated balance (total)	57	61	77
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,436	2,454	
1120 Appropriations transferred to other acct NSIP [012–3507]	-2	-2	
1160 Appropriation, discretionary (total)	2,434	2,452	
Appropriations, mandatory:			
1221 PPHF Appropriations transferred from other accounts [075–0116]	28	28	
Spending authority from offsetting collections, discretionary:			
1700 Collected	51		
1701 Change in uncollected payments, Federal sources	40	90	
1750 Spending auth from offsetting collections, disc (total)	91	90	
Spending authority from offsetting collections, mandatory:			
1801 Change in uncollected payments, Federal sources	29	12	
1900 Budget authority (total)	2,582	2,582	
1930 Total budgetary resources available	2,639	2,643	77
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-15		
1941 Unexpired unobligated balance, end of year	58	77	77
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,865	2,327	1,922
3010 New obligations, unexpired accounts	2,566	2,566	
3011 Obligations ("upward adjustments"), expired accounts	8		
3020 Outlays (gross)	-3,071	-2,968	-1,712
3040 Recoveries of prior year unpaid obligations, unexpired	-4	-3	
3041 Recoveries of prior year unpaid obligations, expired	-37		
3050 Unpaid obligations, end of year	2,327	1,922	210
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-375	-437	-539
3070 Change in uncollected pymts, Fed sources, unexpired	-69	-102	
3071 Change in uncollected pymts, Fed sources, expired	7		
3090 Uncollected pymts, Fed sources, end of year	-437	-539	-539
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,490	1,890	1,383
3200 Obligated balance, end of year	1,890	1,383	-329
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,525	2,542	
Outlays, gross:			
4010 Outlays from new discretionary authority	1,000	1,244	
4011 Outlays from discretionary balances	1,692	1,278	1,535
4020 Outlays, gross (total)	2,692	2,522	1,535
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-56	-90	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-40	-90	
4052 Offsetting collections credited to expired accounts	5	90	
4060 Additional offsets against budget authority only (total)	-35		
4070 Budget authority, net (discretionary)	2,434	2,452	
4080 Outlays, net (discretionary)	2,636	2,432	1,535
Mandatory:			
4090 Budget authority, gross	57	40	
Outlays, gross:			
4100 Outlays from new mandatory authority	2	2	
4101 Outlays from mandatory balances	377	444	177
4110 Outlays, gross (total)	379	446	177
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources		-12	
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-29	-12	
4142 Offsetting collections credited to expired accounts		12	
4150 Additional offsets against budget authority only (total)	-29		
4160 Budget authority, net (mandatory)	28	28	
4170 Outlays, net (mandatory)	379	434	177
4180 Budget authority, net (total)	2,462	2,480	
4190 Outlays, net (total)	3,015	2,866	1,712

This account is proposed for elimination.

Object Classification (in millions of dollars)

Identification code 075–0142–0–1–506	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	27	18	
12.1 Civilian personnel benefits	9	7	
23.1 Rental payments to GSA	3	3	
25.1 Advisory and assistance services	38	44	
41.0 Grants, subsidies, and contributions	2,343	2,364	
99.0 Direct obligations	2,420	2,436	
99.0 Reimbursable obligations	146	130	
99.9 Total new obligations, unexpired accounts	2,566	2,566	

Employment Summary

Identification code 075–0142–0–1–506	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	170	123	
2001 Reimbursable civilian full-time equivalent employment	15	15	

ADMINISTRATION FOR STRATEGIC PREPAREDNESS AND RESPONSE

Federal Funds

RESEARCH, DEVELOPMENT, AND PROCUREMENT

ADMINISTRATION FOR STRATEGIC PREPAREDNESS AND RESPONSE

For carrying out, except as otherwise provided, titles III and XII and subtitles A and B of title XXVIII of the PHS Act, with respect to countering potential chemical, biological, radiological, and nuclear threats to civilian populations, and public health emergency preparedness and response, $3,337,069,000, of which:

(1) $654,411,000, to remain available through September 30, 2028, shall be for expenses necessary to support advanced research and development pursuant to section 319L of the PHS Act;

(2) $725,000,000, to remain available until expended, shall be for expenses necessary for procuring security countermeasures (as defined in section 319F-2(c)(1)(B) of the PHS Act);

(3) $938,189,000, to remain available until expended, shall be for expenses necessary to carry out section 319F-2(a) of the PHS Act;

(4) $327,000,000, to remain available until expended, shall be for advanced research and development, manufacturing, production, procurement, storage, distribution, and the acquisition, construction, alteration, sustainment, warm basing, or renovation of non-federally owned facilities for the production and purchase of medical countermeasures, including drugs and related inputs, which may include the development, translation, and demonstration at scale of innovations in manufacturing platforms; and

RESEARCH, DEVELOPMENT, AND PROCUREMENT—Continued

(5) $307,991,000 shall be for expenses necessary to prepare for or respond to an influenza pandemic, of which $280,000,000 shall remain available until expended for activities including the development and purchase of vaccines, antivirals, necessary medical supplies, diagnostics, and surveillance tools: Provided, That notwithstanding section 496(b) of the PHS Act, funds allocated under this paragraph may be used for the construction or renovation of privately owned facilities for the production of pandemic influenza vaccines and other biologics, if the Secretary finds such construction or renovation necessary to secure sufficient supplies of such vaccines or biologics:

Provided further, That of the funds made available under this heading to support program management and operations, $289,800,000 shall remain available through September 30, 2028, and $15,000,000 shall remain available through September 30, 2029, to support emergency operations: Provided further, That funds provided under this heading for purposes of acquisition of security countermeasures shall be in addition to any other funds made available for such purposes: Provided further, That products purchased with funds made available under this heading may, at the discretion of the Secretary, be deposited in the Strategic National Stockpile pursuant to section 319F-2 of the PHS Act.

Program and Financing (in millions of dollars)

Identification code 075–1000–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Administration for Strategic Preparedness and Response	3,013	3,013	3,337
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	567	706	901
1001 Discretionary unobligated balance brought fwd, Oct 1	567		
1021 Recoveries of prior year unpaid obligations	19		
1070 Unobligated balance (total)	586	706	901
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,135	3,208	3,337
1900 Budget authority (total)	3,135	3,208	3,337
1930 Total budgetary resources available	3,721	3,914	4,238
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	706	901	901
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,062	3,525	3,787
3010 New obligations, unexpired accounts	3,013	3,013	3,337
3020 Outlays (gross)	-1,531	-2,751	-2,767
3040 Recoveries of prior year unpaid obligations, unexpired	-19		
3050 Unpaid obligations, end of year	3,525	3,787	4,357
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,062	3,525	3,787
3200 Obligated balance, end of year	3,525	3,787	4,357
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,135	3,208	3,337
Outlays, gross:			
4010 Outlays from new discretionary authority	460	831	1,061
4011 Outlays from discretionary balances	1,071	1,920	1,706
4020 Outlays, gross (total)	1,531	2,751	2,767
4180 Budget authority, net (total)	3,135	3,208	3,337
4190 Outlays, net (total)	1,531	2,751	2,767

The Administration for Strategic Preparedness and Response (ASPR) supports comprehensive programs to prepare for and respond to the health and medical consequences of bioterrorism or other public health emergencies, as authorized by the Pandemic and All-Hazards Preparedness and Advancing Innovation Act of 2019. ASPR funds will support the continued advanced research, development, procurement, and stockpiling of biodefense, pandemic influenza, and other key medical countermeasures as well as efforts to enhance industrial base management capabilities. Funding will also be used for health care system readiness and other emergency preparedness and response activities including the National Disaster Medical System.

Object Classification (in millions of dollars)

Identification code 075–1000–0–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	76	76	139
11.3 Other than full-time permanent	5	5	
11.5 Other personnel compensation	3	3	
11.7 Military personnel	4	4	21
11.9 Total personnel compensation	88	88	160
12.1 Civilian personnel benefits	30	30	43
12.2 Military personnel benefits	1	1	7
21.0 Travel and transportation of persons	1	1	1
22.0 Transportation of things	59	59	36
23.1 Rental payments to GSA	3	3	3
23.2 Rental payments to others	1	1	1
25.1 Advisory and assistance services	896	896	828
25.2 Other services from non-Federal sources	307	307	307
25.3 Other goods and services from Federal sources	455	455	479
25.4 Operation and maintenance of facilities	34	34	34
25.7 Operation and maintenance of equipment	34	34	34
26.0 Supplies and materials	1,027	1,027	1,100
31.0 Equipment	1	1	301
32.0 Land and structures	1	1	1
41.0 Grants, subsidies, and contributions	2	2	2
42.0 Insurance claims and indemnities	1	1	
94.0 Financial transfers	72	72	
99.0 Direct obligations	3,013	3,013	3,337
99.9 Total new obligations, unexpired accounts	3,013	3,013	3,337

Employment Summary

Identification code 075–1000–0–1–551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	427	427	838
1101 Direct military average strength employment	22	22	112

OPERATIONS, PREPAREDNESS, AND EMERGENCY RESPONSE

Program and Financing (in millions of dollars)

Identification code 075–1001–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	507	507	
0801 Reimbursable program activity	39	39	
0900 Total new obligations, unexpired accounts	546	546	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	18	10	14
1001 Discretionary unobligated balance brought fwd, Oct 1	18		
1021 Recoveries of prior year unpaid obligations	1		
1033 Recoveries of prior year paid obligations	2	30	
1070 Unobligated balance (total)	21	40	14
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	500	485	
Spending authority from offsetting collections, discretionary:			
1700 Collected	9	9	
1701 Change in uncollected payments, Federal sources	30	30	
1750 Spending auth from offsetting collections, disc (total)	39	39	
1900 Budget authority (total)	539	524	
1930 Total budgetary resources available	560	564	14
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-4	-4	
1941 Unexpired unobligated balance, end of year	10	14	14
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	360	436	505
3010 New obligations, unexpired accounts	546	546	
3011 Obligations ("upward adjustments"), expired accounts	7		
3020 Outlays (gross)	-470	-477	-351
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3041 Recoveries of prior year unpaid obligations, expired	-6		

3050	Unpaid obligations, end of year	436	505	154
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-45	-53	-83
3070	Change in uncollected pymts, Fed sources, unexpired	-30	-30	
3071	Change in uncollected pymts, Fed sources, expired	22		
3090	Uncollected pymts, Fed sources, end of year	-53	-83	-83
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	315	383	422
3200	Obligated balance, end of year	383	422	71
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	539	524	
	Outlays, gross:			
4010	Outlays from new discretionary authority	186	161	
4011	Outlays from discretionary balances	284	316	351
4020	Outlays, gross (total)	470	477	351
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-31	-39	
4033	Non-Federal sources	-3		
4040	Offsets against gross budget authority and outlays (total)	-34	-39	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-30	-30	
4052	Offsetting collections credited to expired accounts	23		
4053	Recoveries of prior year paid obligations, unexpired accounts	2	30	
4060	Additional offsets against budget authority only (total)	-5		
4070	Budget authority, net (discretionary)	500	485	
4080	Outlays, net (discretionary)	436	438	351
4180	Budget authority, net (total)	500	485	
4190	Outlays, net (total)	436	438	351

Object Classification (in millions of dollars)

Identification code 075–1001–0–1–551		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	68	68	
11.3	Other than full-time permanent	5	5	
11.5	Other personnel compensation	4	4	
11.7	Military personnel	17	17	
11.9	Total personnel compensation	94	94	
12.1	Civilian personnel benefits	25	25	
12.2	Military personnel benefits	2	2	
13.0	Benefits for former personnel	1	1	
21.0	Travel and transportation of persons	4	4	
23.1	Rental payments to GSA	13	13	
25.1	Advisory and assistance services	6	6	
25.2	Other services from non-Federal sources	40	40	
25.3	Other goods and services from Federal sources	22	22	
25.7	Operation and maintenance of equipment	5	5	
26.0	Supplies and materials	1	1	
31.0	Equipment	1	1	
41.0	Grants, subsidies, and contributions	282	282	
94.0	Financial transfers	11	11	
99.0	Direct obligations	507	507	
99.0	Reimbursable obligations	39	39	
99.9	Total new obligations, unexpired accounts	546	546	

Employment Summary

Identification code 075–1001–0–1–551		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	385	385	
1101	Direct military average strength employment	90	90	
2001	Reimbursable civilian full-time equivalent employment	26	26	

DEPARTMENTAL MANAGEMENT

Federal Funds

OFFICE OF THE SECRETARY

GENERAL DEPARTMENTAL MANAGEMENT

For necessary expenses, not otherwise provided, for general departmental management, including hire of passenger motor vehicles, for carrying out titles II, III, and XVII of the PHS Act and the United States-Mexico Border Health Commission Act, and for activities related to safeguarding classified national security information and providing intelligence and national security support across the Department, $208,038,000, together with $9,900,000 from the amounts available under section 241 of the PHS Act to carry out research and evaluation activities necessary for departmental management.

Program and Financing (in millions of dollars)

Identification code 075–9912–0–1–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	GDM Direct	646	625	208
0100	Direct, subtotal	646	625	208
0802	GDM Reimbursable (Collected)	371	563	143
0803	PHS Evaluation Reimbursable (Collected)	10	10	10
0809	Reimbursable program activities, subtotal	381	573	153
0811	OGC HCFAC Mandatory (R)	9	9	
0813	OASH Title X PPHF Mandatory (R)	2	2	
0816	ASFR HCFAC Mandatory (R)	1	1	
0819	Reimbursable program activities, subtotal	12	12	
0899	Total reimbursable obligations	393	585	153
0900	Total new obligations, unexpired accounts	1,039	1,210	361
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	36	27	
1001	Discretionary unobligated balance brought fwd, Oct 1	2		
1010	Unobligated balance transfer to other accts [075–0116]	-2		
1021	Recoveries of prior year unpaid obligations	3		
1033	Recoveries of prior year paid obligations	1		
1070	Unobligated balance (total)	38	27	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation [GDM Direct]	646	625	208
	Spending authority from offsetting collections, discretionary:			
1700	Collected	258	546	153
1701	Change in uncollected payments, Federal sources	121		
1750	Spending auth from offsetting collections, disc (total)	379	546	153
	Spending authority from offsetting collections, mandatory:			
1800	Collected	12	12	
1801	Change in uncollected payments, Federal sources	-3		
1850	Spending auth from offsetting collections, mand (total)	9	12	
1900	Budget authority (total)	1,034	1,183	361
1930	Total budgetary resources available	1,072	1,210	361
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-6		
1941	Unexpired unobligated balance, end of year	27		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	627	639	677
3010	New obligations, unexpired accounts	1,039	1,210	361
3011	Obligations ("upward adjustments"), expired accounts	17		
3020	Outlays (gross)	-997	-1,172	-647
3040	Recoveries of prior year unpaid obligations, unexpired	-3		
3041	Recoveries of prior year unpaid obligations, expired	-44		
3050	Unpaid obligations, end of year	639	677	391
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-312	-310	-310
3070	Change in uncollected pymts, Fed sources, unexpired	-118		
3071	Change in uncollected pymts, Fed sources, expired	120		
3090	Uncollected pymts, Fed sources, end of year	-310	-310	-310
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	315	329	367
3200	Obligated balance, end of year	329	367	81
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,025	1,171	361
	Outlays, gross:			
4010	Outlays from new discretionary authority	590	575	176
4011	Outlays from discretionary balances	388	483	471
4020	Outlays, gross (total)	978	1,058	647
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources:	-369	-546	-153

OFFICE OF THE SECRETARY—Continued

Program and Financing—Continued

Identification code 075–9912–0–1–551		2025 actual	2026 est.	2027 est.
4033	Non-Federal sources:	-2		
4040	Offsets against gross budget authority and outlays (total)	-371	-546	-153
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-121		
4052	Offsetting collections credited to expired accounts	112		
4053	Recoveries of prior year paid obligations, unexpired accounts	1		
4060	Additional offsets against budget authority only (total)	-8		
4070	Budget authority, net (discretionary)	646	625	208
4080	Outlays, net (discretionary)	607	512	494
	Mandatory:			
4090	Budget authority, gross	9	12	
	Outlays, gross:			
4100	Outlays from new mandatory authority	8	12	
4101	Outlays from mandatory balances	11	102	
4110	Outlays, gross (total)	19	114	
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources:	-12	-12	-11
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	3		
4142	Offsetting collections credited to expired accounts			11
4150	Additional offsets against budget authority only (total)	3		11
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	7	102	-11
4180	Budget authority, net (total)	646	625	208
4190	Outlays, net (total)	614	614	483

General Departmental Management (GDM) funds activities that provide policy, legal, financial, legislative, and administrative leadership guidance and oversight to HHS components and support research to develop policy initiatives and improve existing HHS programs.

Object Classification (in millions of dollars)

Identification code 075–9912–0–1–551		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	118	118	76
11.3	Other than full-time permanent	15	15	
11.5	Other personnel compensation	3	3	
11.7	Military personnel	7	7	
11.9	Total personnel compensation	143	143	76
12.1	Civilian personnel benefits	47	47	22
12.2	Military personnel benefits	1	1	
13.0	Benefits for former personnel	5	5	
21.0	Travel and transportation of persons	2	2	2
23.1	Rental payments to GSA	14	14	14
25.1	Advisory and assistance services	54	54	1
25.2	Other services from non-Federal sources	52	52	22
25.3	Other goods and services from Federal sources	123	123	68
25.4	Operation and maintenance of facilities	2	2	1
25.7	Operation and maintenance of equipment	41	41	1
31.0	Equipment	2	2	1
41.0	Grants, subsidies, and contributions	160	139	
99.0	Direct obligations	646	625	208
99.0	Reimbursable obligations	393	585	153
99.9	Total new obligations, unexpired accounts	1,039	1,210	361

Employment Summary

Identification code 075–9912–0–1–551		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	892	840	569
1101	Direct military average strength employment	46	49	2
2001	Reimbursable civilian full-time equivalent employment	938	889	571
2101	Reimbursable military average strength employment	10		

OFFICE FOR CIVIL RIGHTS

Program and Financing (in millions of dollars)

Identification code 075–0135–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Office for Civil Rights (Direct)	52	40	
0801	Office for Civil Rights (Reimbursable)	3	10	10
0900	Total new obligations, unexpired accounts	55	50	10
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	17	28	42
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	18	28	42
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	40	40	
	Spending authority from offsetting collections, mandatory:			
1800	Collected	14	13	10
1801	Change in uncollected payments, Federal sources	11	11	
1802	Offsetting collections (previously unavailable)	1	1	1
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-1	-1
1850	Spending auth from offsetting collections, mand (total)	25	24	10
1900	Budget authority (total)	65	64	10
1930	Total budgetary resources available	83	92	52
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	28	42	42
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	23	19	24
3010	New obligations, unexpired accounts	55	50	10
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-57	-45	-34
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3041	Recoveries of prior year unpaid obligations, expired	-2		
3050	Unpaid obligations, end of year	19	24	
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-9	-20	-31
3070	Change in uncollected pymts, Fed sources, unexpired	-11	-11	
3090	Uncollected pymts, Fed sources, end of year	-20	-31	-31
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	14	-1	-7
3200	Obligated balance, end of year	-1	-7	-31
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	40	40	
	Outlays, gross:			
4010	Outlays from new discretionary authority	38	32	
4011	Outlays from discretionary balances	3	8	8
4020	Outlays, gross (total)	41	40	8
	Mandatory:			
4090	Budget authority, gross	25	24	10
	Outlays, gross:			
4100	Outlays from new mandatory authority	1	2	1
4101	Outlays from mandatory balances	15	3	25
4110	Outlays, gross (total)	16	5	26
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-3	-3	
4123	Non-Federal sources	-11	-10	-10
4130	Offsets against gross budget authority and outlays (total)	-14	-13	-10
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-11	-11	
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	2	-8	16
4180	Budget authority, net (total)	40	40	
4190	Outlays, net (total)	43	32	24
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	1	1	1
5092	Unexpired unavailable balance, EOY: Offsetting collections	1	1	1

This account is proposed for elimination in alignment with the HHS reorganization.

Object Classification (in millions of dollars)

Identification code 075–0135–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	20	17	
11.3	Other than full-time permanent	1	1	
11.5	Other personnel compensation	1	1	
11.9	Total personnel compensation	22	19	
12.1	Civilian personnel benefits	8	6	
23.1	Rental payments to GSA	3	4	
25.2	Other services from non-Federal sources	8	3	
25.3	Other goods and services from Federal sources	11	8	
99.0	Direct obligations	52	40	
99.0	Reimbursable obligations	3	10	10
99.9	Total new obligations, unexpired accounts	55	50	10

Employment Summary

Identification code 075–0135–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	113	116	
1101	Direct military average strength employment	1		
2001	Reimbursable civilian full-time equivalent employment	16	6	

Office for Civil Rights

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075–0135–2–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Office for Civil Rights (Reimbursable)			-10
0900	Total new obligations, unexpired accounts (object class 25.2)			-10
	Budgetary resources:			
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected			-10
1802	Offsetting collections (previously unavailable)			-1
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced			1
1850	Spending auth from offsetting collections, mand (total)			-10
1900	Budget authority (total)			-10
1930	Total budgetary resources available			-10
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			-10
3020	Outlays (gross)			10
3030	Unpaid obligations transferred to other accts [075–0160]			-9
3050	Unpaid obligations, end of year			-9
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			-9
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			-10
	Outlays, gross:			
4100	Outlays from new mandatory authority			-1
4101	Outlays from mandatory balances			-9
4110	Outlays, gross (total)			-10
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources			10
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

Office of the Chief Information Officer

For expenses necessary, except as otherwise provided, for carrying out titles II, III, and XVII of the PHS Act with respect to the Office of the Chief Information Officer, including to support Department-wide information technology projects, and for activities related to identifying, addressing, and countering cybersecurity gaps and cybersecurity threats (as such term is defined in section 102 of the Cybersecurity Information Sharing Act of 2015) that present a risk to public health capabilities or civilian populations, $125,608,000.

Program and Financing (in millions of dollars)

Identification code 075–0161–0–1–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0101	Direct program activity			126
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation			126
1930	Total budgetary resources available			126
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			126
3050	Unpaid obligations, end of year			126
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			126
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			126
4180	Budget authority, net (total)			126
4190	Outlays, net (total)			

In alignment with the HHS reorganization, the Office of the Chief Information Officer is established as a separate Staff Division under the Office of the Secretary to consolidate responsibilities and oversight for all HHS information technology (IT) and cybersecurity. The CIO has the responsibility to implement security policies, manage risk, and safeguard IT systems in alignment with Federal regulation.

Object Classification (in millions of dollars)

Identification code 075–0161–0–1–551		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent			30
11.9	Total personnel compensation			30
12.1	Civilian personnel benefits			10
23.1	Rental payments to GSA			1
25.3	Other goods and services from Federal sources			32
25.7	Operation and maintenance of equipment			52
31.0	Equipment			1
99.9	Total new obligations, unexpired accounts			126

Employment Summary

Identification code 075–0161–0–1–551		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment			160

Office of the National Coordinator for Health Information Technology

For expenses necessary for the Office of the National Coordinator for Health Information Technology, including grants, contracts, and cooperative agreements for the development and advancement of interoperable health information technology, $50,000,000, which shall be from funds available under section 241 of the PHS Act.

OFFICE OF THE NATIONAL COORDINATOR FOR HEALTH INFORMATION TECHNOLOGY—Continued

Program and Financing (in millions of dollars)

Identification code 075–0130–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Health information technology (IT)		34	
0799 Total direct obligations		34	
0801 Office of the National Coordinator for Health IT (ONC): Reimbursable	9	9	9
0802 ONC Reimbursable program activity: PHS Evaluation	70	36	50
0899 Total reimbursable obligations	79	45	59
0900 Total new obligations, unexpired accounts	79	79	59
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	18	17	50
1001 Discretionary unobligated balance brought fwd, Oct 1	18		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation		33	
Spending authority from offsetting collections, discretionary:			
1700 Collected	47	79	59
1701 Change in uncollected payments, Federal sources	32		
1750 Spending auth from offsetting collections, disc (total)	79	79	59
1900 Budget authority (total)	79	112	59
1930 Total budgetary resources available	97	129	109
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	17	50	50
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	59	45	37
3010 New obligations, unexpired accounts	79	79	59
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-91	-87	-96
3041 Recoveries of prior year unpaid obligations, expired	-4		
3050 Unpaid obligations, end of year	45	37	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-73	-119	-119
3070 Change in uncollected pymts, Fed sources, unexpired	-32		
3071 Change in uncollected pymts, Fed sources, expired	-14		
3090 Uncollected pymts, Fed sources, end of year	-119	-119	-119
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-14	-74	-82
3200 Obligated balance, end of year	-74	-82	-119
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	79	112	59
Outlays, gross:			
4010 Outlays from new discretionary authority	53	61	32
4011 Outlays from discretionary balances	38	26	64
4020 Outlays, gross (total)	91	87	96
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources:	-107	-79	-59
4040 Offsets against gross budget authority and outlays (total)	-107	-79	-59
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-32		
4052 Offsetting collections credited to expired accounts	60		
4060 Additional offsets against budget authority only (total)	28		
4070 Budget authority, net (discretionary)		33	
4080 Outlays, net (discretionary)	-16	8	37
4180 Budget authority, net (total)		33	
4190 Outlays, net (total)	-16	8	37

The Office of the National Coordinator for Health Information Technology functions to create systemic improvements in health and care through the access, exchange, and use of health information.

Object Classification (in millions of dollars)

Identification code 075–0130–0–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
12.1 Civilian personnel benefits		3	
23.1 Rental payments to GSA		1	
25.2 Other services from non-Federal sources		12	
25.3 Other goods and services from Federal sources		12	
26.0 Supplies and materials		1	
41.0 Grants, subsidies, and contributions		5	
99.0 Direct obligations		34	
99.0 Reimbursable obligations	79	45	59
99.9 Total new obligations, unexpired accounts	79	79	59

Employment Summary

Identification code 075–0130–0–1–551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	190	160	140

MEDICARE HEARINGS AND APPEALS

Program and Financing (in millions of dollars)

Identification code 075–0139–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Medicare Hearings and Appeals (Direct)	184	186	
0799 Total direct obligations	184	186	
0801 Medicare Hearings and Appeals (RAC Mandatory)	5	2	
0900 Total new obligations, unexpired accounts	189	188	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	33	50	19
1001 Discretionary unobligated balance brought fwd, Oct 1	33		
1021 Recoveries of prior year unpaid obligations	6		
1070 Unobligated balance (total)	39	50	19
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	161	157	
1701 Change in uncollected payments, Federal sources	39		
1750 Spending auth from offsetting collections, disc (total)	200	157	
1900 Budget authority (total)	200	157	
1930 Total budgetary resources available	239	207	19
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	50	19	19
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	32	28	31
3010 New obligations, unexpired accounts	189	188	
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-186	-185	
3040 Recoveries of prior year unpaid obligations, unexpired	-6		
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	28	31	31
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-46	-66	-66
3070 Change in uncollected pymts, Fed sources, unexpired	-39		
3071 Change in uncollected pymts, Fed sources, expired	19		
3090 Uncollected pymts, Fed sources, end of year	-66	-66	-66
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-14	-38	-35
3200 Obligated balance, end of year	-38	-35	-35
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	200	157	
Outlays, gross:			
4010 Outlays from new discretionary authority	130	157	
4011 Outlays from discretionary balances	56	28	
4020 Outlays, gross (total)	186	185	

	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-174	-157	
4040	Offsets against gross budget authority and outlays (total)	-174	-157	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-39		
4052	Offsetting collections credited to expired accounts	13		
4060	Additional offsets against budget authority only (total)	-26		
4070	Budget authority, net (discretionary)			
4080	Outlays, net (discretionary)	12	28	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	12	28	

This account is moving to the Assistant Secretary for Civil Rights and Appeals, in alignment with the HHS reorganization.

Object Classification (in millions of dollars)

Identification code 075–0139–0–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	98	98	
11.5 Other personnel compensation	2	2	
11.9 Total personnel compensation	100	100	
12.1 Civilian personnel benefits	39	36	
22.0 Transportation of things	3		
23.1 Rental payments to GSA	9	10	
23.3 Communications, utilities, and miscellaneous charges	6	7	
25.1 Advisory and assistance services	7	14	
25.2 Other services from non-Federal sources	4	1	
25.3 Other goods and services from Federal sources	15	16	
25.4 Operation and maintenance of facilities	1	2	
99.0 Direct obligations	184	186	
99.0 Reimbursable obligations	5	2	
99.9 Total new obligations, unexpired accounts	189	188	

Employment Summary

Identification code 075–0139–0–1–551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	856	736	
2001 Reimbursable civilian full-time equivalent employment		7	

Public Health and Social Services Emergency Fund

Program and Financing (in millions of dollars)

Identification code 075–0140–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct PHSSEF Activity	766	1,323	138
0100 Direct program activities, subtotal	766	1,323	138
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	657	2,429	1,040
1001 Discretionary unobligated balance brought fwd, Oct 1	605		
1010 Unobligated balance transfer Out PPHF [075–0116]	-1		
1020 Adjustment of unobligated bal brought forward, Oct 1	-4		
1021 Recoveries of prior year unpaid obligations	2,450		
1033 Recoveries of prior year paid obligations	95		
1047 Withdrawal for existing unpaid obligations	-2		
1070 Unobligated balance (total)	3,195	2,429	1,040
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation	32	12	
1172 Advance appropriations transferred to other accounts [075–0350]	-32	-12	
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced		-66	
1900 Budget authority (total)		-66	
1930 Total budgetary resources available	3,195	2,363	1,040
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,429	1,040	902
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	35,115	22,484	14,628
3001 Adjustments to unpaid obligations brought forward, Oct 1	4		
3010 New obligations, unexpired accounts	766	1,323	138
3011 Obligations ("upward adjustments"), expired accounts	333		
3012 Withdrawal for existing unpaid obligations, unexpired accounts	2		
3013 Withdrawal for existing unpaid obligations, expired accounts	9		
3020 Outlays (gross)	-8,321	-9,179	-6,549
3040 Recoveries of prior year unpaid obligations, unexpired	-2,450		
3041 Recoveries of prior year unpaid obligations, expired	-2,974		
3050 Unpaid obligations, end of year	22,484	14,628	8,217
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-82	-27	-27
3071 Change in uncollected pymts, Fed sources, expired	55		
3090 Uncollected pymts, Fed sources, end of year	-27	-27	-27
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	35,037	22,457	14,601
3200 Obligated balance, end of year	22,457	14,601	8,190
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	4,863	6,335	4,446
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-48		
4033 Non-Federal sources:	-99		
4040 Offsets against gross budget authority and outlays (total)	-147		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	58		
4053 Recoveries of prior year paid obligations, unexpired accounts	89		
4060 Additional offsets against budget authority only (total)	147		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	4,716	6,335	4,446
Mandatory:			
4090 Budget authority, gross		-66	
Outlays, gross:			
4101 Outlays from mandatory balances	3,458	2,844	2,103
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-6		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	6		
4160 Budget authority, net (mandatory)		-66	
4170 Outlays, net (mandatory)	3,452	2,844	2,103
4180 Budget authority, net (total)		-66	
4190 Outlays, net (total)	8,168	9,179	6,549

The Public Health and Social Services Emergency Fund includes balances from emergency supplemental bills and appropriations for the Administration for Strategic Preparedness and Response (ASPR) prior to the enactment of separate accounts for ASPR in 2024.

Object Classification (in millions of dollars)

Identification code 075–0140–0–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
23.1 Rental payments to GSA	2		
25.1 Advisory and assistance services	298	202	100
25.2 Other services from non-Federal sources	55	8	
25.3 Other goods and services from Federal sources	39	12	
25.5 Research and development contracts	14		35
25.7 Operation and maintenance of equipment	4		
26.0 Supplies and materials	36		3
31.0 Equipment	1	996	
41.0 Grants, subsidies, and contributions	317	105	
99.0 Direct obligations	766	1,323	138

PUBLIC HEALTH AND SOCIAL SERVICES EMERGENCY FUND—Continued

Object Classification—Continued

Identification code 075–0140–0–1–551		2025 actual	2026 est.	2027 est.
99.9	Total new obligations, unexpired accounts	766	1,323	138

ASSISTANT SECRETARY FOR CONSUMER PRODUCT SAFETY

(Legislative proposal, not subject to PAYGO)

SALARIES AND EXPENSES

Contingent upon enactment of authorizing legislation transferring the functions of the Consumer Product Safety Commission to the Department of Health and Human Services, for necessary expenses of the Assistant Secretary for Consumer Product Safety, including hire of passenger motor vehicles, services as authorized by 5 U.S.C. 3109, but at rates for individuals not to exceed the per diem rate equivalent to the maximum rate payable under 5 U.S.C. 5376, and purchase of nominal awards to recognize non-Federal officials' contributions to consumer product safety, $135,000,000.

Program and Financing (in millions of dollars)

Identification code 075–0104–2–1–554		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Consumer Product Safety (Direct)			135
0801	Consumer Product Safety (Reimbursable)			5
0900	Total new obligations, unexpired accounts			140
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation			135
1900	Budget authority (total)			135
1930	Total budgetary resources available			135
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			-5
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			140
3020	Outlays (gross)			-90
3050	Unpaid obligations, end of year			50
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			50
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			135
	Outlays, gross:			
4010	Outlays from new discretionary authority			90
4180	Budget authority, net (total)			135
4190	Outlays, net (total)			90

The President's Budget for FY 2027 proposes to reorganize the U.S. Consumer Product Safety Commission (CPSC) as the Assistant Secretary for Consumer Product Safety within the U.S. Department of Health and Human Services (HHS). Contingent upon enactment of authorizing legislation, CPSC accounts will be transferred to HHS.

The Assistant Secretary for Consumer Product Safety funds activities that protect the public from unreasonable risks of injury or death from consumer products through education, regulation, enforcement, and safety standards.

Object Classification (in millions of dollars)

Identification code 075–0104–2–1–554		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent			66
11.5	Other personnel compensation			2
11.9	Total personnel compensation			68
12.1	Civilian personnel benefits			26
21.0	Travel and transportation of persons			1
23.3	Communications, utilities, and miscellaneous charges			8
25.1	Advisory and assistance services			3
25.2	Other services from non-Federal sources			4
25.3	Other goods and services from Federal sources			14
25.7	Operation and maintenance of equipment			4
26.0	Supplies and materials			6
31.0	Equipment			1
99.0	Direct obligations			135
99.0	Reimbursable obligations			5
99.9	Total new obligations, unexpired accounts			140

Employment Summary

Identification code 075–0104–2–1–554		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment			459

OFFICE OF STRATEGY

(Legislative proposal, not subject to PAYGO)

For necessary expenses, not otherwise provided, for carrying out titles II, III, IX, and XVII of the PHS Act, part A of title XI of the Social Security Act, including research studies under section 1110, and section 1013 of the Medicare Prescription Drug, Improvement, and Modernization Act of 2003, with respect to health care quality, research, statistics, technical assistance, and evaluation activities, $239,530,000, together with $218,540,000 from amounts available under section 241 of the PHS Act to carry out such activities: Provided, That section 947(c) of the PHS Act shall not apply to funds made available under this heading: Provided further, That in addition, amounts received from Freedom of Information Act fees, reimbursable and interagency agreements, and the sale of data shall be credited to this appropriation and shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 075–0153–2–1–552		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct Office of Strategy			240
0100	Direct program activities, subtotal			240
0801	Reimbursable PHS EVAL Collected			218
0809	Reimbursable program activities, subtotal			218
0899	Total reimbursable obligations			218
0900	Total new obligations, unexpired accounts			458
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation			240
	Spending authority from offsetting collections, discretionary:			
1700	Collected			218
1900	Budget authority (total)			458
1930	Total budgetary resources available			458
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			458
3020	Outlays (gross)			-218
3050	Unpaid obligations, end of year			240
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			240
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			458
	Outlays, gross:			
4010	Outlays from new discretionary authority			218
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources			-218
4180	Budget authority, net (total)			240
4190	Outlays, net (total)			

The Office of Strategy funds the development and coordination of Federal health and human services policy, strategic planning, and accountability practices. It oversees efforts related to health, healthcare and human services, health services research, and health system policies, As the nation's principal health statistics agency, the Office provides insights into the evolving health of people across the United States and leverages these statistics to guide programs and policies aimed at improving the health of the nation.

Object Classification (in millions of dollars)

Identification code 075–0153–2–1–552	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			17
11.3 Other than full-time permanent			2
11.7 Military personnel			1
11.9 Total personnel compensation			20
12.1 Civilian personnel benefits			12
12.2 Military personnel benefits			1
23.1 Rental payments to GSA			2
25.2 Other services from non-Federal sources			16
25.3 Other goods and services from Federal sources			14
25.5 Research and development contracts			91
25.7 Operation and maintenance of equipment			2
41.0 Grants, subsidies, and contributions			82
99.0 Direct obligations			240
99.0 Reimbursable obligations			218
99.9 Total new obligations, unexpired accounts			458

Employment Summary

Identification code 075–0153–2–1–552	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			119
2001 Reimbursable civilian full-time equivalent employment			488
2101 Reimbursable military average strength employment			12

Assistant Secretary for Civil Rights and Appeals

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of authorizing legislation to reorganize and transfer the functions of the Office for Civil Rights, Departmental Appeals Board, Office of Medicare Hearings and Appeals, and certain functions of the Office of the Assistant Secretary for Health to the Assistant Secretary for Civil Rights and Appeals, for necessary expenses, not otherwise provided, for administrative reviews, hearings, adjudications, appeals, oversight, civil rights, health information privacy, human and animal research protection activities, including for activities of the Departmental Appeals Board, $241,669,000: Provided, That of the amount made available under this heading, $185,000,000 shall remain available until September 30, 2028, for Medicare hearings and appeals in the Office of the Assistant Secretary for Civil Rights and Appeals, and shall be derived by transfer in appropriate part from the Federal Hospital Insurance Trust Fund and the Federal Supplement Medical Insurance Trust Fund.

Program and Financing (in millions of dollars)

Identification code 075–0160–2–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Assistant Secretary for Civil Rights and Appeals—Direct			57
0002 Assistant Secretary for Civil Rights and Appeals—Trust Fund			185
0799 Total direct obligations			242
0801 Monetary Settlement Funding (Reimbursable)			10
0899 Total reimbursable obligations			10
0900 Total new obligations, unexpired accounts			252
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			57
Spending authority from offsetting collections, discretionary:			
1700 Collected			185
Spending authority from offsetting collections, mandatory:			
1800 Collected			10
1900 Budget authority (total)			252
1930 Total budgetary resources available			252
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			252
3020 Outlays (gross)			-252
3031 Unpaid obligations transferred from other accts [075–0135]			9
3050 Unpaid obligations, end of year			9
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			9
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			242
Outlays, gross:			
4010 Outlays from new discretionary authority			242
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources			-185
4040 Offsets against gross budget authority and outlays (total)			-185
Mandatory:			
4090 Budget authority, gross			10
Outlays, gross:			
4100 Outlays from new mandatory authority			1
4101 Outlays from mandatory balances			9
4110 Outlays, gross (total)			10
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources			-10
4180 Budget authority, net (total)			57
4190 Outlays, net (total)			57

The newly created Office of the Assistant Secretary for Civil Rights and Appeals combines the Office for Civil Rights, the Office of Medicare Hearings and Appeals, the Departmental Appeals Board, the Office for Human Research Protections, the Office for Research Integrity, and newly establishes an Office for Animal Research Protections. The combined offices will ensure individuals and institutions attain timely and fair resolution of complaints, disputes, and appeals; encourage compliance through regulation, guidance, education, and technical assistance; and enforce legal compliance and adjudication under Federal statutes and regulations.

Object Classification (in millions of dollars)

Identification code 075–0160–2–1–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent			115
11.5 Other personnel compensation			3
11.9 Total personnel compensation			118
12.1 Civilian personnel benefits			43
23.1 Rental payments to GSA			14
23.3 Communications, utilities, and miscellaneous charges			6
25.1 Advisory and assistance services			16
25.2 Other services from non-Federal sources			7
25.3 Other goods and services from Federal sources			29
25.4 Operation and maintenance of facilities			2
25.7 Operation and maintenance of equipment			6
26.0 Supplies and materials			1
99.0 Direct obligations			242
99.0 Reimbursable obligations			10
99.9 Total new obligations, unexpired accounts			252

Employment Summary

Identification code 075–0160–2–1–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			914
1101 Direct military average strength employment			5

ASSISTANT SECRETARY FOR CIVIL RIGHTS AND APPEALS—Continued

Employment Summary—Continued

Identification code 075–0160–2–1–999	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment			71

DEFENSE PRODUCTION ACT MEDICAL SUPPLIES ENHANCEMENT

Program and Financing (in millions of dollars)

Identification code 075–0150–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	11		
0900 Total new obligations, unexpired accounts (object class 25.1)	11		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1		
1020 Adjustment of unobligated bal brought forward, Oct 1	-1		
1021 Recoveries of prior year unpaid obligations	17		
1070 Unobligated balance (total)	17		
1930 Total budgetary resources available	17		
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,386	622	367
3001 Adjustments to unpaid obligations brought forward, Oct 1	1		
3010 New obligations, unexpired accounts	11		
3020 Outlays (gross)	-759	-255	-235
3040 Recoveries of prior year unpaid obligations, unexpired	-17		
3050 Unpaid obligations, end of year	622	367	132
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,387	622	367
3200 Obligated balance, end of year	622	367	132
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	759	255	235
4180 Budget authority, net (total)			
4190 Outlays, net (total)	759	255	235

Defense Production Act Medical Supplies Enhancement includes funds appropriated by the American Rescue Plan Act of 2021 to carry out titles I, III, and VII of the Defense Production Act to enhance the emergency medical supply of materials necessary to respond to public health emergencies and disasters, through fiscal year 2025.

TRANSFERS FROM THE PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND

Program and Financing (in millions of dollars)

Identification code 075–0145–0–1–552	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 AHRQ	48	143	149
0002 Office of the Secretary		36	37
0900 Total new obligations, unexpired accounts (object class 25.3)	48	179	186
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	542	667	667
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	543	667	667
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	172	179	186
1930 Total budgetary resources available	715	846	853
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	667	667	667
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	95	72	
3010 New obligations, unexpired accounts	48	179	186
3020 Outlays (gross)	-70	-251	-186
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	72		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	95	72	
3200 Obligated balance, end of year	72		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	172	179	186
Outlays, gross:			
4100 Outlays from new mandatory authority		179	186
4101 Outlays from mandatory balances	70	72	
4110 Outlays, gross (total)	70	251	186
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-172	-179	-186
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-102	72	

Public Law 111–148 established the Patient-Centered Outcomes Research Trust Fund (PCORTF). Beginning in FY 2011, a total of 20 percent of the funds appropriated or credited to the PCORTF was transferred each year to the Department of Health and Human Services (HHS). In FY 2020, PCORTF was extended through FY 2029. As authorized in section 937 of the Public Health Service Act, HHS will disseminate research findings from the Patient-Centered Outcomes Research Institute and other government-funded comparative clinical effectiveness research and coordinate Federal health programs to build research and data capacity for comparative clinical effectiveness research. Transferred funds were distributed to the Secretary of HHS and the Agency for Healthcare Research and Quality to carry out these activities.

NONRECURRING EXPENSES FUND

Program and Financing (in millions of dollars)

Identification code 075–0125–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Nonrecurring Expenses Fund Projects	354	125	844
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	433	457	1,176
1012 Unobligated balance transfers between expired and unexpired accounts	1,822	2,670	4,100
1020 Adjustment of unobligated bal brought forward, Oct 1	-7		
1021 Recoveries of prior year unpaid obligations	34		
1070 Unobligated balance (total)	2,282	3,127	5,276
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced	-1,471	-1,826	-1,176
1930 Total budgetary resources available	811	1,301	4,100
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	457	1,176	3,256
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,212	1,332	1,307
3001 Adjustments to unpaid obligations brought forward, Oct 1	7		
3010 New obligations, unexpired accounts	354	125	844
3020 Outlays (gross)	-1,207	-150	-174
3040 Recoveries of prior year unpaid obligations, unexpired	-34		
3050 Unpaid obligations, end of year	1,332	1,307	1,977
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,219	1,332	1,307
3200 Obligated balance, end of year	1,332	1,307	1,977

	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	-1,471	-1,826	-1,176
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	-657	-423
4011	Outlays from discretionary balances	1,207	807	597
4020	Outlays, gross (total)	1,207	150	174
4180	Budget authority, net (total)	-1,471	-1,826	-1,176
4190	Outlays, net (total)	1,207	150	174

The Nonrecurring Expenses Fund is a no-year account that receives transfers of expired unobligated balances from discretionary accounts prior to cancellation. The Fund is used for capital acquisition, including facilities infrastructure and information technology infrastructure.

Object Classification (in millions of dollars)

Identification code 075–0125–0–1–551		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	171	.....	200
25.3	Other goods and services from Federal sources	56	.....	129
25.4	Operation and maintenance of facilities	6	6	14
25.7	Operation and maintenance of equipment	6	4	14
31.0	Equipment	16	16	37
32.0	Land and structures	99	99	450
99.0	Direct obligations	354	125	844
99.9	Total new obligations, unexpired accounts	354	125	844

Health Insurance Reform Implementation Fund

Program and Financing (in millions of dollars)

Identification code 075–0119–0–1–551		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	11	11	11
1930	Total budgetary resources available	11	11	11
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	11	11	11
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	.....	.....

Section 1005 of the Health Care and Education Reconciliation Act of 2010 (P.L. 111–152) appropriated $1 billion to the Health Insurance Reform Implementation Fund within the Department of Health and Human Services. The Fund shall be used for Federal administrative expenses necessary to carry out the requirements of the Patient Protection and Affordable Care Act of 2010 (P.L. 111–148) and the Health Care and Education Reconciliation Act of 2010.

No Surprises Implementation Fund

Program and Financing (in millions of dollars)

Identification code 075–0127–0–1–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	81	46	3
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	51	.....	3
1012	Unobligated balance transfers between expired and unexpired accounts	35	7	.....
1070	Unobligated balance (total)	86	7	3
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	.....	42	.....
1930	Total budgetary resources available	86	49	3
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-5	.....	.....
1941	Unexpired unobligated balance, end of year	.....	3	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	68	56	42
3010	New obligations, unexpired accounts	81	46	3
3020	Outlays (gross)	-89	-60	-32
3041	Recoveries of prior year unpaid obligations, expired	-4	.....	.....
3050	Unpaid obligations, end of year	56	42	13
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	68	56	42
3200	Obligated balance, end of year	56	42	13
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	.....	42	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	16	.....
4101	Outlays from mandatory balances	89	44	32
4110	Outlays, gross (total)	89	60	32
4180	Budget authority, net (total)	.....	42	.....
4190	Outlays, net (total)	89	60	32

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	.....	42	.....
Outlays	89	60	32
Legislative proposal, subject to PAYGO:			
Budget Authority	.....	.....	48
Outlays	.....	.....	48
Total:			
Budget Authority	.....	42	48
Outlays	89	60	80

Section 118 of the No Surprises Act (P.L. 116–260) appropriated $500 million to the No Surprises Implementation Fund within the Department of Health and Human Services. Section 6601 of Division F of the Continuing Appropriations, Agriculture, Legislative Branch, Military Construction and Veteran Affairs, and Extensions Act of 2026 (P.L. 119–37) extended the availability of these funds through January 30, 2026, and appropriated an additional $14 million to the Department of Health and Human Services. The Fund shall be used for implementation expenses necessary to carry out the requirements of the No Surprises Act and Title II Transparency provisions for the Department of Health and Human Services, the Department of Labor, and the Department of the Treasury.

Object Classification (in millions of dollars)

Identification code 075–0127–0–1–551		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	25	7	2
11.9	Total personnel compensation	25	7	2
12.1	Civilian personnel benefits	8	1	1
23.2	Rental payments to others	1	.....	.....
25.1	Advisory and assistance services	3	2	.....
25.2	Other services from non-Federal sources	43	35	.....
25.3	Other goods and services from Federal sources	1	1	.....
99.9	Total new obligations, unexpired accounts	81	46	3

Employment Summary

Identification code 075–0127–0–1–551		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	27	27	27
1101	Direct military average strength employment	1	1	1

NO SURPRISES IMPLEMENTATION FUND—Continued

NO SURPRISES IMPLEMENTATION FUND

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 075–0127–4–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity			48
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			48
1930 Total budgetary resources available			48
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			48
3020 Outlays (gross)			-48
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			48
Outlays, gross:			
4100 Outlays from new mandatory authority			48
4180 Budget authority, net (total)			48
4190 Outlays, net (total)			48

The Budget provides an additional $48 million to the No Surprises Implementation Fund. This mandatory funding will be available to the Department of Health and Human Services from fiscal year 2027 until expended for continued implementation of the No Surprises Act and Title II Transparency provisions of Division BB of the Consolidated Appropriations Act of 2021.

Object Classification (in millions of dollars)

Identification code 075–0127–4–1–551	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent			9
11.9 Total personnel compensation			9
12.1 Civilian personnel benefits			2
25.2 Other services from non-Federal sources			37
99.9 Total new obligations, unexpired accounts			48

Employment Summary

Identification code 075–0127–4–1–551	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			27
1101 Direct military average strength employment			1

PREVENTION AND PUBLIC HEALTH FUND

Program and Financing (in millions of dollars)

Identification code 075–0116–0–1–551	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	1	1
1010 Unobligated balance transfer to other accts [075–0350]	-4		
1010 Unobligated balance transfer to other accts [075–1362]	-1		
1011 Unobligated balance transfer from other acct [075–9912]	2		
1011 Unobligated balance transfer from other acct [075–0140]	1		
1070 Unobligated balance (total)	1	1	1
Budget authority:			
Appropriations, discretionary:			
1130 Appropriations permanently reduced			-1,438
Appropriations, mandatory:			
1200 Appropriation	1,300	1,525	1,525
1220 Appropriations transferred to other accts [075–0142]	-28	-28	
1220 Appropriations transferred to other accts [075–0943]	-1,186	-1,398	
1220 Appropriations transferred to other accts [075–1362]	-12	-12	
1230 Appropriations and/or unobligated balance of appropriations permanently reduced [SEQ]	-74	-87	-87
1260 Appropriations, mandatory (total)			1,438
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			-1,438
Outlays, gross:			
4010 Outlays from new discretionary authority			-158
Mandatory:			
4090 Budget authority, gross			1,438
Outlays, gross:			
4100 Outlays from new mandatory authority			158
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The Budget proposes to eliminate the Prevention and Public Health Fund.

SECTION 241 EVALUATION TRANSACTIONS ACCOUNT

Program and Financing (in millions of dollars)

Identification code 075–3902–0–1–552	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Section 241 Evaluation Transactions Account (Reimbursable)	679	679	434
0809 Reimbursable program activities, subtotal	679	679	434
0900 Total new obligations, unexpired accounts (object class 25.3)	679	679	434
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	125		
1701 Change in uncollected payments, Federal sources	554	679	434
1750 Spending auth from offsetting collections, disc (total)	679	679	434
1930 Total budgetary resources available	679	679	434
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,201	1,200	100
3010 New obligations, unexpired accounts	679	679	434
3020 Outlays (gross)	-652	-1,779	-534
3041 Recoveries of prior year unpaid obligations, expired	-28		
3050 Unpaid obligations, end of year	1,200	100	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1,201	-1,200	-1,879
3070 Change in uncollected pymts, Fed sources, unexpired	-554	-679	-434
3071 Change in uncollected pymts, Fed sources, expired	555		
3090 Uncollected pymts, Fed sources, end of year	-1,200	-1,879	-2,313
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			-1,779
3200 Obligated balance, end of year		-1,779	-2,313
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	679	679	434
Outlays, gross:			
4010 Outlays from new discretionary authority	125	679	434
4011 Outlays from discretionary balances	527	1,100	100
4020 Outlays, gross (total)	652	1,779	534
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-652	-679	-434
4040 Offsets against gross budget authority and outlays (total)	-652	-679	-434
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-554	-679	-434
4052 Offsetting collections credited to expired accounts	527	679	434
4060 Additional offsets against budget authority only (total)	-27		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)		1,100	100
4180 Budget authority, net (total)			
4190 Outlays, net (total)		1,100	100

The Public Health Service (PHS) Act Evaluation Transactions account supports the execution of section 241 of the PHS Act.

PROGRAM SUPPORT CENTER

Federal Funds

Retirement Pay and Medical Benefits for Commissioned Officers

For retirement pay and medical benefits of Public Health Service Commissioned Officers as authorized by law, for payments under the Retired Serviceman's Family Protection Plan and Survivor Benefit Plan, and for medical care of dependents and retired personnel under the Dependents' Medical Care Act, such amounts as may be required during the current fiscal year.

Program and Financing (in millions of dollars)

Identification code 075–0379–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Retirement payments	700	746	799
0002 Survivors' benefits	44	48	52
0003 Medical care	110	113	116
0900 Total new obligations, unexpired accounts	854	907	967
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	1
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	889	907	967
1930 Total budgetary resources available	889	908	968
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-34		
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	174	118	45
3010 New obligations, unexpired accounts	854	907	967
3011 Obligations ("upward adjustments"), expired accounts	34		
3020 Outlays (gross)	-878	-862	-964
3041 Recoveries of prior year unpaid obligations, expired	-66	-118	
3050 Unpaid obligations, end of year	118	45	48
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	174	118	45
3200 Obligated balance, end of year	118	45	48
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	889	907	967
Outlays, gross:			
4100 Outlays from new mandatory authority	786	862	919
4101 Outlays from mandatory balances	92		45
4110 Outlays, gross (total)	878	862	964
4180 Budget authority, net (total)	889	907	967
4190 Outlays, net (total)	878	862	964

The number of beneficiaries using the Commissioned Corps system is estimated as follows:

Retirement Pay, Survivor Benefits, and Medical Benefits

	2025	2026	2027
Active Duty:			
HHS (not including Ready Reserve)	3,581	3,564	3,397
DOJ, BOP	435	750	648
Homeland Security	700	630	695
EPA	34	40	38
All Other	414	424	464
Total Active Duty	5,164	5,408	5,242
Retirees & Survivors:			
Retirees	7,550	7,670	7,790
Retiree family members and survivors	1,247	1,257	1,267
Total Retirement Pay	8,797	8,927	9,057
Total Beneficiaries (active duty, retirees, survivors)	13,961	14,335	14,299

This activity funds annuities of retired Public Health Service (PHS) commissioned officers and survivors of retirees, and medical benefits for active duty PHS commissioned officers, retirees, and dependents of members and retirees of the PHS Commissioned Corps.

Object Classification (in millions of dollars)

Identification code 075–0379–0–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
13.0 Benefits for former personnel	744	794	851
25.6 Medical care	110	113	116
99.9 Total new obligations, unexpired accounts	854	907	967

HHS Accrual Contribution to the Uniformed Services Retiree Health Care Fund

Program and Financing (in millions of dollars)

Identification code 075–0170–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Medicare eligible accruals	38	42	48
0900 Total new obligations, unexpired accounts (object class 12.2)	38	42	48
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	38	42	48
1900 Budget authority (total)	38	42	48
1930 Total budgetary resources available	38	42	48
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	38	42	48
3020 Outlays (gross)	-38	-42	-48
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	38	42	48
Outlays, gross:			
4010 Outlays from new discretionary authority	38	42	48
4180 Budget authority, net (total)	38	42	48
4190 Outlays, net (total)	38	42	48

The cost of medical benefits for Medicare-eligible beneficiaries is paid from the Department of War Medicare-Eligible Retiree Health Care Fund (10 U.S.C., ch. 56). Beginning in 2006, permanent indefinite authority is provided for a discretionary appropriation of the annual accrual payment into this fund (P.L. No. 108–375, section 725).

Debt Collection Fund

Program and Financing (in millions of dollars)

Identification code 075–5745–0–2–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Reimbursable program activity	11	14	13
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	11	14	10
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	11	10	10
1701 Change in uncollected payments, Federal sources	3		
1750 Spending auth from offsetting collections, disc (total)	14	10	10
1930 Total budgetary resources available	25	24	20
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	14	10	7
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8	10	19
3010 New obligations, unexpired accounts	11	14	13
3020 Outlays (gross)	-9	-5	-6

DEBT COLLECTION FUND—Continued

Program and Financing—Continued

Identification code 075–5745–0–2–551		2025 actual	2026 est.	2027 est.
3050	Unpaid obligations, end of year	10	19	26
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-8	-8
3070	Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-8	-8	-8
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	2	11
3200	Obligated balance, end of year	2	11	18
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	14	10	10
	Outlays, gross:			
4010	Outlays from new discretionary authority	7	1	1
4011	Outlays from discretionary balances	2	4	5
4020	Outlays, gross (total)	9	5	6
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-11	-10	-10
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
4070	Budget authority, net (discretionary)	.....	.....	.....
4080	Outlays, net (discretionary)	-2	-5	-4
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	-2	-5	-4

Object Classification (in millions of dollars)

Identification code 075–5745–0–2–551		2025 actual	2026 est.	2027 est.
11.1	Reimbursable obligations: Personnel compensation: Full-time permanent	2	4	3
11.9	Total personnel compensation	2	4	3
12.1	Civilian personnel benefits	1	1	1
25.2	Other services from non-Federal sources	3	4	4
25.3	Other goods and services from Federal sources	2	1	2
25.7	Operation and maintenance of equipment	3	4	3
99.9	Total new obligations, unexpired accounts	11	14	13

Employment Summary

Identification code 075–5745–0–2–551		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	25	25	25

HEALTH ACTIVITIES FUNDS

Program and Financing (in millions of dollars)

Identification code 075–9913–0–1–551		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
1930	Total budgetary resources available	1	1	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	.....	.....

HHS SERVICE AND SUPPLY FUND

Program and Financing (in millions of dollars)

Identification code 075–9941–0–4–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Program Support Center	378	659	659
0802	OS activities	762	983	983
0900	Total new obligations, unexpired accounts	1,140	1,642	1,642
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	244	400	422
1021	Recoveries of prior year unpaid obligations	83	200	200
1070	Unobligated balance (total)	327	600	622
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1,214	1,464	1,992
1701	Change in uncollected payments, Federal sources	-1	.....	.....
1750	Spending auth from offsetting collections, disc (total)	1,213	1,464	1,992
1930	Total budgetary resources available	1,540	2,064	2,614
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	400	422	972
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	900	856	802
3010	New obligations, unexpired accounts	1,140	1,642	1,642
3020	Outlays (gross)	-1,101	-1,496	-1,717
3040	Recoveries of prior year unpaid obligations, unexpired	-83	-200	-200
3050	Unpaid obligations, end of year	856	802	527
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-547	-546	-546
3070	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-546	-546	-546
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	353	310	256
3200	Obligated balance, end of year	310	256	-19
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,213	1,464	1,992
	Outlays, gross:			
4010	Outlays from new discretionary authority	751	739	1,003
4011	Outlays from discretionary balances	350	757	714
4020	Outlays, gross (total)	1,101	1,496	1,717
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1,213	-1,464	-1,992
4033	Non-Federal sources	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-1,214	-1,464	-1,992
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4070	Budget authority, net (discretionary)	.....	.....	.....
4080	Outlays, net (discretionary)	-113	32	-275
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	-113	32	-275

The HHS Service and Supply Fund (SSF) provides a wide range of logistical and support services to components of the Department and other Federal agencies. Services are provided by the HHS Program Support Center (PSC) and other Office of the Secretary (OS) offices. The PSC includes activities such as personnel and payroll support; financial management operations and administrative services, including real property management and building operations services; supply chain management services; intake, suitability, and badging services; and the Federal Occupational Health Service. OS activities include the Service and Supply Fund Manager's Office, and services such as departmental contracts, audit resolutions, Commissioned Corps force management, Human Resources, acquisitions management, web management, claims, acquisition guidance and management, grants tracking, and information technology.

Most Commissioned Corps officers work for agencies in the Department of Health and Human Services and are reflected in the agencies' personnel summaries. However, some officers are assigned to other Federal agencies. The allocation account section in the following personnel summary shows officers assigned to other agencies, which are paid directly by that agency, either through an allocation account or by directly citing that agency's appropriation.

Object Classification (in millions of dollars)

Identification code 075–9941–0–4–551		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	157	221	221
11.3	Other than full-time permanent	7	.....	.....
11.5	Other personnel compensation	5	8	8
11.7	Military personnel	12	15	15
11.8	Special personal services payments	14	.....	.....
11.9	Total personnel compensation	195	244	244
12.1	Civilian personnel benefits	59	82	82
12.2	Military personnel benefits	1	1	1
13.0	Benefits for former personnel	4	.....	.....
21.0	Travel and transportation of persons	1	66	66
22.0	Transportation of things	1	1	1
23.1	Rental payments to GSA	17	152	152
23.2	Rental payments to others	.....	35	35
23.3	Communications, utilities, and miscellaneous charges	12	8	8
24.0	Printing and reproduction	1	5	5
25.1	Advisory and assistance services	24	55	55
25.2	Other services from non-Federal sources	337	525	525
25.3	Other goods and services from Federal sources	221	326	326
25.4	Operation and maintenance of facilities	22	16	16
25.7	Operation and maintenance of equipment	183	30	30
25.8	Subsistence and support of persons	1	.....	.....
26.0	Supplies and materials	9	13	13
31.0	Equipment	52	83	83
99.9	Total new obligations, unexpired accounts	1,140	1,642	1,642

Employment Summary

Identification code 075–9941–0–4–551		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	1,076	1,509	1,509
2101	Reimbursable military average strength employment	68	80	80
3101	Allocation account military average strength employment	1,549	1,804	1,807

Trust Funds

MISCELLANEOUS TRUST FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 075–9971–0–7–551		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1130	Contributions, Indian Health Facilities	15	3	3
1130	Contributions, N.I.H., Unconditional Gift Fund	4	3	3
1130	Centers for Disease Control, Gifts and Donations	9	26	26
1130	Contributions, N.I.H., Conditional Gift Fund	29	46	46
1130	Contributions to the Indian Health Service Gift Fund	.....	1	1
1140	Interest, Miscellaneous Trust Funds	2	1	1
1199	Total current law receipts	59	80	80
1999	Total receipts	59	80	80
2000	Total: Balances and receipts	59	80	80
	Appropriations:			
	Current law:			
2101	Miscellaneous Trust Funds	-59	-80	-80
5099	Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 075–9971–0–7–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Gifts	73	73	73
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	246	237	244
1021	Recoveries of prior year unpaid obligations	3	.....	.....
1033	Recoveries of prior year paid obligations	3	.....	.....
1047	Withdrawal for existing unpaid obligations	-1	.....	.....
1070	Unobligated balance (total)	251	237	244
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	59	80	80
1930	Total budgetary resources available	310	317	324
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	237	244	251
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	87	87	80
3010	New obligations, unexpired accounts	73	73	73
3012	Withdrawal for existing unpaid obligations, unexpired accounts	1	.....	.....
3020	Outlays (gross)	-71	-80	-80
3040	Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3050	Unpaid obligations, end of year	87	80	73
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	87	87	80
3200	Obligated balance, end of year	87	80	73
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	59	80	80
	Outlays, gross:			
4100	Outlays from new mandatory authority	6	29	29
4101	Outlays from mandatory balances	65	51	51
4110	Outlays, gross (total)	71	80	80
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-3	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	3	.....	.....
4160	Budget authority, net (mandatory)	59	80	80
4170	Outlays, net (mandatory)	68	80	80
4180	Budget authority, net (total)	59	80	80
4190	Outlays, net (total)	68	80	80
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	29	13	13
5001	Total investments, EOY: Federal securities: Par value	13	13	13

Gifts to the Public Health Service are for the benefit of patients and for research. Contributions are made for the construction, improvement, extension, and provision of sanitation facilities.

Object Classification (in millions of dollars)

Identification code 075–9971–0–7–551		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	2	2	2
11.3	Other than full-time permanent	2	2	2
11.8	Special personal services payments	4	4	4
11.9	Total personnel compensation	8	8	8
12.1	Civilian personnel benefits	2	2	2
21.0	Travel and transportation of persons	3	3	3
25.1	Advisory and assistance services	8	8	8
25.2	Other services from non-Federal sources	20	20	20
25.3	Other goods and services from Federal sources	2	2	2
25.5	Research and development contracts	1	1	1
25.6	Medical care	1	1	1
26.0	Supplies and materials	8	8	8
31.0	Equipment	3	3	3
41.0	Grants, subsidies, and contributions	17	17	17
99.9	Total new obligations, unexpired accounts	73	73	73

Employment Summary

Identification code 075–9971–0–7–551		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	43	43	43
1101	Direct military average strength employment	2	2	2

OFFICE OF THE INSPECTOR GENERAL

Federal Funds

Office of Inspector General

For expenses necessary for the Office of Inspector General, including the hire of passenger motor vehicles for investigations, in carrying out the provisions of the Inspector General Act of 1978, $77,650,000: Provided, That of such amount, necessary sums shall be available for non-payment of child support cases for which non-payment is a Federal offense under 18 U.S.C. 228: Provided further, That of the amount appropriated under this heading, necessary sums shall be available for carrying out activities authorized under section 3022 of the PHS Act (42 U.S.C. 300jj–52).

Program and Financing (in millions of dollars)

Identification code 075–0128–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of Inspector General (PHHS/Transfers)	96	87	78
0101 Office of Inspector General HCFAC Mandatory/Wedge	270	250	257
0102 Office of Inspector General HCFAC Disc/Collect	120	117	106
0191 Direct program activities, subtotal	390	367	363
0799 Total direct obligations	486	454	441
0802 Office of Inspector General (Direct Reimbursable)	15	31	21
0899 Total reimbursable obligations	15	31	21
0900 Total new obligations, unexpired accounts	501	485	462
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	37	37	38
1001 Discretionary unobligated balance brought fwd, Oct 1	13	.....	.....
1011 Unobligated balance transfer from other acct [047–0616]	7	.....	.....
1021 Recoveries of prior year unpaid obligations	12	.....	.....
1070 Unobligated balance (total)	56	37	38
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	87	87	78
1121 Appropriations transferred from other acct [075–9911]	2	2	2
1121 Appropriations transferred from other acct [075–9915]	5	5	5
1121 Appropriations transferred from other acct [075–0391]	4	.....	.....
1160 Appropriation, discretionary (total)	98	94	85
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [075–0391]	.....	4	.....
Appropriations, mandatory:			
1200 Appropriation Health Extenders	.....	21	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	124	117	121
1701 Change in uncollected payments, Federal sources	-1	.....	.....
1711 Spending authority from offsetting collections transferred from other accounts [075–0511]	3	.....	.....
1750 Spending auth from offsetting collections, disc (total)	126	117	121
Spending authority from offsetting collections, mandatory:			
1800 Collected	270	250	257
1801 Change in uncollected payments, Federal sources	-12	.....	.....
1802 Offsetting collections (previously unavailable)	1	1	1
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total)	258	250	257
1900 Budget authority (total)	482	486	463
1930 Total budgetary resources available	538	523	501
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	37	38	39
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	115	116	72
3010 New obligations, unexpired accounts	501	485	462
3011 Obligations ("upward adjustments"), expired accounts	3	1	1
3020 Outlays (gross)	-487	-527	-465
3040 Recoveries of prior year unpaid obligations, unexpired	-12	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-4	-3	-2
3050 Unpaid obligations, end of year	116	72	68
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-58	-33	-33
3070 Change in uncollected pymts, Fed sources, unexpired	13	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	12	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-33	-33	-33
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	57	83	39
3200 Obligated balance, end of year	83	39	35
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	224	215	206
Outlays, gross:			
4010 Outlays from new discretionary authority	183	196	187
4011 Outlays from discretionary balances	33	36	18
4020 Outlays, gross (total)	216	232	205
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-136	-117	-121
4040 Offsets against gross budget authority and outlays (total)	-136	-117	-121
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4052 Offsetting collections credited to expired accounts	12	.....	.....
4060 Additional offsets against budget authority only (total)	13	.....	.....
4070 Budget authority, net (discretionary)	101	98	85
4080 Outlays, net (discretionary)	80	115	84
Mandatory:			
4090 Budget authority, gross	258	271	257
Outlays, gross:			
4100 Outlays from new mandatory authority	210	230	234
4101 Outlays from mandatory balances	61	65	26
4110 Outlays, gross (total)	271	295	260
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-261	-250	-257
4123 Non-Federal sources	-9	.....	.....
4130 Offsets against gross budget authority and outlays (total)	-270	-250	-257
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	12	.....	.....
4160 Budget authority, net (mandatory)	.....	21	.....
4170 Outlays, net (mandatory)	1	45	3
4180 Budget authority, net (total)	101	119	85
4190 Outlays, net (total)	81	160	87

The mission of the Office of Inspector General (OIG) is to protect the integrity of the U.S. Department of Health and Human Services (HHS) programs and the health and welfare of the people they serve. As established by the Inspector General Act of 1978, OIG is an independent and objective organization that fights fraud, waste, and abuse and promotes efficiency, economy, and effectiveness in HHS programs and operations. OIG works to ensure that Federal dollars are used appropriately and that HHS programs well serve the people that use them. OIG fulfills its mission through a broad range of audits, evaluations, investigations, and enforcement and compliance activities. In addition to discretionary appropriations, OIG receives funds through the Health Care Fraud and Abuse Control (HCFAC) account created by the Health Insurance Portability and Accountability Act of 1996.

Object Classification (in millions of dollars)

Identification code 075–0128–0–1–551	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	49	45	40
11.1 Full-time permanent (HCFAC)	172	183	181
11.3 Other than full-time permanent	1	1	1
11.3 Other than full-time permanent (HCFAC)	2	4	4
11.5 Other personnel compensation	2	2	2
11.5 Other personnel compensation (HCFAC)	9	6	6
11.9 Total personnel compensation	235	241	234
12.1 Civilian personnel benefits	22	19	17
12.1 Civilian personnel benefits (HCFAC)	78	79	78
13.0 Benefits for former personnel	2	.....	.....
21.0 Travel and transportation of persons	2	1	1
21.0 Travel and transportation of persons (HCFAC)	4	4	4
22.0 Transportation of things	1	1	1
22.0 Transportation of things (HCFAC)	3	3	3
23.1 Rental payments to GSA	2	3	3
23.1 Rental payments to GSA (HCFAC)	16	12	12
23.3 Communications, utilities, and miscellaneous charges HCFAC)	1	1	1
25.2 Other services from non-Federal sources	8	9	8

25.2	Other services from non-Federal sources HCFAC)	36	28	28
25.3	Other goods and services from Federal sources	17	6	5
25.3	Other goods and services from Federal sources (HCFAC)	23	19	19
25.4	Operation and maintenance of facilities	3	1	1
25.7	Operation and maintenance of equipment	1	6	5
25.7	Operation and maintenance of equipment (HCFAC)	33	21	21
99.0	Direct obligations	487	454	441
99.0	Reimbursable obligations	14	31	21
99.9	Total new obligations, unexpired accounts	501	485	462

Employment Summary

Identification code 075–0128–0–1–551		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,497	1,498	1,434
1101	Direct military average strength employment	1	1	1
2001	Reimbursable civilian full-time equivalent employment	6	30	10

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

		2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:				
075–143500	General Fund Proprietary Interest Receipts, not Otherwise Classified	929	929	929
075–267403	Consumer Operated and Oriented Plan Direct Loan Program, Downward Reestimate of Subsidies	2	25	.....
075–310700	Federal Share of Child Support Collections	392	384	376
075–322000	All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	384	.....	.....
General Fund Offsetting receipts from the public		1,707	1,338	1,305
Intragovernmental payments:				
075–388500	Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	-13	.....	.....
General Fund Intragovernmental payments		-13	.....	.....

GENERAL PROVISIONS

SEC. 201. Funds appropriated in this title shall be available for not to exceed $50,000 for official reception and representation expenses when specifically approved by the Secretary.

SEC. 202. None of the funds appropriated in this title shall be used to pay the salary of an individual, through a grant or other extramural mechanism, at a rate in excess of Executive Level II.

SEC. 203. Notwithstanding section 241(a) of the PHS Act, such portion as the Secretary shall determine, but not more than 2.5 percent, of any amounts appropriated for programs authorized under such Act shall be made available for the evaluation (directly, or by grants or contracts) and the implementation and effectiveness of programs funded in this title.

(TRANSFER OF FUNDS)

SEC. 204. Not to exceed 1 percent of any discretionary funds (pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985) which are appropriated for the current fiscal year for HHS in this Act may be transferred between appropriations, but no such appropriation shall be increased by more than 3 percent by any such transfer: Provided, That the transfer authority granted by this section shall not be used to create any new program or to fund any project or activity for which no funds are provided in this Act: Provided further, That the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of any transfer: Provided further, That for purposes of CDC, this section shall be applied by substituting "2 percent" for "1 percent" and "5 percent" for "3 percent".

SEC. 205. In lieu of the timeframe specified in section 338E(c)(2) of the PHS Act, terminations described in such section may occur up to 60 days after the effective date of a contract awarded in fiscal year 2027 under section 338B of such Act, or at any time if the individual who has been awarded such contract has not received funds due under the contract.

SEC. 206. None of the funds appropriated by this Act (including funds appropriated to any trust fund) may be used to carry out the Medicare Advantage program if the Secretary denies participation in such program to an otherwise eligible entity (including a Provider Sponsored Organization) because the entity informs the Secretary that it will not provide, pay for, provide coverage of, or provide referrals for abortions: Provided, That the Secretary shall make appropriate prospective adjustments to the capitation payment to such an entity (based on an actuarially sound estimate of the expected costs of providing the service to such entity's enrollees): Provided further, That nothing in this section shall be construed to change the Medicare program's coverage for such services and a Medicare Advantage organization described in this section shall be responsible for informing enrollees where to obtain information about all Medicare covered services.

SEC. 207. None of the funds made available in this title may be used, in whole or in part, to advocate or promote gun control.

SEC. 208. In order for HHS to carry out international health activities, including HIV/AIDS and other infectious disease, chronic and environmental disease, and other health activities abroad during fiscal year 2027:

(1) The Secretary may exercise authority equivalent to that available to the Secretary of State in section 2(c) of the State Department Basic Authorities Act of 1956. The Secretary shall consult with the Secretary of State and relevant Chief of Mission to ensure that the authority provided in this section is exercised in a manner consistent with section 207 of the Foreign Service Act of 1980 and other applicable statutes administered by the Department of State.

(2) The Secretary is authorized to provide such funds by advance or reimbursement to the Secretary of State as may be necessary to pay the costs of acquisition, lease, alteration, renovation, and management of facilities outside of the United States for the use of HHS. The Department of State shall cooperate fully with the Secretary to ensure that HHS has secure, safe, functional facilities that comply with applicable regulation governing location, setback, and other facilities requirements and serve the purposes established by this Act. The Secretary is authorized, in consultation with the Secretary of State, through grant or cooperative agreement, to make available to public or nonprofit private institutions or agencies in participating foreign countries, funds to acquire, lease, alter, or renovate facilities in those countries as necessary to conduct programs of assistance for international health activities, including HIV/AIDS and other infectious disease, chronic and environmental disease, and other health activities abroad.

(3) The Secretary is authorized to provide to personnel appointed or assigned by the Secretary to serve abroad, allowances and benefits similar to those provided under chapter 9 of title I of the Foreign Service Act of 1980, and 22 U.S.C. 4081 through 4086 and subject to such regulations prescribed by the Secretary. The Secretary is further authorized to provide locality-based comparability payments (stated as a percentage) up to the amount of the locality-based comparability payment (stated as a percentage) that would be payable to such personnel under section 5304 of title 5, United States Code if such personnel's official duty station were in the District of Columbia. Leaves of absence for personnel under this subsection shall be on the same basis as that provided under subchapter I of chapter 63 of title 5, United States Code, or section 903 of the Foreign Service Act of 1980, to individuals serving in the Foreign Service.

(TRANSFER OF FUNDS)

SEC. 209. The Director of the NIH, jointly with the Director of the Office of AIDS Research, may transfer up to 3 percent among institutes and centers from the total amounts identified by these two Directors as funding for research pertaining to the human immunodeficiency virus: Provided, That the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of any transfer.

(TRANSFER OF FUNDS)

SEC. 210. Of the amounts made available in this Act for NIH, the amount for research related to the human immunodeficiency virus, as jointly determined by the Director of NIH and the Director of the Office of AIDS Research, shall be made available to the "Office of AIDS Research" account. The Director of the Office of AIDS Research shall transfer from such account amounts necessary to carry out section 2353(d)(3) of the PHS Act.

SEC. 211. (a) AUTHORITY.—Notwithstanding any other provision of law, the Director of NIH ("Director") may use funds authorized under section 402(b)(12) of the PHS Act to enter into transactions (other than contracts, cooperative agreements, or grants) to carry out research identified pursuant to or research and activities described in such section 402(b)(12).

(b) PEER REVIEW.—In entering into transactions under subsection (a), the Director may utilize such peer review procedures (including consultation with appropriate scientific experts) as the Director determines to be appropriate to obtain assessments of scientific and technical merit. Such procedures shall apply to such transactions in lieu of the peer review and advisory council review procedures that would otherwise be required under sections 301(a)(3), 405(b)(1)(B), 405(b)(2), 406(a)(3)(A), 492, and 494 of the PHS Act.

SEC. 212. Not to exceed $100,000,000 of funds appropriated by this Act to the institutes and centers of the National Institutes of Health may be used for alteration,

repair, or improvement of facilities, as necessary for the proper and efficient conduct of the activities authorized herein, at not to exceed $5,000,000 per project.

SEC. 213. (a) The Biomedical Advanced Research and Development Authority ("BARDA") may enter into a contract, for more than one but no more than 10 program years, for purchase of research services or of security countermeasures, as that term is defined in section 319F-2(c)(1)(B) of the PHS Act (42 U.S.C. 247d–6b(c)(1)(B)), if—

(1) funds are available and obligated—

(A) for the full period of the contract or for the first fiscal year in which the contract is in effect; and

(B) for the estimated costs associated with a necessary termination of the contract; and

(2) the Secretary determines that a multi-year contract will serve the best interests of the Federal Government by encouraging full and open competition or promoting economy in administration, performance, and operation of BARDA's programs.

(b) A contract entered into under this section—

(1) shall include a termination clause as described by subsection (c) of section 3903 of title 41, United States Code; and

(2) shall be subject to the congressional notice requirement stated in subsection (d) of such section.

SEC. 214. None of the funds made available by this Act from the Federal Hospital Insurance Trust Fund or the Federal Supplemental Medical Insurance Trust Fund, or transferred from other accounts funded by this Act to the "Centers for Medicare & Medicaid Services—Program Management" account, may be used for payments under section 1342(b)(1) of Public Law 111–148 (relating to risk corridors).

SEC. 215. Effective during the period beginning on November 1, 2015 and ending January 1, 2027, any provision of law that refers (including through cross-reference to another provision of law) to the current recommendations of the United States Preventive Services Task Force with respect to breast cancer screening, mammography, and prevention shall be administered by the Secretary involved as if—

(1) such reference to such current recommendations were a reference to the recommendations of such Task Force with respect to breast cancer screening, mammography, and prevention last issued before 2009; and

(2) such recommendations last issued before 2009 applied to any screening mammography modality under section 1861(jj) of the Social Security Act (42 U.S.C. 1395x(jj)).

SEC. 216. Funds appropriated in this Act that are available for salaries and expenses of employees of the Department of Health and Human Services shall also be available to pay travel and related expenses of such an employee or of a member of his or her family, when such employee is assigned to duty, in the United States or in a U.S. territory, during a period and in a location that are the subject of a determination of a public health emergency under section 319 of the Public Health Service Act and such travel is necessary to obtain medical care for an illness, injury, or medical condition that cannot be adequately addressed in that location at that time. For purposes of this section, the term "U.S. territory" means Guam, the Commonwealth of Puerto Rico, the Northern Mariana Islands, the Virgin Islands, American Samoa, or the Trust Territory of the Pacific Islands.

SEC. 217. The Department of Health and Human Services may accept donations from the private sector, nongovernmental organizations, and other groups independent of the Federal Government for the care of unaccompanied alien children (as defined in section 462(g)(2) of the Homeland Security Act of 2002 (6 U.S.C. 279(g)(2))) in the care of the Office of Refugee Resettlement of the Administration for Children and Families, including medical goods and services, which may include early childhood developmental screenings, school supplies, toys, clothing, and any other items and services intended to promote the wellbeing of such children.

SEC. 218. Funds appropriated in this Act that are available for salaries and expenses of employees of the Centers for Disease Control and Prevention shall also be available for the primary and secondary schooling of eligible dependents of personnel stationed in a U.S. territory as defined in section 229 of this Act at costs not in excess of those paid for or reimbursed by the Department of Defense.

SEC. 219. During fiscal year 2027, none of the amounts made available by this Act may be used to finalize or implement the Safety Standard for Recreational Off-Highway Vehicles published by the Consumer Product Safety Commission in the Federal Register on November 19, 2014 (79 Fed. Reg. 68964) until after—

(a) the National Academy of Sciences, in consultation with the National Highway Traffic Safety Administration and the Department of Defense, completes a study to determine—

(1) the technical validity of the lateral stability and vehicle handling requirements proposed by such standard for purposes of reducing the risk of Recreational Off-Highway Vehicle (referred to in this section as "ROV") rollovers in the off-road environment, including the repeatability and reproducibility of testing for compliance with such requirements;

(2) the number of ROV rollovers that would be prevented if the proposed requirements were adopted;

(3) whether there is a technical basis for the proposal to provide information on a point-of-sale hangtag about a ROV's rollover resistance on a progressive scale; and

(4) the effect on the utility of ROVs used by the United States military if the proposed requirements were adopted; and

(b) a report containing the results of the study completed under paragraph (1) is delivered to—

(1) the Committee on Commerce, Science, and Transportation of the Senate;

(2) the Committee on Energy and Commerce of the House of Representatives;

(3) the Committee on Appropriations of the Senate; and

(4) the Committee on Appropriations of the House of Representatives.

SEC. 220. None of the amounts made available by this Act may be used to promulgate, implement, administer, or enforce any regulation issued by the Assistant Secretary for Consumer Product Safety to ban gas stoves as a class of products.

SEC. 221. Section 207(f) of the Public Health Service Act (42 U.S.C. 209(f)) is amended by striking the second sentence and inserting the following: "Such consultants may be appointed without regard to the civil service laws and, notwithstanding any other provision of law, may be paid basic pay in an amount not to exceed the per diem rate equivalent to the maximum rate payable for senior-level positions under section 5376 of title 5, United States Code."

(CANCELLATION)

SEC. 222. Of the unobligated balances in the "Nonrecurring Expenses Fund" established in section 223 of division G of Public Law 110–161, $1,176,000,000 are hereby permanently cancelled not later than September 30, 2027.

SEC. 223. Any assessment or user fee charged pursuant to section 1311(d)(5)(A) of the Patient Protection and Affordable Care Act and credited to the "Centers for Medicare and Medicaid Services—Program Management" account shall be available for any other Federal administrative expenses the Secretary incurs for activities related to the Exchange program, in addition to any other purposes authorized by law, and shall remain available until expended for the purposes described in this section.

SEC. 224. Section 4002 of Public Law 111–148, as amended (42 U.S.C. 300u–11), is repealed.

SEC. 225. Amounts previously made available for grants to States for adoption and legal guardianship incentives payments, as defined by section 473A of the Social Security Act, that remain unused by States at the end of the period described in subsection (e) of such section may be transferred to and merged with the accounts of the Administration for Children, Families, and Communities to support the Fostering the Future Fund demonstration project and carrying out the implementation of Executive Order 14359.

SEC. 226. (a) IN GENERAL.—The Secretary of Health and Human Services (referred to in this section as the Secretary) is authorized to employ law enforcement officers or special agents to

(1) provide protection for the Secretary and the Deputy Secretary during the performance of official duties by each such official and during any activity that is preliminary or postliminary to the performance of official duties by each such official;

(2) provide protection, incidental to the protection provided pursuant to paragraph (1), to any individual accompanying each such official who is participating in an activity or event relating to the official duties of each such official;

(3) provide continuous protection to the Secretary and the Deputy Secretary (including during periods not described in paragraph (1)) and to the members of the immediate family of each such official; and

(4) provide protection to any other senior official (including a person nominated to be the Secretary during the pendency of such nomination) of the Department of Health and Human Services if there is an articulable threat of physical harm, in accordance with guidelines established by the Secretary.

(b) The Secretary may authorize a law enforcement officer or special agent employed under subsection (a), for the purpose of performing the duties authorized under subsection (a), to

(1) carry firearms;

(2) make arrests without a warrant for any offense against the United States committed in the presence of such officer or special agent;

(3) perform protective intelligence work, including identifying and mitigating potential threats and conducting advance work to review security matters relating to sites and events;

(4) coordinate with local law enforcement agencies;

(5) conduct criminal and other investigations into potential threats to the security of the persons protected under this section, in coordination with the Department of Health and Human Services Office of Inspector General; and

(c) COMPLIANCE WITH GUIDELINES.—A law enforcement officer or special agent employed under subsection (a) shall exercise any authority provided under this section in accordance with any

(1) guidelines issued by the Attorney General; and

(2) guidelines prescribed by the Secretary.

DEPARTMENT OF HOMELAND SECURITY

The Department of Homeland Security's (DHS) mission is to safeguard the American people, our homeland, and our values with honor and integrity. Threats to our safety and security are constantly evolving and require continuous risk assessments and adaptive strategies to effectively address them. The men and women at DHS demonstrate agility and dedication to our mission by protecting our Nation from threats by land, sea, air, and cyber.

OFFICE OF THE SECRETARY AND EXECUTIVE MANAGEMENT

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of the Office of the Secretary and for executive management for operations and support, including for the Management Directorate, the Office of Intelligence and Analysis, and the Office of Situational Awareness, $2,500,046,000, of which $145,218,000 shall remain available until September 30, 2028: Provided, That not to exceed $35,825 shall be for official reception and representation expenses: Provided further, That not to exceed $2,000,000 is available for facility needs associated with secure space at fusion centers, including improvements to buildings.

Program and Financing (in millions of dollars)

Identification code 070–0100–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0011 Operations and Engagement	88	90	23
0012 Strategy, Policy, and Plans	84	86	84
0013 Management and Oversight	183	188	160
0015 WFTC P.L. 119–21	7	1,165	543
0016 Immediate Office of the Under Secretary of Management	.....	.....	7
0017 Office of the Chief Readiness Support Officer	.....	.....	248
0018 Office of the Chief Human Capital Officer	.....	.....	147
0019 Office of the Chief Security Officer	.....	.....	210
0020 Chief Procurement Officer	.....	.....	107
0021 Office of the Chief Financial Officer	.....	.....	124
0022 Office of the Chief Information Officer	.....	.....	928
0023 A&O	.....	.....	445
0024 Program Accountability and Risk Management	.....	.....	16
0100 Subtotal, Direct Programs	362	1,529	3,042
0799 Total direct obligations	362	1,529	3,042
0882 DMO (MGMT + OSEM + A&O) O&S Reimbursable program activity	457	52	287
0884 CIO Reimbursable program activity	.....	.....	208
0889 Reimbursable program activities, subtotal	457	52	495
0899 Total reimbursable obligations	457	52	495
0900 Total new obligations, unexpired accounts	819	1,581	3,537
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	23	1,958	867
1001 Discretionary unobligated balance brought fwd, Oct 1	23	.....	.....
1010 Unobligated balance transfer to other accts [070–0610]	-2	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	3	1	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	.....	95	.....
1070 Unobligated balance (total)	24	2,054	867
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - DMO	364	364	2,500
1120 Appropriations transferred to other acct [070–0610]	-2	.....	.....
1131 Unobligated balance of appropriations permanently reduced	-1	.....	.....
1160 Appropriation, discretionary (total)	361	364	2,500
Appropriations, mandatory:			
1200 Appropriation	1,932	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected - OSEM +MGMT O&S	346	4	495
1701 Change in uncollected payments, Federal sources	70	26	.....
1750 Spending auth from offsetting collections, disc (total)	416	30	495
Spending authority from offsetting collections, mandatory:			
1800 Collected	54	.....	.....
1900 Budget authority (total)	2,763	394	2,995
1930 Total budgetary resources available	2,787	2,448	3,862
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-10	.....	.....
1941 Unexpired unobligated balance, end of year	1,958	867	325
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	200	395	499
3010 New obligations, unexpired accounts	819	1,581	3,537
3011 Obligations ("upward adjustments"), expired accounts	6	.....	.....
3020 Outlays (gross)	-610	-1,477	-2,615
3041 Recoveries of prior year unpaid obligations, expired	-20	.....	.....
3050 Unpaid obligations, end of year	395	499	1,421
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-73	-99
3070 Change in uncollected pymts, Fed sources, unexpired	-70	-26	.....
3071 Change in uncollected pymts, Fed sources, expired	5	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-73	-99	-99
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	192	322	400
3200 Obligated balance, end of year	322	400	1,322
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	777	394	2,995
Outlays, gross:			
4010 Outlays from new discretionary authority	431	212	1,894
4011 Outlays from discretionary balances	125	100	178
4020 Outlays, gross (total)	556	312	2,072
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-354	-4	-495
4033 Non-Federal sources	-1	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-355	-4	-495
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-70	-26	.....
4052 Offsetting collections credited to expired accounts	9	.....	.....
4060 Additional offsets against budget authority only (total)	-61	-26	.....
4070 Budget authority, net (discretionary)	361	364	2,500
4080 Outlays, net (discretionary)	201	308	1,577
Mandatory:			
4090 Budget authority, gross	1,986	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	54	.....	.....
4101 Outlays from mandatory balances	.....	1,165	543
4110 Outlays, gross (total)	54	1,165	543
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-54	.....	.....
4180 Budget authority, net (total)	2,293	364	2,500
4190 Outlays, net (total)	201	1,473	2,120

The Office of the Secretary and Executive Management's Operations and Support appropriation provides the support necessary for central leadership, direction, and oversight for the Department and it's Components. The Office supports the Secretary, Deputy Secretary, and Chief of Staff, and is responsible for Department-wide management operations, including mission support services such as information technology, financial management, procurement, human capital, security, logistics, facilities, law enforcement for federal buildings, and biometricidentity services. Additionally, it equips the Homeland Security Enterprise with critical intelligence and provides information sharing, situational awareness, a common operating picture, and cross Component strategic operational coordination.

The Office of the Secretary and Executive Management consolidates the Office of the Secretary and Executive Management, the Management Directorate, the Office of Intelligence and Analysis, and the Office of Situational Awareness into a single Office reporting to the Secretary. The consolidation of these headquarters entities will result in more effective and standard oversight of the Department's Components, to the benefit of Headquarters in delivering clear, effective guidance and to the benefit of

OPERATIONS AND SUPPORT—Continued

the Components in receiving decisive, non-redundant messaging from senior leadership. The missions of the consolidating offices remain unchanged and critical to the Department's mission; their consolidation represents and enables a more cohesive and effective DHS Headquarters function. This principle also guides proposals to move the DHS Continuity of Government program to the Office of the Secretary where its mission can be effectively and efficiently managed.

The Office of the Secretary and Executive Management receives both National Intelligence Program (NIP) and non-NIP funding resources for the Office of Intelligence and Analysis (I&A) and the Office of Homeland Security Situational Awareness (OSA).

Object Classification (in millions of dollars)

Identification code 070–0100–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	144	135	627
11.3	Other than full-time permanent	9	8	8
11.5	Other personnel compensation	5	10	21
11.8	Special personal services payments	...	1	6
11.9	Total personnel compensation	158	154	662
12.1	Civilian personnel benefits	53	44	215
13.0	Benefits for former personnel	6	8	...
21.0	Travel and transportation of persons	10	8	14
22.0	Transportation of things	1	1	1
23.1	Rental payments to GSA	...	...	91
23.2	Rental payments to others	...	...	3
23.3	Communications, utilities, and miscellaneous charges	...	...	6
25.1	Advisory and assistance services	37	89	518
25.2	Other services from non-Federal sources	46	24	175
25.3	Other goods and services from Federal sources	40	1,201	960
25.4	Operation and maintenance of facilities	...	...	40
25.5	Research and development contracts	...	...	27
25.7	Operation and maintenance of equipment	7	...	294
26.0	Supplies and materials	1	...	5
31.0	Equipment	2	...	30
42.0	Insurance claims and indemnities	1	...	1
99.0	Direct obligations	362	1,529	3,042
99.0	Reimbursable obligations	457	52	495
99.9	Total new obligations, unexpired accounts	819	1,581	3,537

Employment Summary

Identification code 070–0100–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	915	915	4,132
2001	Reimbursable civilian full-time equivalent employment	49	49	94

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of the Office of the Secretary and for executive management for procurement, construction, and improvements, including for the Management Directorate, Office of Intelligence and Analysis, and the Office of Situational Awareness, $145,822,000, to remain available until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 070–1913–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	OHS- Medical Information Exchange	8	8	...
0002	WFTC - CBP P.L. 119–21	...	14	...
0003	WFTC - ICE P.L. 119–21	...	14	...
0005	Mission Support Assets and Infrastructure	...	...	11
0007	Mission Support Assets and Infrastructure - FSM	...	...	77
0008	Mission Support Assets and Infrastructure - HRIT	...	...	43
0009	OBIM - HART	...	...	15
0900	Total new obligations, unexpired accounts	8	36	146
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	124	1
1001	Discretionary unobligated balance brought fwd, Oct 1	1	...	...
1020	Adjustment of unobligated bal brought forward, Oct 1	...	-95	...
1070	Unobligated balance (total)	1	29	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	8	8	146
	Appropriations, mandatory:			
1200	Appropriation	123	...	...
1900	Budget authority (total)	131	8	146
1930	Total budgetary resources available	132	37	147
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	124	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8	4	17
3010	New obligations, unexpired accounts	8	36	146
3020	Outlays (gross)	-12	-23	-43
3050	Unpaid obligations, end of year	4	17	120
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8	4	17
3200	Obligated balance, end of year	4	17	120
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	8	8	146
	Outlays, gross:			
4010	Outlays from new discretionary authority	3	...	29
4011	Outlays from discretionary balances	9	8	7
4020	Outlays, gross (total)	12	8	36
	Mandatory:			
4090	Budget authority, gross	123	...	...
	Outlays, gross:			
4101	Outlays from mandatory balances	...	15	7
4180	Budget authority, net (total)	131	8	146
4190	Outlays, net (total)	12	23	43

The Office of the Secretary and Executive Management Procurement, Construction, and Improvements (PC&I) appropriation provides the support necessary for the planning, operational development, engineering, and purchase of one or more assets prior to sustainment. Information technology included in the PC&I account provides useful software and hardware in an operational environment, including non-tangible assets. As part of the Budget request, the PC&I account also covers construction and facilities improvements, including the National Capital Region Consolidation project, from the Management Directorate necessary for the planning, operational development, and engineering prior to sustainment.

Object Classification (in millions of dollars)

Identification code 070–1913–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	...	...	3
25.2	Other services from non-Federal sources	8	8	92
25.3	Other goods and services from Federal sources	...	28	51
99.9	Total new obligations, unexpired accounts	8	36	146

FEDERAL ASSISTANCE

Program and Financing (in millions of dollars)

Identification code 070–0416–0–1–751		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	33	33	...
1120	Appropriations transferred to other acct [070–0413]	-33	-33	...
4180	Budget authority, net (total)	...	...	...
4190	Outlays, net (total)	...	...	...

DHS Border Support

Program and Financing (in millions of dollars)

Identification code 070–1917–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity WFTC P.L. 119–21	15		
0900	Total new obligations, unexpired accounts (object class 25.3)	15		
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		9,985	9,985
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	10,000		
1930	Total budgetary resources available	10,000	9,985	9,985
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	9,985	9,985	9,985
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	15		
3020	Outlays (gross)	-15		
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	10,000		
	Outlays, gross:			
4100	Outlays from new mandatory authority	15		
4180	Budget authority, net (total)	10,000		
4190	Outlays, net (total)	15		

Trust Funds

Gifts and Donations

Program and Financing (in millions of dollars)

Identification code 070–8244–0–7–453		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3	3	3
1930	Total budgetary resources available	3	3	3
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3	3	3
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

The Gifts and Donations account represents contributions to the Department from outside sources to facilitate the work of the Department.

MANAGEMENT DIRECTORATE

Federal Funds

Operations and Support

Program and Financing (in millions of dollars)

Identification code 070–0112–0–1–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0012	Immediate Office of the Under Secretary of Management	7	7	
0013	Office of the Chief Readiness Support Officer	240	233	
0014	Office of the Chief Human Capital Officer	142	148	
0015	Office of the Chief Security Officer	200	202	
0016	Chief Procurement Officer	99	96	
0017	Office of the Chief Financial Officer	118	121	
0018	Office of the Chief Information Officer	644	627	
0019	Office of Biometric Identity Management	268	270	
0020	Office of Program Accountability and Risk Management	17	18	
0799	Total direct obligations	1,735	1,722	
0801	USM/CFO Reimbursable program activity	175	183	
0802	CIO Reimbursable program activity	130	208	
0899	Total reimbursable obligations	305	391	
0900	Total new obligations, unexpired accounts	2,040	2,113	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	183	185	186
1001	Discretionary unobligated balance brought fwd, Oct 1	3		
1010	Unobligated balance transfer to other accts [070–0610]	-2		
1012	Unobligated balance transfers between expired and unexpired accounts	3	1	
1021	Recoveries of prior year unpaid obligations	6		
1070	Unobligated balance (total)	190	186	186
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,722	1,722	
1131	Unobligated balance of appropriations permanently reduced	-1		
1160	Appropriation, discretionary (total)	1,721	1,722	
	Appropriations, mandatory:			
1221	Appropriations transferred from other acct [011–5512]	32		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	88	4	
1701	Change in uncollected payments, Federal sources	218	387	
1750	Spending auth from offsetting collections, disc (total)	306	391	
1900	Budget authority (total)	2,059	2,113	
1930	Total budgetary resources available	2,249	2,299	186
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-24		
1941	Unexpired unobligated balance, end of year	185	186	186
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,160	1,165	1,080
3010	New obligations, unexpired accounts	2,040	2,113	
3011	Obligations ("upward adjustments"), expired accounts	23		
3020	Outlays (gross)	-1,993	-2,198	-885
3040	Recoveries of prior year unpaid obligations, unexpired	-6		
3041	Recoveries of prior year unpaid obligations, expired	-59		
3050	Unpaid obligations, end of year	1,165	1,080	195
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-202	-255	-662
3070	Change in uncollected pymts, Fed sources, unexpired	-218	-387	
3071	Change in uncollected pymts, Fed sources, expired	165	-20	
3090	Uncollected pymts, Fed sources, end of year	-255	-662	-662
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	958	910	418
3200	Obligated balance, end of year	910	418	-467
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,027	2,113	
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,200	1,432	
4011	Outlays from discretionary balances	780	756	885
4020	Outlays, gross (total)	1,980	2,188	885
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-252	-4	
4033	Non-Federal sources	-2		
4040	Offsets against gross budget authority and outlays (total)	-254	-4	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-218	-387	
4052	Offsetting collections credited to expired accounts	166		
4060	Additional offsets against budget authority only (total)	-52	-387	
4070	Budget authority, net (discretionary)	1,721	1,722	
4080	Outlays, net (discretionary)	1,726	2,184	885
	Mandatory:			
4090	Budget authority, gross	32		
	Outlays, gross:			
4100	Outlays from new mandatory authority	2		
4101	Outlays from mandatory balances	11	10	
4110	Outlays, gross (total)	13	10	
4180	Budget authority, net (total)	1,753	1,722	
4190	Outlays, net (total)	1,739	2,194	885

The Management Directorate provides enterprise leadership and management and business administration services, as well as biometric and identity management services. These can include financial management, acquisition oversight, workforce management, physical and personnel security require-

OPERATIONS AND SUPPORT—Continued

ments, administrative supplies and services, non-programmatic information technology, day-to-day management of headquarters-related property and assets, daily communication costs, and other general day-to-day management and administration. The Budget transfers the Management Directorate to the Office of the Secretary and Executive Management including; Immediate Office of the Under Secretary for Management; Office of the Chief Readiness Support Officer; Office of the Chief Human Capital Officer; Office of the Chief Procurement Officer; Office of the Chief Financial Officer; Office of the Chief Information Officer; Office of the Chief Security Officer; Office of Biometric Identity Management; and the Office of Program Accountability and Risk Management.

Object Classification (in millions of dollars)

Identification code 070–0112–0–1–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	357	376	
11.3 Other than full-time permanent	7	3	
11.5 Other personnel compensation	14	10	
11.9 Total personnel compensation	378	389	
12.1 Civilian personnel benefits	128	137	
21.0 Travel and transportation of persons	3	4	
22.0 Transportation of things	1		
23.1 Rental payments to GSA	99	115	
23.3 Communications, utilities, and miscellaneous charges		6	
25.1 Advisory and assistance services	418	383	
25.2 Other services from non-Federal sources	87	132	
25.3 Other goods and services from Federal sources	198	345	
25.4 Operation and maintenance of facilities	7	21	
25.5 Research and development contracts		52	
25.7 Operation and maintenance of equipment	272	111	
26.0 Supplies and materials	9	4	
31.0 Equipment	129	22	
42.0 Insurance claims and indemnities		1	
44.0 Refunds	6		
99.0 Direct obligations	1,735	1,722	
99.0 Reimbursable obligations	305	391	
99.9 Total new obligations, unexpired accounts	2,040	2,113	

Employment Summary

Identification code 070–0112–0–1–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,285	2,285	
2001 Reimbursable civilian full-time equivalent employment	34	34	

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

Program and Financing (in millions of dollars)

Identification code 070–0406–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Construction and Facility Improvements	69	167	
0002 Mission Support Assets and Infrastructure	11	11	
0004 Mission Support Assets and Infrastructure - FSM	34	53	
0005 Mission Support Assets and Infrastructure - HRIT	5	6	
0008 OBIM - HART	17	23	
0799 Total direct obligations	136	260	
0900 Total new obligations, unexpired accounts	136	260	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	579	721	721
1001 Discretionary unobligated balance brought fwd, Oct 1	579		
1021 Recoveries of prior year unpaid obligations	23		
1070 Unobligated balance (total)	602	721	721
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	260	260	
Spending authority from offsetting collections, discretionary:			
1700 Collected	1		
1701 Change in uncollected payments, Federal sources	-1		
1900 Budget authority (total)	260	260	
1930 Total budgetary resources available	862	981	721
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-5		
1941 Unexpired unobligated balance, end of year	721	721	721
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,183	1,079	1,168
3010 New obligations, unexpired accounts	136	260	
3020 Outlays (gross)	-214	-171	-305
3040 Recoveries of prior year unpaid obligations, unexpired	-23		
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	1,079	1,168	863
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-14	-12	-12
3070 Change in uncollected pymts, Fed sources, unexpired	1		
3071 Change in uncollected pymts, Fed sources, expired	1		
3090 Uncollected pymts, Fed sources, end of year	-12	-12	-12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,169	1,067	1,156
3200 Obligated balance, end of year	1,067	1,156	851
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	260	260	
Outlays, gross:			
4010 Outlays from new discretionary authority	8	55	
4011 Outlays from discretionary balances	206	113	254
4020 Outlays, gross (total)	214	168	254
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-1		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1		
4060 Additional offsets against budget authority only (total)	1		
4070 Budget authority, net (discretionary)	260	260	
4080 Outlays, net (discretionary)	213	168	254
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances		3	51
4180 Budget authority, net (total)	260	260	
4190 Outlays, net (total)	213	171	305

The Management Directorate's Procurement, Construction, and Improvements (PC&I) appropriation provides the support necessary for the planning, operational development, engineering, and purchase of one or more assets prior to sustainment. Information technology included in the PC&I account provides useful software and hardware in an operational environment, including non-tangible assets. The PC&I account also covers construction and facilities improvements, including the National Capital Region Consolidation project, necessary for the planning, operational development, and engineering prior to sustainment. The Budget moves Procurement, Construction, and Improvement projects from the Management Directorate to the Office of the Secretary and Executive Management (OSEM), consolidating Headquarters offices.

Object Classification (in millions of dollars)

Identification code 070–0406–0–1–751	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	54	6	
25.2 Other services from non-Federal sources	10	68	
25.3 Other goods and services from Federal sources	66	180	
25.7 Operation and maintenance of equipment	2		
31.0 Equipment	4		
32.0 Land and structures		6	
99.0 Direct obligations	136	260	

99.9	Total new obligations, unexpired accounts	136	260	.....

Federal Protective Service

The revenues and collections of security fees credited to this account shall be available until expended for necessary expenses related to the protection of federally owned and leased buildings and for the operations of the Federal Protective Service.

Program and Financing (in millions of dollars)

Identification code 070–0542–0–1–804		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0802	FPS Operations	500	474	481
0803	Countermeasures	1,560	1,730	1,545
0900	Total new obligations, unexpired accounts	2,060	2,204	2,026
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	986	1,198	1,129
1021	Recoveries of prior year unpaid obligations	68	32	32
1033	Recoveries of prior year paid obligations	26	2	2
1070	Unobligated balance (total)	1,080	1,232	1,163
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2,109	2,069	2,069
1701	Change in uncollected payments, Federal sources	69	32	32
1750	Spending auth from offsetting collections, disc (total)	2,178	2,101	2,101
1930	Total budgetary resources available	3,258	3,333	3,264
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,198	1,129	1,238
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	833	808	1,214
3010	New obligations, unexpired accounts	2,060	2,204	2,026
3020	Outlays (gross)	-2,017	-1,766	-2,201
3040	Recoveries of prior year unpaid obligations, unexpired	-68	-32	-32
3050	Unpaid obligations, end of year	808	1,214	1,007
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-582	-651	-683
3070	Change in uncollected pymts, Fed sources, unexpired	-69	-32	-32
3090	Uncollected pymts, Fed sources, end of year	-651	-683	-715
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	251	157	531
3200	Obligated balance, end of year	157	531	292
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,178	2,101	2,101
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,505	1,366	1,366
4011	Outlays from discretionary balances	512	400	835
4020	Outlays, gross (total)	2,017	1,766	2,201
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2,109	-2,069	-2,069
4033	Non-Federal sources	-26	-2	-2
4040	Offsets against gross budget authority and outlays (total)	-2,135	-2,071	-2,071
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-69	-32	-32
4053	Recoveries of prior year paid obligations, unexpired accounts	26	2	2
4060	Additional offsets against budget authority only (total)	-43	-30	-30
4070	Budget authority, net (discretionary)	.....	.....	.....
4080	Outlays, net (discretionary)	-118	-305	130
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	-118	-305	130

The Federal Protective Service (FPS) protects Federal facilities and those who occupy them by conducting law enforcement and protective security services, and leveraging access to the intelligence and information resources of Federal, State, local, tribal, territorial, and private sector partners. FPS conducts Facility Security Assessments and recommends appropriate countermeasures, ensures stakeholder threat awareness training, and oversees a large contract for a Protective Security Officer workforce. These services provide a comprehensive risk-based approach to facility protection that allows FPS to prioritize its operations to prevent, detect, assess, respond to, and disrupt criminal and other incidents that endanger the Federal community.

Object Classification (in millions of dollars)

Identification code 070–0542–0–1–804		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	150	151	163
11.3	Other than full-time permanent	4	1	.....
11.5	Other personnel compensation	19	26	27
11.9	Total personnel compensation	173	178	190
12.1	Civilian personnel benefits	72	56	63
21.0	Travel and transportation of persons	10	19	19
22.0	Transportation of things	19	13	17
23.1	Rental payments to GSA	39	34	25
23.3	Communications, utilities, and miscellaneous charges	19	15	16
25.1	Advisory and assistance services	40	54	38
25.2	Other services from non-Federal sources	1,637	1,676	1,514
25.3	Other goods and services from Federal sources	21	74	102
25.4	Operation and maintenance of facilities	1	1	.....
25.6	Medical care	1	.....	.....
25.7	Operation and maintenance of equipment	9	49	14
25.8	Subsistence and support of persons	1	1	1
26.0	Supplies and materials	3	5	5
31.0	Equipment	15	24	22
32.0	Land and structures	.....	4	.....
42.0	Insurance claims and indemnities	.....	1	.....
99.9	Total new obligations, unexpired accounts	2,060	2,204	2,026

Employment Summary

Identification code 070–0542–0–1–804		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	1,261	1,550	1,565

Office of Biometric Identity Management

Program and Financing (in millions of dollars)

Identification code 070–0521–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	System development and deployment	1	.....	.....
0900	Total new obligations, unexpired accounts (object class 25.2)	1	.....	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	.....	.....
1930	Total budgetary resources available	1	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	2	1
3010	New obligations, unexpired accounts	1	.....	.....
3020	Outlays (gross)	-1	-1	-1
3050	Unpaid obligations, end of year	2	1	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	2	1
3200	Obligated balance, end of year	2	1	.....
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	1	1	1
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	1	1	1

The Office of Biometric Identity Management (OBIM) provides DHS enterprise biometric identification services to help Federal, State, and local government partners identify people accurately to determine if they pose

OFFICE OF BIOMETRIC IDENTITY MANAGEMENT—Continued

a risk to the United States. This program supplies the technology for collecting and storing biometric data. The program shares information, provides analysis, updates biometric and terrorist watch lists, and ensures the integrity of the data. OBIM is the lead DHS identity management service provider and works to ensure that the Homeland is safe, secure, and resilient. OBIM serves as a single authoritative biometric service provider, with cross-cutting responsibilities to serve DHS Components and other mission partners, such as the Department of Justice, the Department of State, and the Department of War; State, local, and tribal law enforcement; the Intelligence Community; and foreign government partners. This office is consolidated within the Office of the Secretary and Executive Management as part of the Budget request.

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 070–4640–0–4–751	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
1930 Total budgetary resources available	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

DEPARTMENT OF HOMELAND SECURITY NONRECURRING EXPENSES FUND

Program and Financing (in millions of dollars)

Identification code 070–1914–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	2		
0900 Total new obligations, unexpired accounts (object class 25.3)	2		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	134	2	
1021 Recoveries of prior year unpaid obligations	3		
1070 Unobligated balance (total)	137	2	
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced	-133	-2	
1930 Total budgetary resources available	4		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	54	35	15
3010 New obligations, unexpired accounts	2		
3020 Outlays (gross)	-18	-20	-15
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3050 Unpaid obligations, end of year	35	15	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	54	35	15
3200 Obligated balance, end of year	35	15	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	-133	-2	
Outlays, gross:			
4011 Outlays from discretionary balances	18	20	15
4180 Budget authority, net (total)	-133	-2	
4190 Outlays, net (total)	18	20	15

The Nonrecurring Expenses Fund is a no-year account that receives transfers of expired unobligated balances from discretionary accounts prior to cancellation. The Fund is used for information technology system modernization and facilities infrastructure improvements necessary for the operation of the Department.

ANALYSIS AND OPERATIONS

Federal Funds

OPERATIONS AND SUPPORT

Program and Financing (in millions of dollars)

Identification code 070–0115–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Analysis and Operations	328	344	
0801 Analysis and Operations (Reimbursable)	18	41	
0900 Total new obligations, unexpired accounts	346	385	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	10	18	18
1001 Discretionary unobligated balance brought fwd, Oct 1	10		
1010 Unobligated balance transfer to other accts [070–0610]	-1		
1012 Unobligated balance transfers between expired and unexpired accounts	2		
1021 Recoveries of prior year unpaid obligations	3		
1070 Unobligated balance (total)	14	18	18
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	345	344	
1121 Appropriations transferred from other acct [070–0550]	1		
1131 Unobligated balance of appropriations permanently reduced	-2		
1160 Appropriation, discretionary (total)	344	344	
Spending authority from offsetting collections, discretionary:			
1700 Collected	3	41	
1701 Change in uncollected payments, Federal sources	15		
1750 Spending auth from offsetting collections, disc (total)	18	41	
1900 Budget authority (total)	362	385	
1930 Total budgetary resources available	376	403	18
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-12		
1941 Unexpired unobligated balance, end of year	18	18	18
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	166	155	260
3010 New obligations, unexpired accounts	346	385	
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-348	-280	-182
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3041 Recoveries of prior year unpaid obligations, expired	-8		
3050 Unpaid obligations, end of year	155	260	78
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-38	-28	-28
3070 Change in uncollected pymts, Fed sources, unexpired	-15		
3071 Change in uncollected pymts, Fed sources, expired	25		
3090 Uncollected pymts, Fed sources, end of year	-28	-28	-28
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	128	127	232
3200 Obligated balance, end of year	127	232	50
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	362	385	
Outlays, gross:			
4010 Outlays from new discretionary authority	234	191	
4011 Outlays from discretionary balances	114	89	182
4020 Outlays, gross (total)	348	280	182
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-26	-41	
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-27	-41	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-15		

4052	Offsetting collections credited to expired accounts	24	.....	.....
4060	Additional offsets against budget authority only (total)	9	.....	.....
4070	Budget authority, net (discretionary)	344	344	.....
4080	Outlays, net (discretionary)	321	239	182
4180	Budget authority, net (total)	344	344	.....
4190	Outlays, net (total)	321	239	182

Analysis and Operations (A&O) provides resources supporting the Office of Intelligence and Analysis (I&A) and the Office of Homeland Security Situational Awareness (OSA). This funding includes both National Intelligence Program (NIP) and non-NIP resources. Even though these two offices are different and distinct in their missions, they work closely together and collaborate with other departmental component agencies and related Federal agencies, as well as State, local, tribal, foreign, and private-sector partners, to improve intelligence analysis, information sharing, incident management support, and situational awareness. I&A's mission is to equip the Homeland Security Enterprise (HSE) with the timely intelligence and information it needs to keep the homeland safe, secure, and resilient. I&A is the interface between the Intelligence Community (IC) and Federal, State, local, and private sector homeland security partners, providing strategic analyses, warning, and actionable intelligence, ensuring departmental leadership, components, law enforcement, and IC partners have the tools they need to confront and disrupt terrorist threats. I&A's unique mission within the IC blends national intelligence with Department of Homeland Security (DHS) component and other stakeholder source data, providing homeland security-centric analysis. The Under Secretary for Intelligence and Analysis (I&A) leads is the Department's Chief Intelligence Officer responsible for overseeing the DHS Intelligence Enterprise. The Under Secretary is also responsible for implementing the National Strategy on Information Sharing across the Department.

OSA's mission is to deliver enhanced situational awareness, a common operating picture, and bridge information sharing among DHS Componentsand across the HSE. OSA manages the National Operations Center (NOC), the 24/7 entity charged with integrating multi-agency law enforcement, intelligence, incident reporting with traditional and social media, and private sector real-time reporting. OSA's close collaboration with DHS Components; Federal, State, local, tribal, territorial enforcement; the private sector; and international partners is essential to its success. NOC Watch capabilities are augmented by OSA sections which work to facilitate strategic departmental operations coordination, enhance our partnerships and collaboration, establish two-way information flows, automate information sharing, and provide augmented reporting to broaden understanding about homeland security priorities beyond incidents.

These offices are transferred to the Office of the Secretary and Executive Management as part of the Budget request.

Object Classification (in millions of dollars)

Identification code 070–0115–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	128	136	.....
11.5	Other personnel compensation	4	3	.....
11.8	Special personal services payments	4	4	.....
11.9	Total personnel compensation	136	143	.....
12.1	Civilian personnel benefits	48	46	.....
21.0	Travel and transportation of persons	2	4	.....
23.1	Rental payments to GSA	1	1	.....
25.1	Advisory and assistance services	128	104	.....
25.3	Other goods and services from Federal sources	1	12	.....
25.7	Operation and maintenance of equipment	11	27	.....
26.0	Supplies and materials	1	1	.....
31.0	Equipment	.....	6	.....
99.0	Direct obligations	328	344	.....
99.0	Reimbursable obligations	18	41	.....
99.9	Total new obligations, unexpired accounts	346	385	.....

Employment Summary

Identification code 070–0115–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	871	871	.....
2001	Reimbursable civilian full-time equivalent employment	12	11	.....

OFFICE OF THE INSPECTOR GENERAL

Federal Funds

Operations and Support

For necessary expenses of the Office of Inspector General for operations and support, $198,185,000: Provided, That not to exceed $300,000 may be used for certain confidential operational expenses, including the payment of informants, to be expended at the direction of the Inspector General.

Program and Financing (in millions of dollars)

Identification code 070–0200–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Mission Support	236	229	203
0801	Operating Expenses (Reimbursable)	16	19	19
0900	Total new obligations, unexpired accounts	252	248	222
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	25	20	14
1001	Discretionary unobligated balance brought fwd, Oct 1	23	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts	1	.....	.....
1021	Recoveries of prior year unpaid obligations	3	.....	.....
1070	Unobligated balance (total)	29	20	14
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	220	220	198
1121	Appropriations transferred from other acct [070–0702]	4	.....	.....
1121	Appropriations transferred from other acct [070–1912]	1	.....	.....
1160	Appropriation, discretionary (total)	225	220	198
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from other accounts [070–4236]	2	2	.....
1173	Advance appropriations transferred from other accounts [070–0702]	1	1	.....
1180	Advanced appropriation, discretionary (total)	3	3	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	14	19	19
1701	Change in uncollected payments, Federal sources	1	.....	.....
1750	Spending auth from offsetting collections, disc (total)	15	19	19
1900	Budget authority (total)	243	242	217
1930	Total budgetary resources available	272	262	231
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	20	14	9
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	53	47	50
3010	New obligations, unexpired accounts	252	248	222
3011	Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020	Outlays (gross)	-251	-245	-226
3040	Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-5	.....	.....
3050	Unpaid obligations, end of year	47	50	46
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-7	-8	-8
3070	Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-8	-8	-8
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	46	39	42
3200	Obligated balance, end of year	39	42	38
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	243	242	217
	Outlays, gross:			
4010	Outlays from new discretionary authority	205	198	178

OPERATIONS AND SUPPORT—Continued

Program and Financing—Continued

Identification code 070–0200–0–1–751		2025 actual	2026 est.	2027 est.
4011	Outlays from discretionary balances	46	47	48
4020	Outlays, gross (total)	251	245	226
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-14	-19	-19
4040	Offsets against gross budget authority and outlays (total)	-14	-19	-19
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4060	Additional offsets against budget authority only (total)	-1	.....	.....
4070	Budget authority, net (discretionary)	228	223	198
4080	Outlays, net (discretionary)	237	226	207
4180	Budget authority, net (total)	228	223	198
4190	Outlays, net (total)	237	226	207

The Operations and Support appropriation provides the funds necessary for the operations, mission support, and associated management and administration costs for the Office of Inspector General (OIG). The OIG conducts and supervises audits, inspections, and investigations relating to the programs and operations of the Department; promotes economy, efficiency, and effectiveness; and prevents and detects fraud, waste, and abuse in the Department's programs and operations.

Object Classification (in millions of dollars)

Identification code 070–0200–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	115	112	103
11.5	Other personnel compensation	8	8	7
11.9	Total personnel compensation	123	120	110
12.1	Civilian personnel benefits	51	41	46
21.0	Travel and transportation of persons	2	2	2
23.1	Rental payments to GSA	12	12	12
23.3	Communications, utilities, and miscellaneous charges	5	5	3
25.1	Advisory and assistance services	24	27	15
25.2	Other services from non-Federal sources	2	2	2
25.3	Other goods and services from Federal sources	5	8	5
25.4	Operation and maintenance of facilities	.....	1	.....
25.6	Medical care	1	1	.....
25.7	Operation and maintenance of equipment	6	6	4
26.0	Supplies and materials	1	1	1
31.0	Equipment	4	3	3
99.0	Direct obligations	236	229	203
99.0	Reimbursable obligations	16	19	19
99.9	Total new obligations, unexpired accounts	252	248	222

Employment Summary

Identification code 070–0200–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	783	708	734

ADMINISTRATIVE PROVISIONS

SEC. 101. (a) The Secretary of Homeland Security shall submit a report not later than October 15, 2027, to the Inspector General of the Department of Homeland Security listing all grants and contracts awarded by any means other than full and open competition during fiscal years 2026 or 2027.

(b) The Inspector General shall review the report required by subsection (a) to assess departmental compliance with applicable laws and regulations and report the results of that review to the Committees on Appropriations of the House of Representatives and the Senate not later than February 15, 2028.

SEC. 102. Not later than 30 days after the last day of each month, the Chief Financial Officer of the Department of Homeland Security shall submit to the Committees on Appropriations of the House of Representatives and the Senate a monthly budget and staffing report that includes total obligations of the Department for that month and for the fiscal year at the appropriation and program, project, and activity levels, by the source year of the appropriation.

SEC. 103. (a) The Secretary of Homeland Security, in consultation with the Secretary of the Treasury, shall notify the Committees on Appropriations of the House of Representatives and the Senate of any proposed transfers of funds available under section 9705(g)(4)(B) of title 31, United States Code, from the Department of the Treasury Forfeiture Fund to any agency within the Department of Homeland Security.

(b) None of the funds identified for such a transfer may be obligated until the Committees on Appropriations of the House of Representatives and the Senate are notified of the proposed transfer.

SEC. 104. All official costs associated with the use of Government aircraft by Department of Homeland Security personnel to support official travel of the Secretary and the Deputy Secretary shall be paid from amounts made available for the Office of the Secretary.

SEC. 105. (a) The Under Secretary for Management shall brief the Committees on Appropriations of the House of Representatives and the Senate not later than 45 days after the end of each fiscal quarter on all Level 1 and Level 2 acquisition programs on the Master Acquisition Oversight list between Acquisition Decision Event and Full Operational Capability, including programs that have been removed from such list during the preceding quarter.

(b) For each such program, the briefing described in subsection (a) shall include—

(1) a description of the purpose of the program, including the capabilities being acquired and the component(s) sponsoring the acquisition;

(2) the total number of units, as appropriate, to be acquired annually until procurement is complete under the current acquisition program baseline;

(3) the Acquisition Review Board status, including—

(A) the current acquisition phase by increment, as applicable;

(B) the date of the most recent review; and

(C) whether the program has been paused or is in breach status;

(4) a comparison between the initial Department-approved acquisition program baseline cost, schedule, and performance thresholds and objectives and the program's current such thresholds and objectives, if applicable;

(5) the lifecycle cost estimate, adjusted for comparison to the Future Years Homeland Security Program, including—

(A) the confidence level for the estimate;

(B) the fiscal years included in the estimate;

(C) a breakout of the estimate for the prior five years, the current year, and the budget year;

(D) a breakout of the estimate by appropriation account or other funding source; and

(E) a description of and rationale for any changes to the estimate as compared to the previously approved baseline, as applicable, and during the prior fiscal year;

(6) a summary of the findings of any independent verification and validation of the items to be acquired or an explanation for why no such verification and validation has been performed;

(7) a table displaying the obligation of all program funds by prior fiscal year, the estimated obligation of funds for the current fiscal year, and an estimate for the planned carryover of funds into the subsequent fiscal year;

(8) a listing of prime contractors and major subcontractors; and

(9) narrative descriptions of risks to cost, schedule, or performance that could result in a program breach if not successfully mitigated.

(c) The Under Secretary for Management shall submit each approved Acquisition Decision Memorandum for programs described in this section to the Committees on Appropriations of the House of Representatives and the Senate not later than five business days after the date of approval of such memorandum by the Under Secretary for Management or the designee of the Under Secretary.

U.S. CUSTOMS AND BORDER PROTECTION

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of U.S. Customs and Border Protection for operations and support, including the transportation of unaccompanied alien minors; the provision of air and marine support to Federal, State, local, and international agencies in the enforcement or administration of laws enforced by the Department of Homeland Security; at the discretion of the Secretary of Homeland Security, the provision of such support to Federal, State, and local agencies in other law enforcement and emergency humanitarian efforts; the purchase and lease of up to 7,500 (6,500 for replacement only) police-type vehicles; the purchase, maintenance, or operation of marine vessels, aircraft, and unmanned aerial systems; and contracting with indi-

viduals for personal services abroad; $17,444,780,000; of which $3,274,000 shall be derived from the Harbor Maintenance Trust Fund for administrative expenses related to the collection of the Harbor Maintenance Fee pursuant to section 9505(c)(3) of the Internal Revenue Code of 1986 (26 U.S.C. 9505(c)(3)) and notwithstanding section 1511(e)(1) of the Homeland Security Act of 2002 (6 U.S.C. 551(e)(1)); of which $500,000,000 shall be available until September 30, 2028; and of which such sums as become available in the Customs User Fee Account, except sums subject to section 13031(f)(3) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(f)(3)), shall be derived from that account: Provided, That not to exceed $34,425 shall be for official reception and representation expenses: Provided further, That not to exceed $150,000 shall be available for payment for rental space in connection with preclearance operations: Provided further, That not to exceed $2,000,000 shall be for awards of compensation to informants, to be accounted for solely under the certificate of the Secretary of Homeland Security.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–0530–0–1–751	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1,065	2,208	2,805
0198 Reconciliation adjustment	733	.....	.....
0199 Balance, start of year	1,798	2,208	2,805
Receipts:			
Current law:			
1110 Civil Penalties, Failure to Depart and Document Fraud, Immigration Enforcement Account	1	1	1
1120 Immigration User Fee	1,024	1,213	1,261
1120 Land Border Inspection Fee	96	120	127
1120 Fines and Penalties, Immigration Enforcement Account	1	1	1
1120 Customs Conveyance, Passenger, and Other Fees	384	369	385
1120 Customs Conveyance, Passenger, and Other Fees	152	127	185
1120 Customs Conveyance, Passenger, and Other Fees	782	871	914
1120 US Customs User Fees Account, Merchandise Processing	95	127	185
1120 US Customs User Fees Account, Merchandise Processing	3,290	3,732	3,947
1120 Customs Fees, Inflation Adjustment	.....	426	455
1120 Customs Fees, Inflation Adjustment	.....	44	65
1130 Fees, Customs and Border Protection Services at User Fee Facilities	26	23	23
1140 Payments to Donor Ports Via USACE Operations and Maintance Acct, Harbor Maintenance Fee Collection	.....	3	3
1198 Rounding adjustment	1	.....	.....
1199 Total current law receipts	5,852	7,057	7,552
1999 Total receipts	5,852	7,057	7,552
2000 Total: Balances and receipts	7,650	9,265	10,357
Appropriations:			
Current law:			
2101 Operations and Support	-178	-118	-135
2101 Operations and Support	-24	-23	-23
2101 Operations and Support	-3,385	-3,732	-3,947
2101 Operations and Support	-265	-369	-385
2101 Operations and Support	-96	-120	-127
2101 Operations and Support	-894	-1,002	-1,042
2101 Operations and Support	-540	-572	-594
2101 Operations and Support	-61	-83	-120
2101 Operations and Support	-406	-470	-520
2101 Operations and Support	-1	-1	-1
2103 Operations and Support	-10	-10	-10
2103 Operations and Support	-89	-91	-121
2132 Operations and Support	10	10	8
2132 Operations and Support	91	121	129
2199 Total current law appropriations	-5,848	-6,460	-6,888
2999 Total appropriations	-5,848	-6,460	-6,888
5098 Reconciliation adjustment	406	.....	.....
5099 Balance, end of year	2,208	2,805	3,469

Program and Financing (in millions of dollars)

Identification code 070–0530–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0004 Mission Support	2,726	2,449	2,783
0005 Border Security Operations	6,669	8,292	6,768
0006 Trade and Travel Operations	9,049	5,796	5,941
0007 Integrated Operations	1,735	1,786	1,849
0010 WFTC P.L. 119–21 - Border Wall	3	43	35
0011 WFTC P.L. 119–21 - Personnel	48	327	857
0012 WFTC P.L. 119–21 - Retention, Hiring, & Bonuses	.....	476	139
0013 WFTC P.L. 119–21 - Vehicles	37	406	411
0014 WFTC P.L. 119–21 - NII	.....	15	20
0015 WFTC P.L. 119–21 - Air & Marine Interdiction	.....	41	36
0016 WFTC P.L. 119–21 - Border Surveillance Technology	8	31	50
0017 WFTC P.L. 119–21 - Biometric Entry/Exit	2	76	79
0018 WFTC P.L. 119–21 - National Vetting Center	.....	7	9
0020 WFTC P.L. 119–21 - Commemorative Events	.....	1	1
0021 WFTC P.L. 119–21 - Facilities	.....	5	7
0799 Total direct obligations	20,277	19,751	18,985
0801 Reimbursable activity	2,670	3,033	3,087
0900 Total new obligations, unexpired accounts	22,947	22,784	22,072
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	825	8,804	10,659
1001 Discretionary unobligated balance brought fwd, Oct 1	425	.....	.....
1011 Unobligated balance transfer from other acct [012–5161]	200	243	258
1012 Unobligated balance transfers between expired and unexpired accounts	24	.....	.....
1021 Recoveries of prior year unpaid obligations	47	46	46
1033 Recoveries of prior year paid obligations	6	6	6
1070 Unobligated balance (total)	1,102	9,099	10,969
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	15,038	14,691	13,495
1101 Appropriation (Small Airports)	24	23	23
1101 Appropriation (COBRA - MPF)	3,385	3,732	3,947
1101 Appropriation (COBRA - FTA)	265	369	385
1101 Appropriation (Harbor Maintenance Fee)	3	3	3
1120 Appropriations transferred to other acct [070–0540]	-159	.....	.....
1120 Appropriations transferred to other acct [070–0413]	-650	-650	.....
1160 Appropriation, discretionary (total)	17,906	18,168	17,853
Appropriations, mandatory:			
1200 Appropriation	8,006	.....	.....
1201 Appropriation (Land Border)	96	120	127
1201 Appropriation (IUF)	894	1,002	1,042
1201 Appropriation (COBRA)	540	572	594
1201 Appropriation (COBRA - ECCF)	61	83	120
1201 Appropriation (COBRA - FAST Act)	406	470	520
1201 Appropriation (Immigration Enforcement Fines)	1	1	1
1203 Appropriation (previously unavailable)(special or trust)	89	91	121
1221 Appropriations transferred from other acct [012–5161]	441	487	516
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-91	-121	-129
1235 Appropriations precluded from obligation (special or trust)	-406	.....	.....
1260 Appropriations, mandatory (total)	10,037	2,705	2,912
Spending authority from offsetting collections, discretionary:			
1700 Collected	2,545	2,964	2,948
1701 Change in uncollected payments, Federal sources	155	502	518
1750 Spending auth from offsetting collections, disc (total)	2,700	3,466	3,466
Spending authority from offsetting collections, mandatory:			
1801 Change in uncollected payments, Federal sources	4	.....	.....
1811 Spending authority from offsetting collections transferred from other accounts [018–4020]	4	5	5
1850 Spending auth from offsetting collections, mand (total)	8	5	5
1900 Budget authority (total)	30,651	24,344	24,236
1930 Total budgetary resources available	31,753	33,443	35,205
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2	.....	.....
1941 Unexpired unobligated balance, end of year	8,804	10,659	13,133
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4,488	4,601	4,333
3010 New obligations, unexpired accounts	22,947	22,784	22,072
3011 Obligations ("upward adjustments"), expired accounts	81	.....	.....
3020 Outlays (gross)	-22,507	-22,981	-25,454
3040 Recoveries of prior year unpaid obligations, unexpired	-47	-46	-46
3041 Recoveries of prior year unpaid obligations, expired	-361	-25	-25
3050 Unpaid obligations, end of year	4,601	4,333	880
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-581	-373	-823
3070 Change in uncollected pymts, Fed sources, unexpired	-159	-502	-518
3071 Change in uncollected pymts, Fed sources, expired	367	52	52
3090 Uncollected pymts, Fed sources, end of year	-373	-823	-1,289
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,907	4,228	3,510
3200 Obligated balance, end of year	4,228	3,510	-409
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	20,606	21,634	21,319

OPERATIONS AND SUPPORT—Continued

Program and Financing—Continued

Identification code 070–0530–0–1–751		2025 actual	2026 est.	2027 est.
	Outlays, gross:			
4010	Outlays from new discretionary authority	17,057	17,455	17,130
4011	Outlays from discretionary balances	3,291	2,186	4,179
4020	Outlays, gross (total)	20,348	19,641	21,309
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2,543	-2,910	-2,910
4033	Non-Federal sources	-153	-187	-145
4040	Offsets against gross budget authority and outlays (total)	-2,696	-3,097	-3,055
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-155	-502	-518
4052	Offsetting collections credited to expired accounts	145	127	101
4053	Recoveries of prior year paid obligations, unexpired accounts	6	6	6
4060	Additional offsets against budget authority only (total)	-4	-369	-411
4070	Budget authority, net (discretionary)	17,906	18,168	17,853
4080	Outlays, net (discretionary)	17,652	16,544	18,254
	Mandatory:			
4090	Budget authority, gross	10,045	2,710	2,917
	Outlays, gross:			
4100	Outlays from new mandatory authority	1,531	2,121	2,284
4101	Outlays from mandatory balances	628	1,219	1,861
4110	Outlays, gross (total)	2,159	3,340	4,145
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-2	-4	-4
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-4	.....	.....
4142	Offsetting collections credited to expired accounts	2	4	4
4150	Additional offsets against budget authority only (total)	-2	4	4
4160	Budget authority, net (mandatory)	10,041	2,710	2,917
4170	Outlays, net (mandatory)	2,157	3,336	4,141
4180	Budget authority, net (total)	27,947	20,878	20,770
4190	Outlays, net (total)	19,809	19,880	22,395

U.S. Customs and Border Protection (CBP) works to secure America's borders, while facilitating legitimate trade and travel. CBP is responsible for inspecting travelers at the land, sea, and air ports-of-entry (POEs) for immigration, customs, and agriculture compliance, as well as interdicting illegal entrants between the POEs. CBP enforces the laws regarding admission of foreign-born persons into the United States; identifies and apprehends aliens; and ensures that all goods and persons entering and exiting the United States do so legally. Over 67,000 highly trained CBP employees ensure that the agency performs its mission with vigilance, integrity, and professionalism.

The Operations and Support appropriation funds necessary operations, mission support, and associated management and administrative costs. Major programs include:

Border Security Operations.—This program funds activities designed to protect the Nation through the coordinated use of Border Patrol Agents, technology, and air and marine forces to detect, interdict, and prevent acts of terrorism and the unlawful movement of people, illegal drugs, and other contraband toward or across the borders of the United States. These activities contribute to securing America's Southwest, Northern, and Coastal borders. Through the coordinated use of operational capabilities and assets of the U.S. Border Patrol and Air and Marine Operations, CBP prevents terrorism and terrorist weapons, illegal aliens, smugglers, narcotics, and other contraband from moving across the borders of the United States.

Trade and Travel Operations.—This program funds the mitigation of terrorist threats and the prevention of contraband from entering the U.S. while facilitating the legal flow of people and trade. CBP achieves this mission by deploying CBP officers to the POEs and by using a combination of technology, intelligence, risk information, targeting, and international cooperation to screen inbound international cargo and travelers and, in targeted border areas, to screen departing export cargo. Additional attention to outbound travel along areas of the Southwest border helps prevent the exit of money and weapons for illegal purposes. CBP has extended a zone of security beyond the United States' physical borders through bilateral cooperation with other nations, private-sector partnerships, expanded targeting, and advance scrutiny of information on people and products coming into the U.S.

Integrated Operations.—This program captures the activities to establish the foundation for an integrated, all-hazards planning framework helping to mitigate routine emergencies, catastrophic events and interruptions of border security operations both at and between the ports of entry. Activities funded in the program operate at the national level and are not limited to a specific geographical area. Integrated Operations include funding for command and control, coordination, occupational health and safety, and information and situational awareness for multiple CBP mission programs.

Mission Support.—This program captures activities that are standardized across the Department of Homeland Security that provide enterprise leadership, management, and/or business administration services and describes the capabilities and activities that support the day-to-day management and back office functions enabling both CBP and the Department to operate efficiently and effectively. Key capabilities include conducting agency planning and performance management; managing finances; managing the agency workforce to include recruiting, hiring, screening, equipping, and training new employees; providing physical and personnel security; acquiring goods and services; managing information technology; managing agency property and assets; managing agency communications; managing legal affairs; and providing general management and administration.

This account is receiving funding from the Countering Weapons of Mass Destruction (CWMD) Office.

Object Classification (in millions of dollars)

Identification code 070–0530–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	7,260	6,302	6,281
11.3	Other than full-time permanent	6	5	11
11.5	Other personnel compensation	1,773	1,490	1,418
11.8	Special personal services payments	1	37	.....
11.9	Total personnel compensation	9,040	7,834	7,710
12.1	Civilian personnel benefits	4,766	4,584	4,073
13.0	Benefits for former personnel	1	1	.....
21.0	Travel and transportation of persons	191	195	234
22.0	Transportation of things	23	25	37
23.1	Rental payments to GSA	683	576	731
23.2	Rental payments to others	46	37	55
23.3	Communications, utilities, and miscellaneous charges	142	134	137
24.0	Printing and reproduction	6	5	6
25.1	Advisory and assistance services	84	76	84
25.2	Other services from non-Federal sources	2,512	2,280	3,370
25.3	Other goods and services from Federal sources	422	232	96
25.4	Operation and maintenance of facilities	319	262	372
25.6	Medical care	167	468	298
25.7	Operation and maintenance of equipment	402	338	241
25.8	Subsistence and support of persons	299	1,400	.....
26.0	Supplies and materials	391	346	287
31.0	Equipment	662	907	1,233
32.0	Land and structures	50	31	16
42.0	Insurance claims and indemnities	53	5	3
44.0	Refunds	16	13	.....
91.0	Unvouchered	2	2	2
99.0	Direct obligations	20,277	19,751	18,985
99.0	Reimbursable obligations	2,670	3,033	3,087
99.9	Total new obligations, unexpired accounts	22,947	22,784	22,072

Employment Summary

Identification code 070–0530–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	54,106	54,036	52,922
2001	Reimbursable civilian full-time equivalent employment	12,142	11,725	14,154

Border Security Fencing, Infrastructure, and Technology

Program and Financing (in millions of dollars)

Identification code 070–0533–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Development and Deployment		6	
0900 Total new obligations, unexpired accounts (object class 25.2)		6	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	6	
1930 Total budgetary resources available	6	6	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	16	13	6
3010 New obligations, unexpired accounts		6	
3020 Outlays (gross)	-3	-13	-6
3050 Unpaid obligations, end of year	13	6	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	16	13	6
3200 Obligated balance, end of year	13	6	
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	3	13	6
4180 Budget authority, net (total)			
4190 Outlays, net (total)	3	13	6

Automation Modernization, Customs and Border Protection

Program and Financing (in millions of dollars)

Identification code 070–0531–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 No Year Carryover	1	1	
0799 Total direct obligations	1	1	
0900 Total new obligations, unexpired accounts (object class 25.2)	1	1	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	1	
1001 Discretionary unobligated balance brought fwd, Oct 1	2		
1930 Total budgetary resources available	2	1	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		1	1
3010 New obligations, unexpired accounts	1	1	
3020 Outlays (gross)		-1	
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		1	1
3200 Obligated balance, end of year	1	1	1
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances		1	
4180 Budget authority, net (total)			
4190 Outlays, net (total)		1	

Procurement, Construction, and Improvements

For necessary expenses of U.S. Customs and Border Protection for procurement, construction, and improvements, including procurement of marine vessels, aircraft, and unmanned aerial systems, $599,135,000, of which $507,278,000 shall remain available until September 30, 2029, and of which $91,857,000 shall remain available until September 30, 2031.

Program and Financing (in millions of dollars)

Identification code 070–0532–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0007 Mission Support Assets and Infrastructure	25	18	21
0008 Border Security Assets and Infrastructure	1,127	284	
0009 Trade and Travel Assets and Infrastructure	245	380	207
0010 Integrated Operations Assets and Infrastructure	80	76	279
0012 Construction and Facility Improvements	24	92	92
0013 WFTC P.L. 119–21 - Border Security Assets and Infrastructure	4,897	41,457	1,970
0014 WFTC P.L. 119–21 - Integrated Operations Assets and Infrastructure	246	655	116
0015 WFTC P.L. 119–21 - Construction and Facility Improvements	151	4,105	739
0016 WFTC P.L. 119–21 - Trade and Travel Assets and Infrastructure	18	452	976
0799 Total direct obligations	6,813	47,519	4,400
0801 Reimbursable program activity	33	33	33
0900 Total new obligations, unexpired accounts	6,846	47,552	4,433
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,306	52,276	5,908
1001 Discretionary unobligated balance brought fwd, Oct 1	1,306		
1021 Recoveries of prior year unpaid obligations	270	184	203
1033 Recoveries of prior year paid obligations	3		
1070 Unobligated balance (total)	1,579	52,460	6,111
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	850	850	599
Appropriations, mandatory:			
1200 Appropriation	56,720		
Spending authority from offsetting collections, discretionary:			
1700 Collected	75	15	15
1701 Change in uncollected payments, Federal sources	-102	135	135
1750 Spending auth from offsetting collections, disc (total)	-27	150	150
1900 Budget authority (total)	57,543	1,000	749
1930 Total budgetary resources available	59,122	53,460	6,860
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	52,276	5,908	2,427
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,988	8,708	45,211
3010 New obligations, unexpired accounts	6,846	47,552	4,433
3011 Obligations ("upward adjustments"), expired accounts	191	1	1
3020 Outlays (gross)	-937	-10,833	-4,864
3040 Recoveries of prior year unpaid obligations, unexpired	-270	-184	-203
3041 Recoveries of prior year unpaid obligations, expired	-110	-33	-33
3050 Unpaid obligations, end of year	8,708	45,211	44,545
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-487	-385	-520
3070 Change in uncollected pymts, Fed sources, unexpired	102	-135	-135
3090 Uncollected pymts, Fed sources, end of year	-385	-520	-655
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,501	8,323	44,691
3200 Obligated balance, end of year	8,323	44,691	43,890
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	823	1,000	749
Outlays, gross:			
4010 Outlays from new discretionary authority	10	300	225
4011 Outlays from discretionary balances	927	1,014	838
4020 Outlays, gross (total)	937	1,314	1,063
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-75	-15	-15
4033 Non-Federal sources	-3		
4040 Offsets against gross budget authority and outlays (total)	-78	-15	-15
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	102	-135	-135
4053 Recoveries of prior year paid obligations, unexpired accounts	3		
4060 Additional offsets against budget authority only (total)	105	-135	-135

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued

Program and Financing—Continued

Identification code 070–0532–0–1–751	2025 actual	2026 est.	2027 est.
4070 Budget authority, net (discretionary)	850	850	599
4080 Outlays, net (discretionary)	859	1,299	1,048
Mandatory:			
4090 Budget authority, gross	56,720		
Outlays, gross:			
4101 Outlays from mandatory balances		9,519	3,801
4180 Budget authority, net (total)	57,570	850	599
4190 Outlays, net (total)	859	10,818	4,849

The U.S. Customs and Border Protection (CBP) Procurement, Construction, and Improvements (PC&I) appropriation provides the funds necessary for the planning, operational development, engineering, and purchase of one or more assets prior to sustainment. The funding within this account enables investments in border security technology, aircraft, marine vessels, tactical infrastructure, information technology systems, and other acquisitions. PC&I funding also supports the construction and modernization of critical facilities and associated infrastructure. These investments enable CBP to accomplish its complex mission of protecting the border while facilitating lawful trade, travel, and immigration. This account is receiving funding from the Countering Weapons of Mass Destruction (CWMD) Office.

Object Classification (in millions of dollars)

Identification code 070–0532–0–1–751	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources	476	42,858	3,540
25.3 Other goods and services from Federal sources	592		
25.7 Operation and maintenance of equipment	5		
26.0 Supplies and materials	20	14	14
31.0 Equipment	478	418	415
32.0 Land and structures	5,242	4,229	431
99.0 Direct obligations	6,813	47,519	4,400
99.0 Reimbursable obligations	33	33	33
99.9 Total new obligations, unexpired accounts	6,846	47,552	4,433

AIR AND MARINE INTERDICTION, OPERATIONS, MAINTENANCE, AND PROCUREMENT

Program and Financing (in millions of dollars)

Identification code 070–0544–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operations and Maintenance		1	
0799 Total direct obligations		1	
0900 Total new obligations, unexpired accounts (object class 25.2)		1	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	
1930 Total budgetary resources available	1	1	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	5	1
3010 New obligations, unexpired accounts		1	
3020 Outlays (gross)		-5	-1
3050 Unpaid obligations, end of year	5	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	5	1
3200 Obligated balance, end of year	5	1	
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances		5	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)		5	1

ENHANCED INSPECTIONAL SERVICES

Program and Financing (in millions of dollars)

Identification code 070–4363–0–3–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Enhanced Inspectional Services (Reimbursable)	50	47	47
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15	20	25
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	55	52	58
1930 Total budgetary resources available	70	72	83
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	20	25	36
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	3	12
3010 New obligations, unexpired accounts	50	47	47
3020 Outlays (gross)	-51	-38	-56
3050 Unpaid obligations, end of year	3	12	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	3	12
3200 Obligated balance, end of year	3	12	3
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	55	52	58
Outlays, gross:			
4010 Outlays from new discretionary authority	37	35	39
4011 Outlays from discretionary balances	14	3	17
4020 Outlays, gross (total)	51	38	56
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-55	-52	-58
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-4	-14	-2

Under Section 481 of the Cross-Border Trade Enhancement Act of 2016 (P.L. 114–279), the Commissioner of Customs and Border Protection (CBP) may approve requests from interested parties to reimburse CBP for enhanced inspectional services. Subjected to limitations, CBP is authorized to receive reimbursement from corporations, Government agencies, and other interested parties for certain inspection services in the air, land, and sea environments at domestic locations. This allows CBP to provide services to requesting parties that it could not provide in the absence of reimbursement. The Enhanced Inspectional Services account is used to manage funds associated with reimbursable agreements with external parties.

Object Classification (in millions of dollars)

Identification code 070–4363–0–3–751	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	2	2	2
11.5 Other personnel compensation	29	27	27
11.9 Total personnel compensation	31	29	29
12.1 Civilian personnel benefits	14	13	13
25.2 Other services from non-Federal sources	4	4	4
31.0 Equipment	1	1	1
99.9 Total new obligations, unexpired accounts	50	47	47

Refunds, Transfers, and Expenses of Operation, Puerto Rico

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–5687–0–2–806	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	16	43	43
Receipts:			
Current law:			
1110 Deposits, Duties, and Taxes, Puerto Rico	754	755	755
2000 Total: Balances and receipts	770	798	798
Appropriations:			
Current law:			
2101 Refunds, Transfers, and Expenses of Operation, Puerto Rico	-754	-755	-755
2103 Refunds, Transfers, and Expenses of Operation, Puerto Rico	-16	-43	-43
2132 Refunds, Transfers, and Expenses of Operation, Puerto Rico	43	43	43
2199 Total current law appropriations	-727	-755	-755
2999 Total appropriations	-727	-755	-755
5099 Balance, end of year	43	43	43

Program and Financing (in millions of dollars)

Identification code 070–5687–0–2–806	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Refunds, Transfers, and Expenses of Operation, Puerto Rico (Direct)	331	323	323
0100 Direct program activities, subtotal	331	323	323
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	132	575	1,007
1021 Recoveries of prior year unpaid obligations	7	.....	.....
1033 Recoveries of prior year paid obligations	40	.....	.....
1070 Unobligated balance (total)	179	575	1,007
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	754	755	755
1203 Appropriation (previously unavailable)(special or trust)	16	43	43
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-43	-43	-43
1260 Appropriations, mandatory (total)	727	755	755
1930 Total budgetary resources available	906	1,330	1,762
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	575	1,007	1,439
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	66	102	119
3010 New obligations, unexpired accounts	331	323	323
3020 Outlays (gross)	-288	-306	-405
3040 Recoveries of prior year unpaid obligations, unexpired	-7	.....	.....
3050 Unpaid obligations, end of year	102	119	37
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	66	102	119
3200 Obligated balance, end of year	102	119	37
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	727	755	755
Outlays, gross:			
4100 Outlays from new mandatory authority	127	264	264
4101 Outlays from mandatory balances	161	42	141
4110 Outlays, gross (total)	288	306	405
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-40	.....	.....
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	40	.....	.....
4160 Budget authority, net (mandatory)	727	755	755
4170 Outlays, net (mandatory)	248	306	405
4180 Budget authority, net (total)	727	755	755
4190 Outlays, net (total)	248	306	405

Per 48 U.S.C. 740, duties and taxes collected by U.S. Customs and Border Protection (CBP) in the Commonwealth of Puerto Rico are deposited in a mandatory trust called the Puerto Rico Trust Fund (PRTF). CBP is authorized to reimburse costs incurred in performing commercial operations related to duty and tax collections in the Commonwealth with revenues available in PRTF. After recovering the costs of those activities, accounting for any outstanding liabilities (i.e., custodial liabilities, refunds, and drawback activity), and executing another use of available revenue agreed upon between the Commonwealth and U.S. Immigration and Customs Enforcement, available collections are transferred to Puerto Rico's Treasury (Hacienda) to be expended by the Government of Puerto Rico, as established by law.

Object Classification (in millions of dollars)

Identification code 070–5687–0–2–806	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	36	40	40
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	38	42	42
12.1 Civilian personnel benefits	21	23	23
21.0 Travel and transportation of persons	1	1	1
22.0 Transportation of things	1	2	2
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources	54	15	15
25.3 Other goods and services from Federal sources	39	44	44
25.4 Operation and maintenance of facilities	5	6	6
25.7 Operation and maintenance of equipment	3	3	3
26.0 Supplies and materials	3	3	3
31.0 Equipment	3	4	4
32.0 Land and structures	6	7	7
41.0 Grants, subsidies, and contributions	122	135	135
44.0 Refunds	33	36	36
99.9 Total new obligations, unexpired accounts	331	323	323

Employment Summary

Identification code 070–5687–0–2–806	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	321	331	331

International Registered Traveler

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–5543–0–2–751	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	.....	.....	.....
Receipts:			
Current law:			
1120 International Registered Traveler Program Fund	380	433	444
2000 Total: Balances and receipts	380	433	444
Appropriations:			
Current law:			
2101 International Registered Traveler	-380	-433	-444
5099 Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 070–5543–0–2–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 International Registered Traveler (Direct)	226	433	433
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	491	652	652
1021 Recoveries of prior year unpaid obligations	7	.....	.....
1070 Unobligated balance (total)	498	652	652
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	380	433	444

INTERNATIONAL REGISTERED TRAVELER—Continued

Program and Financing—Continued

Identification code 070–5543–0–2–751	2025 actual	2026 est.	2027 est.
1930 Total budgetary resources available	878	1,085	1,096
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	652	652	663
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	204	161	312
3010 New obligations, unexpired accounts	226	433	433
3020 Outlays (gross)	-262	-282	-349
3040 Recoveries of prior year unpaid obligations, unexpired	-7	.....	.....
3050 Unpaid obligations, end of year	161	312	396
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	204	161	312
3200 Obligated balance, end of year	161	312	396
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	380	433	444
Outlays, gross:			
4010 Outlays from new discretionary authority	.....	181	174
4011 Outlays from discretionary balances	262	101	175
4020 Outlays, gross (total)	262	282	349
4180 Budget authority, net (total)	380	433	444
4190 Outlays, net (total)	262	282	349

The International Registered Traveler Program is authorized under section 565(3)(A) of the Consolidated Appropriations Act of 2008 (P.L. 110–161). U.S. Customs and Border Protection established Global Entry as an international registered traveler program that incorporates technologies, such as biometrics and e-passports, and security threat assessments to expedite screening and processing of international passengers. Global Entry allows expedited clearance for pre-approved and low-risk travelers upon arrival in the United States. The International Registered Traveler account is used to fund Global Entry program activities.

Object Classification (in millions of dollars)

Identification code 070–5543–0–2–751	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	35	44	44
11.5 Other personnel compensation	41	63	63
11.9 Total personnel compensation	76	107	107
12.1 Civilian personnel benefits	18	21	21
21.0 Travel and transportation of persons	1	2	2
23.3 Communications, utilities, and miscellaneous charges	5	14	14
24.0 Printing and reproduction	3	92	92
25.2 Other services from non-Federal sources	92	147	147
25.3 Other goods and services from Federal sources	22	25	25
25.4 Operation and maintenance of facilities	.....	1	1
25.7 Operation and maintenance of equipment	1	1	1
31.0 Equipment	7	22	22
32.0 Land and structures	1	1	1
99.9 Total new obligations, unexpired accounts	226	433	433

Employment Summary

Identification code 070–5543–0–2–751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	319	385	385

ELECTRONIC SYSTEM FOR TRAVEL AUTHORIZATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–5595–0–2–751	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	2	3	8
0198 Reconciliation adjustment	1	.....	.....
0199 Balance, start of year	3	3	8
Receipts:			
Current law:			
1110 Electronic System for Travel Authorization (ESTA) Fees	52	146	159
2000 Total: Balances and receipts	55	149	167
Appropriations:			
Current law:			
2101 Electronic System for Travel Authorization	-52	-146	-159
2103 Electronic System for Travel Authorization	-3	-3	-8
2132 Electronic System for Travel Authorization	3	8	9
2199 Total current law appropriations	-52	-141	-158
2999 Total appropriations	-52	-141	-158
5099 Balance, end of year	3	8	9

Program and Financing (in millions of dollars)

Identification code 070–5595–0–2–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Electronic System for Travel Authorization (ESTA) (Direct)	42	67	82
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	29	39	113
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	52	146	159
1203 Appropriation (previously unavailable)(special or trust)	3	3	8
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-3	-8	-9
1260 Appropriations, mandatory (total)	52	141	158
1930 Total budgetary resources available	81	180	271
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	39	113	189
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	17	20	25
3010 New obligations, unexpired accounts	42	67	82
3020 Outlays (gross)	-39	-62	-95
3050 Unpaid obligations, end of year	20	25	12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	17	20	25
3200 Obligated balance, end of year	20	25	12
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	52	141	158
Outlays, gross:			
4100 Outlays from new mandatory authority	15	42	52
4101 Outlays from mandatory balances	24	20	43
4110 Outlays, gross (total)	39	62	95
4180 Budget authority, net (total)	52	141	158
4190 Outlays, net (total)	39	62	95

The Implementing Recommendations of the 9/11 Commission Act of 2007 (P.L. 110–53) required the establishment of an electronic authorization system to pre-screen noncitizens prior to arrival in the United States. This mandate was made operational by the creation of the Electronic System for Travel Authorization (ESTA). ESTA operates under informed compliance, requiring all Visa Waiver Program travelers to obtain authorization prior to travel. The Visa Waiver Program allows visitors to travel to the United States for business or pleasure for 90 days or less without obtaining a visa. This account funds the provision and administration of the ESTA system.

Object Classification (in millions of dollars)

Identification code 070–5595–0–2–751	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	3	5	15
11.9 Total personnel compensation	3	5	15
12.1 Civilian personnel benefits	2	3	8
23.3 Communications, utilities, and miscellaneous charges	.....	1	1
25.2 Other services from non-Federal sources	26	41	41
25.7 Operation and maintenance of equipment	3	4	4

31.0	Equipment	8	13	13
99.9	Total new obligations, unexpired accounts	42	67	82

Employment Summary

Identification code 070–5595–0–2–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	31	47	238

Electronic Visa Update System

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–5703–0–2–751		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			1
	Receipts:			
	Current law:			
1110	Fees, Electronic Visa Update System		19	20
2000	Total: Balances and receipts		19	21
	Appropriations:			
	Current law:			
2101	Electronic Visa Update System		-19	-20
2103	Electronic Visa Update System			-1
2132	Electronic Visa Update System		1	1
2199	Total current law appropriations		-18	-20
2999	Total appropriations		-18	-20
5099	Balance, end of year		1	1

Program and Financing (in millions of dollars)

Identification code 070–5703–0–2–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Electronic Visa Update System (direct)		18	20
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)		19	20
1203	Appropriation (previously unavailable)(special or trust)			1
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced		-1	-1
1260	Appropriations, mandatory (total)		18	20
1930	Total budgetary resources available		18	20
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts		18	20
3020	Outlays (gross)		-18	-20
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross		18	20
	Outlays, gross:			
4100	Outlays from new mandatory authority		18	20
4180	Budget authority, net (total)		18	20
4190	Outlays, net (total)		18	20

The Electronic Visa Update System (EVUS) is a processing fee which applies to travelers using the U.S. Customs and Boarder Protection (CBP) EVUS system.This fee primarily affects Chinese passport holders with 10-year B1/B2, B1, or B2 visitor visas. The EVUS processing fees are used to fund CBPs administration and upkeep of the EVUS system and other border security and travel programs. The Department of Homeland Security (DHS) developed EVUS in cooperation with the Department of State Visa Office, in order to provide a platform through which aliens that hold a U.S. nonimmigrant visa of a designated category in a passport issued by an identified country can update information. By requiring enrollment in EVUS for periodic updates to biographic and travel information, CBP increases the chances of identifying individuals who may pose a threat to the United States.

Object Classification (in millions of dollars)

Identification code 070–5703–0–2–751		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent			13
11.9	Total personnel compensation			13
12.1	Civilian personnel benefits			7
25.2	Other services from non-Federal sources		18	
99.9	Total new obligations, unexpired accounts		18	20

Employment Summary

Identification code 070–5703–0–2–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment			114

APEC Business Travel Card

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–5569–0–2–751		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1130	Fees, APEC Business Travel Card	2	2	2
2000	Total: Balances and receipts	2	2	2
	Appropriations:			
	Current law:			
2101	APEC Business Travel Card	-2	-2	-2
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 070–5569–0–2–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	APEC Business Travel Card	2	2	2
0900	Total new obligations, unexpired accounts (object class 31.0)	2	2	2
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	2	2	2
1900	Budget authority (total)	2	2	2
1930	Total budgetary resources available	3	3	3
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1	
3010	New obligations, unexpired accounts	2	2	2
3020	Outlays (gross)	-2	-3	-2
3050	Unpaid obligations, end of year	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1	
3200	Obligated balance, end of year	1		
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	2	2	2
	Outlays, gross:			
4100	Outlays from new mandatory authority	1	2	2
4101	Outlays from mandatory balances	1	1	
4110	Outlays, gross (total)	2	3	2
4180	Budget authority, net (total)	2	2	2
4190	Outlays, net (total)	2	3	2

9–11 Response and Biometric Exit Account

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–5702–0–2–751	2025 actual	2026 est.	2027 est.
0100 Balance, start of year		1	1
0198 Reconciliation adjustment	1		
0199 Balance, start of year	1	1	1
Receipts:			
Current law:			
1120 Temporary L-1 Visa Fees, 9–11 Response and Biometric Exit Account	2	2	2
1120 Temporary H-1B Visa Fees, 9–11 Response and Biometric Exit Account	11	11	12
1199 Total current law receipts	13	13	14
1999 Total receipts	13	13	14
2000 Total: Balances and receipts	14	14	15
Appropriations:			
Current law:			
2101 9–11 Response and Biometric Exit Account	-13	-13	-14
2103 9–11 Response and Biometric Exit Account	-1	-1	-1
2132 9–11 Response and Biometric Exit Account	1	1	1
2199 Total current law appropriations	-13	-13	-14
2999 Total appropriations	-13	-13	-14
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 070–5702–0–2–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	5	5	5
0900 Total new obligations, unexpired accounts (object class 25.2)	5	5	5
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	12	20
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	13	13	14
1203 Appropriation (previously unavailable)(special or trust)	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	13	13	14
1930 Total budgetary resources available	17	25	34
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	12	20	29
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	19	8	5
3010 New obligations, unexpired accounts	5	5	5
3020 Outlays (gross)	-16	-8	-4
3050 Unpaid obligations, end of year	8	5	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	19	8	5
3200 Obligated balance, end of year	8	5	6
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	13	13	14
Outlays, gross:			
4101 Outlays from mandatory balances	16	8	4
4180 Budget authority, net (total)	13	13	14
4190 Outlays, net (total)	16	8	4

Division O of the Consolidated Appropriations Act of 2016 (P.L. 114–113) established the 9–11 Response and Biometric Exit Account. Pursuant to the law, amounts in this account shall be available to the Secretary of Homeland Security without further appropriation for implementing the biometric entry and exit system described in section 7208 of the Intelligence Reform and Terrorism Prevention Act of 2004 (8 U.S.C. 1365b). The 9–11 Response and Biometric Entry-Exit fee revenue comes from applicants for H1-B and L-1 visas, which are collected by the U.S. Citizenship and Immigration Services (USCIS).

Trust Funds

U.S. Customs Refunds, Transfers and Expenses, Unclaimed and Abandoned Goods

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–8789–0–7–751	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1110 Proceeds of the Sales of Unclaimed Abandoned, Seized Goods	1	1	1
2000 Total: Balances and receipts	1	1	1
Appropriations:			
Current law:			
2101 U.S. Customs Refunds, Transfers and Expenses, Unclaimed and Abandoned Goods	-1	-1	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 070–8789–0–7–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 U.S. Customs Refunds, Transfers and Expenses, Unclaimed and Aban (Direct)	2	1	1
0900 Total new obligations, unexpired accounts (object class 25.2)	2	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	3	3
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	4	3	3
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1	1	1
1930 Total budgetary resources available	5	4	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	1	
3010 New obligations, unexpired accounts	2	1	1
3020 Outlays (gross)	-1	-2	-1
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority		1	1
4101 Outlays from mandatory balances	1	1	
4110 Outlays, gross (total)	1	2	1
4180 Budget authority, net (total)	1	1	1
4190 Outlays, net (total)	1	2	1

This account expends proceeds from the auction of unclaimed and abandoned goods, authorized by 19 CFR 127.41. Unclaimed merchandise that arrives at a U.S. port, also called General Order (GO) merchandise, is stored by a CBP approved warehouse for 6 months until the merchandise can be sold. During the 6-month period, if an entry is filed and payment is made (applicable duties, taxes, fees, storage charges, and transportation charges), the merchandise is then released from the GO warehouse. If no claim is

made after 6 months, the merchandise is considered Abandoned goods and the GO Contractor (hired by CBP) conducts an auction sale.

U.S. IMMIGRATION AND CUSTOMS ENFORCEMENT

Federal Funds

Operations and Support

For necessary expenses of U.S. Immigration and Customs Enforcement for operations and support, including the purchase and lease of up to 3,790 (2,350 for replacement only) police-type vehicles; overseas vetted units; and maintenance, minor construction, and minor leasehold improvements at owned and leased facilities; $10,042,062; of which not less than $6,000,000 shall remain available until expended for efforts to enforce laws against forced child labor; of which $46,696,000 shall remain available until September 30, 2028; of which not less than $2,000,000 is for paid apprenticeships for participants in the Human Exploitation Rescue Operative Child-Rescue Corps; of which not less than $15,000,000 shall be available for investigation of intellectual property rights violations, including operation of the National Intellectual Property Rights Coordination Center; and of which not less than $5,365,879,000 shall be for enforcement, detention, and removal operations, including transportation of unaccompanied alien minors: Provided, That not to exceed $11,475 shall be for official reception and representation expenses: Provided further, That not to exceed $10,000,000 shall be available until expended for conducting special operations under section 3131 of the Customs Enforcement Act of 1986 (19 U.S.C. 2081): Provided further, That not to exceed $4,000,000 shall be for awards of compensation to informants, to be accounted for solely under the certificate of the Secretary of Homeland Security: Provided further, That not to exceed $11,216,000 shall be available to fund or reimburse other Federal agencies for the costs associated with the care, maintenance, and repatriation of smuggled aliens unlawfully present in the United States.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–0540–0–1–751	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	29	14	46
0198 Reconciliation adjustment	-11		
0198 Rounding adjustment	-2		
0199 Balance, start of year	16	14	46
Receipts:			
Current law:			
1120 Breached Bond Penalties Greater Than $8M, Breached Bond Detention Fund	48	55	55
1120 Student and Exchange Visitor Fee	205	215	215
1120 Detention and Removal Operations Fees	1	3	3
1199 Total current law receipts	254	273	273
1999 Total receipts	254	273	273
2000 Total: Balances and receipts	270	287	319
Appropriations:			
Current law:			
2101 Operations and Support	-204	-216	-217
2101 Operations and Support	-48	-24	-55
2101 Operations and Support	-1	-1	-3
2103 Operations and Support	-14	-14	-14
2103 Operations and Support	-2	-2	-2
2132 Operations and Support	12	14	12
2132 Operations and Support	3	2	3
2199 Total current law appropriations	-254	-241	-276
2999 Total appropriations	-254	-241	-276
5098 Rounding adjustment	-2		
5099 Balance, end of year	14	46	43

Program and Financing (in millions of dollars)

Identification code 070–0540–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Mission Support	1,505	1,518	1,578
0003 Office of the Principal Legal Advisor	443	442	469
0004 Homeland Security Investigations	2,698	2,459	2,613
0005 Enforcement and Removal Operations	6,068	5,568	5,382
0006 Working Families Tax Cut Act P.L. 119–21 - Mission Support	429	1,118	1,542
0007 Working Families Tax Cut Act P.L. 119–21 - Office of the Principal Legal Advisor	4	374	337
0008 Working Families Tax Cut Act P.L. 119–21 - Homeland Security Investigations	10	560	471
0009 Working Families Tax Cut Act P.L. 119–21 - Enforcement and Removal Operations	695	33,305	18,027
0799 Total direct obligations	11,852	45,344	30,419
0801 Immigration and Customs Enforcement (Reimbursable)	191	1,371	1,373
0900 Total new obligations, unexpired accounts	12,043	46,715	31,792
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	554	73,726	21,483
1001 Discretionary unobligated balance brought fwd, Oct 1	42		
1011 Unobligated balance transfer from other acct [070–0414]	6		
1020 Adjustment of unobligated bal brought forward, Oct 1		-16,199	
1021 Recoveries of prior year unpaid obligations	32		
1033 Recoveries of prior year paid obligations	2		
1070 Unobligated balance (total)	594	57,527	21,483
Budget authority:			
Appropriations, discretionary:			
1100 Base Appropriation	9,987	9,987	10,042
1121 Appropriations transferred from other acct [011–1070]	2		
1121 Appropriations transferred from other acct [070–0530]	159		
1121 Appropriations transferred from other acct [070–0412]	24		
1121 Appropriations transferred from other acct [070–0413]	33		
1121 Appropriations transferred from other acct [070–0550]	43		
1121 Appropriations transferred from other acct [070–0300]	4		
1121 Appropriations transferred from other acct [070–0566]	124		
1160 Appropriation, discretionary (total)	10,376	9,987	10,042
Appropriations, mandatory:			
1200 Appropriation	74,113		
1201 Student and Exchange Visitor Program	204	216	217
1201 Breached Bond Detention Fund	48	24	55
1201 Immigration User Fee	178	118	135
1201 Detention and Removal Operations Fees	1	1	3
1203 Student and Exchange Visitor Program (previously unavailable)	14	14	14
1203 Breached Bond Detention Fund (previously unavailable)	2	2	2
1203 Immigration User Fee (previously unavailable)	10	10	10
1232 Appropriations temporarily reduced (Student and Exchange Visitor Program)	-12	-14	-12
1232 Appropriations temporarily reduced (Breached Bond Fund)	-3	-2	-3
1232 Appropriations temporarily reduced (Immigration User Fee)	-10	-10	-8
1260 Appropriations, mandatory (total)	74,545	359	413
Spending authority from offsetting collections, discretionary:			
1700 Collected	92	227	220
1701 Change in uncollected payments, Federal sources	71		
1750 Spending auth from offsetting collections, disc (total)	163	227	220
Spending authority from offsetting collections, mandatory:			
1800 Collected	34	35	
1801 Change in uncollected payments, Federal sources	63	63	
1850 Spending auth from offsetting collections, mand (total)	97	98	
1900 Budget authority (total)	85,181	10,671	10,675
1930 Total budgetary resources available	85,775	68,198	32,158
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6		
1941 Unexpired unobligated balance, end of year	73,726	21,483	366
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,567	3,580	40,648
3010 New obligations, unexpired accounts	12,043	46,715	31,792
3011 Obligations ("upward adjustments"), expired accounts	83		
3020 Outlays (gross)	-10,837	-9,647	-44,816
3040 Recoveries of prior year unpaid obligations, unexpired	-32		
3041 Recoveries of prior year unpaid obligations, expired	-244		
3050 Unpaid obligations, end of year	3,580	40,648	27,624
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-155	-213	-276
3070 Change in uncollected pymts, Fed sources, unexpired	-134	-63	
3071 Change in uncollected pymts, Fed sources, expired	76		
3090 Uncollected pymts, Fed sources, end of year	-213	-276	-276
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,412	3,367	40,372
3200 Obligated balance, end of year	3,367	40,372	27,348
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	10,539	10,214	10,262

OPERATIONS AND SUPPORT—Continued

Program and Financing—Continued

Identification code 070–0540–0–1–751		2025 actual	2026 est.	2027 est.
	Outlays, gross:			
4010	Outlays from new discretionary authority	8,579	8,344	8,365
4011	Outlays from discretionary balances	1,724	876	1,871
4020	Outlays, gross (total)	10,303	9,220	10,236
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-118	-227	-220
4033	Non-Federal sources	-11	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-129	-227	-220
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-71	.....	.....
4052	Offsetting collections credited to expired accounts	35	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	2	.....	.....
4060	Additional offsets against budget authority only (total)	-34	.....	.....
4070	Budget authority, net (discretionary)	10,376	9,987	10,042
4080	Outlays, net (discretionary)	10,174	8,993	10,016
	Mandatory:			
4090	Budget authority, gross	74,642	457	413
	Outlays, gross:			
4100	Outlays from new mandatory authority	331	286	308
4101	Outlays from mandatory balances	203	141	34,272
4110	Outlays, gross (total)	534	427	34,580
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-59	-35	.....
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-63	-63	.....
4142	Offsetting collections credited to expired accounts	25	.....	.....
4150	Additional offsets against budget authority only (total)	-38	-63	.....
4160	Budget authority, net (mandatory)	74,545	359	413
4170	Outlays, net (mandatory)	475	392	34,580
4180	Budget authority, net (total)	84,921	10,346	10,455
4190	Outlays, net (total)	10,649	9,385	44,596

The Operations and Support appropriation funds necessary expenses of operations, mission support, and associated management and administrative costs. Major programs include:

Homeland Security Investigations (HSI).—Investigates a broad range of domestic and international immigration and customs violations such as human smuggling and trafficking; the smuggling of weapons and other types of contraband including opioids; export enforcement, such as investigating illegal arms exports and exports of dual-use equipment that may threaten national security; financial crimes, such as money laundering, bulk cash smuggling, and other financial crimes; commercial fraud, including intellectual property violations; cybercrimes; child exploitation; identity and immigration benefit fraud; worksite enforcement; human rights violations and illegal activity carried out by transnational criminal organizations. HSI is also responsible for the collection, analysis, and dissemination of strategic, operational, and tactical intelligence for use by the operational elements of ICE and DHS.

Enforcement and Removal Operations (ERO).—Protects the homeland through the arrest and removal of those who undermine the safety of our communities and the integrity of our immigration laws. ERO enforces the nation's immigration laws in a fair and effective manner and treats everyone encountered with dignity and respect.

Office of the Principal Legal Advisor.—Serves as the exclusive legal representative for the U.S. Government at immigration court hearings, and provides expert legal counsel to ICE on customs, immigration, labor, and administrative law.

Mission Support.—Enables ICE to perform its core mission functions of homeland security and public safety by providing operational support capabilities for ICE's program offices, including financial management, human resources, information technology, acquisition, training and security.

Object Classification (in millions of dollars)

Identification code 070–0540–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	2,586	3,537	3,951
11.3	Other than full-time permanent	31	34	57
11.5	Other personnel compensation	603	1,413	1,620
11.8	Special personal services payments	1	4	6
11.9	Total personnel compensation	3,221	4,988	5,634
12.1	Civilian personnel benefits	1,553	1,887	2,428
21.0	Travel and transportation of persons	1,315	1,409	2,909
22.0	Transportation of things	21	32	45
23.1	Rental payments to GSA	363	498	552
23.2	Rental payments to others	19	31	44
23.3	Communications, utilities, and miscellaneous charges	67	104	181
24.0	Printing and reproduction	.....	27	.....
25.1	Advisory and assistance services	620	857	1,526
25.2	Other services from non-Federal sources	373	7,842	10,174
25.3	Other goods and services from Federal sources	220	195	240
25.4	Operation and maintenance of facilities	2,779	25,883	4,410
25.6	Medical care	371	459	574
25.7	Operation and maintenance of equipment	194	252	391
25.8	Subsistence and support of persons	4	1	262
26.0	Supplies and materials	60	89	161
31.0	Equipment	636	512	577
32.0	Land and structures	21	233	245
42.0	Insurance claims and indemnities	11	39	60
91.0	Unvouchered	4	4	6
99.0	Direct obligations	11,852	45,342	30,419
99.0	Reimbursable obligations	191	1,373	1,373
99.9	Total new obligations, unexpired accounts	12,043	46,715	31,792

Employment Summary

Identification code 070–0540–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	21,172	32,416	32,748

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

Program and Financing (in millions of dollars)

Identification code 070–0545–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Construction (Direct)	36	.....	.....
0003	Operational Communications/Information Technology	.....	36	.....
0004	Construction and Facility Improvements	.....	20	.....
0005	Working Families Tax Cut Act - P.L. 119–21	.....	564	.....
0799	Total direct obligations	36	620	.....
0801	Reimbursable program activity	.....	5	.....
0900	Total new obligations, unexpired accounts	36	625	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	118	888	16,523
1001	Discretionary unobligated balance brought fwd, Oct 1	118	.....	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	16,199	.....
1021	Recoveries of prior year unpaid obligations	3	.....	2
1070	Unobligated balance (total)	121	17,087	16,525
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	56	56	.....
	Appropriations, mandatory:			
1200	Appropriation	737	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	5	5	.....
1701	Change in uncollected payments, Federal sources	7	.....	.....
1750	Spending auth from offsetting collections, disc (total)	12	5	.....
1900	Budget authority (total)	805	61	.....
1930	Total budgetary resources available	926	17,148	16,525
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-2	.....	.....
1941	Unexpired unobligated balance, end of year	888	16,523	16,525

	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	92	66	567
3010	New obligations, unexpired accounts	36	625	
3011	Obligations ("upward adjustments"), expired accounts		1	5
3020	Outlays (gross)	-57	-124	-351
3040	Recoveries of prior year unpaid obligations, unexpired	-3		-2
3041	Recoveries of prior year unpaid obligations, expired	-2	-1	-1
3050	Unpaid obligations, end of year	66	567	218
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-61	-68	-68
3070	Change in uncollected pymts, Fed sources, unexpired	-7		
3090	Uncollected pymts, Fed sources, end of year	-68	-68	-68
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	31	-2	499
3200	Obligated balance, end of year	-2	499	150
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	68	61	
	Outlays, gross:			
4010	Outlays from new discretionary authority		49	
4011	Outlays from discretionary balances	57	75	14
4020	Outlays, gross (total)	57	124	14
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-5	-5	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-7		
4060	Additional offsets against budget authority only (total)	-7		
4070	Budget authority, net (discretionary)	56	56	
4080	Outlays, net (discretionary)	52	119	14
	Mandatory:			
4090	Budget authority, gross	737		
	Outlays, gross:			
4101	Outlays from mandatory balances			337
4180	Budget authority, net (total)	793	56	
4190	Outlays, net (total)	52	119	351

Procurement, Construction, and Improvements (PC&I) provides funds for necessary expenses of planning, operational development, engineering, and purchase of headquarters and field operational and IT assets prior to the sustainment phase. Funding within this account is used for the acquisition and construction of U.S. Immigration and Customs Enforcement (ICE) facilities, as well as for automation modernization activities that strengthen information availability while improving information sharing across the Department of Homeland Security, ICE, and other partner organizations in a fully secure information technology environment.

Object Classification (in millions of dollars)

Identification code 070–0545–0–1–751	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	7	41	
25.2 Other services from non-Federal sources	13	237	
25.3 Other goods and services from Federal sources		21	
25.4 Operation and maintenance of facilities	1	20	
25.7 Operation and maintenance of equipment	1		
31.0 Equipment		286	
32.0 Land and structures	11	15	
99.0 Direct obligations	33	620	
99.0 Reimbursable obligations	3	5	
99.9 Total new obligations, unexpired accounts	36	625	

TRANSPORTATION SECURITY ADMINISTRATION

Federal Funds

Operations and Support

For necessary expenses of the Transportation Security Administration for operations and support, $10,487,781,000, of which $600,000,000 shall remain available until September 30, 2028: Provided, That not to exceed $7,650 shall be for official reception and representation expenses: Provided further, That security service fees authorized under section 44940 of title 49, United States Code, shall be credited to this appropriation as offsetting collections and shall be available only for aviation security: Provided further, That the sum appropriated under this heading from the general fund shall be reduced on a dollar-for-dollar basis as such offsetting collections are received during fiscal year 2027 so as to result in a final fiscal year appropriation from the general fund estimated at not more than $5,833,933,000.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–0550–0–1–400	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Unclaimed Checkpoint Money	1	1	1
2000 Total: Balances and receipts	1	1	1
Appropriations:			
Current law:			
2101 Operations and Support	-1	-1	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 070–0550–0–1–400	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Mission Support	1,065	1,069	1,047
0003 Aviation Screening Operations	7,806	7,906	7,933
0004 Other Operations and Enforcement	1,992	2,173	2,040
0799 Total direct obligations	10,863	11,148	11,020
0801 Aviation Security (Reimbursable)	47	7	7
0900 Total new obligations, unexpired accounts	10,910	11,155	11,027
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	506	589	650
1001 Discretionary unobligated balance brought fwd, Oct 1	493		
1012 Unobligated balance transfers between expired and unexpired accounts	35		
1021 Recoveries of prior year unpaid obligations	34	37	37
1033 Recoveries of prior year paid obligations		9	9
1070 Unobligated balance (total)	575	635	696
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7,930	7,641	7,514
1101 Appropriation (special or trust)	1	1	1
1120 Appropriations transferred to other acct [070–0540]	-43		
1120 Appropriations transferred to other acct [070–0115]	-1		
1120 Appropriations transferred to other acct [070–0802]	-1		
1131 Unobligated balance of appropriations permanently reduced	-16		
1160 Appropriation, discretionary (total)	7,870	7,642	7,515
Spending authority from offsetting collections, discretionary:			
1700 Offsetting Collections - Passenger Security Fee	2,670	2,974	2,974
1700 Offsetting Collections - TWIC	69	73	73
1700 Offsetting Collections - HAZMAT CDL	17	16	16
1700 Offsetting Collections - Commercial Aviation and Airport	6	11	11
1700 Offsetting Collections - Air Cargo	3	4	4
1700 Offsetting Collections - Pre-Check	317	428	428
1700 Reimbursables	47	7	7
1700 Offsetting Collections - General Aviation at DCA		1	1
1701 Change in uncollected payments, Federal sources	16	9	9
1750 Spending auth from offsetting collections, disc (total)	3,145	3,523	3,523
Spending authority from offsetting collections, mandatory:			
1800 Alien Flight School	4	5	5
1900 Budget authority (total)	11,019	11,170	11,043
1930 Total budgetary resources available	11,594	11,805	11,739
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-95		
1941 Unexpired unobligated balance, end of year	589	650	712
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,495	2,283	2,026
3010 New obligations, unexpired accounts	10,910	11,155	11,027
3011 Obligations ("upward adjustments"), expired accounts	31		
3020 Outlays (gross)	-10,973	-11,375	-11,064
3040 Recoveries of prior year unpaid obligations, unexpired	-34	-37	-37
3041 Recoveries of prior year unpaid obligations, expired	-146		
3050 Unpaid obligations, end of year	2,283	2,026	1,952

OPERATIONS AND SUPPORT—Continued

Program and Financing—Continued

Identification code 070–0550–0–1–400		2025 actual	2026 est.	2027 est.
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-49	-57	-66
3070	Change in uncollected pymts, Fed sources, unexpired	-16	-9	-9
3071	Change in uncollected pymts, Fed sources, expired	8	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-57	-66	-75
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2,446	2,226	1,960
3200	Obligated balance, end of year	2,226	1,960	1,877
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	11,015	11,165	11,038
	Outlays, gross:			
4010	Outlays from new discretionary authority	9,125	9,204	9,089
4011	Outlays from discretionary balances	1,844	2,165	1,970
4020	Outlays, gross (total)	10,969	11,369	11,059
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources:	-26	-9	-9
4033	Non-Federal sources:	-216	-7	-7
4034	Offsetting governmental collections:	-2,911	-3,507	-3,507
4040	Offsets against gross budget authority and outlays (total)	-3,153	-3,523	-3,523
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-16	-9	-9
4052	Offsetting collections credited to expired accounts	24	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	.....	9	9
4060	Additional offsets against budget authority only (total)	8	.....	.....
4070	Budget authority, net (discretionary)	7,870	7,642	7,515
4080	Outlays, net (discretionary)	7,816	7,846	7,536
	Mandatory:			
4090	Budget authority, gross	4	5	5
	Outlays, gross:			
4100	Outlays from new mandatory authority	2	2	2
4101	Outlays from mandatory balances	2	4	3
4110	Outlays, gross (total)	4	6	5
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4124	Offsetting governmental collections:	-4	-5	-5
4180	Budget authority, net (total)	7,870	7,642	7,515
4190	Outlays, net (total)	7,816	7,847	7,536

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	7,870	7,642	7,515
Outlays	7,816	7,847	7,536
Legislative proposal, not subject to PAYGO:			
Budget Authority	.....	.....	-1,680
Outlays	.....	.....	-1,680
Total:			
Budget Authority	7,870	7,642	5,835
Outlays	7,816	7,847	5,856

The Transportation Security Administration (TSA) protects the Nation's transportation systems to ensure freedom of movement for people and commerce. The Operations and Support appropriation funds necessary operation, mission support, and associated management and administrative costs. Major programs include:

Mission Support.—This program supports headquarters offices, human resources, information technology, and major acquisitions to support those efforts.

Aviation Screening Operations.—This program supports the majority of TSA's frontline operations, and includes funding for the Screening Workforce, the National Explosives Detection Canine Team program, Secure Flight, and programs that support screening capabilities, as well as field support for these efforts. Since 2011, TSA has been performing this function through the use of an intelligence-driven risk-based security approach. Risk-based security increases the overall security effectiveness by focusing security resources on higher-risk and unknown travelers, while expanding the process for low risk and known/trusted travelers.

Other Operations and Enforcement.—This program supports: the Inflight Security program, which includes funding for the Federal Air Marshals Service and Federal Flight Deck Officer and Crew Training; Aviation Regulation, which provides law enforcement and regulatory presence at airports to ensure compliance with required security measures and response to security incidents; Air Cargo, which implements statutory requirement for ensuring the security of transportation systems and passengers when cargo is transported by air; Intelligence and the TSA Operations Center, which provides for the review, synthesis, and analysis of transportation specific intelligence; Surface Programs, which protect the surface transportation system (mass transit, freight rail, pipeline, and maritime modes); and vetting programs, which vet various populations requiring access to the transportation network.

Appropriations in this account are partially offset by revenue from related fees.

Object Classification (in millions of dollars)

Identification code 070–0550–0–1–400		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	4,817	4,839	4,230
11.3	Other than full-time permanent	253	262	312
11.5	Other personnel compensation	744	696	718
11.8	Special personal services payments	1	1	4
11.9	Total personnel compensation	5,815	5,798	5,264
12.1	Civilian personnel benefits	2,296	2,504	2,082
13.0	Benefits for former personnel	14	14	14
21.0	Travel and transportation of persons	145	126	59
22.0	Transportation of things	1	1	1
23.1	Rental payments to GSA	146	156	162
23.2	Rental payments to others	84	68	83
23.3	Communications, utilities, and miscellaneous charges	44	75	81
24.0	Printing and reproduction	9	1	1
25.1	Advisory and assistance services	788	1,002	961
25.2	Other services from non-Federal sources	316	135	151
25.3	Other goods and services from Federal sources	196	495	1,084
25.4	Operation and maintenance of facilities	113	34	46
25.5	Research and development contracts	3	.....	.....
25.6	Medical care	.....	1	.....
25.7	Operation and maintenance of equipment	731	534	769
25.8	Subsistence and support of persons	6	4	.....
26.0	Supplies and materials	96	96	101
31.0	Equipment	53	94	149
32.0	Land and structures	7	10	12
99.0	Direct obligations	10,863	11,148	11,020
99.0	Reimbursable obligations	47	7	7
99.9	Total new obligations, unexpired accounts	10,910	11,155	11,027

Employment Summary

Identification code 070–0550–0–1–400		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	61,104	58,232	54,460

OPERATIONS AND SUPPORT

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 070–0550–2–1–400		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Aviation Screening Operations	.....	.....	-1,680
0799	Total direct obligations	.....	.....	-1,680
0801	Aviation Security (Reimbursable)	.....	.....	1,680
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	.....	.....	-1,680
	Spending authority from offsetting collections, discretionary:			
1700	Offsetting Collections - Passenger Security Fee	.....	.....	1,680

	Budget authority and outlays, net:			
	Discretionary:			
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4034	Offsetting governmental collections:	.....	.....	-1,680
4040	Offsets against gross budget authority and outlays (total)	.....	.....	-1,680
4180	Budget authority, net (total)	.....	.....	-1,680
4190	Outlays, net (total)	.....	.....	-1,680

The purpose of this Budget proposal is to eliminate the annual mandatory deficit reduction deposit at Treasury from the Passenger Security Fee beginning in fiscal year 2027. The amounts would be added to the fee revenue that is treated as offsetting collections against the TSA annual appropriations that fund the security services for which the fee is collected.

Object Classification (in millions of dollars)

Identification code 070–0550–2–1–400	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	.....	.....	-640
11.3 Other than full-time permanent	.....	.....	-80
11.5 Other personnel compensation	.....	.....	-266
11.8 Special personal services payments	.....	.....	-400
11.9 Total personnel compensation	.....	.....	-1,386
12.1 Civilian personnel benefits	.....	.....	-294
99.0 Direct obligations	.....	.....	-1,680
99.0 Reimbursable obligations	.....	.....	1,680

Intelligence and Vetting

Program and Financing (in millions of dollars)

Identification code 070–0557–0–1–400	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Intelligence and Vetting	1	.....	.....
0799 Total direct obligations	1	.....	.....
0900 Total new obligations, unexpired accounts (object class 31.0)	1	.....	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
1001 Discretionary unobligated balance brought fwd, Oct 1	.....	1	.....
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	3	2	2
1930 Total budgetary resources available	3	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	2	.....
3010 New obligations, unexpired accounts	1	.....	.....
3020 Outlays (gross)	-2	-2	.....
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	2	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	2	.....
3200 Obligated balance, end of year	2	.....	.....
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	2	2	.....
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	2	2	.....

The Intelligence and Vetting account is a legacy appropriation that funds TSA's vetting programs, which enhance the interdiction of terrorists and their methods of terrorism by streamlining terrorist-related threat assessments.

Procurement, Construction, and Improvements

For necessary expenses of the Transportation Security Administration for procurement, construction, and improvements, $286,910,000, to remain available until September 30, 2029.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–0410–0–1–400	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	14	14	14
Receipts:			
Current law:			
1120 Fees, Aviation Security Capital Fund	250	250	250
2000 Total: Balances and receipts	264	264	264
Appropriations:			
Current law:			
2101 Procurement, Construction, and Improvements	-250	-250	-250
2103 Procurement, Construction, and Improvements	-14	-14	-14
2132 Procurement, Construction, and Improvements	14	14	14
2199 Total current law appropriations	-250	-250	-250
2999 Total appropriations	-250	-250	-250
5099 Balance, end of year	14	14	14

Program and Financing (in millions of dollars)

Identification code 070–0410–0–1–400	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Aviation Screening Infrastructure	40	41	287
0004 Aviation Security Capital Fund (mandatory)	263	.....	.....
0900 Total new obligations, unexpired accounts	303	41	287
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	14	39	289
1001 Discretionary unobligated balance brought fwd, Oct 1	6	.....	.....
1021 Recoveries of prior year unpaid obligations	36	.....	.....
1033 Recoveries of prior year paid obligations	1	.....	.....
1070 Unobligated balance (total)	51	39	289
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	41	41	287
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	250	250	250
1203 Appropriation (previously unavailable)(special or trust)	14	14	14
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-14	-14	-14
1260 Appropriations, mandatory (total)	250	250	250
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	.....	.....
1900 Budget authority (total)	292	291	537
1930 Total budgetary resources available	343	330	826
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	39	289	539
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,156	977	722
3010 New obligations, unexpired accounts	303	41	287
3020 Outlays (gross)	-441	-296	-471
3040 Recoveries of prior year unpaid obligations, unexpired	-36	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-5	.....	.....
3050 Unpaid obligations, end of year	977	722	538
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-1	-1
3071 Change in uncollected pymts, Fed sources, expired	1	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,154	976	721
3200 Obligated balance, end of year	976	721	537

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued

Program and Financing—Continued

Identification code 070–0410–0–1–400		2025 actual	2026 est.	2027 est.
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	42	41	287
	Outlays, gross:			
4010	Outlays from new discretionary authority	2	14	100
4011	Outlays from discretionary balances	99	31	26
4020	Outlays, gross (total)	101	45	126
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	.....	.....
4033	Non-Federal sources	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-2	.....	.....
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	1	.....	.....
4070	Budget authority, net (discretionary)	41	41	287
4080	Outlays, net (discretionary)	99	45	126
	Mandatory:			
4090	Budget authority, gross	250	250	250
	Outlays, gross:			
4100	Outlays from new mandatory authority	6	3	3
4101	Outlays from mandatory balances	334	248	342
4110	Outlays, gross (total)	340	251	345
4180	Budget authority, net (total)	291	291	537
4190	Outlays, net (total)	439	296	471

The Procurement, Construction, and Improvements (PC&I) Appropriation provides the funds, above certain threshold amounts, necessary for the manufacture, purchase, or enhancement of assets. The funding provides resources to procure and improve equipment and systems that support aviation screening operations, other transportation screening and vetting operations, and other mission support functions. This account includes funding from the Aviation Security Capital Fund (ASCF), which is used for acquisition and installation of checked baggage screening equipment and explosives detection systems, as well as for airport infrastructure modifications.

Object Classification (in millions of dollars)

Identification code 070–0410–0–1–400		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	236	.....	.....
31.0	Equipment	67	41	287
99.9	Total new obligations, unexpired accounts	303	41	287

RESEARCH AND DEVELOPMENT

For necessary expenses of the Transportation Security Administration for research and development, $23,033,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 070–0802–0–1–400		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Research and Development	13	15	23
0900	Total new obligations, unexpired accounts (object class 25.4)	13	15	23
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	5	5
1001	Discretionary unobligated balance brought fwd, Oct 1	1	4	.....
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	2	5	5
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	15	15	23
1121	Appropriations transferred from other acct [070–0550]	1	.....	.....
1160	Appropriation, discretionary (total)	16	15	23
1930	Total budgetary resources available	18	20	28
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5	5	5
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	31	21	11
3010	New obligations, unexpired accounts	13	15	23
3020	Outlays (gross)	-18	-25	-17
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-4	.....	.....
3050	Unpaid obligations, end of year	21	11	17
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	31	21	11
3200	Obligated balance, end of year	21	11	17
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	16	15	23
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	4	7
4011	Outlays from discretionary balances	18	21	10
4020	Outlays, gross (total)	18	25	17
4180	Budget authority, net (total)	16	15	23
4190	Outlays, net (total)	18	25	17

The Research and Development appropriation funds necessary technology demonstrations and system development in support of TSA's passenger, baggage, and intermodal screening functions. TSA's research and development activities usually involve inter-agency agreements with established research organizations, such as the Department of Homeland Security Science and Technology Directorate, the Department of Energy, the Naval Sea Systems Command, and other federally funded research and development centers. TSA works directly with industry to test and demonstrate the newest security technologies for transportation infrastructure.

UNITED STATES COAST GUARD

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of the Coast Guard for operations and support including the Coast Guard Reserve; purchase or lease of not to exceed 50 passenger motor vehicles; purchase or lease of small boats for contingent and emergent requirements (at a unit cost of not more than $1,050,000) and repairs and service-life replacements, not to exceed a total of $60,000,000; purchase, lease, or improvements of boats necessary for overseas deployments and activities; payments pursuant to section 156 of Public Law 97–377 (42 U.S.C. 402 note; 96 Stat. 1920); and recreation and welfare; $12,525,317,000, of which $530,000,000 shall be for defense-related activities; of which $24,500,000 shall be derived from the Oil Spill Liability Trust Fund to carry out the purposes of section 1012(a)(5) of the Oil Pollution Act of 1990 (33 U.S.C. 2712(a)(5)); of which $24,381,000 shall remain available until September 30, 2031, for environmental compliance and restoration; and of which $400,000,000 shall remain available until September 30, 2028, which shall only be available for depot level maintenance: Provided, That not to exceed $35,000 shall be for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 070–0610–0–1–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Military Personnel	5,554	5,498	6,606
0002	Mission Support	450	440	563
0003	Field Operations	4,509	4,533	5,356
0004	WFTC PL 119–21 - Field Operations	96	940	1,102
0600	Total direct program	10,609	11,411	13,627
0799	Total direct obligations	10,609	11,411	13,627
0801	Operating Expenses (Reimbursable)	268	281	286

0900	Total new obligations, unexpired accounts	10,877	11,692	13,913
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	137	2,507	1,410
1001	Discretionary unobligated balance brought fwd, Oct 1	137		
1011	Unobligated balance transfer from other acct [070–0100]	2		
1011	Unobligated balance transfer from other acct [070–0112]	2		
1011	Unobligated balance transfer from other acct [070–0115]	1		
1011	Unobligated balance transfer from other acct [070–0300]	3		
1011	Unobligated balance transfer from other acct [070–0414]	2		
1011	Unobligated balance transfer from other acct [070–0415]	3		
1011	Unobligated balance transfer from other acct [070–0566]	4		
1011	Unobligated balance transfer from other acct [070–0613]	56		
1011	Unobligated balance transfer from other acct [070–0800]	1		
1011	Unobligated balance transfer from other acct [070–0803]	11		
1011	Unobligated balance transfer from other acct [070–0860]	5		
1011	Unobligated balance transfer from other acct [070–0861]	2		
1020	Adjustment of unobligated bal brought forward, Oct 1		-100	
1021	Recoveries of prior year unpaid obligations	3		
1070	Unobligated balance (total)	232	2,407	1,410
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	10,493	10,390	12,501
1121	Appropriations transferred from other acct [070–0100]	2		
1121	Appropriations transferred from other acct [070–0415]	3		
1121	Appropriations transferred from other acct [070–0860]	2		
1160	Appropriation, discretionary (total)	10,500	10,390	12,501
	Appropriations, mandatory:			
1200	Appropriation	2,275		
1221	Appropriations transferred from other acct [011–5512]	7		
1260	Appropriations, mandatory (total)	2,282		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	175	305	310
1701	Change in uncollected payments, Federal sources	225		
1750	Spending auth from offsetting collections, disc (total)	400	305	310
1900	Budget authority (total)	13,182	10,695	12,811
1930	Total budgetary resources available	13,414	13,102	14,221
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-30		
1941	Unexpired unobligated balance, end of year	2,507	1,410	308
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3,912	3,778	3,443
3010	New obligations, unexpired accounts	10,877	11,692	13,913
3011	Obligations ("upward adjustments"), expired accounts	308		
3020	Outlays (gross)	-10,908	-12,027	-13,146
3040	Recoveries of prior year unpaid obligations, unexpired	-3		
3041	Recoveries of prior year unpaid obligations, expired	-408		
3050	Unpaid obligations, end of year	3,778	3,443	4,210
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-465	-495	-495
3070	Change in uncollected pymts, Fed sources, unexpired	-225		
3071	Change in uncollected pymts, Fed sources, expired	195		
3090	Uncollected pymts, Fed sources, end of year	-495	-495	-495
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3,447	3,283	2,948
3200	Obligated balance, end of year	3,283	2,948	3,715
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	10,900	10,695	12,811
	Outlays, gross:			
4010	Outlays from new discretionary authority	8,018	8,046	9,528
4011	Outlays from discretionary balances	2,872	3,455	2,644
4020	Outlays, gross (total)	10,890	11,501	12,172
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-318	-280	-285
4033	Non-Federal sources	-59	-25	-25
4040	Offsets against gross budget authority and outlays (total)	-377	-305	-310
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-225		
4052	Offsetting collections credited to expired accounts	202		
4060	Additional offsets against budget authority only (total)	-23		
4070	Budget authority, net (discretionary)	10,500	10,390	12,501
4080	Outlays, net (discretionary)	10,513	11,196	11,862
	Mandatory:			
4090	Budget authority, gross	2,282		
	Outlays, gross:			
4100	Outlays from new mandatory authority	18		
4101	Outlays from mandatory balances		526	974
4110	Outlays, gross (total)	18	526	974
4180	Budget authority, net (total)	12,782	10,390	12,501
4190	Outlays, net (total)	10,531	11,722	12,836

The Operations and Support account funds the operations of the Coast Guard as it carries out its duties as a maritime, military, multi-mission operating agency and one of the six Armed Forces. To fulfill its mission, the Coast Guard employs multipurpose vessels, aircraft, and shore units, strategically located along the coasts and inland waterways of the United States. This account funds operations and maintenance of these assets and the workforce to operate them, and sustainment of new and existing Coast Guard programs, projects, and activities. This account also provides funds for Reserve Training to support training and qualification of Reserve personnel to augment active duty forces in the event of conflict, national emergency, or natural or manmade disasters, and Environmental Compliance and Restoration to comply with obligations in Section 318 of Title 14, United States Code.

Object Classification (in millions of dollars)

Identification code 070–0610–0–1–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	936	985	1,049
11.3 Other than full-time permanent	7	5	5
11.5 Other personnel compensation	47	36	38
11.6 Military personnel—basic allowance for housing	2	1,067	1,138
11.7 Military personnel	4,122	2,881	3,485
11.8 Special personal services payments	13	12	13
11.9 Total personnel compensation	5,127	4,986	5,728
12.1 Civilian personnel benefits	370	376	393
12.2 Military personnel benefits	218	381	498
13.0 Benefits for former personnel	2	4	4
21.0 Travel and transportation of persons	216	307	380
22.0 Transportation of things	195	141	174
23.1 Rental payments to GSA	68	61	75
23.2 Rental payments to others	16	49	61
23.3 Communications, utilities, and miscellaneous charges	201	295	365
24.0 Printing and reproduction		4	5
25.1 Advisory and assistance services	305	203	251
25.2 Other services from non-Federal sources	216	563	696
25.3 Other goods and services from Federal sources	371	244	301
25.4 Operation and maintenance of facilities	634	436	540
25.5 Research and development contracts	20	1	1
25.6 Medical care	416	473	585
25.7 Operation and maintenance of equipment	992	1,202	1,486
25.8 Subsistence and support of persons	44	4	5
26.0 Supplies and materials	1,033	854	1,056
31.0 Equipment	83	791	978
32.0 Land and structures	10	29	36
41.0 Grants, subsidies, and contributions		5	6
42.0 Insurance claims and indemnities	1	2	3
43.0 Interest and dividends	71		
99.0 Direct obligations	10,609	11,411	13,627
99.0 Reimbursable obligations	268	281	286
99.9 Total new obligations, unexpired accounts	10,877	11,692	13,913

Employment Summary

Identification code 070–0610–0–1–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	8,158	8,938	9,303
1101 Direct military average strength employment	41,394	42,655	45,523
2001 Reimbursable civilian full-time equivalent employment	215	158	157
2101 Reimbursable military average strength employment	603	592	606

Environmental Compliance and Restoration

Program and Financing (in millions of dollars)

Identification code 070–0611–0–1–304	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1		
3041 Recoveries of prior year unpaid obligations, expired	-1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1		
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The Environmental Compliance and Restoration account supports activities to comply with obligations in Section 318, Chapter 3 of Title 14 of the United States Code related to Environmental Compliance and Restoration. This includes environmental cleanup, sustainment, and restoration of current and former contaminated Coast Guard facilities, and engineering remedies for Coast Guard assets, to comply with environmental laws and prevent contamination and environmental damage.

Procurement, Construction, and Improvements

For necessary expenses of the Coast Guard for procurement, construction, and improvements, including aids to navigation, shore facilities (including facilities at Department of Defense installations used by the Coast Guard), and vessels and aircraft, including equipment related thereto, $1,201,670,000, to remain available until September 30, 2031; of which $20,000,000 shall be derived from the Oil Spill Liability Trust Fund to carry out the purposes of section 1012(a)(5) of the Oil Pollution Act of 1990 (33 U.S.C. 2712(a)(5)).

Program and Financing (in millions of dollars)

Identification code 070–0613–0–1–403	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Vessels	1,333	332	318
0002 Aircraft	150	88	81
0003 Other Acquisition Programs	77	43	50
0004 Shore Facilities and Aids to Navigation	416	409	148
0005 WFTC PL 119–21 - Vessels	1,745	10,106	1,097
0006 WFTC PL 119–21 - Aircraft	32	3,473	103
0007 WFTC PL 119–21 - Other Acquisition Programs	154		
0008 WFTC PL 119–21 - Shore Facilities and Aids to Navigation	43	1,812	2,236
0600 Total Direct Program	3,950	16,263	4,033
0799 Total direct obligations	3,950	16,263	4,033
0801 Acquisition, Construction, and Improvements (Reimbursable)	66	128	128
0900 Total new obligations, unexpired accounts	4,016	16,391	4,161
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,454	23,758	9,009
1001 Discretionary unobligated balance brought fwd, Oct 1	3,454		
1010 Unobligated balance transfer to other accts [070–0610]	-56		
1020 Adjustment of unobligated bal brought forward, Oct 1		100	
1021 Recoveries of prior year unpaid obligations	389		
1033 Recoveries of prior year paid obligations	24		
1070 Unobligated balance (total)	3,811	23,858	9,009
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,604	1,394	1,182
Appropriations, mandatory:			
1200 Appropriation	22,319		
Spending authority from offsetting collections, discretionary:			
1700 Collected	31	148	148
1701 Change in uncollected payments, Federal sources	40		
1750 Spending auth from offsetting collections, disc (total)	71	148	148
1900 Budget authority (total)	23,994	1,542	1,330
1930 Total budgetary resources available	27,805	25,400	10,339
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-31		
1941 Unexpired unobligated balance, end of year	23,758	9,009	6,178
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4,590	6,228	18,855
3010 New obligations, unexpired accounts	4,016	16,391	4,161
3011 Obligations ("upward adjustments"), expired accounts	120		
3020 Outlays (gross)	-1,828	-3,764	-6,545
3040 Recoveries of prior year unpaid obligations, unexpired	-389		
3041 Recoveries of prior year unpaid obligations, expired	-281		
3050 Unpaid obligations, end of year	6,228	18,855	16,471
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-172	-212	-212
3070 Change in uncollected pymts, Fed sources, unexpired	-40		
3090 Uncollected pymts, Fed sources, end of year	-212	-212	-212
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4,418	6,016	18,643
3200 Obligated balance, end of year	6,016	18,643	16,259
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,675	1,542	1,330
Outlays, gross:			
4010 Outlays from new discretionary authority	18	287	266
4011 Outlays from discretionary balances	1,810	1,448	1,349
4020 Outlays, gross (total)	1,828	1,735	1,615
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-47	-20	-20
4033 Non-Federal sources	-86	-128	-128
4040 Offsets against gross budget authority and outlays (total)	-133	-148	-148
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-40		
4052 Offsetting collections credited to expired accounts	78		
4053 Recoveries of prior year paid obligations, unexpired accounts	24		
4060 Additional offsets against budget authority only (total)	62		
4070 Budget authority, net (discretionary)	1,604	1,394	1,182
4080 Outlays, net (discretionary)	1,695	1,587	1,467
Mandatory:			
4090 Budget authority, gross	22,319		
Outlays, gross:			
4101 Outlays from mandatory balances		2,029	4,930
4180 Budget authority, net (total)	23,923	1,394	1,182
4190 Outlays, net (total)	1,695	3,616	6,397

The Procurement, Construction, and Improvements account provides for the acquisition, procurement, construction, rebuilding, and improvement of vessels, aircraft, information management resources, other equipment, shore facilities, and aids to navigation required to execute the Coast Guard's missions and achieve its performance goals. The Coast Guard will continue the recapitalization of boats, cutters, aircraft, and command, control, communications, computers, cyber, intelligence, surveillance and reconnaissance systems. Furthermore, the Coast Guard will continue fleet sustainment projects to enhance and extend the service life of selected existing aircraft and cutters. The Coast Guard will also invest in shore infrastructure as well as repair aging buildings, and other facilities. These vital projects will provide the Coast Guard with capabilities necessary to perform its missions.

Object Classification (in millions of dollars)

Identification code 070–0613–0–1–403	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	83	584	138
22.0 Transportation of things	5		
25.1 Advisory and assistance services	643	4,129	984
25.2 Other services from non-Federal sources	9	7	6
25.3 Other goods and services from Federal sources	436	2,759	667
25.7 Operation and maintenance of equipment	13	3	4
26.0 Supplies and materials	136	660	169
31.0 Equipment	1,477	1,657	642
32.0 Land and structures	1,148	6,464	1,423
99.0 Direct obligations	3,950	16,263	4,033
99.0 Reimbursable obligations	66	128	128

99.9	Total new obligations, unexpired accounts	4,016	16,391	4,161

Research and Development

For necessary expenses of the Coast Guard for research and development, $6,763,000, to remain available until September 30, 2029, of which $500,000 shall be derived from the Oil Spill Liability Trust Fund to carry out the purposes of section 1012(a)(5) of the Oil Pollution Act of 1990 (33 U.S.C. 2712(a)(5)): Provided, That there may be credited to and used for the purposes of this appropriation funds received from State and local governments, other public authorities, private sources, and foreign countries for expenses incurred for research, development, testing, and evaluation.

Program and Financing (in millions of dollars)

Identification code 070–0615–0–1–403		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Applied R&D	6	5	10
0801	Research, Development, Test, and Evaluation (Reimbursable)		3	3
0900	Total new obligations, unexpired accounts	6	8	13
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	6	8
1001	Discretionary unobligated balance brought fwd, Oct 1	4		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	7	7	6
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1	3	3
1900	Budget authority (total)	8	10	9
1930	Total budgetary resources available	12	16	17
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	6	8	4
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8	6	1
3010	New obligations, unexpired accounts	6	8	13
3020	Outlays (gross)	-8	-13	-9
3050	Unpaid obligations, end of year	6	1	5
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-4	-4
3071	Change in uncollected pymts, Fed sources, expired	1		
3090	Uncollected pymts, Fed sources, end of year	-4	-4	-4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	2	-3
3200	Obligated balance, end of year	2	-3	1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	8	10	9
	Outlays, gross:			
4010	Outlays from new discretionary authority	1	7	6
4011	Outlays from discretionary balances	7	6	3
4020	Outlays, gross (total)	8	13	9
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2	-3	-3
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1		
4060	Additional offsets against budget authority only (total)	1		
4070	Budget authority, net (discretionary)	7	7	6
4080	Outlays, net (discretionary)	6	10	6
4180	Budget authority, net (total)	7	7	6
4190	Outlays, net (total)	6	10	6

The Research and Development account provides the funds to develop techniques, methods, hardware, and systems that directly contribute to increasing the productivity and effectiveness of the Coast Guard's missions, as well as expertise and services that enhance pre-acquisition planning and analyses to reduce cost, schedule, and performance risks across multiple acquisition projects.

Object Classification (in millions of dollars)

Identification code 070–0615–0–1–403		2025 actual	2026 est.	2027 est.
	Direct obligations:			
21.0	Travel and transportation of persons			1
22.0	Transportation of things	1		
25.1	Advisory and assistance services		1	2
25.2	Other services from non-Federal sources	1		
25.3	Other goods and services from Federal sources	1		
25.5	Research and development contracts	1	2	4
25.7	Operation and maintenance of equipment		1	2
25.8	Subsistence and support of persons	1		
26.0	Supplies and materials	1	1	1
99.0	Direct obligations	6	5	10
99.0	Reimbursable obligations		3	3
99.9	Total new obligations, unexpired accounts	6	8	13

Medicare-Eligible Retiree Health Fund Contribution, Homeland Security

Program and Financing (in millions of dollars)

Identification code 070–0616–0–1–403		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	MERHCF	290	345	410
0900	Total new obligations, unexpired accounts (object class 12.2)	290	345	410
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	290	345	410
1930	Total budgetary resources available	290	345	410
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	290	345	410
3020	Outlays (gross)	-290	-345	-410
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	290	345	410
	Outlays, gross:			
4010	Outlays from new discretionary authority	290	345	410
4180	Budget authority, net (total)	290	345	410
4190	Outlays, net (total)	290	345	410

The Medicare-Eligible Retiree Health Care Fund Contribution account provides for the cost of medical benefits for Medicare-eligible beneficiaries paid from the Department of War Medicare-Eligible Retiree Health Care Fund (10 U.S.C. ch. 56). Permanent indefinite authority is provided for a discretionary appropriation of the annual accrual payment into this fund (P.L. 108–375).

Retired Pay

For retired pay, including the payment of obligations otherwise chargeable to lapsed appropriations for this purpose, payments under the Retired Serviceman's Family Protection and Survivor Benefits Plans, payment for career status bonuses, payment of continuation pay under section 356 of title 37, United States Code, concurrent receipts, combat-related special compensation, and payments for medical care of retired personnel and their dependents under chapter 55 of title 10, United States Code, $1,213,135,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 070–0602–0–1–403		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Retired Pay	1,091	2,370	1,213
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,139	1,223	

RETIRED PAY—Continued

Program and Financing—Continued

Identification code 070–0602–0–1–403		2025 actual	2026 est.	2027 est.
1021	Recoveries of prior year unpaid obligations	28		
1070	Unobligated balance (total)	1,167	1,223	
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	1,147	1,147	1,213
1930	Total budgetary resources available	2,314	2,370	1,213
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,223		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	41	89	1,311
3010	New obligations, unexpired accounts	1,091	2,370	1,213
3020	Outlays (gross)	-1,015	-1,148	-1,198
3040	Recoveries of prior year unpaid obligations, unexpired	-28		
3050	Unpaid obligations, end of year	89	1,311	1,326
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	41	89	1,311
3200	Obligated balance, end of year	89	1,311	1,326
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1,147	1,147	1,213
	Outlays, gross:			
4100	Outlays from new mandatory authority	990	1,033	1,092
4101	Outlays from mandatory balances	25	115	106
4110	Outlays, gross (total)	1,015	1,148	1,198
4180	Budget authority, net (total)	1,147	1,147	1,213
4190	Outlays, net (total)	1,015	1,148	1,198

The Retired Pay account funds the retired pay of military personnel of the Coast Guard and Coast Guard Reserve, and annuities payable to beneficiaries of retired military personnel under the Retired Serviceman's Family Protection Plan (10 U.S.C. 1431–46) and Survivor Benefits Plans (10 U.S.C. 1447–55); payments to the Thrift Savings Plan (P.L. 106–398) to include agency matching (P.L. 114–92); payments for career status bonuses; payment of continuation pay (37 U.S.C. 356); concurrent receipts, and combat-related special compensation under the National Defense Authorization Act, as authorized by law; and payments for medical care of retired personnel and their dependents under the Dependents Medical Care Act (10 U.S.C., ch. 55).

Object Classification (in millions of dollars)

Identification code 070–0602–0–1–403		2025 actual	2026 est.	2027 est.
	Direct obligations:			
12.2	Military personnel benefits	87	28	174
13.0	Benefits for former personnel	669	828	693
25.2	Other services from non-Federal sources		76	17
25.6	Medical care	224	1,307	299
26.0	Supplies and materials	111	131	30
99.9	Total new obligations, unexpired accounts	1,091	2,370	1,213

COAST GUARD HOUSING FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–5710–0–2–403		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	2	8	8
0198	Reconciliation adjustment	6		
0199	Balance, start of year	8	8	8
	Receipts:			
	Current law:			
1130	Sale of Real Property, Coast Guard Housing Fund	8	4	4
2000	Total: Balances and receipts	16	12	12
	Appropriations:			
	Current law:			
2101	Coast Guard Housing Fund	-8	-4	-4
5099	Balance, end of year	8	8	8

Program and Financing (in millions of dollars)

Identification code 070–5710–0–2–403		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Coast Guard Housing Fund		25	7
0900	Total new obligations, unexpired accounts (object class 25.4)		25	7
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	43	51	30
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	8	4	4
1930	Total budgetary resources available	51	55	34
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	51	30	27
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	29	20	23
3010	New obligations, unexpired accounts		25	7
3020	Outlays (gross)	-9	-22	-5
3050	Unpaid obligations, end of year	20	23	25
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	29	20	23
3200	Obligated balance, end of year	20	23	25
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	8	4	4
	Outlays, gross:			
4010	Outlays from new discretionary authority		1	1
4011	Outlays from discretionary balances	9	21	4
4020	Outlays, gross (total)	9	22	5
4180	Budget authority, net (total)	8	4	4
4190	Outlays, net (total)	9	22	5

The Housing Fund, established in 2011, receives deposits of proceeds from the conveyance of property under the administrative control of the Coast Guard. In accordance with 14 U.S.C. 2946, amounts in the fund may be appropriated for certain activities associated with military family housing and military unaccompanied housing.

ABANDONED SEAFARERS FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–5677–0–2–403		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	5	5	10
	Receipts:			
	Current law:			
1110	Penalties, Abandoned Seafarers Fund		5	5
2000	Total: Balances and receipts	5	10	15
5099	Balance, end of year	5	10	15

SUPPLY FUND

Program and Financing (in millions of dollars)

Identification code 070–4535–0–4–403		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Supply Fund (Reimbursable)	72	149	91
0900	Total new obligations, unexpired accounts (object class 26.0)	72	149	91

	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	77	58	
1021	Recoveries of prior year unpaid obligations	11		
1070	Unobligated balance (total)	88	58	
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	59	91	91
1701	Change in uncollected payments, Federal sources	-17		
1750	Spending auth from offsetting collections, disc (total)	42	91	91
1930	Total budgetary resources available	130	149	91
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	58		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	42	27	58
3010	New obligations, unexpired accounts	72	149	91
3020	Outlays (gross)	-76	-118	-91
3040	Recoveries of prior year unpaid obligations, unexpired	-11		
3050	Unpaid obligations, end of year	27	58	58
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-86	-69	-69
3070	Change in uncollected pymts, Fed sources, unexpired	17		
3090	Uncollected pymts, Fed sources, end of year	-69	-69	-69
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-44	-42	-11
3200	Obligated balance, end of year	-42	-11	-11
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	42	91	91
	Outlays, gross:			
4010	Outlays from new discretionary authority	42	91	91
4011	Outlays from discretionary balances	34	27	
4020	Outlays, gross (total)	76	118	91
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-49	-91	-91
4033	Non-Federal sources	-10		
4040	Offsets against gross budget authority and outlays (total)	-59	-91	-91
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	17		
4070	Budget authority, net (discretionary)			
4080	Outlays, net (discretionary)	17	27	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	17	27	

The Supply Fund, in accordance with 14 U.S.C. 941, finances the procurement of uniform clothing, commissary provisions, general stores, technical material, and fuel for vessels over 180 feet in length. The fund is normally financed by reimbursements from the sale of goods.

Yard Fund

Program and Financing (in millions of dollars)

Identification code 070–4743–0–4–403	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Shipyard activities	149	354	220
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	114	134	
1001 Discretionary unobligated balance brought fwd, Oct 1	114		
1021 Recoveries of prior year unpaid obligations	7		
1070 Unobligated balance (total)	121	134	
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	140	220	220
1701 Change in uncollected payments, Federal sources	22		
1750 Spending auth from offsetting collections, disc (total)	162	220	220
1930 Total budgetary resources available	283	354	220
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	134		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	48	53	134
3010 New obligations, unexpired accounts	149	354	220
3020 Outlays (gross)	-137	-273	-220
3040 Recoveries of prior year unpaid obligations, unexpired	-7		
3050 Unpaid obligations, end of year	53	134	134
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-71	-93	-93
3070 Change in uncollected pymts, Fed sources, unexpired	-22		
3090 Uncollected pymts, Fed sources, end of year	-93	-93	-93
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-23	-40	41
3200 Obligated balance, end of year	-40	41	41
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	162	220	220
Outlays, gross:			
4010 Outlays from new discretionary authority	127	220	220
4011 Outlays from discretionary balances	10	53	
4020 Outlays, gross (total)	137	273	220
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-140	-220	-220
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-22		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	-3	53	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-3	53	

The Yard Fund finances the industrial operation of the Coast Guard Yard, Curtis Bay, MD (14 U.S.C. 939). The Yard Fund finances all direct and indirect costs for its operations out of payments from Coast Guard and other agency appropriations that are placed in the fund.

Object Classification (in millions of dollars)

Identification code 070–4743–0–4–403	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	71	71	72
11.5 Other personnel compensation	1	1	1
11.7 Military personnel	1	1	1
11.9 Total personnel compensation	73	73	74
21.0 Travel and transportation of persons	2	9	5
22.0 Transportation of things	1	5	3
25.1 Advisory and assistance services		1	
25.2 Other services from non-Federal sources	25	94	49
25.3 Other goods and services from Federal sources	12	44	23
25.4 Operation and maintenance of facilities	3	12	6
25.6 Medical care		1	
25.7 Operation and maintenance of equipment	3	10	5
25.8 Subsistence and support of persons		1	1
26.0 Supplies and materials	30	104	54
99.9 Total new obligations, unexpired accounts	149	354	220

Employment Summary

Identification code 070–4743–0–4–403	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	526	630	630
2101 Reimbursable military average strength employment	12	14	14

Trust Funds

Aquatic Resources Trust Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–8147–0–7–403	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	792	840	849

AQUATIC RESOURCES TRUST FUND—Continued

Special and Trust Fund Receipts—Continued

Identification code 070–8147–0–7–403	2025 actual	2026 est.	2027 est.
0198 Reconciliation adjustment	-1		
0199 Balance, start of year	791	840	849
Receipts:			
Current law:			
1110 Excise Taxes, Sport Fish Restoration, Aquatic Resources Trust Fund	578	611	623
1110 Customs Duties, Aquatic Resources Trust Fund	75	128	128
1140 Earnings on Investments, Aquatic Resources Trust Fund	144	66	65
1199 Total current law receipts	797	805	816
1999 Total receipts	797	805	816
2000 Total: Balances and receipts	1,588	1,645	1,665
Appropriations:			
Current law:			
2101 Sport Fish Restoration	-752	-797	-805
2103 Sport Fish Restoration	-27	-30	-31
2103 Boat Safety	-7	-8	-7
2103 Coastal Wetlands Restoration Trust Fund	-5	-5	-5
2132 Sport Fish Restoration	30	31	32
2132 Boat Safety	8	8	9
2132 Coastal Wetlands Restoration Trust Fund	5	5	5
2199 Total current law appropriations	-748	-796	-802
2999 Total appropriations	-748	-796	-802
5099 Balance, end of year	840	849	863

Program and Financing (in millions of dollars)

Identification code 070–8147–0–7–403	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	2,485	2,553	2,723
5001 Total investments, EOY: Federal securities: Par value	2,553	2,723	2,899

The Internal Revenue Code of 1986, as amended by the Transportation Equity Act for the 21st Century and the Safe, Accountable, Flexible, Efficient Transportation Equity Act—A Legacy for Users, provides for the transfer of Highway Trust Fund revenue derived from the motor boat fuel tax and certain other taxes to the Aquatic Resources Trust Fund. In 2005, Title X of P.L. 109–59 changed the name of the Aquatic Resources Trust Fund to the Sport Fish Restoration and Boating Trust Fund. Appropriations are authorized from this fund to meet expenditures for programs specified by law, including sport fish restoration and boating safety activities. Excise tax receipts for the trust fund include motorboat fuel tax receipts, plus receipts from excise taxes on sport fishing equipment, sonar and fish finders, small engine fuels, and import duties on fishing equipment and recreational vessels.

BOAT SAFETY

Program and Financing (in millions of dollars)

Identification code 070–8149–0–7–403	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 State recreational boating safety programs	140	171	148
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	23	23	
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	24	23	
Budget authority:			
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust)	7	8	7
1221 Appropriations transferred from other acct [014–8151]	140	148	150
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-8	-8	-9
1260 Appropriations, mandatory (total)	139	148	148
1930 Total budgetary resources available	163	171	148
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	23		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	117	129	159
3010 New obligations, unexpired accounts	140	171	148
3020 Outlays (gross)	-127	-141	-146
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	129	159	161
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	117	129	159
3200 Obligated balance, end of year	129	159	161
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	139	148	148
Outlays, gross:			
4100 Outlays from new mandatory authority	51	66	65
4101 Outlays from mandatory balances	76	75	81
4110 Outlays, gross (total)	127	141	146
4180 Budget authority, net (total)	139	148	148
4190 Outlays, net (total)	127	141	146

The Boat Safety account provides grants for the development and implementation of a coordinated national recreational boating safety program. Boating safety statistics reflect the success in meeting the program's objectives. Pursuant to 16 U.S.C. 777c, as amended by the Safe, Accountable, Flexible, Efficient Transportation Equity Act—A Legacy for Users (P.L. 109–59), the Boat Safety program receives 17.315 percent of the funds collected in the Sport Fish Restoration and Boating Safety Trust Fund.

Object Classification (in millions of dollars)

Identification code 070–8149–0–7–403	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	3	3	3
12.1 Civilian personnel benefits	1	1	1
25.2 Other services from non-Federal sources	8	4	4
41.0 Grants, subsidies, and contributions	128	163	140
99.9 Total new obligations, unexpired accounts	140	171	148

Employment Summary

Identification code 070–8149–0–7–403	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	17	19	19

TRUST FUND SHARE OF EXPENSES

Program and Financing (in millions of dollars)

Identification code 070–8314–0–7–304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Trust Fund Share of Expenses	45	45	45
0900 Total new obligations, unexpired accounts (object class 94.0)	45	45	45
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	45	45	45
1930 Total budgetary resources available	45	45	45
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	45	45	45
3020 Outlays (gross)	-45	-45	-45

	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	45	45	45
	Outlays, gross:			
4010	Outlays from new discretionary authority	45	45	45
4180	Budget authority, net (total)	45	45	45
4190	Outlays, net (total)	45	45	45

The Trust Fund Share of Expenses account provides resources from the Oil Spill Liability Trust Fund for activities authorized in other accounts including: Operations and Support; Procurement, Construction, and Improvements; and Research and Development.

General Gift Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–8533–0–7–403	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 General Gift Fund	3	3	3
2000 Total: Balances and receipts	3	3	3
Appropriations:			
Current law:			
2101 General Gift Fund	-3	-3	-3
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 070–8533–0–7–403	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Obligations by program activity	3	3	3
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3	3	3
1930 Total budgetary resources available	3	3	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	3	
3010 New obligations, unexpired accounts	3	3	3
3020 Outlays (gross)	-4	-6	-3
3050 Unpaid obligations, end of year	3		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	3	
3200 Obligated balance, end of year	3		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	3	3	3
Outlays, gross:			
4100 Outlays from new mandatory authority	3	3	3
4101 Outlays from mandatory balances	1	3	
4110 Outlays, gross (total)	4	6	3
4180 Budget authority, net (total)	3	3	3
4190 Outlays, net (total)	4	6	3
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	1	1	1
5001 Total investments, EOY: Federal securities: Par value	1	1	1

The General Gift Fund, maintained from gifts, devises, or bequests, is used for purposes as specified by the donor in connection with or benefit to the Coast Guard training program, as well as all other programs and activities permitted by law (10 U.S.C. 2601).

Object Classification (in millions of dollars)

Identification code 070–8533–0–7–403	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	1	1	1
25.4 Operation and maintenance of facilities	1	1	
26.0 Supplies and materials	1	1	2
99.9 Total new obligations, unexpired accounts	3	3	3

Oil Spill Liability Trust Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–8185–0–7–304	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	9,667	10,251	10,639
Receipts:			
Current law:			
1110 Excise Taxes, Oil Spill Liability Trust Fund	332	129	
1110 Fines and Penalties, OSLTF	68	87	86
1130 Recoveries, Oil Spill Liability Trust Fund	12	8	8
1140 Earnings on Investments	349	380	407
1199 Total current law receipts	761	604	501
1999 Total receipts	761	604	501
2000 Total: Balances and receipts	10,428	10,855	11,140
Appropriations:			
Current law:			
2101 Oil Spill Research	-15	-15	-9
2101 Inland Oil Spill Programs	-21	-21	-16
2101 Trust Fund Share of Pipeline Safety	-30	-30	-30
2101 Trust Fund Share of Expenses	-45	-45	-45
2101 Maritime Oil Spill Programs	-60	-101	-101
2101 Denali Commission Trust Fund	-5	-4	
2103 Maritime Oil Spill Programs	-6	-6	-6
2132 Maritime Oil Spill Programs	6	6	6
2199 Total current law appropriations	-176	-216	-201
2999 Total appropriations	-176	-216	-201
5098 Rounding adjustment	-1		
5099 Balance, end of year	10,251	10,639	10,939

Program and Financing (in millions of dollars)

Identification code 070–8185–0–7–304	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	
1020 Adjustment of unobligated bal brought forward, Oct 1		-1	
1070 Unobligated balance (total)	1		
1930 Total budgetary resources available	1		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1		
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	9,994	10,571	11,290
5001 Total investments, EOY: Federal securities: Par value	10,571	11,290	12,109

The Oil Spill Liability Trust Fund (OSLTF) is used to finance oil pollution prevention and cleanup activities by various Federal agencies. In accordance with the provisions of the Oil Pollution Act of 1990, the Fund may finance annually up to $50 million of emergency resources and all valid claims from injured parties resulting from oil spills. For Coast Guard, this funds the Trust Fund Share of Expenses and Maritime Oil Spill Programs accounts. The OSLTF is funded by an excise tax on each barrel of oil produced domestically or imported.

Status of Funds (in millions of dollars)

Identification code 070–8185–0–7–304	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	9,877	10,435	10,733
0999 Total balance, start of year	9,877	10,435	10,733
Cash income during the year:			
Current law:			
Receipts:			
1110 Excise Taxes, Oil Spill Liability Trust Fund	332	129	

OIL SPILL LIABILITY TRUST FUND—Continued

Status of Funds—Continued

Identification code 070–8185–0–7–304		2025 actual	2026 est.	2027 est.
1110	Fines and Penalties, OSLTF	68	87	86
1130	Trust Fund Share of Pipeline Safety	1		
1130	Recoveries, Oil Spill Liability Trust Fund	12	8	8
1150	Earnings on Investments	349	380	407
1160	Inland Oil Spill Programs	8	15	15
1199	Income under present law	770	619	516
1999	Total cash income	770	619	516
	Cash outgo during year:			
	Current law:			
2100	Oil Spill Research	-14	-20	-11
2100	Inland Oil Spill Programs	-31	-78	-76
2100	Trust Fund Share of Pipeline Safety	-27	-22	-29
2100	Trust Fund Share of Expenses	-45	-45	-45
2100	Maritime Oil Spill Programs	-89	-145	-101
2100	Denali Commission Trust Fund	-4	-11	-2
2199	Outgo under current law	-210	-321	-264
2999	Total cash outgo (-)	-210	-321	-264
	Surplus or deficit:			
3110	Excluding interest	211	-82	-155
3120	Interest	349	380	407
3199	Subtotal, surplus or deficit	560	298	252
3240	Trust Fund Share of Pipeline Safety	-1		
3298	Rounding adjustment	-1		
3299	Total adjustments	-2		
3999	Total change in fund balance	558	298	252
	Unexpended balance, end of year:			
4100	Uninvested balance (net), end of year	-136	-557	-1,124
4200	Oil Spill Liability Trust Fund	10,571	11,290	12,109
4999	Total balance, end of year	10,435	10,733	10,985
	Obligations and balances:			
8895	Reimbursable unobligated and obligated balances, end of year	33		
8895	Reimbursable unobligated and obligated balances, end of year	-36		

MARITIME OIL SPILL PROGRAMS

Program and Financing (in millions of dollars)

Identification code 070–8349–0–7–304		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Maritime Oil Spill Programs	123	142	101
0900	Total new obligations, unexpired accounts (object class 25.2)	123	142	101
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	90	41	
1021	Recoveries of prior year unpaid obligations	14		
1070	Unobligated balance (total)	104	41	
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	60	101	101
1203	Appropriation (previously unavailable)(special or trust)	6	6	6
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-6	-6	-6
1260	Appropriations, mandatory (total)	60	101	101
1900	Budget authority (total)	60	101	101
1930	Total budgetary resources available	164	142	101
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	41		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	61	81	78
3010	New obligations, unexpired accounts	123	142	101
3020	Outlays (gross)	-89	-145	-101
3040	Recoveries of prior year unpaid obligations, unexpired	-14		
3050	Unpaid obligations, end of year	81	78	78
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	61	81	78
3200	Obligated balance, end of year	81	78	78
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	60	101	101
	Outlays, gross:			
4100	Outlays from new mandatory authority	60	63	63
4101	Outlays from mandatory balances	29	82	38
4110	Outlays, gross (total)	89	145	101
4180	Budget authority, net (total)	60	101	101
4190	Outlays, net (total)	89	145	101

The Maritime Oil Spill Programs account provides resources from the Oil Spill Liability Trust Fund for costs associated with the cleanup of oil spills. These include emergency costs associated with oil spill cleanup, funding provided to the Prince William Sound Oil Spill Recovery Institute, and the payment of claims to those who suffer harm from oil spills where the responsible party is not identifiable or is without resources. The claims activity in this account will continue to be funded under separate permanent appropriations and are being displayed in a consolidated format to enhance presentation.

UNITED STATES SECRET SERVICE

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of the United States Secret Service for operations and support, including purchase of vehicles for police-type use; hire of passenger motor vehicles; purchase of motorcycles made in the United States; hire of aircraft; rental of buildings in the District of Columbia; fencing, lighting, guard booths, and other facilities on private or other property not in Government ownership or control, as may be necessary to perform protective functions; conduct of and participation in firearms matches; presentation of awards; conduct of behavioral research in support of protective intelligence and operations; payment in advance for commercial accommodations as may be necessary to perform protective functions; and payment, without regard to section 5702 of title 5, United States Code, of subsistence expenses of employees who are on protective missions, whether at or away from their duty stations; $3,370,756,000; of which $96,299,000 shall remain available until September 30, 2028, of which $6,000,000 shall be for a grant for activities related to investigations of missing and exploited children; and of which up to $35,000,000 may be for calendar year 2026 premium pay in excess of the annual equivalent of the limitation on the rate of pay contained in section 5547(a) of title 5, United States Code, pursuant to section 2 of the Overtime Pay for Protective Services Act of 2016 (5 U.S.C. 5547 note), as last amended by Public Law 118–38: Provided, That not to exceed $19,125 shall be for official reception and representation expenses: Provided further, That not to exceed $100,000 shall be to provide technical assistance and equipment to foreign law enforcement organizations in criminal investigations within the jurisdiction of the United States Secret Service.

Program and Financing (in millions of dollars)

Identification code 070–0400–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Mission Support	657	610	696
0002	Protective Operations	1,609	1,433	1,564
0003	Field Operations	849	849	964
0004	Basic and In-Service Training and Professional Development	145	116	146
0799	Total direct obligations	3,260	3,008	3,370
0801	Operating Expenses (Reimbursable)	33	23	35
0900	Total new obligations, unexpired accounts	3,293	3,031	3,405
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	44	399	488
1001	Discretionary unobligated balance brought fwd, Oct 1	41		
1020	Adjustment of unobligated bal brought forward, Oct 1		90	
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	45	489	488

	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	3,239	3,008	3,371
	Appropriations, mandatory:			
1200	Appropriation	358	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	16	22	27
1701	Change in uncollected payments, Federal sources	34	.....	.....
1750	Spending auth from offsetting collections, disc (total)	50	22	27
1900	Budget authority (total)	3,647	3,030	3,398
1930	Total budgetary resources available	3,692	3,519	3,886
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	399	488	481
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,063	1,039	796
3010	New obligations, unexpired accounts	3,293	3,031	3,405
3011	Obligations ("upward adjustments"), expired accounts	190	.....	.....
3020	Outlays (gross)	-3,357	-3,274	-3,502
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-149	.....	.....
3050	Unpaid obligations, end of year	1,039	796	699
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-93	-108	-108
3070	Change in uncollected pymts, Fed sources, unexpired	-34	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	19	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-108	-108	-108
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	970	931	688
3200	Obligated balance, end of year	931	688	591
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3,289	3,030	3,398
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,567	2,424	2,719
4011	Outlays from discretionary balances	789	675	633
4020	Outlays, gross (total)	3,356	3,099	3,352
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-57	-22	-27
4033	Non-Federal sources	-93	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-150	-22	-27
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-34	.....	.....
4052	Offsetting collections credited to expired accounts	134	.....	.....
4060	Additional offsets against budget authority only (total)	100	.....	.....
4070	Budget authority, net (discretionary)	3,239	3,008	3,371
4080	Outlays, net (discretionary)	3,206	3,077	3,325
	Mandatory:			
4090	Budget authority, gross	358	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	1	175	150
4180	Budget authority, net (total)	3,597	3,008	3,371
4190	Outlays, net (total)	3,207	3,252	3,475

The United States Secret Service has statutory authority to carry out two primary missions: protection of the Nation's leaders and investigation of financial and electronic crimes. The Secret Service protects and investigates threats against the President and Vice President, their families, visiting heads of state and government, and other individuals as directed by the President; protects the White House Complex, Vice President's Residence, foreign missions, and other buildings within Washington, D.C.; and manages the security at designated National Special Security Events. The Secret Service also investigates violations of laws relating to counterfeiting of obligations and securities of the United States; financial crimes that include, but are not limited to, access device fraud, financial institution fraud, identity theft, and computer fraud; and computer-based attacks on financial, banking, telecommunications, and other critical infrastructure. Within Secret Service, the Operations and Support appropriation funds necessary operations, mission support, and associated management and administration costs.

Object Classification (in millions of dollars)

Identification code 070–0400–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	1,007	925	1,005
11.3	Other than full-time permanent	31	26	66
11.5	Other personnel compensation	348	444	581
11.9	Total personnel compensation	1,386	1,395	1,652
12.1	Civilian personnel benefits	639	570	595
13.0	Benefits for former personnel	10	.....	.....
21.0	Travel and transportation of persons	261	200	210
22.0	Transportation of things	11	11	21
23.1	Rental payments to GSA	112	118	130
23.2	Rental payments to others	23	10	6
23.3	Communications, utilities, and miscellaneous charges	41	67	57
24.0	Printing and reproduction	2	1	1
25.1	Advisory and assistance services	102	78	113
25.2	Other services from non-Federal sources	194	158	117
25.3	Other goods and services from Federal sources	141	96	83
25.4	Operation and maintenance of facilities	24	13	14
25.5	Research and development contracts	1	.....	.....
25.6	Medical care	5	6	6
25.7	Operation and maintenance of equipment	58	84	31
25.8	Subsistence and support of persons	.....	1	1
26.0	Supplies and materials	56	48	73
31.0	Equipment	168	98	192
32.0	Land and structures	20	47	60
41.0	Grants, subsidies, and contributions	6	6	6
42.0	Insurance claims and indemnities	.....	1	2
99.0	Direct obligations	3,260	3,008	3,370
99.0	Reimbursable obligations	33	23	35
99.9	Total new obligations, unexpired accounts	3,293	3,031	3,405

Employment Summary

Identification code 070–0400–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	8,173	8,303	9,033
2001	Reimbursable civilian full-time equivalent employment	40	30	35

Contribution for Annuity Benefits, United States Secret Service

Program and Financing (in millions of dollars)

Identification code 070–0405–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0304	Mandatory-DC Annuity	285	268	268
0900	Total new obligations, unexpired accounts (object class 12.1)	285	268	268
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	9	9
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	293	268	268
1930	Total budgetary resources available	294	277	277
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	9	9	9
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	.....	.....
3010	New obligations, unexpired accounts	285	268	268
3020	Outlays (gross)	-287	-268	-268
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	.....	.....
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	293	268	268
	Outlays, gross:			
4100	Outlays from new mandatory authority	285	268	247
4101	Outlays from mandatory balances	2	.....	21
4110	Outlays, gross (total)	287	268	268
4180	Budget authority, net (total)	293	268	268
4190	Outlays, net (total)	287	268	268

CONTRIBUTION FOR ANNUITY BENEFITS, UNITED STATES SECRET SERVICE—Continued

This account provides the Secret Service funding for contributions to the District of Columbia's Police and Firefighters Retirement Plan (DC Annuity).

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of the United States Secret Service for procurement, construction, and improvements, $76,888,000 to remain available until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 070–0401–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0006 Protection Assets and Infrastructure	68	60	67
0008 Construction and Facility Improvements	14	16	10
0010 Working Families Tax Cut Act - Modernize the Training Environment	9		
0011 Working Families Tax Cut Act - Protective Facility Hardening	30		
0799 Total direct obligations	121	76	77
0900 Total new obligations, unexpired accounts	121	76	77
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	49	818	818
1001 Discretionary unobligated balance brought fwd, Oct 1	49		
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	51	818	818
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	76	76	77
Appropriations, mandatory:			
1200 Appropriation	812		
Spending authority from offsetting collections, discretionary:			
1700 Collected	6		
1701 Change in uncollected payments, Federal sources	-6		
1900 Budget authority (total)	888	76	77
1930 Total budgetary resources available	939	894	895
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	818	818	818
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	124	159	156
3010 New obligations, unexpired accounts	121	76	77
3011 Obligations ("upward adjustments"), expired accounts	19		
3020 Outlays (gross)	-96	-79	-132
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3041 Recoveries of prior year unpaid obligations, expired	-7		
3050 Unpaid obligations, end of year	159	156	101
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-24	-18	-18
3070 Change in uncollected pymts, Fed sources, unexpired	6		
3090 Uncollected pymts, Fed sources, end of year	-18	-18	-18
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	100	141	138
3200 Obligated balance, end of year	141	138	83
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	76	76	77
Outlays, gross:			
4010 Outlays from new discretionary authority	10	11	12
4011 Outlays from discretionary balances	56	15	65
4020 Outlays, gross (total)	66	26	77
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-19	-4	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	6		
4052 Offsetting collections credited to expired accounts	13	4	
4060 Additional offsets against budget authority only (total)	19	4	
4070 Budget authority, net (discretionary)	76	76	77
4080 Outlays, net (discretionary)	47	22	77
Mandatory:			
4090 Budget authority, gross	812		
Outlays, gross:			
4100 Outlays from new mandatory authority	30		
4101 Outlays from mandatory balances		53	55
4110 Outlays, gross (total)	30	53	55
4180 Budget authority, net (total)	888	76	77
4190 Outlays, net (total)	77	75	132

Procurement, Construction, and Improvements provides funds necessary for the planning, operational development, engineering and purchase of one or more assets prior to sustainment. This account provides necessary funding and investments needed to support the Secret Service's protective and investigation missions.

Object Classification (in millions of dollars)

Identification code 070–0401–0–1–751	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources	38	51	59
25.3 Other goods and services from Federal sources	65		
25.7 Operation and maintenance of equipment	10		
31.0 Equipment	8	8	8
32.0 Land and structures		17	10
99.0 Direct obligations	121	76	77
99.9 Total new obligations, unexpired accounts	121	76	77

RESEARCH AND DEVELOPMENT

For necessary expenses of the United States Secret Service for research and development, $4,217,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 070–0804–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Protection	5	4	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	4	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4	4	4
Spending authority from offsetting collections, discretionary:			
1700 Collected		1	
1701 Change in uncollected payments, Federal sources	1	-1	
1750 Spending auth from offsetting collections, disc (total)	1		
1900 Budget authority (total)	5	4	4
1930 Total budgetary resources available	9	8	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	4	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	6	
3010 New obligations, unexpired accounts	5	4	4
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-3	-10	-4
3050 Unpaid obligations, end of year	6		
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-1	
3070 Change in uncollected pymts, Fed sources, unexpired	-1	1	
3090 Uncollected pymts, Fed sources, end of year	-1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	5	
3200 Obligated balance, end of year	5		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5	4	4
Outlays, gross:			
4010 Outlays from new discretionary authority		3	3
4011 Outlays from discretionary balances	3	7	1

4020	Outlays, gross (total)	3	10	4
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources		-1	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1	1	
4060	Additional offsets against budget authority only (total)	-1	1	
4070	Budget authority, net (discretionary)	4	4	4
4080	Outlays, net (discretionary)	3	9	4
4180	Budget authority, net (total)	4	4	4
4190	Outlays, net (total)	3	9	4

Research and Development includes funds necessary for supporting the search for new or refined knowledge and ideas and for the application or use of such knowledge and ideas for the development of new or improved products, processes, or capabilities. This account provides support to the Secret Service's protective and investigative missions.

Object Classification (in millions of dollars)

Identification code 070–0804–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	4	4	4
25.5	Research and development contracts	1		
99.0	Direct obligations	5	4	4
99.9	Total new obligations, unexpired accounts	5	4	4

Administrative Provisions

Sec. 201. Section 201 of the Department of Homeland Security Appropriations Act, 2018 (division F of Public Law 115–141), related to overtime compensation limitations, shall apply with respect to funds made available in this Act in the same manner as such section applied to funds made available in that Act, except that "fiscal year 2027" shall be substituted for "fiscal year 2018".

Sec. 202. Funding made available under the headings "U.S. Customs and Border Protection—Operations and Support" and "U.S. Customs and Border Protection—Procurement, Construction, and Improvements" shall be available for customs expenses when necessary to maintain operations and prevent adverse personnel actions in Puerto Rico and the U.S. Virgin Islands, in addition to funding provided by sections 740 and 1406i of title 48, United States Code.

Sec. 203. As authorized by section 601(b) of the United States-Colombia Trade Promotion Agreement Implementation Act (Public Law 112–42), fees collected from passengers arriving from Canada, Mexico, or an adjacent island pursuant to section 13031(a)(5) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(a)(5)) shall be available until expended.

Sec. 204. (a) For an additional amount for "U.S. Customs and Border Protection—Operations and Support", $31,000,000, to remain available until expended, to be reduced by amounts collected and credited to this appropriation in fiscal year 2027 from amounts authorized to be collected by section 286(i) of the Immigration and Nationality Act (8 U.S.C. 1356(i)), section 10412 of the Farm Security and Rural Investment Act of 2002 (7 U.S.C. 8311), and section 817 of the Trade Facilitation and Trade Enforcement Act of 2015 (Public Law 114–125), or other such authorizing language.

(b) To the extent that amounts realized from such collections exceed $31,000,000, those amounts in excess of $31,000,000 shall be credited to this appropriation, to remain available until expended.

Sec. 205. None of the funds made available in this Act for U.S. Customs and Border Protection may be used to prevent an individual not in the business of importing a prescription drug (within the meaning of section 801(g) of the Federal Food, Drug, and Cosmetic Act) from importing a prescription drug from Canada that complies with the Federal Food, Drug, and Cosmetic Act: Provided, That this section shall apply only to individuals transporting on their person a personal-use quantity of the prescription drug, not to exceed a 90-day supply: Provided further, That the prescription drug may not be—

(1) a controlled substance, as defined in section 102 of the Controlled Substances Act (21 U.S.C. 802); or

(2) a biological product, as defined in section 351 of the Public Health Service Act (42 U.S.C. 262).

Sec. 206. (a) Notwithstanding any other provision of law, none of the funds provided in this or any other Act shall be used to approve a waiver of the navigation and vessel-inspection laws pursuant to section 501(b) of title 46, United States Code, for the transportation of crude oil distributed from and to the Strategic Petroleum Reserve until the Secretary of Homeland Security, after consultation with the Secretaries of the Departments of Energy and Transportation and representatives from the United States flag maritime industry, takes adequate measures to ensure the use of United States flag vessels.

(b) The Secretary shall notify the Committees on Appropriations of the House of Representatives and the Senate, the Committee on Transportation and Infrastructure of the House of Representatives, and the Committee on Commerce, Science, and Transportation of the Senate within 2 business days of any request for waivers of navigation and vessel-inspection laws pursuant to section 501(b) of title 46, United States Code, with respect to such transportation, and the disposition of such requests.

Sec. 207. (a) Not later than 90 days after the date of enactment of this Act, the Commissioner of U.S. Customs and Border Protection shall submit an expenditure plan for any amounts made available for "U.S. Customs and Border Protection—Procurement, Construction, and Improvements" in this Act and prior Acts to the Committees on Appropriations of the House of Representatives and the Senate.

(b) No such amounts provided in this Act may be obligated prior to the submission of such plan.

Sec. 208. (a) None of the funds provided under the heading "U.S. Immigration and Customs Enforcement—Operations and Support" may be used to accept new intakes, absent exigent circumstances, under contracts for the provision of detention services if the two most recent overall performance evaluations received by the contracted facility are less than "adequate" or the equivalent median score in any subsequent performance evaluation system.

(b) Subsection (a) shall not apply if U.S. Immigration and Customs Enforcement takes the corrective actions necessary to bring the facility into compliance with the detention standards under the relevant contract and submits an evaluation report to the House and Senate Appropriations Subcommittees on Homeland Security 30 days prior to resuming contracted detention operations at such facility.

(c) For facilities contractually required to comply with ICE detention standards, performance evaluations shall be conducted by the U.S. Immigration and Customs Enforcement Office of Professional Responsibility.

Sec. 209. Without regard to the limitation as to time and condition of section 503(d) of this Act, the Secretary may reprogram within and transfer funds to "U.S. Immigration and Customs Enforcement—Operations and Support" as necessary to ensure the detention of aliens prioritized for removal.

Sec. 210. The reports required to be submitted under section 216 of the Department of Homeland Security Appropriations Act, 2021 (division F of Public Law 116–260) shall be submitted monthly and each matter required to be included in such reports by such section 216 shall apply in the same manner and to the same extent during the period described in such section 216.

Sec. 211. The terms and conditions of section 217 of the Department of Homeland Security Appropriations Act, 2020 (division D of Public Law 116–93) shall apply to this Act.

Sec. 212. Not later than 45 days after the date of enactment of this Act, the Chief Financial Officer of U.S. Immigration and Customs Enforcement shall submit to the Committees on Appropriations of the House of Representatives and the Senate an obligation plan for amounts made available in this Act for "U.S. Immigration and Customs Enforcement", delineated by level II program, project, and activity.

Sec. 213. (a) Members of the United States House of Representatives and the United States Senate, including the leadership; the heads of Federal agencies and commissions, including the Secretary, Deputy Secretary, Under Secretaries, and Assistant Secretaries of the Department of Homeland Security; the United States Attorney General, Deputy Attorney General, Assistant Attorneys General, and the United States Attorneys; and senior members of the Executive Office of the President, including the Director of the Office of Management and Budget, shall not be exempt from Federal passenger and baggage screening.

(b) None of the funds made available in this or any other Act, including prior Acts, or provided from any accounts in the Treasury of the United States derived by the collection of fees available to the components funded by this Act may be used to carry out legislation altering the applicability of the screening requirements outlined in subsection (a).

Sec. 214. Notwithstanding section 44923 of title 49, United States Code, for fiscal year 2027, any funds in the Aviation Security Capital Fund established by section 44923(h) of title 49, United States Code, may be used for the procurement and installation of explosives detection systems or for the issuance of other transaction agreements for the purpose of funding projects described in section 44923(a) of such title.

Sec. 215. Not later than 45 days after the submission of the President's budget proposal, the Administrator of the Transportation Security Administration shall submit to the Committees on Appropriations and Homeland Security of the House

of Representatives and the Committees on Appropriations and Commerce, Science, and Transportation of the Senate a single report that fulfills the following requirements:

(1) a Capital Investment Plan that includes a plan for continuous and sustained capital investment in new, and the replacement of aged, transportation security equipment;

(2) the 5-year technology investment plan as required by section 1611 of title XVI of the Homeland Security Act of 2002, as amended by section 3 of the Transportation Security Acquisition Reform Act (Public Law 113–245); and

(3) the Advanced Integrated Passenger Screening Technologies report as required by the Senate Report accompanying the Department of Homeland Security Appropriations Act, 2019 (Senate Report 115–283).

SEC. 216. (a) None of the funds made available by this Act under the heading "Coast Guard—Operations and Support" shall be for expenses incurred for recreational vessels under section 12114 of title 46, United States Code, except to the extent fees are collected from owners of yachts and credited to the appropriation made available by this Act under the heading "Coast Guard—Operations and Support".

(b) To the extent such fees are insufficient to pay expenses of recreational vessel documentation under such section 12114, and there is a backlog of recreational vessel applications, personnel performing non-recreational vessel documentation functions under subchapter II of chapter 121 of title 46, United States Code, may perform documentation under section 12114.

SEC. 217. Notwithstanding any other provision of law, the Commandant of the Coast Guard shall submit to the Committees on Appropriations of the House of Representatives and the Senate a future-years capital investment plan as described in the second proviso under the heading "Coast Guard—Acquisition, Construction, and Improvements" in the Department of Homeland Security Appropriations Act, 2015 (Public Law 114–4), which shall be subject to the requirements in the third and fourth provisos under such heading.

SEC. 218. Amounts deposited into the Coast Guard Housing Fund in fiscal year 2027 shall be available until expended to carry out the purposes of section 2946 of title 14, United States Code, and shall be in addition to funds otherwise available for such purposes.

SEC. 219. The United States Secret Service is authorized to obligate funds in anticipation of reimbursements from executive agencies, as defined in section 105 of title 5, United States Code, for personnel receiving training sponsored by the James J. Rowley Training Center, except that total obligations at the end of the fiscal year shall not exceed total budgetary resources available under the heading "United States Secret Service—Operations and Support" at the end of the fiscal year.

SEC. 220. (a) None of the funds made available to the United States Secret Service by this Act or by previous appropriations Acts may be made available for the protection of the head of a Federal agency other than the Secretary of Homeland Security.

(b) The Director of the United States Secret Service may enter into agreements to provide such protection on a fully reimbursable basis.

SEC. 221. For purposes of section 503(a)(3) of this Act, up to $15,000,000 may be reprogrammed within "United States Secret Service—Operations and Support".

SEC. 222. Funding made available in this Act for "United States Secret Service—Operations and Support" is available for travel of United States Secret Service employees on protective missions without regard to the limitations on such expenditures in this or any other Act if the Director of the United States Secret Service or a designee notifies the Committees on Appropriations of the House of Representatives and the Senate 10 or more days in advance, or as early as practicable, prior to such expenditures.

SEC. 223. Without regard to the limitation as to time and condition of section 503(d) of this Act, after June 15, in accordance with the notification requirement described in subsection (b) of such section, up to the following amounts may be reprogrammed within "Coast Guard—Operations and Support"—

(1) $10,000,000 to or from the "Military Personnel" funding category; and

(2) $10,000,000 between the "Field Operations" funding subcategories.

CYBERSECURITY AND INFRASTRUCTURE SECURITY AGENCY

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of the Cybersecurity and Infrastructure Security Agency for operations and support, $2,022,338,000, of which $5,929,000 shall remain available until September 30, 2028: Provided, That not to exceed $3,825 shall be for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 070–0566–0–1–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Mission Support	482	618	380
0003	Cybersecurity	1,120	1,139	966
0005	Emergency Communications	84	93	79
0006	Integrated Operations	214	220	178
0007	Infrastructure Security	125	133	346
0008	Risk Management Operations	55	89	42
0009	Stakeholder Engagement and Requirements	68	90	31
0799	Total direct obligations	2,148	2,382	2,022
0900	Total new obligations, unexpired accounts	2,148	2,382	2,022
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	32	39	42
1001	Discretionary unobligated balance brought fwd, Oct 1	32	.....	.....
1010	Unobligated balance transfer to other accts [070–0610]	-4	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts	8	.....	.....
1021	Recoveries of prior year unpaid obligations	2	.....	.....
1070	Unobligated balance (total)	38	39	42
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	2,383	2,383	2,022
1120	Appropriations transferred to other acct [070–0540]	-124	.....	.....
1131	Unobligated balance of appropriations permanently reduced	-4	.....	.....
1160	Appropriation, discretionary (total)	2,255	2,383	2,022
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from other accounts [070–0413]	2	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2	2	.....
1900	Budget authority (total)	2,259	2,385	2,022
1930	Total budgetary resources available	2,297	2,424	2,064
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-110	.....	.....
1941	Unexpired unobligated balance, end of year	39	42	42
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,490	1,366	1,456
3010	New obligations, unexpired accounts	2,148	2,382	2,022
3011	Obligations ("upward adjustments"), expired accounts	10	.....	.....
3020	Outlays (gross)	-2,203	-2,292	-2,209
3040	Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-77	.....	.....
3050	Unpaid obligations, end of year	1,366	1,456	1,269
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-1	-1
3071	Change in uncollected pymts, Fed sources, expired	4	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,485	1,365	1,455
3200	Obligated balance, end of year	1,365	1,455	1,268
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,259	2,385	2,022
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,111	1,144	970
4011	Outlays from discretionary balances	1,089	1,148	1,239
4020	Outlays, gross (total)	2,200	2,292	2,209
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-4	-4	.....
4033	Non-Federal sources	-3	-3	.....
4040	Offsets against gross budget authority and outlays (total)	-7	-7	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	5	5	.....
4060	Additional offsets against budget authority only (total)	5	5	.....
4070	Budget authority, net (discretionary)	2,257	2,383	2,022
4080	Outlays, net (discretionary)	2,193	2,285	2,209

	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	3	.....	.....
4180	Budget authority, net (total)	2,257	2,383	2,022
4190	Outlays, net (total)	2,196	2,285	2,209

The Cybersecurity and Infrastructure Security Agency (CISA) leads efforts to understand, manage, and reduce risk to the Nation's critical infrastructure from cyber and physical threats, including terrorist attacks, cyber incidents, natural disasters, and other catastrophic incidents. The Operations and Support Account funds the necessary operations, mission support, and associated management and administration costs for the Agency. This account is receiving funding from the Countering Weapons of Mass Destruction (CWMD) Office.

Object Classification (in millions of dollars)

Identification code 070–0566–0–1–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	499	721	578
11.3 Other than full-time permanent	8	5	7
11.5 Other personnel compensation	23	20	22
11.9 Total personnel compensation	530	746	607
12.1 Civilian personnel benefits	225	116	142
21.0 Travel and transportation of persons	6	5	6
23.1 Rental payments to GSA	19	17	18
23.2 Rental payments to others	1	.....	.....
23.3 Communications, utilities, and miscellaneous charges	20	18	19
25.1 Advisory and assistance services	624	799	589
25.2 Other services from non-Federal sources	3	3	3
25.3 Other goods and services from Federal sources	528	513	519
25.4 Operation and maintenance of facilities	11	9	9
25.5 Research and development contracts	.....	.....	1
25.7 Operation and maintenance of equipment	4	3	38
26.0 Supplies and materials	.....	.....	5
31.0 Equipment	170	148	66
41.0 Grants, subsidies, and contributions	7	5	.....
99.0 Direct obligations	2,148	2,382	2,022
99.9 Total new obligations, unexpired accounts	2,148	2,382	2,022

Employment Summary

Identification code 070–0566–0–1–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	3,291	3,294	2,528

Procurement, Construction, and Improvements

For necessary expenses of the Cybersecurity and Infrastructure Security Agency for procurement, construction, and improvements, $420,453,000, to remain available until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 070–0412–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Cybersecurity	398	461	402
0002 Emergency Communications	46	29	18
0005 Infrastructure Protection	3	.....	.....
0900 Total new obligations, unexpired accounts	447	490	420
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	45	86	85
1001 Discretionary unobligated balance brought fwd, Oct 1	45	.....	.....
1021 Recoveries of prior year unpaid obligations	23	.....	.....
1033 Recoveries of prior year paid obligations	3	.....	.....
1070 Unobligated balance (total)	71	86	85
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	489	489	420
1120 Appropriations transferred to other acct [070–0540]	-24	.....	.....
1160 Appropriation, discretionary (total)	465	489	420
1900 Budget authority (total)	465	489	420
1930 Total budgetary resources available	536	575	505
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3	.....	.....
1941 Unexpired unobligated balance, end of year	86	85	85
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	539	443	326
3010 New obligations, unexpired accounts	447	490	420
3020 Outlays (gross)	-519	-607	-515
3040 Recoveries of prior year unpaid obligations, unexpired	-23	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	443	326	231
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	538	442	325
3200 Obligated balance, end of year	442	325	230
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	465	489	420
Outlays, gross:			
4010 Outlays from new discretionary authority	105	196	168
4011 Outlays from discretionary balances	411	411	347
4020 Outlays, gross (total)	516	607	515
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-3	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-3	.....	.....
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	3	.....	.....
4060 Additional offsets against budget authority only (total)	3	.....	.....
4070 Budget authority, net (discretionary)	465	489	420
4080 Outlays, net (discretionary)	513	607	515
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	3	.....	.....
4180 Budget authority, net (total)	465	489	420
4190 Outlays, net (total)	516	607	515

Procurement, Construction, and Improvements (PC&I) provides the funds necessary for the manufacture, purchase, or enhancement of one or more assets prior to sustainment. This funding supports the investments needed to understand and facilitate the security and resilience of infrastructure against terrorist attacks, cyber events, and natural disasters. Secure and resilient infrastructure is essential for national security, economic vitality, and public health and safety.

Object Classification (in millions of dollars)

Identification code 070–0412–0–1–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
23.3 Communications, utilities, and miscellaneous charges	37	37	35
25.1 Advisory and assistance services	76	73	73
25.3 Other goods and services from Federal sources	295	344	276
31.0 Equipment	39	36	36
99.9 Total new obligations, unexpired accounts	447	490	420

Research and Development

For necessary expenses of the Cybersecurity and Infrastructure Security Agency for research and development, $44,403,000 to remain available until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 070–0805–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 Infrastructure Security R&D	.....	.....	44

RESEARCH AND DEVELOPMENT—Continued

Program and Financing—Continued

Identification code 070–0805–0–1–999		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
1001	Discretionary unobligated balance brought fwd, Oct 1	1		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1		44
1930	Total budgetary resources available	2	1	45
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8	2	
3010	New obligations, unexpired accounts			44
3020	Outlays (gross)	-5	-2	-4
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	2		40
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8	2	
3200	Obligated balance, end of year	2		40
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1		44
	Outlays, gross:			
4010	Outlays from new discretionary authority			4
4011	Outlays from discretionary balances	5	2	
4020	Outlays, gross (total)	5	2	4
4180	Budget authority, net (total)	1		44
4190	Outlays, net (total)	5	2	4

The Cybersecurity and Infrastructure Security Agency's (CISA) Research and Development (R&D) account reflects the types of funds previous executed by the Countering Weapons of Mass Destruction Office(CWMD). The CISA R&D account will be used to identify, explore, and demonstrate new technologies and capabilities that will help enable the Department of Homeland Security and its partners to detect, identify, prevent, and protect against, weapons of mass destruction and chemical, biological, radiological, and nuclear threats and incidents. This account supports basic, applied, and developmental projects that prioritize the delivery of capability into the hands of the operator. The funds also support cooperative agreements to carry out research and development within this mission space.

Object Classification (in millions of dollars)

Identification code 070–0805–0–1–999		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services			20
25.5	Research and development contracts			14
31.0	Equipment			10
99.9	Total new obligations, unexpired accounts			44

CYBERSECURITY RESPONSE AND RECOVERY FUND

Program and Financing (in millions of dollars)

Identification code 070–1911–0–1–054		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity		20	
0900	Total new obligations, unexpired accounts (object class 25.1)		20	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	60	80	80
	Budget authority:			
	Appropriations, discretionary:			
	Advance appropriations, discretionary:			
1170	Advance appropriation	20	20	
1900	Budget authority (total)	20	20	
1930	Total budgetary resources available	80	100	80
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	80	80	80
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			16
3010	New obligations, unexpired accounts		20	
3020	Outlays (gross)		-4	-4
3050	Unpaid obligations, end of year		16	12
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			16
3200	Obligated balance, end of year		16	12
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	20	20	
	Outlays, gross:			
4010	Outlays from new discretionary authority		4	
4011	Outlays from discretionary balances			4
4020	Outlays, gross (total)		4	4
4180	Budget authority, net (total)	20	20	
4190	Outlays, net (total)		4	4

The Cybersecurity and Infrastructure Security Agency's (CISA) Cyber Response and Recovery Fund (CRRF) appropriation ensures that funding is available to CISA to respond to a significant incident, as declared by the Secretary of Homeland Security. This account was authorized and appropriated in the Infrastructure Investment and Jobs Act.

FEDERAL EMERGENCY MANAGEMENT AGENCY

Federal Funds

FEDERAL ASSISTANCE

(INCLUDING TRANSFER OF FUNDS)

For activities of the Federal Emergency Management Agency for Federal assistance through grants, contracts, cooperative agreements, and other activities, $2,592,148,000, which shall be allocated as follows:

(1) $351,000,000 for the State Homeland Security Grant Program and the Tribal Homeland Security Grant Program under sections 2004 and 2005 of the Homeland Security Act of 2002 (6 U.S.C. 605 and 606), of which $140,000,000 shall be for Operation Stonegarden: Provided, That notwithstanding subsection (c)(4) of such section 2004, for fiscal year 2027, the Commonwealth of Puerto Rico shall make available to local and tribal governments amounts provided to the Commonwealth of Puerto Rico under this paragraph in accordance with subsection (c)(1) of such section 2004: Provided further, That the Administrator of the Federal Emergency Management Agency shall impose a cost matching requirement for each grant awarded under this paragraph requiring that Federal funds not exceed 75 percent of the total cost of all projects funded through the grant.

(2) $415,500,000 for the Urban Area Security Initiative under section 2003 of the Homeland Security Act of 2002 (6 U.S.C. 604): Provided, That the Administrator of the Federal Emergency Management Agency shall impose a cost matching requirement for each grant awarded under this paragraph requiring that Federal funds not exceed 75 percent of the total cost of all projects funded through the grant.

(3) $274,500,000 for the Nonprofit Security Grant Program under section 2009 of the Homeland Security Act of 2002 (6 U.S.C. 609a): Provided, That eligible recipients are those described in section 2009(b) of such Act (6 U.S.C. 609a(b)) or are an otherwise eligible recipient at risk of a terrorist or other extremist attack.

(4) $50,000,000 for Public Transportation Security Assistance, Railroad Security Assistance, and Over-the-Road Bus Security Assistance under sections 1406, 1513, and 1532 of the Implementing Recommendations of the 9/11 Commission Act of 2007 (6 U.S.C. 1135, 1163, and 1182), of which $9,000,000 shall be for Amtrak security: Provided, That such public transportation security assistance shall be provided directly to public transportation agencies: Provided further, That, with the exception of any grants for Amtrak security, the Administrator of the Federal Emergency Management Agency shall impose a cost matching requirement for

each grant awarded under this paragraph requiring that Federal funds not exceed 75 percent of the total cost of all projects funded through the grant.

(5) $50,000,000 for Port Security Grants in accordance with section 70107 of title 46, United States Code.

(6) $648,000,000, to remain available until September 30, 2028, of which $324,000,000 shall be for Assistance to Firefighter Grants and $324,000,000 shall be for Staffing for Adequate Fire and Emergency Response Grants under sections 33 and 34 respectively of the Federal Fire Prevention and Control Act of 1974 (15 U.S.C. 2229 and 2229a).

(7) $319,500,000 for emergency management performance grants under the National Flood Insurance Act of 1968 (42 U.S.C. 4001 et seq.), the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121), the Earthquake Hazards Reduction Act of 1977 (42 U.S.C. 7701), section 762 of title 6, United States Code, and Reorganization Plan No. 3 of 1978 (5 U.S.C. App.).

(8) $281,475,000 for necessary expenses for Flood Hazard Mapping and Risk Analysis, in addition to and to supplement any other sums appropriated under the National Flood Insurance Fund, and such additional sums as may be provided by States or other political subdivisions for cost-shared mapping activities under section 1360(f)(2) of the National Flood Insurance Act of 1968 (42 U.S.C. 4101(f)(2)), to remain available until expended.

(9) $202,173,000 to sustain current operations for training, exercises, technical assistance, and other programs.

Program and Financing (in millions of dollars)

Identification code 070–0413–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Grants	3,979	3,427	2,134
0002 Education, Training, and Exercises	289	305	202
0003 WFTC P.L. 119–21		1,690	1,185
0799 Total direct obligations	4,268	5,422	3,521
0900 Total new obligations, unexpired accounts	4,268	5,422	3,521
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,553	4,085	2,681
1001 Discretionary unobligated balance brought fwd, Oct 1	1,549		
1010 Unobligated balance transfer to other accts [070–0702]	-9		
1011 Unobligated balance transfer from other acct [070–0500]		2	
1021 Recoveries of prior year unpaid obligations	36	30	
1033 Recoveries of prior year paid obligations	2		
1070 Unobligated balance (total)	1,582	4,117	2,681
Budget authority:			
Appropriations, discretionary:			
1100 Grants	2,783	2,898	2,390
1100 Education, Training, and Exercises	305	305	202
1120 Appropriations transferred to other acct [070–0540]	-33		
1121 Appropriations transferred from other acct [070–0416]	33	33	
1121 Appropriations transferred from other acct [070–0530]	650	650	
1160 Appropriation, discretionary (total)	3,738	3,886	2,592
Advance appropriations, discretionary:			
1170 Advance appropriation - STORM Act	100	100	
1170 Advance appropriation - Cybersecurity Grant Program	100		
1172 Advance appropriations transferred to other accounts [070–0700]	-6		
1172 Advance appropriations transferred to other accounts [070–0566]	-2		
1180 Advanced appropriation, discretionary (total)	192	100	
Appropriations, mandatory:			
1200 Appropriation	2,875		
1900 Budget authority (total)	6,805	3,986	2,592
1930 Total budgetary resources available	8,387	8,103	5,273
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-34		
1941 Unexpired unobligated balance, end of year	4,085	2,681	1,752
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	11,481	11,966	12,366
3010 New obligations, unexpired accounts	4,268	5,422	3,521
3011 Obligations ("upward adjustments"), expired accounts	158		
3020 Outlays (gross)	-3,577	-4,992	-5,207
3030 Unpaid obligations transferred to other accts [069–0700]	-9		
3040 Recoveries of prior year unpaid obligations, unexpired	-36	-30	
3041 Recoveries of prior year unpaid obligations, expired	-319		
3050 Unpaid obligations, end of year	11,966	12,366	10,680
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3071 Change in uncollected pymts, Fed sources, expired	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	11,480	11,966	12,366
3200 Obligated balance, end of year	11,966	12,366	10,680
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,930	3,986	2,592
Outlays, gross:			
4010 Outlays from new discretionary authority	129	153	142
4011 Outlays from discretionary balances	3,378	3,845	4,224
4020 Outlays, gross (total)	3,507	3,998	4,366
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-1		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1		
4060 Additional offsets against budget authority only (total)	1		
4070 Budget authority, net (discretionary)	3,930	3,986	2,592
4080 Outlays, net (discretionary)	3,506	3,998	4,366
Mandatory:			
4090 Budget authority, gross	2,875		
Outlays, gross:			
4101 Outlays from mandatory balances	70	994	841
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-2		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	2		
4160 Budget authority, net (mandatory)	2,875		
4170 Outlays, net (mandatory)	68	994	841
4180 Budget authority, net (total)	6,805	3,986	2,592
4190 Outlays, net (total)	3,574	4,992	5,207

Federal Assistance provides monetary and non-monetary support in the form of grants or grant agreements, cooperative agreements, non-cash contributions, and other Federal support. Federal assistance does not include amounts received as reimbursement for services rendered to individuals. Through a variety of programs, FEMA provides for grants, training, exercises, and other support to assist Federal agencies, States, territories, and tribal and local jurisdictions to prevent, protect against, mitigate, respond to, and recover from terrorism and natural disasters.

Grants: FEMA provides grants that focus on building and sustaining the 32 core capabilities associated with the five mission areas described in the National Preparedness Goal. These grants include: 1) the State Homeland Security Grant Program, including Operation Stonegarden, which supports the implementation of security strategies to address identified planning, organization, equipment, training, and exercise needs to prevent, protect against, mitigate, respond to, and recover from acts of terrorism and other catastrophic events; 2) the Urban Area Security Initiative, which addresses the unique risk-driven and capabilities-based planning, organization, equipment, training, and exercise needs of high-threat, high-density urban areas based on capability targets identified during the Threat Hazard Identification and Risk Assessment process; 3) the Nonprofit Security Grant Program, which supports the implementation of State homeland security strategies to address identified planning, organization, equipment, training, and exercise needs to prevent, protect against, mitigate, respond to, and recover from acts of terrorism and other catastrophic events; 4) the Transit Security Grant Program for public transportation security assistance and railroad security assistance, which supports owners and operators of transit systems, including intra-city bus, commuter bus, ferries, and all forms of passenger rail, to protect critical surface transportation infrastructure and the traveling public from acts of terrorism and to increase the resilience of transit infrastructure; 5) the Port Security Grant Program, which improves port-wide maritime security risk management, enhances maritime domain awareness, supports maritime security training and exercises, and maintains and/or reestablishes maritime security mitigation protocols that

FEDERAL ASSISTANCE—Continued

support port recovery and resiliency capabilities; 6) Firefighter Assistance Grants, including the Assistance to Firefighter Grant and the Staffing for Adequate Fire and Emergency Response grants, which provide direct assistance to local fire departments for investments to improve their ability to safeguard the lives of firefighting personnel and members of the public in the event of a terrorist attack or other major incident; 7) Emergency Management Performance Grants, which provides funding on a formula basis to all 56 States and Territories to achieve target levels of capability in catastrophic planning and emergency management and 8) the Flood Hazard Mapping and Risk Analysis program, which drives national actions to reduce flood risk by addressing flood hazard data update needs, supporting local government hazard mitigation planning, and providing the flood risk data needed to manage the NFIP's financial exposure .

Education, Training, and Exercises Programs: FEMA provides specialized training to emergency responders and supports development, execution, and evaluation of exercises to test the Nation's preparedness for all hazards. These programs include: 1) the National Exercise Program, which designs, coordinates, conducts, and evaluates exercises that rigorously test the Nation's ability to perform missions and functions that prevent, protect against, respond to, recover from, and mitigate all hazards; 2) the Center for Domestic Preparedness, which provides specialized all-hazards preparedness training to State, local, and tribal emergency responders on skills tied to national priorities, in particular those related to Weapons of Mass Destruction; 3) the Emergency Management Institute, which provides training to Federal, State, local, tribal, volunteer, public, and private sector officials to strengthen emergency management core competencies, knowledge, and skills, thus improving the Nation's capability to prepare for, protect against, respond to, recover from, and mitigate all hazards; 4) the Center for Homeland Defense and Security, which develops and offers educational resources to the entire homeland security enterprise; and 5) the U.S. Fire Administration, which promotes fire awareness, safety, and risk reduction across communities and prepares the Nation's first responders through ongoing training in evaluating and minimizing community risk, improving protection of critical infrastructure, and preparing to respond to all-hazard emergencies.

Object Classification (in millions of dollars)

Identification code 070–0413–0–1–999		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	40	40	38
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	41	41	39
12.1	Civilian personnel benefits	15	15	14
21.0	Travel and transportation of persons	5	13	13
23.3	Communications, utilities, and miscellaneous charges	6	7	7
25.1	Advisory and assistance services	173	169	176
25.2	Other services from non-Federal sources	8	10	9
25.4	Operation and maintenance of facilities	24	27	28
25.6	Medical care	2	2	3
25.7	Operation and maintenance of equipment	4	5	5
26.0	Supplies and materials	2	3	3
31.0	Equipment	2	3	3
41.0	Grants, subsidies, and contributions	3,986	5,127	3,221
99.0	Direct obligations	4,268	5,422	3,521
99.9	Total new obligations, unexpired accounts	4,268	5,422	3,521

Employment Summary

Identification code 070–0413–0–1–999		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	327	339	329

STATE BORDER SECURITY REINFORCEMENT FUND

Program and Financing (in millions of dollars)

Identification code 070–0722–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity		6,000	4,000
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		10,000	4,000
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	10,000		
1930	Total budgetary resources available	10,000	10,000	4,000
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	10,000	4,000	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			3,498
3010	New obligations, unexpired accounts		6,000	4,000
3020	Outlays (gross)		-2,502	-2,504
3050	Unpaid obligations, end of year		3,498	4,994
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			3,498
3200	Obligated balance, end of year		3,498	4,994
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	10,000		
	Outlays, gross:			
4101	Outlays from mandatory balances		2,502	2,504
4180	Budget authority, net (total)	10,000		
4190	Outlays, net (total)		2,502	2,504

Object Classification (in millions of dollars)

Identification code 070–0722–0–1–751		2025 actual	2026 est.	2027 est.
11.3	Direct obligations: Personnel compensation: Other than full-time permanent		1	1
11.9	Total personnel compensation		1	1
21.0	Travel and transportation of persons		1	1
23.3	Communications, utilities, and miscellaneous charges		1	1
25.1	Advisory and assistance services		4	4
41.0	Grants, subsidies, and contributions		5,993	3,993
99.9	Total new obligations, unexpired accounts		6,000	4,000

Employment Summary

Identification code 070–0722–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment		6	6

OPERATIONS AND SUPPORT

For necessary expenses of the Federal Emergency Management Agency for operations and support, $1,394,480,000: Provided, That not to exceed $2,250 shall be for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 070–0700–0–1–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Mission Support	598	615	630
0002	Regional Operations	220	223	134
0003	Mitigation	51	95	49
0004	Preparedness and Protection	297	305	329
0005	Response and Recovery	292	292	252
0006	PL 118–50 Supplemental - Administration of Nonprofit Security Grants	1	5	4
0007	PL 117–58 IIJA Supplemental - Administration of Dam Safety Program	8	10	
0008	PL 117–58 IIJA Supplemental - All Other Programs		8	25
0799	Total direct obligations	1,467	1,553	1,423

0803	Reimbursable program activity (Preparedness and Protection)	2	1	1
0899	Total reimbursable obligations	2	1	1
0900	Total new obligations, unexpired accounts	1,469	1,554	1,424
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	113	104	37
1001	Discretionary unobligated balance brought fwd, Oct 1	113	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts	2	2	.....
1070	Unobligated balance (total)	115	106	37
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,484	1,484	1,394
1121	Appropriations transferred from other acct [070–0702]	8	.....	.....
1131	Unobligated balance of appropriations permanently reduced	-2	.....	.....
1160	Appropriation, discretionary (total)	1,490	1,484	1,394
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from other accounts [070–0413]	6	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1	1	1
1701	Change in uncollected payments, Federal sources	1	1	1
1750	Spending auth from offsetting collections, disc (total)	2	2	2
1900	Budget authority (total)	1,498	1,486	1,396
1930	Total budgetary resources available	1,613	1,592	1,433
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-40	-1	-1
1941	Unexpired unobligated balance, end of year	104	37	8
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	645	592	554
3010	New obligations, unexpired accounts	1,469	1,554	1,424
3011	Obligations ("upward adjustments"), expired accounts	13	.....	.....
3020	Outlays (gross)	-1,493	-1,592	-1,454
3041	Recoveries of prior year unpaid obligations, expired	-42	.....	.....
3050	Unpaid obligations, end of year	592	554	524
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-4	-2	-3
3070	Change in uncollected pymts, Fed sources, unexpired	-1	-1	-1
3071	Change in uncollected pymts, Fed sources, expired	3	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-2	-3	-4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	641	590	551
3200	Obligated balance, end of year	590	551	520
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,498	1,486	1,396
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,045	1,113	1,022
4011	Outlays from discretionary balances	448	479	432
4020	Outlays, gross (total)	1,493	1,592	1,454
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-3	-1	-1
4040	Offsets against gross budget authority and outlays (total)	-3	-1	-1
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1	-1	-1
4052	Offsetting collections credited to expired accounts	2	.....	.....
4060	Additional offsets against budget authority only (total)	1	-1	-1
4070	Budget authority, net (discretionary)	1,496	1,484	1,394
4080	Outlays, net (discretionary)	1,490	1,591	1,453
4180	Budget authority, net (total)	1,496	1,484	1,394
4190	Outlays, net (total)	1,490	1,591	1,453

Operations and Support funds the Federal Emergency Management Agency's core mission: development and maintenance of an integrated, nationwide capability to prepare for, mitigate, respond to, and recover from major disasters and emergencies, in partnership with other Federal agencies, State, local, tribal, and territorial (SLTT) governments, volunteer organizations, and the private sector. Activities supported by this account incorporate the essential command and control functions, mitigate long-term risks, ensure the continuity and restoration of essential services and functions, and provide leadership to build, sustain, and improve the coordination and delivery of support to citizens and State, local, tribal, and territorial governments.

Object Classification (in millions of dollars)

Identification code 070–0700–0–1–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	596	547	437
11.3 Other than full-time permanent	.....	5	6
11.5 Other personnel compensation	16	16	12
11.9 Total personnel compensation	612	568	455
12.1 Civilian personnel benefits	218	202	166
13.0 Benefits for former personnel	1	.....	.....
21.0 Travel and transportation of persons	6	8	6
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	55	50	57
23.2 Rental payments to others	1	2	2
23.3 Communications, utilities, and miscellaneous charges	40	50	48
24.0 Printing and reproduction	1	2	2
25.1 Advisory and assistance services	172	235	264
25.2 Other services from non-Federal sources	194	244	243
25.3 Other goods and services from Federal sources	2	5	2
25.4 Operation and maintenance of facilities	28	32	29
25.6 Medical care	2	2	3
25.7 Operation and maintenance of equipment	60	77	74
26.0 Supplies and materials	2	2	2
31.0 Equipment	18	23	22
32.0 Land and structures	1	1	2
41.0 Grants, subsidies, and contributions	53	49	45
99.0 Direct obligations	1,467	1,553	1,423
99.0 Reimbursable obligations	2	1	1
99.9 Total new obligations, unexpired accounts	1,469	1,554	1,424

Employment Summary

Identification code 070–0700–0–1–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	4,081	3,978	3,085
2001 Reimbursable civilian full-time equivalent employment	6	6	6

Radiological Emergency Preparedness Program

Program and Financing (in millions of dollars)

Identification code 070–0715–0–1–453	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Radiological Emergency Preparedness	33	36	36
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	12	16
1021 Recoveries of prior year unpaid obligations	2	2	1
1070 Unobligated balance (total)	5	14	17
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	38	38	30
1702 Offsetting collections (previously unavailable)	40	38	30
1724 Spending authority from offsetting collections precluded from obligation (limitation on obligations)	-38	-38	-30
1750 Spending auth from offsetting collections, disc (total)	40	38	30
1930 Total budgetary resources available	45	52	47
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	12	16	11
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	11	9	8
3010 New obligations, unexpired accounts	33	36	36
3020 Outlays (gross)	-33	-35	-34
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-2	-1
3050 Unpaid obligations, end of year	9	8	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	11	9	8

RADIOLOGICAL EMERGENCY PREPAREDNESS PROGRAM—Continued

Program and Financing—Continued

Identification code 070–0715–0–1–453		2025 actual	2026 est.	2027 est.
3200	Obligated balance, end of year	9	8	9
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	40	38	30
	Outlays, gross:			
4010	Outlays from new discretionary authority	26	25	26
4011	Outlays from discretionary balances	7	10	8
4020	Outlays, gross (total)	33	35	34
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2	-2	-2
4033	Non-Federal sources	-36	-36	-28
4040	Offsets against gross budget authority and outlays (total)	-38	-38	-30
4070	Budget authority, net (discretionary)	2	.....	.....
4080	Outlays, net (discretionary)	-5	-3	4
4180	Budget authority, net (total)	2	.....	.....
4190	Outlays, net (total)	-5	-3	4
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	40	38	38
5092	Unexpired unavailable balance, EOY: Offsetting collections	38	38	38

The Radiological Emergency Preparedness Program assists State, local, and tribal governments in the development of off-site radiological emergency preparedness plans within the emergency planning zones of Nuclear Regulatory Commission (NRC) licensed commercial nuclear power facilities. The fund is financed from fees assessed and collected from the NRC licensees to cover the costs for radiological emergency planning, preparedness, and response activities.

Object Classification (in millions of dollars)

Identification code 070–0715–0–1–453		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
11.1	Personnel compensation: Full-time permanent	15	15	15
12.1	Civilian personnel benefits	6	6	6
21.0	Travel and transportation of persons	2	2	2
23.1	Rental payments to GSA	2	2	2
23.3	Communications, utilities, and miscellaneous charges	.....	1	1
25.1	Advisory and assistance services	7	9	9
25.2	Other services from non-Federal sources	1	1	1
99.9	Total new obligations, unexpired accounts	33	36	36

Employment Summary

Identification code 070–0715–0–1–453		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	110	111	111

DISASTER RELIEF FUND

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses in carrying out the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.), $28,379,000,000, to remain available until expended: Provided, That such amount shall be for major disasters declared pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.) and is designated by the Congress as being for disaster relief pursuant to a concurrent resolution on the budget: Provided further, That of the amount made available under this heading, $3,000,000 may be transferred to the Disaster Assistance Direct Loan Program Account for administrative expenses to carry out the direct loan program authorized by section 417 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5184).

Program and Financing (in millions of dollars)

Identification code 070–0702–0–1–453		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Base/Non Major Disasters	738	929	897
0004	Disaster Relief	48,248	30,681	28,379
0005	PDM/BRIC	194	911	1,000
0007	ARPA	3,702	.....	.....
0799	Total direct obligations	52,882	32,521	30,276
0801	Reimbursable program activity	1	.....	.....
0900	Total new obligations, unexpired accounts	52,883	32,521	30,276
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7,114	14,311	8,803
1001	Discretionary unobligated balance brought fwd, Oct 1	6,963	.....	.....
1010	Unobligated balance transfer to other accts [070–0703]	-94	.....	.....
1011	Unobligated balance transfer from other acct [070–0716]	7	3	.....
1011	Unobligated balance transfer from other acct [070–0413]	9	.....	.....
1021	Recoveries of prior year unpaid obligations	8,187	4,299	3,148
1033	Recoveries of prior year paid obligations	308	1	.....
1070	Unobligated balance (total)	15,531	18,614	11,951
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	51,510	22,510	28,379
1120	Appropriations transferred to other acct [070–0700]	-8	.....	.....
1120	Appropriations transferred to other acct [070–0200]	-4	.....	.....
1160	Appropriation, discretionary (total)	51,498	22,510	28,379
	Advance appropriations, discretionary:			
1170	Advance appropriation	200	200	.....
1172	Advance appropriations transferred to other accounts [070–0200]	-1	-1	.....
1180	Advanced appropriation, discretionary (total)	199	199	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	29	1	1
1701	Change in uncollected payments, Federal sources	-1	.....	.....
1750	Spending auth from offsetting collections, disc (total)	28	1	1
1900	Budget authority (total)	51,725	22,710	28,380
1930	Total budgetary resources available	67,256	41,324	40,331
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-62	.....	.....
1941	Unexpired unobligated balance, end of year	14,311	8,803	10,055
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	79,218	75,333	67,177
3010	New obligations, unexpired accounts	52,883	32,521	30,276
3020	Outlays (gross)	-48,581	-36,378	-32,318
3040	Recoveries of prior year unpaid obligations, unexpired	-8,187	-4,299	-3,148
3050	Unpaid obligations, end of year	75,333	67,177	61,987
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-1	-1
3070	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	79,216	75,332	67,176
3200	Obligated balance, end of year	75,332	67,176	61,986
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	51,725	22,710	28,380
	Outlays, gross:			
4010	Outlays from new discretionary authority	12,538	4,502	5,676
4011	Outlays from discretionary balances	26,423	31,776	26,546
4020	Outlays, gross (total)	38,961	36,278	32,222
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources:	-2	-1	-1
4033	Non-Federal sources	-335	-1	.....
4040	Offsets against gross budget authority and outlays (total)	-337	-2	-1
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	308	1	.....
4060	Additional offsets against budget authority only (total)	309	1	.....
4070	Budget authority, net (discretionary)	51,697	22,709	28,379

4080	Outlays, net (discretionary)	38,624	36,276	32,221
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	9,620	100	96
4180	Budget authority, net (total)	51,697	22,709	28,379
4190	Outlays, net (total)	48,244	36,376	32,317

Through the Disaster Relief Fund (DRF), the Federal Emergency Management Agency (FEMA) provides a significant portion of the total Federal response to Presidentially-declared major disasters and emergencies that overwhelm State and tribal resources, pursuant to the Robert T. Stafford Disaster Relief and Emergency Act, P.L. 93–288 (as amended), 42 U.S. Code sections 5121–5207. Primary assistance programs include Federal disaster support to individuals and households, public assistance, and hazard mitigation assistance which includes such activities as the repair and restoration of State, local, tribal, territorial, and nonprofit disaster damaged infrastructure, financial assistance to eligible disaster survivors, and funding to rebuild in a way that reduces or mitigates future disaster losses in communities.

FEMA will use the funds requested in FY 2027 under the disaster relief Major Disaster Allocation to help States, Tribes, and Territories respond to and recover from major disasters declared under the Stafford Act (both catastrophic and non-catastrophic) and for hazard mitigation programs that, pursuant to the Stafford Act, are to be funded out of the Disaster Relief Fund.

The DRF Base request supports the 10-year average for the costs associated with emergency declarations, pre-disaster surge activities, and fire management assistance grants. The base also includes funds projected for yearly disaster readiness and support activities. The 2027 DRF Base requirements will be funded through available carryover balances from 2026 and projected recoveries.

Object Classification (in millions of dollars)

Identification code 070–0702–0–1–453	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,150	1,035	990
11.3 Other than full-time permanent	315	284	284
11.5 Other personnel compensation	241	217	217
11.9 Total personnel compensation	1,706	1,536	1,491
12.1 Civilian personnel benefits	509	510	510
13.0 Benefits for former personnel	7	7	7
21.0 Travel and transportation of persons	578	550	550
22.0 Transportation of things	89	90	90
23.1 Rental payments to GSA	37	37	39
23.2 Rental payments to others	73	73	75
23.3 Communications, utilities, and miscellaneous charges	42	45	45
24.0 Printing and reproduction	11	10	10
25.1 Advisory and assistance services	128	125	125
25.2 Other services from non-Federal sources	2,301	2,300	2,300
25.3 Other goods and services from Federal sources	6,366	6,350	6,350
25.4 Operation and maintenance of facilities	145	145	145
25.6 Medical care	34	30	30
25.7 Operation and maintenance of equipment	36	30	30
25.8 Subsistence and support of persons	183	160	160
26.0 Supplies and materials	140	120	120
31.0 Equipment	48	45	45
32.0 Land and structures	45	45	45
41.0 Grants, subsidies, and contributions	40,404	20,313	18,109
99.0 Direct obligations	52,882	32,521	30,276
99.0 Reimbursable obligations	1	.....	.....
99.9 Total new obligations, unexpired accounts	52,883	32,521	30,276

Employment Summary

Identification code 070–0702–0–1–453	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	15,247	11,726	11,407

Hermit's Peak/Calf Canyon Fire Assistance Account

Program and Financing (in millions of dollars)

Identification code 070–1912–0–1–453	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	1,757	1,655	347
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,247	1,996	344
1021 Recoveries of prior year unpaid obligations	7	3	3
1070 Unobligated balance (total)	2,254	1,999	347
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,500	.....	.....
1120 Appropriations transferred to other acct [070–0200]	-1	.....	.....
1160 Appropriation, discretionary (total)	1,499	.....	.....
1930 Total budgetary resources available	3,753	1,999	347
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,996	344	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	138	115	105
3010 New obligations, unexpired accounts	1,757	1,655	347
3020 Outlays (gross)	-1,773	-1,662	-323
3040 Recoveries of prior year unpaid obligations, unexpired	-7	-3	-3
3050 Unpaid obligations, end of year	115	105	126
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	138	115	105
3200 Obligated balance, end of year	115	105	126
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,499	.....	.....
Outlays, gross:			
4011 Outlays from discretionary balances	1,773	1,662	323
4180 Budget authority, net (total)	1,499	.....	.....
4190 Outlays, net (total)	1,773	1,662	323

Object Classification (in millions of dollars)

Identification code 070–1912–0–1–453	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.3 Other than full-time permanent	19	.....	.....
11.5 Other personnel compensation	4	.....	.....
11.9 Total personnel compensation	23	.....	.....
12.1 Civilian personnel benefits	7	.....	.....
21.0 Travel and transportation of persons	1	1	.....
23.2 Rental payments to others	1	1	.....
25.1 Advisory and assistance services	97	120	38
25.2 Other services from non-Federal sources	1	.....	.....
25.4 Operation and maintenance of facilities	4	4	1
42.0 Insurance claims and indemnities	1,623	1,529	308
99.9 Total new obligations, unexpired accounts	1,757	1,655	347

Employment Summary

Identification code 070–1912–0–1–453	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	199	.....	.....

Flood Hazard Mapping and Risk Analysis Program

Program and Financing (in millions of dollars)

Identification code 070–0500–0–1–453	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	.....
1001 Discretionary unobligated balance brought fwd, Oct 1	2	.....	.....
1010 Unobligated balance transfer to other accts [070–0413]	.....	-2	.....
1070 Unobligated balance (total)	2	.....	.....

FLOOD HAZARD MAPPING AND RISK ANALYSIS PROGRAM—Continued

Program and Financing—Continued

Identification code 070–0500–0–1–453	2025 actual	2026 est.	2027 est.
1930 Total budgetary resources available	2		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	2	
3020 Outlays (gross)	-1	-2	
3050 Unpaid obligations, end of year	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	2	
3200 Obligated balance, end of year	2		
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	1	2	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	1	2	

NATIONAL FLOOD INSURANCE FUND

For activities under the National Flood Insurance Act of 1968 (42 U.S.C. 4001 et seq.), the Flood Disaster Protection Act of 1973 (42 U.S.C. 4001 et seq.), the Biggert-Waters Flood Insurance Reform Act of 2012 (Public Law 112–141, 126 Stat. 916), and the Homeowner Flood Insurance Affordability Act of 2014 (Public Law 113–89; 128 Stat. 1020), $199,840,000, to remain available until September 30, 2028, which shall be derived from offsetting amounts collected under section 1308(d) of the National Flood Insurance Act of 1968 (42 U.S.C. 4015(d)); of which $14,818000, shall be available for mission support associated with flood management; and of which $185,022,000, shall be available for flood plain management and flood mapping: Provided, That any additional fees collected pursuant to section 1308(d) of the National Flood Insurance Act of 1968 (42 U.S.C. 4015(d)) shall be credited as offsetting collections to this account, to be available for flood plain management and flood mapping: Provided further, That in fiscal year 2027, no funds shall be available from the National Flood Insurance Fund under section 1310 of the National Flood Insurance Act of 1968 (42 U.S.C. 4017) in excess of—

(1) $230,834,000 for operating expenses and salaries and expenses associated with flood insurance operations;

(2) $1,557,000,000 for commissions and taxes of agents;

(3) such sums as are necessary for interest on Treasury borrowings; and

(4) $175,000,000, which shall remain available until expended, for flood mitigation actions and for flood mitigation assistance under section 1366 of the National Flood Insurance Act of 1968 (42 U.S.C. 4104c), notwithstanding sections 1366(e) and 1310(a)(7) of such Act (42 U.S.C. 4104c(e), 4017):

Provided further, That the amounts collected under section 102 of the Flood Disaster Protection Act of 1973 (42 U.S.C. 4012a) and section 1366(e) of the National Flood Insurance Act of 1968 (42 U.S.C. 4104c(e)), shall be deposited in the National Flood Insurance Fund to supplement other amounts specified as available for section 1366 of the National Flood Insurance Act of 1968, notwithstanding section 102(f)(8), section 1366(e) of the National Flood Insurance Act of 1968, and paragraphs (1) through (3) of section 1367(b) of such Act (42 U.S.C. 4012a(f)(8), 4104c(e), 4104d(b)(1)–(3)): Provided further, That total administrative costs shall not exceed 4 percent of the total appropriation: Provided further, That up to $5,000,000 is available to carry out section 24 of the Homeowner Flood Insurance Affordability Act of 2014 (42 U.S.C. 4033).

Program and Financing (in millions of dollars)

Identification code 070–4236–0–3–453	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Flood Mitigation Assistance Grant - BIL	47	252	475
0801 NFIP Mandatory	6,666	4,084	5,312
0802 Mission Support (Discretionary)	6	11	12
0803 Floodplain Management and Flood Mapping (Discretionary)	163	177	170
0899 Total reimbursable obligations	6,835	4,272	5,494
0900 Total new obligations, unexpired accounts	6,882	4,524	5,969
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,668	3,489	4,240
1001 Discretionary unobligated balance brought fwd, Oct 1	1,955	2,661	
1021 Recoveries of prior year unpaid obligations	65	40	42
1070 Unobligated balance (total)	2,733	3,529	4,282
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation	700	700	
1172 Advance appropriations transferred to other accounts [070–0200]	-2	-2	
1180 Advanced appropriation, discretionary (total)	698	698	
Borrowing authority, mandatory:			
1400 Borrowing authority	2,500		
Spending authority from offsetting collections, discretionary:			
1700 Collected	212	207	200
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections	4,190	4,330	4,617
1802 Offsetting collections (previously unavailable)	114	76	76
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-76	-76	-111
1850 Spending auth from offsetting collections, mand (total)	4,228	4,330	4,582
1900 Budget authority (total)	7,638	5,235	4,782
1930 Total budgetary resources available	10,371	8,764	9,064
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3,489	4,240	3,095
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,848	1,704	1,713
3010 New obligations, unexpired accounts	6,882	4,524	5,969
3020 Outlays (gross)	-7,961	-4,475	-5,449
3040 Recoveries of prior year unpaid obligations, unexpired	-65	-40	-42
3050 Unpaid obligations, end of year	1,704	1,713	2,191
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,848	1,704	1,713
3200 Obligated balance, end of year	1,704	1,713	2,191
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	910	905	200
Outlays, gross:			
4010 Outlays from new discretionary authority	78	139	100
4011 Outlays from discretionary balances	116	268	452
4020 Outlays, gross (total)	194	407	552
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-212	-207	-200
Mandatory:			
4090 Budget authority, gross	6,728	4,330	4,582
Outlays, gross:			
4100 Outlays from new mandatory authority	5,580	3,377	3,566
4101 Outlays from mandatory balances	2,187	691	1,331
4110 Outlays, gross (total)	7,767	4,068	4,897
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-4,190	-4,330	-4,617
4180 Budget authority, net (total)	3,236	698	-35
4190 Outlays, net (total)	3,559	-62	632
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	114	76	76
5092 Unexpired unavailable balance, EOY: Offsetting collections	76	76	111

The Federal Government provides flood insurance through the National Flood Insurance Program (NFIP), which is administered by the Federal Emergency Management Agency (FEMA). Flood insurance is available to homeowners and businesses in communities that have adopted and enforce appropriate floodplain management measures. Coverage is limited to buildings and their contents. As of September 30, 2025, the program had approximately 4.6 million policies worth $1.3 trillion in force in over 22,700 .

The program uses a multi-pronged strategy for reducing future flood damage. The NFIP offers flood mitigation assistance grants for projects that reduce or eliminate the risk of flood damages to buildings insured by

the NFIP. In addition, flood mitigation assistance grants targeted toward repetitive and severe repetitive loss properties not only help owners of high-risk property, but through acquisition, relocation, or elevation also reduce the disproportionate drain on the National Flood Insurance Fund these properties cause. FEMA works to ensure that the flood mitigation grant program is closely integrated with other FEMA mitigation grant programs, resulting in better coordination and communication with State and local governments. Further, through the Community Rating System, FEMA adjusts premium rates to encourage community and State mitigation activities beyond those required by the NFIP. Structures built to meet or exceed NFIP minimum floodplain management standards incur, at a minimum, 71% less flood damage.

The NFIP continues to move forward on a more sustainable financial path by signaling the true cost associated with living in a floodplain, through premium increases for policies which are priced at less than full risk.

Object Classification (in millions of dollars)

Identification code 070–4236–0–3–453	2025 actual	2026 est.	2027 est.
11.3 Direct obligations: Personnel compensation: Other than full-time permanent	2	3	3
11.9 Total personnel compensation	2	3	3
12.1 Civilian personnel benefits	1	1	1
41.0 Grants, subsidies, and contributions	44	248	471
99.0 Direct obligations	47	252	475
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	74	75	76
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	75	76	77
12.1 Civilian personnel benefits	27	28	28
21.0 Travel and transportation of persons	1	2	2
23.1 Rental payments to GSA	9	9	9
23.3 Communications, utilities, and miscellaneous charges	3	5	6
25.1 Advisory and assistance services	84	84	85
25.2 Other services from non-Federal sources	1,290	1,672	1,736
25.4 Operation and maintenance of facilities	3	3	4
41.0 Grants, subsidies, and contributions	33	79	80
42.0 Insurance claims and indemnities	4,629	1,644	2,841
43.0 Interest and dividends	681	670	626
99.0 Reimbursable obligations	6,835	4,272	5,494
99.9 Total new obligations, unexpired accounts	6,882	4,524	5,969

Employment Summary

Identification code 070–4236–0–3–453	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	20	21	21
2001 Reimbursable civilian full-time equivalent employment	513	512	512

National Flood Insurance Reserve Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–5701–0–2–453	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Fees, National Flood Insurance Reserve Fund	1,034	1,077	1,111
1140 Earnings on Investments, National Flood Insurance Reserve Fund	-289	71	27
1199 Total current law receipts	745	1,148	1,138
1999 Total receipts	745	1,148	1,138
2000 Total: Balances and receipts	745	1,148	1,138
Appropriations:			
Current law:			
2101 National Flood Insurance Reserve Fund	-745	-1,148	-1,138
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 070–5701–0–2–453	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 NFIP Obligations from Reserve Fund	3,639	2,478	1,156
0900 Total new obligations, unexpired accounts (object class 42.0)	3,639	2,478	1,156
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,242	1,349	19
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	4,243	1,349	19
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	745	1,148	1,138
1930 Total budgetary resources available	4,988	2,497	1,157
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,349	19	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	345	191	1,208
3010 New obligations, unexpired accounts	3,639	2,478	1,156
3020 Outlays (gross)	-3,792	-1,461	-1,170
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	191	1,208	1,194
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	345	191	1,208
3200 Obligated balance, end of year	191	1,208	1,194
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	745	1,148	1,138
Outlays, gross:			
4100 Outlays from new mandatory authority	105	108	111
4101 Outlays from mandatory balances	3,687	1,353	1,059
4110 Outlays, gross (total)	3,792	1,461	1,170
4180 Budget authority, net (total)	745	1,148	1,138
4190 Outlays, net (total)	3,792	1,461	1,170
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	4,948		

The National Flood Insurance Reserve Fund was created in fiscal year 2014 as directed by the Biggert-Waters Flood Insurance Reform Act of 2012. This reserve fund for the National Flood Insurance Program is available for meeting expected future obligations of the program, to include payment of claims, claims adjustment expenses, the purchase of reinsurance, and the repayment of outstanding debt owed to the U.S. Treasury, including interest.

National Pre-Disaster Mitigation Fund

Program and Financing (in millions of dollars)

Identification code 070–0716–0–1–453	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	4	1
1001 Discretionary unobligated balance brought fwd, Oct 1	7	3	
1010 Unobligated balance transfer to other accts [070–0702]	-7	-3	
1021 Recoveries of prior year unpaid obligations	4		
1070 Unobligated balance (total)	4	1	1
1930 Total budgetary resources available	4	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	12	3	
3020 Outlays (gross)	-5	-3	
3040 Recoveries of prior year unpaid obligations, unexpired	-4		
3050 Unpaid obligations, end of year	3		

NATIONAL PRE-DISASTER MITIGATION FUND—Continued

Program and Financing—Continued

Identification code 070–0716–0–1–453	2025 actual	2026 est.	2027 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	12	3	
3200 Obligated balance, end of year	3		
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	5	3	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	5	3	

DISASTER ASSISTANCE DIRECT LOAN PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 070–0703–0–1–453	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	17	78	6
0705 Reestimates of direct loan subsidy	7		
0706 Interest on reestimates of direct loan subsidy	1		
0900 Total new obligations, unexpired accounts	25	78	6
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	53	137	59
1001 Discretionary unobligated balance brought fwd, Oct 1	53		
1011 Unobligated balance transfer from other acct [070–0702]	94		
1021 Recoveries of prior year unpaid obligations	8		
1070 Unobligated balance (total)	155	137	59
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	7		
1900 Budget authority (total)	7		
1930 Total budgetary resources available	162	137	59
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	137	59	53
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	103	57	44
3010 New obligations, unexpired accounts	25	78	6
3020 Outlays (gross)	-63	-91	-21
3040 Recoveries of prior year unpaid obligations, unexpired	-8		
3050 Unpaid obligations, end of year	57	44	29
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	103	57	44
3200 Obligated balance, end of year	57	44	29
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	56	91	21
Mandatory:			
4090 Budget authority, gross	7		
Outlays, gross:			
4100 Outlays from new mandatory authority	7		
4180 Budget authority, net (total)	7		
4190 Outlays, net (total)	63	91	21

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 070–0703–0–1–453	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115002 Community Disaster Loan Program	19	86	7
115999 Total direct loan levels	19	86	7
Direct loan subsidy (in percent):			
132002 Community Disaster Loan Program	91.29	91.36	91.08
132999 Weighted average subsidy rate	91.29	91.36	91.08
Direct loan subsidy budget authority:			
133002 Community Disaster Loan Program	18	78	6
133999 Total subsidy budget authority	18	78	6
Direct loan subsidy outlays:			
134002 Community Disaster Loan Program	53	91	21
134999 Total subsidy outlays	53	91	21
Direct loan reestimates:			
135002 Community Disaster Loan Program	7	-27	
135003 Special Community Disaster Loans		-5	
135999 Total direct loan reestimates	7	-32	
Administrative expense data:			
3510 Budget authority	3		
3580 Outlays from balances	3		

Disaster assistance loans authorized by the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.) includes two programs: 1) section 319 authorizes for direct loans to States for the non-Federal portion of cost-shared Stafford Act programs; and 2) section 417 authorizes direct community disaster loans to local governments that incurred substantial loss of tax and other revenues as a result of a major disaster and require financial assistance in order to perform governmental functions.

Object Classification (in millions of dollars)

Identification code 070–0703–0–1–453	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources	6		
33.0 Investments and loans	19	78	6
99.0 Direct obligations	25	78	6
99.9 Total new obligations, unexpired accounts	25	78	6

DISASTER ASSISTANCE DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 070–4234–0–3–453	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	19	86	7
0742 Downward reestimates paid to receipt accounts		28	
0743 Interest on downward reestimates		3	
0791 Direct program activities, subtotal	19	117	7
0900 Total new obligations, unexpired accounts	19	117	7
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	4	
1021 Recoveries of prior year unpaid obligations	8	1	
1023 Unobligated balances applied to repay debt	-6		
1024 Unobligated balance of borrowing authority withdrawn	-2		
1070 Unobligated balance (total)	1	5	
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	2	35	1
Spending authority from offsetting collections, mandatory:			
1800 Collected	63	90	28
1801 Change in uncollected payments, Federal sources	-43	-10	-19
1825 Spending authority from offsetting collections applied to repay debt		-3	-3
1850 Spending auth from offsetting collections, mand (total)	20	77	6
1900 Budget authority (total)	22	112	7
1930 Total budgetary resources available	23	117	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	110	61	49
3010 New obligations, unexpired accounts	19	117	7
3020 Outlays (gross)	-60	-128	-27

3040	Recoveries of prior year unpaid obligations, unexpired	-8	-1	
3050	Unpaid obligations, end of year	61	49	29
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-98	-55	-45
3070	Change in uncollected pymts, Fed sources, unexpired	43	10	19
3090	Uncollected pymts, Fed sources, end of year	-55	-45	-26
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	12	6	4
3200	Obligated balance, end of year	6	4	3
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	22	112	7
	Financing disbursements:			
4110	Outlays, gross (total)	60	128	27
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-61	-90	-21
4123	Non-Federal sources- Principal	-1		-7
4123	Non-Federal sources- Interest	-1		
4130	Offsets against gross budget authority and outlays (total)	-63	-90	-28
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	43	10	19
4160	Budget authority, net (mandatory)	2	32	-2
4170	Outlays, net (mandatory)	-3	38	-1
4180	Budget authority, net (total)	2	32	-2
4190	Outlays, net (total)	-3	38	-1

Status of Direct Loans (in millions of dollars)

Identification code 070–4234–0–3–453	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1121 Limitation available from carry-forward	36	103	24
1143 Unobligated limitation carried forward (P.L. xx) (-)	-17	-17	-17
1150 Total direct loan obligations	19	86	7
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	85	142	241
1231 Disbursements: Direct loan disbursements	60	128	27
1251 Repayments: Repayments and prepayments	-1		-3
1264 Other adjustments, net (+ or -)	-2	-29	-9
1290 Outstanding, end of year	142	241	256

Balance Sheet (in millions of dollars)

Identification code 070–4234–0–3–453	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	1	4
Investments in U.S. securities:		
1106 Receivables, net	7	
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	85	142
1402 Interest receivable	2	5
1405 Allowance for subsidy cost (-)	-87	-112
1499 Net present value of assets related to direct loans		35
1999 Total assets	8	39
LIABILITIES:		
Federal liabilities:		
2103 Debt	8	8
2105 Other		31
2207 Non-Federal liabilities: Other		
2999 Total liabilities	8	39
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	8	39

Procurement, Construction, and Improvements

For necessary expenses of the Federal Emergency Management Agency for procurement, construction, and improvements, $158,200,000, of which $55,400,000 shall remain available until September 30, 2029, and of which $102,800,000 shall remain available until September 30, 2031.

Program and Financing (in millions of dollars)

Identification code 070–0414–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operational Communications/Information Technology	25	27	29
0002 Construction and Facility Improvements	32	84	103
0003 Mission Support Assets and Infrastructure	30	20	16
0799 Total direct obligations	87	131	148
0900 Total new obligations, unexpired accounts	87	131	148
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	146	153	126
1001 Discretionary unobligated balance brought fwd, Oct 1	146		
1010 Unobligated balance transfer to other accts [070–0540]	-6		
1010 Unobligated balance transfer to other accts [070–0610]	-2		
1021 Recoveries of prior year unpaid obligations	4	4	4
1070 Unobligated balance (total)	142	157	130
Budget authority:			
Appropriations, discretionary:			
1100 Operational Communications/Information Technology	28	29	55
1100 Construction and Facility Improvements	50	42	103
1100 Mission Support Assets and Infrastructure	22	29	
1160 Appropriation, discretionary (total)	100	100	158
1900 Budget authority (total)	100	100	158
1930 Total budgetary resources available	242	257	288
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	153	126	140
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	182	154	117
3010 New obligations, unexpired accounts	87	131	148
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-111	-164	-98
3040 Recoveries of prior year unpaid obligations, unexpired	-4	-4	-4
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	154	117	163
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-31	-31	-31
3090 Uncollected pymts, Fed sources, end of year	-31	-31	-31
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	151	123	86
3200 Obligated balance, end of year	123	86	132
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	100	100	158
Outlays, gross:			
4010 Outlays from new discretionary authority	6	15	28
4011 Outlays from discretionary balances	105	149	70
4020 Outlays, gross (total)	111	164	98
4180 Budget authority, net (total)	100	100	158
4190 Outlays, net (total)	111	164	98

Procurement, Construction, and Improvements (PC&I) provides funds necessary for the Federal Emergency Management Agency's (FEMA) major investments in information technology, communication, facilities, and infrastructure that support operations essential to FEMA's mission. The PC&I appropriation consists of three programs, projects, and activities:

Operational Communications/Information Technology.—The request includes funding for FEMA's investments in communications infrastructure, IT systems, and equipment that have multi-mission frontline applications and that are directly used by field offices and personnel.

Construction and Facility Improvements.—The request includes funding for major construction and improvements for FEMA's land and facility investments above the real property threshold set for minor construction in Operations and Support and Federal Assistance appropriations.

Mission Support Assets and Infrastructure.—The request includes funding for the design, implementation, and integration of new solutions for major FEMA systems and data management that support the Agency's mission.

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued

Object Classification (in millions of dollars)

Identification code 070–0414–0–1–999		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	29	31	94
25.2	Other services from non-Federal sources	26	19	.....
25.4	Operation and maintenance of facilities	3	6	5
25.7	Operation and maintenance of equipment	1	1	.....
31.0	Equipment	4	11	9
32.0	Land and structures	24	63	40
99.0	Direct obligations	87	131	148
99.9	Total new obligations, unexpired accounts	87	131	148

ADMINISTRATIVE PROVISIONS

(INCLUDING TRANSFERS OF FUNDS)

SEC. 301. Funds made available under the heading "Cybersecurity and Infrastructure Security Agency—Operations and Support" may be made available for the necessary expenses of procuring or providing access to cybersecurity threat feeds for branches, agencies, independent agencies, corporations, establishments, and instrumentalities of the Federal Government of the United States, state, local, tribal, and territorial entities, fusion centers as described in section 210A of the Homeland Security Act (6 U.S.C. 124h), and Information Sharing and Analysis Organizations.

SEC. 302. (a) Notwithstanding section 2008(a)(12) of the Homeland Security Act of 2002 (6 U.S.C. 609(a)(12)) or any other provision of law, not more than 5 percent of the amount of a grant made available in paragraphs (1) through (5) under "Federal Emergency Management Agency—Federal Assistance", may be used by the recipient for expenses directly related to administration of the grant.

(b) The authority provided in subsection (a) shall also apply to a state recipient for the administration of a grant under such paragraph (3).

SEC. 303. Under the heading "Federal Emergency Management Agency—Federal Assistance", for grants under paragraphs (1) through (5), the Administrator of the Federal Emergency Management Agency shall brief the Committees on Appropriations of the House of Representatives and the Senate 5 full business days in advance of announcing publicly the intention of making an award.

SEC. 304. Under the heading "Federal Emergency Management Agency—Federal Assistance", for grants under paragraphs (1) and (2), the installation of communications towers is not considered construction of a building or other physical facility.

SEC. 305. The reporting requirements in paragraphs (1) and (2) under the heading "Federal Emergency Management Agency—Disaster Relief Fund" in the Department of Homeland Security Appropriations Act, 2015 (Public Law 114–4), related to reporting on the Disaster Relief Fund, shall be applied in fiscal year 2027 with respect to budget year 2028 and current fiscal year 2027, respectively—

(1) in paragraph (1) by substituting "fiscal year 2028" for "fiscal year 2016"; and

(2) in paragraph (2) by inserting "business" after "fifth".

SEC. 306. (a) The aggregate charges assessed during fiscal year 2027, as authorized in title III of the Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, 1999 (42 U.S.C. 5196e), shall not be less than 100 percent of the amounts anticipated by the Department of Homeland Security to be necessary for its Radiological Emergency Preparedness Program for the next fiscal year.

(b) The methodology for assessment and collection of fees shall be fair and equitable and shall reflect costs of providing such services, including administrative costs of collecting such fees.

(c) Such fees shall be deposited in a Radiological Emergency Preparedness Program account as offsetting collections and will become available for authorized purposes on October 1, 2027, and remain available until expended.

SEC. 307. Any unobligated balances of funds appropriated in any prior Act for activities funded by the National Predisaster Mitigation Fund under section 203 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5133), as in effect on the day before the date of enactment of section 1234 of division D of Public Law 115–254, may be transferred to and merged with funds set aside pursuant to subsection (i)(1) of section 203 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5133), as in effect on the date of the enactment of this section.

SEC. 308. Any unobligated balances of funds appropriated under the heading "Federal Emergency Management Agency—Flood Hazard Mapping and Risk Analysis Program" in any prior Act may be transferred to and merged with funds appropriated under the heading "Federal Emergency Management Agency—Federal Assistance" for necessary expenses for Flood Hazard Mapping and Risk Analysis: Provided, That funds transferred pursuant to this section shall be in addition to and supplement any other sums appropriated for such purposes under the National Flood Insurance Fund and such additional sums as may be provided by States or other political subdivisions for cost-shared mapping activities under section 1360(f)(2) of the National Flood Insurance Act of 1968 (42 U.S.C. 4101(f)(2)), to remain available until expended.

SEC. 309. Section 2220A(s) of the Homeland Security Act of 2002 (6 U.S.C. 665g(s)) shall be applied by substituting "September 30, 2027" for "September 30, 2025".

SEC. 310. (a) In making grants under the heading "Federal Emergency Management Agency—Federal Assistance" for Assistance to Firefighter Grants, the Administrator of the Federal Emergency Management Agency may waive subsection (k) of section 33 of the Federal Fire Prevention and Control Act of 1974 (15 U.S.C. 2229).

(b) In making grants under the heading "Federal Emergency Management Agency—Federal Assistance" for Staffing for Adequate Fire and Emergency Response Grants, the Administrator of the Federal Emergency Management Agency may grant waivers from the requirements in subsections (a)(1)(A), (a)(1)(B), (a)(1)(E), (c)(1), (c)(2), and (c)(4) of section 34 of the Federal Fire Prevention and Control Act of 1974 (15 U.S.C. 2229a).

CITIZENSHIP AND IMMIGRATION SERVICES

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of U.S. Citizenship and Immigration Services for operations and support of the E-Verify Program, $112,995,000.

Program and Financing (in millions of dollars)

Identification code 070–0300–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Employment Status Verification	267	271	113
0799	Total direct obligations	267	271	113
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	.....	.....
1010	Unobligated balance transfer to other accts [070–0610]	-3	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts	5	.....	.....
1070	Unobligated balance (total)	3	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	271	271	113
1120	Appropriations transferred to other acct [070–0540]	-4	.....	.....
1131	Unobligated balance of appropriations permanently reduced	-3	.....	.....
1160	Appropriation, discretionary (total)	264	271	113
1930	Total budgetary resources available	267	271	113
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	89	76	126
3010	New obligations, unexpired accounts	267	271	113
3011	Obligations ("upward adjustments"), expired accounts	3	.....	.....
3020	Outlays (gross)	-271	-221	-184
3041	Recoveries of prior year unpaid obligations, expired	-12	.....	.....
3050	Unpaid obligations, end of year	76	126	55
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	89	76	126
3200	Obligated balance, end of year	76	126	55
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	264	271	113
	Outlays, gross:			
4010	Outlays from new discretionary authority	218	149	62
4011	Outlays from discretionary balances	53	72	122
4020	Outlays, gross (total)	271	221	184
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-3	.....	.....

	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	3		
4070	Budget authority, net (discretionary)	264	271	113
4080	Outlays, net (discretionary)	268	221	184
4180	Budget authority, net (total)	264	271	113
4190	Outlays, net (total)	268	221	184

The mission of U.S. Citizenship and Immigration Services (USCIS), as it relates to this account, is to oversee ongoing mission operations, mission support, and associated management and administration of the Employment Status Verification (ESV) program. The ESV program funds E-Verify, a web-based system that ensures a legal workforce by verifying employment eligibility. Operated through USCIS Verification Information System (VIS), E-Verify matches employee information from Form I-9 against records from Department of Homeland Security (DHS), Social Security Administration (SSA), Department of State (DOS), and state and local systems. This program enforces U.S. immigration laws, protects American jobs, and supports national security by preventing unauthorized individuals from working in the United States.

Object Classification (in millions of dollars)

Identification code 070–0300–0–1–751	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	122	118	34
11.3 Other than full-time permanent	1		
11.5 Other personnel compensation	34	10	
11.9 Total personnel compensation	157	128	34
12.1 Civilian personnel benefits	47	41	12
13.0 Benefits for former personnel	1		
21.0 Travel and transportation of persons		18	
23.1 Rental payments to GSA	2	6	2
23.2 Rental payments to others		3	
25.1 Advisory and assistance services	12	14	6
25.2 Other services from non-Federal sources		10	
25.3 Other goods and services from Federal sources	12	7	14
25.7 Operation and maintenance of equipment	3	44	4
31.0 Equipment	33		41
99.0 Direct obligations	267	271	113
99.9 Total new obligations, unexpired accounts	267	271	113

Employment Summary

Identification code 070–0300–0–1–751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	740	740	287

Federal Assistance

Program and Financing (in millions of dollars)

Identification code 070–0408–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Citizenship and Integration Grant Program	10	10	
0900 Total new obligations, unexpired accounts (object class 41.0)	10	10	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	12	12	12
1001 Discretionary unobligated balance brought fwd, Oct 1	10	10	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10	10	
1930 Total budgetary resources available	22	22	12
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	12	12	12
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	21	20	7
3010 New obligations, unexpired accounts	10	10	
3020 Outlays (gross)	-8	-23	-7
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	20	7	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	21	20	7
3200 Obligated balance, end of year	20	7	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	10	10	
Outlays, gross:			
4010 Outlays from new discretionary authority		3	
4011 Outlays from discretionary balances	8	20	7
4020 Outlays, gross (total)	8	23	7
4180 Budget authority, net (total)	10	10	
4190 Outlays, net (total)	8	23	7

The U.S. Citizenship and Immigration Services Federal Assistance appropriation provides funding for the legacy Citizenship and Assimilation Grant Program (CAGP), which awards grants to organizations that help prepare Lawful Permanent Residents (LPRs) for naturalization.

Immigration Examinations Fee

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–5088–0–2–751	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	356	427	363
0198 Reconciliation adjustment	-2		
0199 Balance, start of year	354	427	363
Receipts:			
Current law:			
1120 Immigration Examination Fee	7,498	6,373	6,761
2000 Total: Balances and receipts	7,852	6,800	7,124
Appropriations:			
Current law:			
2101 Immigration Examinations Fee	-7,498	-6,373	-6,761
2103 Immigration Examinations Fee	-354	-427	-363
2132 Immigration Examinations Fee	427	363	385
2199 Total current law appropriations	-7,425	-6,437	-6,739
2999 Total appropriations	-7,425	-6,437	-6,739
5099 Balance, end of year	427	363	385

Program and Financing (in millions of dollars)

Identification code 070–5088–0–2–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Citizenship and Immigration Services	6,035	6,882	7,212
0002 Operation Allies Welcome	20	19	11
0799 Total direct obligations	6,055	6,901	7,223
0801 Reimbursable program activity	106	219	219
0900 Total new obligations, unexpired accounts	6,161	7,120	7,442
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,635	4,264	3,835
1021 Recoveries of prior year unpaid obligations	205		76
1033 Recoveries of prior year paid obligations	17	39	39
1070 Unobligated balance (total)	2,857	4,303	3,950
Budget authority:			
Appropriations, discretionary:			
1120 Appropriations transferred to other acct [015–0339]			-10
Appropriations, mandatory:			
1201 Immigration Examinations Fee Account	7,498	6,373	6,761
1203 Appropriation (previously unavailable)(special or trust)	354	427	363
1220 Appropriations transferred to other acct [015–0339]	-4	-4	
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-427	-363	-385
1260 Appropriations, mandatory (total)	7,421	6,433	6,739
Spending authority from offsetting collections, mandatory:			
1800 Collected	121	180	180
1801 Change in uncollected payments, Federal sources	26	40	40
1802 Offsetting collections (previously unavailable)	1	1	1

IMMIGRATION EXAMINATIONS FEE—Continued

Program and Financing—Continued

Identification code 070–5088–0–2–751		2025 actual	2026 est.	2027 est.
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-2	-2
1850	Spending auth from offsetting collections, mand (total)	147	219	219
1900	Budget authority (total)	7,568	6,652	6,948
1930	Total budgetary resources available	10,425	10,955	10,898
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4,264	3,835	3,456
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,705	1,856	2,339
3010	New obligations, unexpired accounts	6,161	7,120	7,442
3020	Outlays (gross)	-5,805	-6,637	-6,742
3040	Recoveries of prior year unpaid obligations, unexpired	-205	.....	-76
3050	Unpaid obligations, end of year	1,856	2,339	2,963
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-29	-55	-95
3070	Change in uncollected pymts, Fed sources, unexpired	-26	-40	-40
3090	Uncollected pymts, Fed sources, end of year	-55	-95	-135
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,676	1,801	2,244
3200	Obligated balance, end of year	1,801	2,244	2,828
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	.....	.....	-10
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	.....	-10
	Mandatory:			
4090	Budget authority, gross	7,568	6,652	6,958
	Outlays, gross:			
4100	Outlays from new mandatory authority	4,789	4,401	4,629
4101	Outlays from mandatory balances	1,016	2,236	2,123
4110	Outlays, gross (total)	5,805	6,637	6,752
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-107	-219	-219
4123	Non-Federal sources	-31	.....	.....
4130	Offsets against gross budget authority and outlays (total)	-138	-219	-219
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-26	-40	-40
4143	Recoveries of prior year paid obligations, unexpired accounts	17	39	39
4150	Additional offsets against budget authority only (total)	-9	-1	-1
4160	Budget authority, net (mandatory)	7,421	6,432	6,738
4170	Outlays, net (mandatory)	5,667	6,418	6,533
4180	Budget authority, net (total)	7,421	6,432	6,728
4190	Outlays, net (total)	5,667	6,418	6,523
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	1	.....	.....
5092	Unexpired unavailable balance, EOY: Offsetting collections	1	.....	.....

The Immigration Examinations Fee Account (IEFA) is authorized by sections 286(m), (n), (t), and (u) of the Immigration and Nationality Act (INA) (8 U.S.C. 1356(m), (n), (t), (u)). Designated adjudication fees and premium processing are deposited as offsetting receipts. Under the INA, these deposits remain available until expended for the costs of providing immigration adjudication and naturalization services and for the costs of collecting, safeguarding, and accounting for those fees and reimbursements.

IEFA supports the following activities:

U.S. Citizenship and Immigration Services (USCIS) adjudication operations; fraud detection and prevention activities; policy development and operational support; systems, technology, and infrastructure used to process applications and manage data; and personnel associated with such activities. Expenditures from the collection of premium processing fees support handling premium processing requests, other costs associated with overheads and otherwise offset the cost of providing adjudications and naturalization services.

Object Classification (in millions of dollars)

Identification code 070–5088–0–2–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	2,280	3,714	3,306
11.3	Other than full-time permanent	14	.....	.....
11.5	Other personnel compensation	191	4	4
11.9	Total personnel compensation	2,485	3,718	3,310
12.1	Civilian personnel benefits	903	11	430
13.0	Benefits for former personnel	24	1	1
21.0	Travel and transportation of persons	19	29	29
22.0	Transportation of things	18	21	21
23.1	Rental payments to GSA	300	378	378
23.2	Rental payments to others	2	.....	.....
23.3	Communications, utilities, and miscellaneous charges	107	29	90
24.0	Printing and reproduction	12	13	13
25.1	Advisory and assistance services	751	324	575
25.2	Other services from non-Federal sources	25	1,509	1,508
25.3	Other goods and services from Federal sources	537	11	11
25.4	Operation and maintenance of facilities	3	.....	.....
25.7	Operation and maintenance of equipment	155	154	154
26.0	Supplies and materials	36	28	28
31.0	Equipment	533	504	504
32.0	Land and structures	143	167	167
42.0	Insurance claims and indemnities	2	4	4
99.0	Direct obligations	6,055	6,901	7,223
99.0	Reimbursable obligations	106	219	219
99.9	Total new obligations, unexpired accounts	6,161	7,120	7,442

Employment Summary

Identification code 070–5088–0–2–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	20,023	22,061	22,061

H-1B NONIMMIGRANT PETITIONER ACCOUNT

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–5106–0–2–751		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	20	24	21
0198	Reconciliation adjustment	3	.....	.....
0199	Balance, start of year	23	24	21
	Receipts:			
	Current law:			
1120	H-1B Nonimmigrant Petitioner Account	419	376	376
2000	Total: Balances and receipts	442	400	397
	Appropriations:			
	Current law:			
2101	Training and Employment Services	-210	-188	-188
2101	State Unemployment Insurance and Employment Service Operations	-21	-19	.....
2101	Salaries and Expenses	.....	.....	-19
2101	H-1B Nonimmigrant Petitioner Account	-21	-19	-19
2101	STEM Education	-168	-151	-151
2103	Training and Employment Services	-11	-12	-11
2103	State Unemployment Insurance and Employment Service Operations	-1	-1	.....
2103	Salaries and Expenses	.....	.....	-1
2103	H-1B Nonimmigrant Petitioner Account	-1	-1	-1
2103	STEM Education	-9	-10	-9
2132	Training and Employment Services	12	11	11
2132	State Unemployment Insurance and Employment Service Operations	1	1	.....
2132	Salaries and Expenses	.....	.....	1
2132	H-1B Nonimmigrant Petitioner Account	1	1	1
2132	STEM Education	10	9	9
2199	Total current law appropriations	-418	-379	-377
2999	Total appropriations	-418	-379	-377
5099	Balance, end of year	24	21	20

Program and Financing (in millions of dollars)

Identification code 070–5106–0–2–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Citizenship and Immigration Services	20	20	20
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	28	29	28
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	21	19	19
1203 Appropriation (previously unavailable)(special or trust)	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	21	19	19
1900 Budget authority (total)	21	19	19
1930 Total budgetary resources available	49	48	47
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	29	28	27
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	.....	.....
3010 New obligations, unexpired accounts	20	20	20
3020 Outlays (gross)	-21	-20	-20
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	.....	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	21	19	19
Outlays, gross:			
4100 Outlays from new mandatory authority	20	10	10
4101 Outlays from mandatory balances	1	10	10
4110 Outlays, gross (total)	21	20	20
4180 Budget authority, net (total)	21	19	19
4190 Outlays, net (total)	21	20	20

The H-1B Nonimmigrant Petitioner Account is established under Section 286(s) of the Immigration and Nationality Act (INA) (8 U.S.C. 1356(s)), as amended.

The H-1B Account supports activities related to the processing of petitions for nonimmigrant workers in the H-1B visa classification. The H-1B visa program allows U.S. employers to temporarily employ foreign workers in specialty occupations. U.S. Citizenship and Immigration Services (USCIS) receives five (5) percent of the collections generated by these fees to fund USCIS immigration benefit adjudication efforts, while the remaining 95 percent of American Competitiveness and Workforce Improvement Act (ACWIA) collections are deposited in accounts managed by the Department of Labor (DOL) and the National Science Foundation (NSF), which receive 55 percent and 40 percent, respectively.

Object Classification (in millions of dollars)

Identification code 070–5106–0–2–751	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	.....	17	12
11.5 Other personnel compensation	.....	.....	1
11.9 Total personnel compensation	.....	17	13
12.1 Civilian personnel benefits	.....	.....	4
23.1 Rental payments to GSA	2	3	3
25.1 Advisory and assistance services	18	.....	.....
99.0 Direct obligations	20	20	20
99.9 Total new obligations, unexpired accounts	20	20	20

Employment Summary

Identification code 070–5106–0–2–751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	.....	101	101

H-1B and L Fraud Prevention and Detection Account

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–5389–0–2–751	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	9	8	6
Receipts:			
Current law:			
1120 H-1B and L Fraud Prevention and Detection Account	149	130	130
2000 Total: Balances and receipts	158	138	136
Appropriations:			
Current law:			
2101 H-1 B and L Fraud Prevention and Detection	-49	-43	-43
2101 H&L Fraud Prevention and Detection Fee	-49	-43	-43
2101 H-1B and L Fraud Prevention and Detection Account	-50	-43	-43
2103 H-1 B and L Fraud Prevention and Detection	-3	-3	-2
2103 H&L Fraud Prevention and Detection Fee	-3	-3	-2
2103 H-1B and L Fraud Prevention and Detection Account	-3	-3	-2
2132 H-1 B and L Fraud Prevention and Detection	3	2	2
2132 H&L Fraud Prevention and Detection Fee	3	2	2
2132 H-1B and L Fraud Prevention and Detection Account	3	2	2
2199 Total current law appropriations	-148	-132	-129
2999 Total appropriations	-148	-132	-129
5098 Rounding adjustment	-2	.....	.....
5099 Balance, end of year	8	6	7

Program and Financing (in millions of dollars)

Identification code 070–5389–0–2–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Citizenship and Immigration Services	55	64	54
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	36	32	12
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	37	32	12
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	50	43	43
1203 Appropriation (previously unavailable)(special or trust)	3	3	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-3	-2	-2
1260 Appropriations, mandatory (total)	50	44	43
1900 Budget authority (total)	50	44	43
1930 Total budgetary resources available	87	76	55
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	32	12	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	21	22	33
3010 New obligations, unexpired accounts	55	64	54
3020 Outlays (gross)	-53	-53	-43
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	22	33	44
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	21	22	33
3200 Obligated balance, end of year	22	33	44
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	50	44	43
Outlays, gross:			
4100 Outlays from new mandatory authority	36	31	30
4101 Outlays from mandatory balances	17	22	13
4110 Outlays, gross (total)	53	53	43
4180 Budget authority, net (total)	50	44	43

H-1B and L Fraud Prevention and Detection Account—Continued

Program and Financing—Continued

Identification code 070–5389–0–2–751		2025 actual	2026 est.	2027 est.
4190	Outlays, net (total)	53	53	43

The Fraud Prevention and Detection Account (FPDA) is authorized by Section 286(v) of the Immigration and Nationality Act (INA) (8 U.S.C. 1356 (v)). The Fraud Detection and National Security Directorate (FDNS) leads U.S. Citizenship and Immigration Services' (USCIS') efforts to determine whether individuals or organizations filing for immigration benefits pose a threat to national security, public safety, or the integrity of the Nation's immigration system.

FPDA resources enable USCIS operations to identify threats to national security and public safety, detect, deter and administratively investigate immigration-related fraud, and remove systemic and other vulnerabilities. USCIS receives one-third of the collections generated by the fees to fund a portion of USCIS fraud detection and prevention efforts. The remaining two-thirds of the collections are deposited equally in accounts managed by the Department of State (DOS) and the Department of Labor (DOL).

Object Classification (in millions of dollars)

Identification code 070–5389–0–2–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	22	30	20
11.5	Other personnel compensation	2		6
11.9	Total personnel compensation	24	30	26
12.1	Civilian personnel benefits	9		8
21.0	Travel and transportation of persons		1	
23.1	Rental payments to GSA	1	2	
25.1	Advisory and assistance services	12	11	1
25.2	Other services from non-Federal sources		13	2
25.7	Operation and maintenance of equipment	2		1
26.0	Supplies and materials			1
31.0	Equipment	7	7	15
99.0	Direct obligations	55	64	54
99.9	Total new obligations, unexpired accounts	55	64	54

Employment Summary

Identification code 070–5389–0–2–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	145	178	178

Eb-5 Integrity Fund, Citizenship and Immigration Service

Special and Trust Fund Receipts (in millions of dollars)

Identification code 070–5705–0–2–751		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	1	1	1
	Receipts:			
	Current law:			
1120	Fees, EB-5 Integrity Fund	16	14	14
2000	Total: Balances and receipts	17	15	15
	Appropriations:			
	Current law:			
2101	EB-5 Integrity Fund, Citizenship and Immigration Service	-16	-14	-14
2103	EB-5 Integrity Fund, Citizenship and Immigration Service	-1	-1	-1
2132	EB-5 Integrity Fund, Citizenship and Immigration Service	1	1	1
2199	Total current law appropriations	-16	-14	-14
2999	Total appropriations	-16	-14	-14
5099	Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 070–5705–0–2–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	EB-5 Integrity Fund	1	9	9
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	18	33	38
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	16	14	14
1203	Appropriation (previously unavailable)(special or trust)	1	1	1
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260	Appropriations, mandatory (total)	16	14	14
1930	Total budgetary resources available	34	47	52
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	33	38	43
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			4
3010	New obligations, unexpired accounts	1	9	9
3020	Outlays (gross)	-1	-5	-12
3050	Unpaid obligations, end of year		4	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			4
3200	Obligated balance, end of year		4	1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	16	14	14
	Outlays, gross:			
4100	Outlays from new mandatory authority	1	5	5
4101	Outlays from mandatory balances			7
4110	Outlays, gross (total)	1	5	12
4180	Budget authority, net (total)	16	14	14
4190	Outlays, net (total)	1	5	12

The EB-5 Reform and Integrity Act of 2022 requires U.S. Citizenship and Immigration Services (USCIS)to establish a special fund in the U.S. Treasury, known as the "EB-5 Integrity Fund" (8 U.S.C. 1153(b)(5)(J)). USCIS collects an annual fee from each designated Regional Center. A fee is also collected for each petition filed under Section 204(a)(1)(H) of the Immigration and National Act (INA) seeking classification under INA Section 203(b)(5)(E). This fee is in addition to the fees established for each petition to recover the cost of adjudication under INA Section 286(m) and efficient processing under Section 106(b) of the Consolidated Appropriations Act, 2022.

The EB-5 Integrity Fund is used to: conduct investigations based outside of the United States, including monitoring and investigating program-related events and promotional activities and ensuring that an alien investor's funds are obtained from a lawful source and through lawful means; detect and investigate fraud or other crimes; determine whether regional centers, new commercial enterprises, job-creating entities, and alien investors (and their alien spouses and alien children) comply with U.S. immigration laws; conduct audits and site visits; and for other purposes as the Department of Homeland Security (DHS) determines necessary.

Object Classification (in millions of dollars)

Identification code 070–5705–0–2–751		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	1	4	4
11.9	Total personnel compensation	1	4	4
12.1	Civilian personnel benefits		2	2
25.2	Other services from non-Federal sources		3	3
99.9	Total new obligations, unexpired accounts	1	9	9

Employment Summary

Identification code 070–5705–0–2–751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	6	35	35

FEDERAL LAW ENFORCEMENT TRAINING CENTERS

Federal Funds

Operations and Support

For necessary expenses of the Federal Law Enforcement Training Centers for operations and support, including the purchase of not to exceed 117 vehicles for police-type use and hire of passenger motor vehicles, and services as authorized by section 3109 of title 5, United States Code, $398,736,000, of which $18,780,000 shall remain available until September 30, 2028: Provided, That not to exceed $7,180 shall be for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 070–0509–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Mission Support	34	34	34
0002 Law Enforcement Training	226	226	335
0003 Minor Construction and Maintenance	30	31	30
0004 WFTC - Training/Salaries	40	177	68
0005 Basic Training	63	66	.....
0799 Total direct obligations	393	534	467
0801 Operations and Support (Reimbursable)	141	178	212
0900 Total new obligations, unexpired accounts	534	712	679
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	27	262	121
1001 Discretionary unobligated balance brought fwd, Oct 1	27	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	1	.....	.....
1021 Recoveries of prior year unpaid obligations	1	2	2
1070 Unobligated balance (total)	29	264	123
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	357	357	399
1131 Unobligated balance of appropriations permanently reduced	-1	.....	.....
1160 Appropriation, discretionary (total)	356	357	399
Appropriations, mandatory:			
1200 WFTC - Training/Salaries	285	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	105	162	212
1701 Change in uncollected payments, Federal sources	21	50	.....
1750 Spending auth from offsetting collections, disc (total)	126	212	212
1900 Budget authority (total)	767	569	611
1930 Total budgetary resources available	796	833	734
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	262	121	55
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	123	146	177
3010 New obligations, unexpired accounts	534	712	679
3011 Obligations ("upward adjustments"), expired accounts	3	3	.....
3020 Outlays (gross)	-505	-682	-696
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-2	-2
3041 Recoveries of prior year unpaid obligations, expired	-8	.....	-5
3050 Unpaid obligations, end of year	146	177	153
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-72	-44	-84
3070 Change in uncollected pymts, Fed sources, unexpired	-21	-50	.....
3071 Change in uncollected pymts, Fed sources, expired	49	10	10
3090 Uncollected pymts, Fed sources, end of year	-44	-84	-74
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	51	102	93
3200 Obligated balance, end of year	102	93	79
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	482	569	611
Outlays, gross:			
4010 Outlays from new discretionary authority	386	489	525
4011 Outlays from discretionary balances	112	28	80
4020 Outlays, gross (total)	498	517	605
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-152	-210	-210
4033 Non-Federal sources	-4	-2	-2
4040 Offsets against gross budget authority and outlays (total)	-156	-212	-212
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-21	-50	.....
4052 Offsetting collections credited to expired accounts	51	50	.....
4060 Additional offsets against budget authority only (total)	30	.....	.....
4070 Budget authority, net (discretionary)	356	357	399
4080 Outlays, net (discretionary)	342	305	393
Mandatory:			
4090 Budget authority, gross	285	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	7	.....	.....
4101 Outlays from mandatory balances	.....	165	91
4110 Outlays, gross (total)	7	165	91
4180 Budget authority, net (total)	641	357	399
4190 Outlays, net (total)	349	470	484

The Federal Law Enforcement Training Centers (FLETC) serves as an interagency law enforcement training organization for over 131 partner organizations, providing the necessary facilities, equipment, and support services to conduct basic, advanced, specialized, and refresher training for Federal law enforcement personnel. FLETC personnel conduct the instructional programs for basic law enforcement recruits and some advanced training based on agency requests. Additionally, FLETC provides advanced training tuition-free, or at a reduced cost, to State, local, tribal, and territorial law enforcement officers at all four of its campuses, through domestic export training deliveries, and through distance learning on a space-available basis. In cooperation with the Department of State, FLETC delivers training at International Law Enforcement Academies (ILEA) in Gaborone, Botswana; Bangkok, Thailand; Budapest, Hungary; Roswell, New Mexico; San Salvador, El Salvador; and the Regional Training Center in Accra, Ghana. Currently, FLETC holds the Program Director positions managing the ILEAs in Budapest, Hungary, and Roswell, New Mexico. FLETC exports targeted training and assistance internationally in support of annual ILEA training operations and U.S. Embassy law enforcement training initiatives with a nexus to integrated country strategies. FLETC hosts authorized and vetted international students for training programs at FLETC training delivery points in the United States on a space-available and fully reimbursable basis.

FLETC's Operations and Support account funds necessary operational, mission support, and associated management and administrative costs. In addition, this account includes the funding and activities that are associated with minor construction, maintenance, and improvement projects.

Object Classification (in millions of dollars)

Identification code 070–0509–0–1–751	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	116	124	124
11.3 Other than full-time permanent	2	2	2
11.5 Other personnel compensation	10	6	6
11.8 WFTC- Special personal services payments	.....	24	50
11.9 Total personnel compensation	128	156	182
12.1 Civilian personnel benefits	45	45	51
21.0 Travel and transportation of persons	11	9	11
23.3 Communications, utilities, and miscellaneous charges	15	15	15
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services	7	7	7
25.2 Other services from non-Federal sources	17	11	17
25.3 Other goods and services from Federal sources	1	154	18
25.4 Operation and maintenance of facilities	53	48	49
25.6 Medical care	5	4	5

OPERATIONS AND SUPPORT—Continued

Object Classification—Continued

Identification code 070–0509–0–1–751		2025 actual	2026 est.	2027 est.
25.7	Operation and maintenance of equipment	46	40	46
25.8	Subsistence and support of persons	17	7	17
26.0	Supplies and materials	26	21	27
31.0	Equipment	15	10	15
32.0	Land and structures	6	6	6
99.0	Direct obligations	393	534	467
99.0	Reimbursable obligations	141	178	212
99.9	Total new obligations, unexpired accounts	534	712	679

Employment Summary

Identification code 070–0509–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,058	1,108	1,101
2001	Reimbursable civilian full-time equivalent employment	215	272	272

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

For necessary expenses of the Federal Law Enforcement Training Centers for procurement, construction, and improvements, $18,780,000, to remain available until September 30, 2031, for acquisition of necessary additional real property and facilities, construction and ongoing maintenance, facility improvements and related expenses of the Federal Law Enforcement Training Centers.

Program and Financing (in millions of dollars)

Identification code 070–0510–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Procurement, Construction, and Improvements (Direct)	20	19	18
0003	WFTC - Facility Construction & Deferred Maintenance	98	366	
0799	Total direct obligations	118	385	18
0801	Procurement, Construction, and Improvements (Reimbursable)		1	1
0900	Total new obligations, unexpired accounts	118	386	19
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	66	411	65
1001	Discretionary unobligated balance brought fwd, Oct 1	66	45	
1021	Recoveries of prior year unpaid obligations		1	1
1070	Unobligated balance (total)	66	412	66
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	34	20	19
	Appropriations, mandatory:			
1200	WFTC - Facility Construction & Deferred Maintenance	465		
	Spending authority from offsetting collections, discretionary:			
1700	Collected		28	29
1701	Change in uncollected payments, Federal sources	-36	-8	-10
1750	Spending auth from offsetting collections, disc (total)	-36	20	19
1900	Budget authority (total)	463	40	38
1930	Total budgetary resources available	529	452	104
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring		-1	-1
1941	Unexpired unobligated balance, end of year	411	65	84
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	49	143	403
3010	New obligations, unexpired accounts	118	386	19
3011	Obligations ("upward adjustments"), expired accounts		1	1
3020	Outlays (gross)	-24	-126	-227
3040	Recoveries of prior year unpaid obligations, unexpired		-1	-1
3050	Unpaid obligations, end of year	143	403	195
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-42	-6	
3070	Change in uncollected pymts, Fed sources, unexpired	36	8	10
3071	Change in uncollected pymts, Fed sources, expired		-2	-10
3090	Uncollected pymts, Fed sources, end of year	-6		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	7	137	403
3200	Obligated balance, end of year	137	403	195
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	-2	40	38
	Outlays, gross:			
4010	Outlays from new discretionary authority		4	4
4011	Outlays from discretionary balances	22	40	34
4020	Outlays, gross (total)	22	44	38
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources		-32	-32
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	36	8	10
4052	Offsetting collections credited to expired accounts		4	3
4060	Additional offsets against budget authority only (total)	36	12	13
4070	Budget authority, net (discretionary)	34	20	19
4080	Outlays, net (discretionary)	22	12	6
	Mandatory:			
4090	Budget authority, gross	465		
	Outlays, gross:			
4100	Outlays from new mandatory authority	2		
4101	Outlays from mandatory balances		82	189
4110	Outlays, gross (total)	2	82	189
4180	Budget authority, net (total)	499	20	19
4190	Outlays, net (total)	24	94	195

The Federal Law Enforcement Training Centers' (FLETC) Procurement, Construction, and Improvement (PC&I) account funds the purchase, building, manufacturing, or assemblage of one or more end items that create, extend or enhance FLETC's existing capabilities. Funds provided through this account support the procurement, construction, and/or improvements of personal property end items with an individual cost of $250,000 or more, and real property end items with an individual cost of $2 million or more. Language in the President's Budget authorizes FLETC to receive reimbursements in the PC&I account, and also authorizes reimbursements to FLETC from U.S. Government agencies for the construction of special use facilities. The language also authorizes the acquisition of necessary additional real property and facilities, construction and ongoing maintenance, facility improvements and related expenses of the Federal Law Enforcement Training Centers.

Object Classification (in millions of dollars)

Identification code 070–0510–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.4	Operation and maintenance of facilities		366	
32.0	Land and structures	117	19	18
99.0	Direct obligations	117	385	18
99.0	Reimbursable obligations	1	1	1
99.9	Total new obligations, unexpired accounts	118	386	19

SCIENCE AND TECHNOLOGY

Federal Funds

OPERATIONS AND SUPPORT

For necessary expenses of the Science and Technology Directorate for operations and support, including the purchase or lease of not to exceed 5 vehicles, $372,273,000, of which $228,629,000 shall remain available until September 30, 2028: Provided, That not to exceed $10,000 shall be for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 070–0800–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Mission Support	164	164	143
0004	Laboratory Facilities	115	128	137

0005	Acquisition and Operations Analysis	53	78	92
0799	Total direct obligations	332	370	372
0801	Research and Development (Reimbursable)	68	79	35
0900	Total new obligations, unexpired accounts	400	449	407
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	49	93	49
1001	Discretionary unobligated balance brought fwd, Oct 1	49	.....	.....
1010	Unobligated balance transfer to other accts [070–0610]	-1	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts	1	.....	.....
1021	Recoveries of prior year unpaid obligations	7	.....	.....
1033	Recoveries of prior year paid obligations	.....	1	1
1070	Unobligated balance (total)	56	94	50
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	370	370	372
	Spending authority from offsetting collections, discretionary:			
1700	Collected	33	34	34
1701	Change in uncollected payments, Federal sources	34	.....	.....
1750	Spending auth from offsetting collections, disc (total)	67	34	34
1900	Budget authority (total)	437	404	406
1930	Total budgetary resources available	493	498	456
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	93	49	49
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	303	259	304
3010	New obligations, unexpired accounts	400	449	407
3011	Obligations ("upward adjustments"), expired accounts	3	.....	.....
3020	Outlays (gross)	-426	-404	-427
3040	Recoveries of prior year unpaid obligations, unexpired	-7	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-14	.....	.....
3050	Unpaid obligations, end of year	259	304	284
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-85	-78	-78
3070	Change in uncollected pymts, Fed sources, unexpired	-34	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	41	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-78	-78	-78
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	218	181	226
3200	Obligated balance, end of year	181	226	206
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	437	404	406
	Outlays, gross:			
4010	Outlays from new discretionary authority	190	168	157
4011	Outlays from discretionary balances	236	236	270
4020	Outlays, gross (total)	426	404	427
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-74	-33	-33
4033	Non-Federal sources	-1	-2	-2
4040	Offsets against gross budget authority and outlays (total)	-75	-35	-35
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-34	.....	.....
4052	Offsetting collections credited to expired accounts	42	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	.....	1	1
4060	Additional offsets against budget authority only (total)	8	1	1
4070	Budget authority, net (discretionary)	370	370	372
4080	Outlays, net (discretionary)	351	369	392
4180	Budget authority, net (total)	370	370	372
4190	Outlays, net (total)	351	369	392

The Operations and Support (O&S) appropriation for the Science and Technology Directorate (S&T) provides funding to ensure delivery of advanced technology solutions to Department of Homeland Security (DHS) Components and first responders. This appropriation also supports Systems Engineering, Standards, and Test and Evaluation to ensure that S&T and DHS Components develop effective technologies that work in the operational environment. This includes costs necessary for operations and support activities to advance S&Ts mission, as well as salaries and benefits, and operating costs for five laboratory facilities.

Object Classification (in millions of dollars)

Identification code 070–0800–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	86	90	69
11.3	Other than full-time permanent	7	7	4
11.5	Other personnel compensation	3	3	1
11.8	Special personal services payments	5	5	3
11.9	Total personnel compensation	101	105	77
12.1	Civilian personnel benefits	34	36	20
21.0	Travel and transportation of persons	3	3	3
23.1	Rental payments to GSA	1	1	1
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	96	113	145
25.2	Other services from non-Federal sources	5	5	5
25.3	Other goods and services from Federal sources	25	30	30
25.4	Operation and maintenance of facilities	52	62	76
25.7	Operation and maintenance of equipment	7	7	7
26.0	Supplies and materials	1	1	1
31.0	Equipment	6	6	6
99.0	Direct obligations	332	370	372
99.0	Reimbursable obligations	68	79	35
99.9	Total new obligations, unexpired accounts	400	449	407

Employment Summary

Identification code 070–0800–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	522	574	408

Procurement, Construction, and Improvements

For necessary expenses of the Science and Technology Directorate for procurement, construction, and improvements, $40,000,000, to remain available until September 30, 2031.

Program and Financing (in millions of dollars)

Identification code 070–0415–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Construction and Facilities Improvement	12	61	40
0801	Construction and Facilities Improvement (Reimbursable)	12	.....	.....
0900	Total new obligations, unexpired accounts	24	61	40
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	87	135	135
1001	Discretionary unobligated balance brought fwd, Oct 1	87	.....	.....
1010	Unobligated balance transfer to other accts [070–0610]	-3	.....	.....
1021	Recoveries of prior year unpaid obligations	3	.....	.....
1033	Recoveries of prior year paid obligations	2	.....	.....
1070	Unobligated balance (total)	89	135	135
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	61	61	40
1120	Appropriations transferred to other acct [070–0610]	-3	.....	.....
1160	Appropriation, discretionary (total)	58	61	40
	Spending authority from offsetting collections, discretionary:			
1700	Collected	9	.....	.....
1701	Change in uncollected payments, Federal sources	3	.....	.....
1750	Spending auth from offsetting collections, disc (total)	12	.....	.....
1900	Budget authority (total)	70	61	40
1930	Total budgetary resources available	159	196	175
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	135	135	135
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	50	41	42
3010	New obligations, unexpired accounts	24	61	40
3020	Outlays (gross)	-30	-60	-54

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS—Continued

Program and Financing—Continued

Identification code 070–0415–0–1–751		2025 actual	2026 est.	2027 est.
3040	Recoveries of prior year unpaid obligations, unexpired	-3		
3050	Unpaid obligations, end of year	41	42	28
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-21	-24	-24
3070	Change in uncollected pymts, Fed sources, unexpired	-3		
3090	Uncollected pymts, Fed sources, end of year	-24	-24	-24
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	29	17	18
3200	Obligated balance, end of year	17	18	4
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	70	61	40
	Outlays, gross:			
4010	Outlays from new discretionary authority		18	12
4011	Outlays from discretionary balances	30	42	42
4020	Outlays, gross (total)	30	60	54
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-9	-3	
4033	Non-Federal sources	-2		
4040	Offsets against gross budget authority and outlays (total)	-11	-3	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-3		
4053	Recoveries of prior year paid obligations, unexpired accounts	2		
4055	Adjustment for change in allocation (offsetting collection portion)		3	
4060	Additional offsets against budget authority only (total)	-1	3	
4070	Budget authority, net (discretionary)	58	61	40
4080	Outlays, net (discretionary)	19	57	54
4180	Budget authority, net (total)	58	61	40
4190	Outlays, net (total)	19	57	54

S&T's Procurement, Construction, & Improvements (PC&I) appropriation supports requirements to ensure laboratory infrastructure remains aligned to S&T mission requirements. PC&I funding allows S&T to make essential investments in construction, expansion, maintenance, modernization, or removal as necessary to support requirements generated by DHS Components. In addition, PC&I funding allows S&T the ability to invest in equipment and information technology to ensure that S&T laboratories maintain accreditation.

Object Classification (in millions of dollars)

Identification code 070–0415–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
23.3	Communications, utilities, and miscellaneous charges	1	2	2
25.1	Advisory and assistance services	5	20	9
25.4	Operation and maintenance of facilities	2	10	10
25.7	Operation and maintenance of equipment	1	2	
26.0	Supplies and materials	1	1	
31.0	Equipment	1	5	
32.0	Land and structures	1	21	19
99.0	Direct obligations	12	61	40
99.0	Reimbursable obligations	12		
99.9	Total new obligations, unexpired accounts	24	61	40

RESEARCH AND DEVELOPMENT

For necessary expenses of the Science and Technology Directorate for research and development, $341,449,000, to remain available until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 070–0803–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Research, Development and Innovation	255	304	334
0002	University Programs	14	7	7
0799	Total direct obligations	269	311	341
0801	Research and Development (Reimbursable)		7	13
0900	Total new obligations, unexpired accounts	269	318	354
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	183	235	245
1001	Discretionary unobligated balance brought fwd, Oct 1	183		
1010	Unobligated balance transfer to other accts [070–0610]	-11		
1021	Recoveries of prior year unpaid obligations	21		
1070	Unobligated balance (total)	193	235	245
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	311	311	341
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1	17	20
1900	Budget authority (total)	312	328	361
1930	Total budgetary resources available	505	563	606
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	235	245	252
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	630	473	465
3010	New obligations, unexpired accounts	269	318	354
3011	Obligations ("upward adjustments"), expired accounts	3		
3020	Outlays (gross)	-397	-326	-441
3040	Recoveries of prior year unpaid obligations, unexpired	-21		
3041	Recoveries of prior year unpaid obligations, expired	-11		
3050	Unpaid obligations, end of year	473	465	378
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-9	-4	-4
3071	Change in uncollected pymts, Fed sources, expired	5		
3090	Uncollected pymts, Fed sources, end of year	-4	-4	-4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	621	469	461
3200	Obligated balance, end of year	469	461	374
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	312	328	361
	Outlays, gross:			
4010	Outlays from new discretionary authority	16	40	45
4011	Outlays from discretionary balances	381	286	396
4020	Outlays, gross (total)	397	326	441
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-4	-17	-20
4033	Non-Federal sources	-3		
4040	Offsets against gross budget authority and outlays (total)	-7	-17	-20
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	6		
4060	Additional offsets against budget authority only (total)	6		
4070	Budget authority, net (discretionary)	311	311	341
4080	Outlays, net (discretionary)	390	309	421
4180	Budget authority, net (total)	311	311	341
4190	Outlays, net (total)	390	309	421

S&T's Research and Development (R&D) appropriation provides funds for basic, applied, and developmental research supporting state-of-the-art technology and solutions to meet the needs of DHS Components and the first responder community. R&D activities also include private industry partnerships, academia, technology demonstrations, technology transfer and commercialization. Funds support critical homeland security-related research to address high-priority, DHS-related issues and to enhance long term homeland security capabilities.

Object Classification (in millions of dollars)

Identification code 070–0803–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
21.0	Travel and transportation of persons	3	3	3
23.3	Communications, utilities, and miscellaneous charges	1	2	2
25.1	Advisory and assistance services	56	79	80
25.2	Other services from non-Federal sources	5	5	5
25.3	Other goods and services from Federal sources	4	4	4
25.5	Research and development contracts	187	201	230
25.7	Operation and maintenance of equipment	1	4	4
26.0	Supplies and materials	1	2	2
31.0	Equipment	2	4	4
41.0	Grants, subsidies, and contributions	9	7	7
99.0	Direct obligations	269	311	341
99.0	Reimbursable obligations	.....	7	13
99.9	Total new obligations, unexpired accounts	269	318	354

COUNTERING WEAPONS OF MASS DESTRUCTION OFFICE

Federal Funds

OPERATIONS AND SUPPORT

Program and Financing (in millions of dollars)

Identification code 070–0861–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Capability and Operational Support	80	69	.....
0004	Mission Support	60	94	.....
0799	Total direct obligations	140	163	.....
0900	Total new obligations, unexpired accounts	140	163	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	13	22	22
1001	Discretionary unobligated balance brought fwd, Oct 1	13	.....	.....
1010	Unobligated balance transfer to other accts [070–0610]	-2	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts	2	.....	.....
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	14	22	22
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	163	163	.....
1131	Unobligated balance of appropriations permanently reduced	-1	.....	.....
1160	Appropriation, discretionary (total)	162	163	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1	.....	.....
1701	Change in uncollected payments, Federal sources	-1	.....	.....
1900	Budget authority (total)	162	163	.....
1930	Total budgetary resources available	176	185	22
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-14	.....	.....
1941	Unexpired unobligated balance, end of year	22	22	22
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	112	94	104
3010	New obligations, unexpired accounts	140	163	.....
3011	Obligations ("upward adjustments"), expired accounts	4	.....	.....
3020	Outlays (gross)	-147	-153	-83
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-14	.....	.....
3050	Unpaid obligations, end of year	94	104	21
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-4	-3	-3
3070	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-3	-3	-3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	108	91	101
3200	Obligated balance, end of year	91	101	18
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	162	163	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	72	77	.....
4011	Outlays from discretionary balances	75	76	83
4020	Outlays, gross (total)	147	153	83
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	.....	.....
4033	Non-Federal sources	-3	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-4	.....	.....
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4052	Offsetting collections credited to expired accounts	3	.....	.....
4060	Additional offsets against budget authority only (total)	4	.....	.....
4070	Budget authority, net (discretionary)	162	163	.....
4080	Outlays, net (discretionary)	143	153	83
4180	Budget authority, net (total)	162	163	.....
4190	Outlays, net (total)	143	153	83

The Countering Weapons of Mass Destruction Office's (CWMD) Operations and Support account supported the development of counter WMD capabilities through strategic planning and analysis; test and evaluation of chemical, biological, radiological, and nuclear detection technologies; procurement of chemical, biological, radiological, and nuclear equipment that can be carried, worn, or easily moved to support operational end-users, and assisting Department of Homeland Security operational components and other agencies in defining requirements necessary to achieve their mission. The Operations and Support functions are transferred in the Budget to U.S. Customs and Border Protection and the Cybersecurity and Infrastructure Security Agency.

Object Classification (in millions of dollars)

Identification code 070–0861–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	34	40	.....
11.5	Other personnel compensation	1	2	.....
11.8	Special personal services payments	1	4	.....
11.9	Total personnel compensation	36	46	.....
12.1	Civilian personnel benefits	13	15	.....
21.0	Travel and transportation of persons	2	2	.....
25.1	Advisory and assistance services	30	37	.....
25.2	Other services from non-Federal sources	14	17	.....
25.3	Other goods and services from Federal sources	17	18	.....
25.4	Operation and maintenance of facilities	.....	3	.....
25.5	Research and development contracts	1	.....	.....
25.7	Operation and maintenance of equipment	19	19	.....
26.0	Supplies and materials	3	3	.....
31.0	Equipment	3	3	.....
41.0	Grants, subsidies, and contributions	2	.....	.....
99.0	Direct obligations	140	163	.....
99.9	Total new obligations, unexpired accounts	140	163	.....

Employment Summary

Identification code 070–0861–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	221	221	.....

RESEARCH AND DEVELOPMENT

Program and Financing (in millions of dollars)

Identification code 070–0860–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0009	Transformational Research and Development	14	39	.....
0010	Technical Forensics	3	7	.....
0012	Detection Capability Development	6	15	.....

RESEARCH AND DEVELOPMENT—Continued

Program and Financing—Continued

Identification code 070–0860–0–1–751		2025 actual	2026 est.	2027 est.
0900	Total new obligations, unexpired accounts	23	61	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	33	64	64
1010	Unobligated balance transfer to other accts [070–0610]	-5		
1070	Unobligated balance (total)	28	64	64
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	61	61	
1120	Appropriations transferred to other acct [070–0610]	-2		
1160	Appropriation, discretionary (total)	59	61	
1900	Budget authority (total)	59	61	
1930	Total budgetary resources available	87	125	64
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	64	64	64
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	75	45	58
3010	New obligations, unexpired accounts	23	61	
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-49	-48	-30
3041	Recoveries of prior year unpaid obligations, expired	-5		
3050	Unpaid obligations, end of year	45	58	28
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	75	45	58
3200	Obligated balance, end of year	45	58	28
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	59	61	
	Outlays, gross:			
4010	Outlays from new discretionary authority	2	6	
4011	Outlays from discretionary balances	47	42	30
4020	Outlays, gross (total)	49	48	30
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-1		
4040	Offsets against gross budget authority and outlays (total)	-1		
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1		
4060	Additional offsets against budget authority only (total)	1		
4070	Budget authority, net (discretionary)	59	61	
4080	Outlays, net (discretionary)	48	48	30
4180	Budget authority, net (total)	59	61	
4190	Outlays, net (total)	48	48	30

The Countering Weapons of Mass Destruction Office's (CWMD) Research and Development account provided funds to identify, explore, and demonstrate new technologies and capabilities that will help enable the Department of Homeland Security and its partners to detect, identify, prevent, and protect against, weapons of mass destruction and chemical, biological, radiological, and nuclear threats and incidents. CWMD worked closely with operational customers to ensure the effective transition of new technologies to the field. This account supported basic, applied, and developmental projects that prioritized the delivery of capability into the hands of the operator. The funds also supported cooperative agreements to carry out research & development within CWMDs mission space. The Budget transfers all CWMD Research and Development to the Cybersecurity and Infrastructure Security Agency (CISA).

Object Classification (in millions of dollars)

Identification code 070–0860–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	7	27	
25.2	Other services from non-Federal sources	1		
25.3	Other goods and services from Federal sources	1		
25.5	Research and development contracts	10	20	
31.0	Equipment	4	14	
99.0	Direct obligations	23	61	
99.9	Total new obligations, unexpired accounts	23	61	

PROCUREMENT, CONSTRUCTION, AND IMPROVEMENTS

Program and Financing (in millions of dollars)

Identification code 070–0862–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0006	Large Scale Detection Systems	22	36	
0007	Portable Detection Systems	10	6	
0799	Total direct obligations	32	42	
0900	Total new obligations, unexpired accounts	32	42	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	30	52	52
1001	Discretionary unobligated balance brought fwd, Oct 1	30		
1021	Recoveries of prior year unpaid obligations	12		
1070	Unobligated balance (total)	42	52	52
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	42	42	
1900	Budget authority (total)	42	42	
1930	Total budgetary resources available	84	94	52
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	52	52	52
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	90	55	25
3010	New obligations, unexpired accounts	32	42	
3020	Outlays (gross)	-52	-72	-25
3040	Recoveries of prior year unpaid obligations, unexpired	-12		
3041	Recoveries of prior year unpaid obligations, expired	-3		
3050	Unpaid obligations, end of year	55	25	
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	90	55	25
3200	Obligated balance, end of year	55	25	
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	42	42	
	Outlays, gross:			
4010	Outlays from new discretionary authority		17	
4011	Outlays from discretionary balances	52	55	25
4020	Outlays, gross (total)	52	72	25
4180	Budget authority, net (total)	42	42	
4190	Outlays, net (total)	52	72	25

The Countering Weapons of Mass Destruction Office's (CWMD) Procurement, Construction, and Improvements account supported the acquisition and deployment of chemical, biological, radiological, and nuclear systems to support Department of Homeland Security operational components. The Budget places procurement of these systems like the Radiation Portal Monitors and Portable Detection Systems with the end users, such as U.S. Customs and Border Protection, Transportation Security Administration, U.S. Coast Guard, and U.S. Secret Service.

Object Classification (in millions of dollars)

Identification code 070–0862–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	8	11	
25.2	Other services from non-Federal sources	20	22	
25.3	Other goods and services from Federal sources	4	9	
99.9	Total new obligations, unexpired accounts	32	42	

Federal Assistance

Program and Financing (in millions of dollars)

Identification code 070–0411–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0004 Training, Exercises, and Readiness	15	21	
0005 Securing the Cities	8	34	
0006 Biological Support	58	87	
0799 Total direct obligations	81	142	
0801 Reimbursable program activity	3		
0900 Total new obligations, unexpired accounts	84	142	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	31	93	93
1001 Discretionary unobligated balance brought fwd, Oct 1	31		
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	33	93	93
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	143	142	
Spending authority from offsetting collections, discretionary:			
1700 Collected	2		
1701 Change in uncollected payments, Federal sources	-1		
1750 Spending auth from offsetting collections, disc (total)	1		
1900 Budget authority (total)	144	142	
1930 Total budgetary resources available	177	235	93
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	93	93	93
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	214	151	93
3010 New obligations, unexpired accounts	84	142	
3011 Obligations ("upward adjustments"), expired accounts	3		
3020 Outlays (gross)	-146	-200	-74
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3041 Recoveries of prior year unpaid obligations, expired	-2		
3050 Unpaid obligations, end of year	151	93	19
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3070 Change in uncollected pymts, Fed sources, unexpired	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	213	151	93
3200 Obligated balance, end of year	151	93	19
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	144	142	
Outlays, gross:			
4010 Outlays from new discretionary authority	16	65	
4011 Outlays from discretionary balances	130	135	74
4020 Outlays, gross (total)	146	200	74
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-3		
4033 Non-Federal sources	-2		
4040 Offsets against gross budget authority and outlays (total)	-5		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1		
4052 Offsetting collections credited to expired accounts	3		
4060 Additional offsets against budget authority only (total)	4		
4070 Budget authority, net (discretionary)	143	142	
4080 Outlays, net (discretionary)	141	200	74
4180 Budget authority, net (total)	143	142	
4190 Outlays, net (total)	141	200	74

The Countering Weapons of Mass Destruction Office's (CWMD) Federal Assistance account provided the funds for outreach efforts necessary to ensure Federal, State, local, territorial, and tribal (FSLTT) and international partners had the access and resources to support the threat detection mission. FSLTT support was focused on detecting devices or materials prior to their entry into the United States and maximizing the probability of an encounter prior to WMD materials reaching potential targets. The Federal Assistance account provided resources for Securing the Cities (STC) and the Nation's biodetection system. The funds supported early warning and preparedness for biological and chemical events. The funds also supported SLTT radiological and nuclear detection efforts. The Budget transfers these functions and programs to the Cybersecurity and Infrastructure Security Agency (CISA).

Object Classification (in millions of dollars)

Identification code 070–0411–0–1–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	1	1	
25.1 Advisory and assistance services	20	20	
25.2 Other services from non-Federal sources	2	2	
25.3 Other goods and services from Federal sources	2	2	
25.7 Operation and maintenance of equipment	3	20	
26.0 Supplies and materials	9	19	
31.0 Equipment	10	24	
41.0 Grants, subsidies, and contributions	34	54	
99.0 Direct obligations	81	142	
99.0 Reimbursable obligations	3		
99.9 Total new obligations, unexpired accounts	84	142	

Administrative Provisions

Sec. 401. (a) Notwithstanding any other provision of law, funds otherwise made available to U.S. Citizenship and Immigration Services may be used to acquire, operate, equip, and dispose of up to 5 vehicles, for replacement only, for areas where the Administrator of General Services does not provide vehicles for lease.

(b) The Director of U.S. Citizenship and Immigration Services may authorize employees who are assigned to those areas to use such vehicles to travel between the employees' residences and places of employment.

Sec. 402. None of the funds appropriated by this Act may be used to process or approve a competition under Office of Management and Budget Circular A-76 for services provided by employees (including employees serving on a temporary or term basis) of U.S. Citizenship and Immigration Services of the Department of Homeland Security who are known as Immigration Information Officers, Immigration Service Analysts, Contact Representatives, Investigative Assistants, or Immigration Services Officers.

Sec. 403. Notwithstanding any other provision of law, any Federal funds made available to U.S. Citizenship and Immigration Services may be used for the collection and use of biometrics taken at a U.S. Citizenship and Immigration Services Application Support Center that is overseen virtually by U.S. Citizenship and Immigration Services personnel using appropriate technology.

Sec. 404. The Director of the Federal Law Enforcement Training Centers is authorized to distribute funds to Federal law enforcement agencies for expenses incurred participating in training accreditation.

Sec. 405. The Federal Law Enforcement Training Accreditation Board, including representatives from the Federal law enforcement community and non-Federal accreditation experts involved in law enforcement training, shall lead the Federal law enforcement training accreditation process to continue the implementation of measuring and assessing the quality and effectiveness of Federal law enforcement training programs, facilities, and instructors.

Sec. 406. (a) The Director of the Federal Law Enforcement Training Centers may accept transfers to its "Procurement, Construction, and Improvements" account from Government agencies requesting the construction of special use facilities, as authorized by the Economy Act (31 U.S.C. 1535(b)).

(b) The Federal Law Enforcement Training Centers shall maintain administrative control and ownership upon completion of such facilities.

Sec. 407. The functions of the Federal Law Enforcement Training Centers instructor staff shall be classified as inherently governmental for purposes of the Federal Activities Inventory Reform Act of 1998 (31 U.S.C. 501 note).

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Governmental receipts:			
070–083400 Breached Bond Penalties	8	8	8

General Fund Receipt Accounts—Continued

		2025 actual	2026 est.	2027 est.
070–242600	Temporary L-1 Visa Fee Increase	2	1	1
070–242700	Temporary H-1B Visa Fee Increase	11	8	6
070–248600	Visa Integrity Fee		718	2,992
General Fund Governmental receipts		21	735	3,007
Offsetting receipts from the public:				
070–031100	Tonnage Duty Increases	32	34	35
070–090000	Passenger Security Fees Returned to the General Fund	1,600	1,640	1,680
070–143500	General Fund Proprietary Interest Receipts, not Otherwise Classified	138	22	22
070–242100	Marine Safety Fees	16	20	20
070–274030	Disaster Assistance, Downward Reestimates		32	
070–322000	All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	289		
070–090000	Passenger Security Fees Returned to the General Fund: Legislative proposal, subject to PAYGO			-1,680
General Fund Offsetting receipts from the public		2,075	1,748	77
Intragovernmental payments:				
070–388500	Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	124		
General Fund Intragovernmental payments		124		

GENERAL PROVISIONS

(INCLUDING TRANSFERS OF FUNDS)

SEC. 501. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 502. Subject to the requirements of section 503 of this Act, the unexpended balances of prior appropriations provided for activities in this Act may be transferred to appropriation accounts for such activities established pursuant to this Act, may be merged with funds in the applicable established accounts, and thereafter may be accounted for as one fund for the same time period as originally enacted.

SEC. 503. (a) None of the funds provided by this Act, provided by previous appropriations Acts to the components in or transferred to the Department of Homeland Security that remain available for obligation or expenditure in fiscal year 2027, or provided from any accounts in the Treasury of the United States derived by the collection of fees available to the components funded by this Act, shall be available for obligation or expenditure through a reprogramming of funds that—

(1) creates or eliminates a program, project, or activity, or increases funds for any program, project, or activity for which funds have been denied or restricted by the Congress;

(2) contracts out any function or activity presently performed by Federal employees or any new function or activity proposed to be performed by Federal employees in the President's budget proposal for fiscal year 2027 for the Department of Homeland Security;

(3) augments funding for existing programs, projects, or activities in excess of $5,000,000 or 10 percent, whichever is less;

(4) reduces funding for any program, project, or activity, or numbers of personnel, by 10 percent or more; or

(5) results from any general savings from a reduction in personnel that would result in a change in funding levels for programs, projects, or activities as approved by the Congress.

(b) Subsection (a) shall not apply if the Committees on Appropriations of the House of Representatives and the Senate are notified at least 30 days in advance of such reprogramming.

(c) Up to 5 percent of any appropriation made available for the current fiscal year for the Department of Homeland Security by this Act or provided by previous appropriations Acts may be transferred between such appropriations if the Committees on Appropriations of the House of Representatives and the Senate are notified at least 30 days in advance of such transfer, but no such appropriation, except as otherwise specifically provided, shall be increased by more than 10 percent by such transfer.

(d) Notwithstanding subsections (a), (b), and (c), no funds shall be reprogrammed within or transferred between appropriations based upon an initial notification provided after June 15, except in extraordinary circumstances that imminently threaten the safety of human life or the protection of property.

(e) The notification thresholds and procedures set forth in subsections (a), (b), (c), and (d) shall apply to any use of deobligated balances of funds provided in previous Department of Homeland Security Appropriations Acts that remain available for obligation in the current year.

(f) Notwithstanding subsection (c), the Secretary of Homeland Security may transfer to the fund established by 8 U.S.C. 1101 note, up to $20,000,000 from appropriations available to the Department of Homeland Security: Provided, That any amounts transferred to the fund shall remain available until expended: Provided further, That the Secretary shall notify the Committees on Appropriations of the House of Representatives and the Senate at least 5 days in advance of such transfer.

SEC. 504. (a) Section 504 of the Department of Homeland Security Appropriations Act, 2017 (division F of Public Law 115–31), related to the operations of a working capital fund, shall apply with respect to funds made available in this Act in the same manner as such section applied to funds made available in that Act.

(b) Funds from such working capital fund may be obligated and expended in anticipation of reimbursements from components of the Department of Homeland Security.

SEC. 505. (a) Except as otherwise specifically provided by law, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year 2027, as recorded in the financial records at the time of a reprogramming notification, but not later than June 30, 2028, from appropriations for "Operations and Support" for fiscal year 2027 in this Act shall remain available through September 30, 2028, in the account and for the purposes for which the appropriations were provided.

(b) Prior to the obligation of such funds, a notification shall be submitted to the Committees on Appropriations of the House of Representatives and the Senate in accordance with section 503 of this Act.

SEC. 506. (a) Funds made available by this Act for intelligence activities are deemed to be specifically authorized by the Congress for purposes of section 504 of the National Security Act of 1947 (50 U.S.C. 414) during fiscal year 2027 until the enactment of an Act authorizing intelligence activities for fiscal year 2027.

(b) Amounts described in subsection (a) made available for "Intelligence, Analysis, and Situational Awareness—Operations and Support" that exceed the amounts in such authorization for such account shall be transferred to and merged with amounts made available under the heading "Office of the Secretary and Executive Management—Operations and Support".

(c) Prior to the obligation of any funds transferred under subsection (b), the Department shall brief the Committees on Appropriations of the House of Representatives and the Senate on a plan for the use of such funds.

SEC. 507. (a) The Secretary of Homeland Security, or the designee of the Secretary, shall notify the Committees on Appropriations of the House of Representatives and the Senate at least 3 full business days in advance of—

(1) making or awarding a grant allocation or grant in excess of $1,000,000;

(2) making or awarding a contract, other transaction agreement, or task or delivery order on a multiple award contract, or to issue a letter of intent totaling in excess of $4,000,000;

(3) awarding a task or delivery order requiring an obligation of funds in an amount greater than $10,000,000 from multi-year Department of Homeland Security funds;

(4) making a sole-source grant award; or

(5) announcing publicly the intention to make or award items under paragraph (1), (2), (3), or (4), including a contract covered by the Federal Acquisition Regulation.

(b) If the Secretary of Homeland Security determines that compliance with this section would pose a substantial risk to human life, health, or safety, an award may be made without notification, and the Secretary shall notify the Committees on Appropriations of the House of Representatives and the Senate not later than 5 full business days after such an award is made or letter issued.

(c) A notification under this section—

(1) may not involve funds that are not available for obligation; and

(2) shall include the amount of the award; the fiscal year for which the funds for the award were appropriated; the type of contract; and the account from which the funds are being drawn.

SEC. 508. Notwithstanding any other provision of law, no agency shall purchase, construct, or lease any additional facilities, except within or contiguous to existing locations, to be used for the purpose of conducting Federal law enforcement training without advance notification to the Committees on Appropriations of the House of Representatives and the Senate, except that the Federal Law Enforcement Training Centers is authorized to obtain the temporary use of additional facilities by lease, contract, or other agreement for training that cannot be accommodated in existing Centers' facilities.

SEC. 509. None of the funds appropriated or otherwise made available by this Act may be used for expenses for any construction, repair, alteration, or acquisition project for which a prospectus otherwise required under chapter 33 of title 40, United States Code, has not been approved, except that necessary funds may be

expended for each project for required expenses for the development of a proposed prospectus.

SEC. 510. Sections 522 and 530 of the Department of Homeland Security Appropriations Act, 2008 (division E of Public Law 110–161; 121 Stat. 2073 and 2074) shall apply with respect to funds made available in this Act in the same manner as such sections applied to funds made available in that Act.

SEC. 511. (a) None of the funds made available in this Act may be used in contravention of the applicable provisions of the Buy American Act.

(b) For purposes of subsection (a), the term "Buy American Act" means chapter 83 of title 41, United States Code.

SEC. 512. None of the funds made available in this Act may be used to amend the oath of allegiance required by section 337 of the Immigration and Nationality Act (8 U.S.C. 1448).

SEC. 513. (a) None of the funds provided or otherwise made available in this Act shall be available to carry out section 872 of the Homeland Security Act of 2002 (6 U.S.C. 452) unless explicitly authorized by the Congress.

(b) Subsection (a) shall not apply to the use of such section 872—

(1) to allocate or reallocate the functions of the Assistant Secretary for the Countering Weapons of Mass Destruction Office to other officers and organizational units within the Department; or

(2) to allocate or reallocate any other functions of the Countering Weapons of Mass Destruction Office to other offices and organizational units within the Department.

(c) The Secretary of Homeland Security may transfer funds made available in prior appropriations Acts to the Countering Weapons of Mass Destruction Office between any appropriations available to the Department of Homeland Security as necessary to carry out the purposes described in subsection (b).

SEC. 514. None of the funds made available in this Act may be used for planning, testing, piloting, or developing a national identification card.

SEC. 515. Any official that is required by this Act to report or to certify to the Committees on Appropriations of the House of Representatives and the Senate may not delegate such authority to perform that act unless specifically authorized herein.

SEC. 516. None of the funds made available in this Act may be used for first-class travel by the employees of agencies funded by this Act in contravention of sections 301–10.100 through 301–10.124 of title 41, Code of Federal Regulations.

SEC. 517. None of the funds made available in this Act may be used to employ workers described in section 274A(h)(3) of the Immigration and Nationality Act (8 U.S.C. 1324a(h)(3)).

SEC. 518. Notwithstanding any other provision of this Act, none of the funds appropriated or otherwise made available by this Act may be used to pay award or incentive fees for contractor performance that has been judged to be below satisfactory performance or performance that does not meet the basic requirements of a contract.

SEC. 519. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, territorial, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

SEC. 520. None of the funds made available in this Act may be used by a Federal law enforcement officer to facilitate the transfer of an operable firearm to an individual if the Federal law enforcement officer knows or suspects that the individual is an agent of a drug cartel unless law enforcement personnel of the United States continuously monitor or control the firearm at all times.

SEC. 521. (a) None of the funds made available in this Act may be used to pay for the travel to or attendance of more than 50 employees of a single component of the Department of Homeland Security, who are stationed in the United States, at a single international conference unless the Secretary of Homeland Security, or a designee, determines that such attendance is in the national interest and notifies the Committees on Appropriations of the House of Representatives and the Senate within at least 10 days of that determination and the basis for that determination.

(b) For purposes of this section the term "international conference" shall mean a conference occurring outside of the United States attended by representatives of the United States Government and of foreign governments, international organizations, or nongovernmental organizations.

(c) The total cost to the Department of Homeland Security of any such conference shall not exceed $500,000.

(d) Employees who attend a conference virtually without travel away from their permanent duty station within the United States shall not be counted for purposes of this section, and the prohibition contained in this section shall not apply to payments for the costs of attendance for such employees.

SEC. 522. None of the funds made available in this Act, or made available to the Department of Homeland Security in fiscal year 2027 under any other provision of law, may be used to reimburse any Federal department or agency for its participation in a National Special Security Event.

SEC. 523. (a) None of the funds made available to the Department of Homeland Security by this or any other Act may be obligated for the implementation of any structural pay reform or the introduction of any new position classification that will affect more than 100 full-time positions or costs more than $5,000,000 in a single year before the end of the 30-day period beginning on the date on which the Secretary of Homeland Security submits to Congress a notification that includes—

(1) the number of full-time positions affected by such change;

(2) funding required for such change for the current fiscal year and through the Future Years Homeland Security Program;

(3) justification for such change; and

(4) for a structural pay reform, an analysis of compensation alternatives to such change that were considered by the Department.

(b) Subsection (a) shall not apply to such change if—

(1) it was proposed in the President's budget proposal for the fiscal year funded by this Act; and

(2) funds for such change have not been explicitly denied or restricted in this Act.

SEC. 524. (a) Any agency receiving funds made available in this Act shall, subject to subsections (b) and (c), post on the public website of that agency any report required to be submitted by the Committees on Appropriations of the House of Representatives and the Senate in this Act, upon the determination by the head of the agency that it shall serve the national interest.

(b) Subsection (a) shall not apply to a report if—

(1) the public posting of the report compromises homeland or national security; or

(2) the report contains proprietary information.

(c) The head of the agency posting such report shall do so only after such report has been made available to the Committees on Appropriations of the House of Representatives and the Senate for not less than 45 days except as otherwise specified in law.

SEC. 525. (a) Funding provided in this Act for "Operations and Support" may be used for minor procurement, construction, and improvements.

(b) For purposes of subsection (a), "minor" refers to end items with a unit cost of $250,000 or less for personal property, and $2,000,000 or less for real property.

SEC. 526. The authority provided by section 532 of the Department of Homeland Security Appropriations Act, 2018 (Public Law 115–141) regarding primary and secondary schooling of dependents shall continue in effect during fiscal year 2027.

SEC. 527. (a) Except as provided in subsection (b), none of the funds made available in this Act may be used to place restraints on a woman in the custody of the Department of Homeland Security (including during transport, in a detention facility, or at an outside medical facility) who is pregnant or in post-delivery recuperation.

(b) Subsection (a) shall not apply with respect to a pregnant woman if—

(1) an appropriate official of the Department of Homeland Security makes an individualized determination that the woman—

(A) is a serious flight risk, and such risk cannot be prevented by other means; or

(B) poses an immediate and serious threat to harm herself or others that cannot be prevented by other means; or

(2) a medical professional responsible for the care of the pregnant woman determines that the use of therapeutic restraints is appropriate for the medical safety of the woman.

(c) If a pregnant woman is restrained pursuant to subsection (b), only the safest and least restrictive restraints, as determined by the appropriate medical professional treating the woman, may be used. In no case may restraints be used on a woman who is in active labor or delivery, and in no case may a pregnant woman be restrained in a face-down position with four-point restraints, on her back, or in a restraint belt that constricts the area of the pregnancy. A pregnant woman who is immobilized by restraints shall be positioned, to the maximum extent feasible, on her left side.

SEC. 528. (a) None of the funds made available by this Act may be used to destroy any document, recording, or other record pertaining to any—

(1) death of,

(2) potential sexual assault or abuse perpetrated against, or

(3) allegation of abuse, criminal activity, or disruption committed by an individual held in the custody of the Department of Homeland Security.

(b) The records referred to in subsection (a) shall be made available, in accordance with applicable laws and regulations, and Federal rules governing disclosure in litigation, to an individual who has been charged with a crime, been placed into

segregation, or otherwise punished as a result of an allegation described in paragraph (3), upon the request of such individual.

SEC. 529. Section 519 of division F of Public Law 114–113, regarding a prohibition on funding for any position designated as a Principal Federal Official, shall apply with respect to any Federal funds in the same manner as such section applied to funds made available in that Act.

SEC. 530. (a) Not later than 10 days after a determination is made by the President to evaluate and initiate protection under any authority for a former or retired Government official or employee, or for an individual who, during the duration of the directed protection, will become a former or retired Government official or employee (referred to in this section as a "covered individual"), the Secretary of Homeland Security shall submit a notification to congressional leadership and the Committees on Appropriations of the House of Representatives and the Senate, the Committees on the Judiciary of the House of Representatives and the Senate, the Committee on Homeland Security of the House of Representatives, the Committee on Homeland Security and Governmental Affairs of the Senate, and the Committee on Oversight and Reform of the House of Representatives (referred to in this section as the "appropriate congressional committees").

(b) Such notification may be submitted in classified form, if necessary, and in consultation with the Director of National Intelligence or the Director of the Federal Bureau of Investigation, as appropriate, and shall include the threat assessment, scope of the protection, and the anticipated cost and duration of such protection.

(c) Not later than 15 days before extending, or 30 days before terminating, protection for a covered individual, the Secretary of Homeland Security shall submit a notification regarding the extension or termination and any change to the threat assessment to the congressional leadership and the appropriate congressional committees.

(d) Not later than 45 days after the date of enactment of this Act, and quarterly thereafter, the Secretary shall submit a report to the congressional leadership and the appropriate congressional committees, which may be submitted in classified form, if necessary, detailing each covered individual, and the scope and associated cost of protection.

SEC. 531. None of the funds made available by this Act may be obligated or expended to implement the Arms Trade Treaty until the Senate approves a resolution of ratification for the Treaty.

SEC. 532. No Federal funds made available to the Department of Homeland Security may be used to enter into a procurement contract, memorandum of understanding, or cooperative agreement with, or make a grant to, or provide a loan or guarantee to, any entity identified under section 1260H of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 (Public Law 116–283) or any subsidiary of such entity.

SEC. 533. Funds made available in this Act or any other Act for Operations and Support may be used for the necessary expenses of providing an employee emergency back-up care program.

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

PUBLIC AND INDIAN HOUSING PROGRAMS

Federal Funds

TENANT-BASED RENTAL ASSISTANCE

For activities and assistance for the provision of tenant-based rental assistance authorized under the United States Housing Act of 1937, as amended (42 U.S.C. 1437 et seq.) (in this title "the Act"), not otherwise provided for, $34,846,000,000, to remain available until expended, which shall be available on October 1, 2026 (in addition to the $4,000,000,000 previously appropriated under this heading that shall be available on October 1, 2026), and $4,000,000,000, to remain available until expended, which shall be available on October 1, 2027: Provided, That of the sums appropriated under this heading ——

(1) $35,565,000,000 shall be available for renewals of expiring section 8 tenant-based annual contributions contracts (including renewals of enhanced vouchers under any provision of law authorizing such assistance under section 8(t) of the Act) and including renewal of other special purpose incremental vouchers: Provided, That notwithstanding any other provision of law, from amounts provided under this paragraph and any carryover, the Secretary for the calendar year 2027 funding cycle shall provide renewal funding for each public housing agency based on validated voucher management system (VMS) or successor system leasing and cost data for the prior calendar year and by applying an inflation factor as established by the Secretary, by notice published in the Federal Register, and by making any necessary adjustments for the costs associated with the first-time renewal of vouchers under this paragraph including tenant protection and Choice Neighborhoods vouchers: Provided further, That none of the funds provided under this paragraph may be used to fund a total number of unit months under lease which exceeds a public housing agency's authorized level of units under contract, except for public housing agencies participating in the Moving to Work (MTW) demonstration, which are instead governed in accordance with the requirements of the MTW demonstration program or their MTW agreements, if any: Provided further, That the Secretary shall, to the extent necessary to stay within the amount specified under this paragraph (except as otherwise modified under this paragraph), prorate each public housing agency's allocation otherwise established pursuant to this paragraph: Provided further, That except as provided in the following provisos, the entire amount specified under this paragraph (except as otherwise modified under this paragraph) shall be obligated to the public housing agencies based on the allocation and pro rata method described above: Provided further, That public housing agencies participating in the MTW demonstration shall be funded in accordance with the requirements of the MTW demonstration program or their MTW agreements, if any, and shall be subject to the same pro rata adjustments under the preceding provisos: Provided further, That the Secretary may perform a statutory offset of public housing agencies' calendar year 2027 allocations based on the excess amounts of public housing agencies' net restricted assets accounts, including HUD-held programmatic reserves (in accordance with VMS or successor system data in calendar year 2026 that is verifiable and complete), as determined by the Secretary: Provided further, That public housing agencies participating in the MTW demonstration shall also be subject to the statutory offset, as determined by the Secretary, from the agencies' calendar year 2027 MTW funding allocation: Provided further, That the Secretary shall use any offset referred to in the preceding two provisos throughout the calendar year to prevent the termination of rental assistance for families as the result of insufficient funding, as determined by the Secretary, and to avoid or reduce the proration of renewal funding allocations: Provided further, That the Secretary may utilize unobligated balances, including recaptures and carryover, remaining from amounts made available under this heading in prior Acts, notwithstanding the purposes for which such amounts were appropriated, to prevent the termination of rental assistance for families as a result of insufficient funding and to avoid or reduce the proration of renewal funding allocations: Provided further, That a public housing agency, including those participating in the MTW demonstration, may not use amounts provided by the Secretary under this paragraph in this or prior Acts to issue any new vouchers or otherwise assist new families, including by entering into new project-based voucher (PBV) commitments, except that a public housing agency may issue vouchers for HUD-Veterans Affairs Supportive Housing (HUD-VASH) and the family unification program (including the Melania Trump Foster Youth to Independence Initiative), and may continue to lease units under a project-based voucher contract and execute new Rental Assistance Demonstration PBV commitments: Provided further, That the Secretary of Housing and Urban Development may waive, or specify alternative requirements for (in consultation with the Secretary of the Department of Veterans Affairs), any provision of any statute or regulation that the Secretary of Housing and Urban Development administers in connection with the use of funds made available under this paragraph for the renewal of HUD-VASH vouchers (except for requirements related to fair housing, nondiscrimination, labor standards, and the environment), upon a finding by the Secretary that any such waivers or alternative requirements are necessary for the effective delivery and administration of such voucher assistance: Provided further, That amounts repurposed under this heading that were previously designated by the Congress as an emergency requirements pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985 are designated by the Congress as an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985: Provided further, That up to $200,000,000 shall be available only: (A) for adjustments for costs assoicated with HUD-VASH; and (B) for public housing agencies that, despite taking reasonable cost savings measures, as determined by the Secretary, would otherwise be required to terminate rental assistance for families as a result of insufficient funding: Provided further, That the Secretary shall allocate such amounts under the preceding proviso based on need, as determined by the Secretary;

(2) $300,000,000 shall be available for section 8 rental assistance for relocation and replacement of housing units that are demolished or disposed of pursuant to section 18 of the Act, conversion of section 23 projects to assistance under section 8, relocation of witnesses (including victims of violent crimes) in connection with efforts to combat crime in public and assisted housing pursuant to a request from a law enforcement or prosecution agency, enhanced vouchers under any provision of law authorizing such assistance under section 8(t) of the Act, Choice Neighborhood vouchers, mandatory and voluntary conversions, and tenant protection assistance including replacement and relocation assistance or for project-based assistance to prevent the displacement of unassisted elderly tenants currently residing in section 202 properties financed between 1959 and 1974 that are refinanced pursuant to Public Law 106–569, as amended, or under the authority as provided under this Act: Provided, That the Secretary may repurpose amounts made available under this paragraph to utilize such amounts to prevent the termination of rental assistance for families as the result of insufficient funding and to avoid or reduce the proration of renewal funding allocations under paragraph (1) under this heading: Provided further, That when a public housing development is submitted for demolition or disposition under section 18 of the Act, the Secretary may provide section 8 rental assistance when the units pose an imminent health and safety risk to residents: Provided further, That the Secretary may provide section 8 rental assistance from amounts made available under this paragraph for units assisted under a project-based subsidy contract funded under the "Project-Based Rental Assistance" heading under this title where the owner has received a Notice of Default and the units pose an imminent health and safety risk to residents: Provided further, That of the amounts made available under this paragraph, no less than $5,000,000 may be available to provide tenant protection assistance, not otherwise provided under this paragraph, to residents residing in low vacancy areas and who may have to pay rents greater than 30 percent of household income, as the result of: (A) the maturity of a HUD-insured, HUD-held or section 202 loan that requires the permission of the Secretary prior to loan prepayment; or (B) the expiration of affordability restrictions accompanying a mortgage or preservation program administered by the Secretary: Provided further, That such tenant protection assistance made available under the preceding proviso may be provided under the authority of section 8(t) or section 8(o)(13) of the Act: Provided further, That any tenant protection voucher made available from amounts under this paragraph shall not be reissued by any public housing agency, except the replacement vouchers as defined by the Secretary by notice, when the initial family that received any such voucher no longer receives such voucher, and the authority for any public housing agency to issue any such voucher shall cease to exist: Provided further, That the Secretary may only provide replacement vouchers for units that were occupied within the previous 12 months that cease to be available as assisted housing, subject only to the availability of funds;

(3) $2,951,000,000 shall be available for administrative and other expenses of public housing agencies in administering the section 8 tenant-based rental assistance program, of which up to $30,000,000 shall be available to the Secretary to allocate to public housing agencies that need additional funds to administer their section 8 programs, including fees associated with section 8 tenant protection rental assistance, HUD-VASH vouchers, and other special purpose incremental vouchers: Provided, That no less than $2,921,000,000 of the amount provided in this paragraph shall be allocated to public housing agencies for the calendar year 2027 funding cycle based on section 8(q) of the Act (and related appropriation Act provisions) as in effect immediately before the enactment of the Quality Housing and Work Responsibility Act of 1998 (Public Law 105–276): Provided further, That if the amounts made available under this paragraph are insufficient to pay the amounts determined under the preceding proviso, the Secretary may decrease the amounts allocated to

TENANT-BASED RENTAL ASSISTANCE—Continued

agencies by a uniform percentage applicable to all agencies receiving funding under this paragraph or may, to the extent necessary to provide full payment of amounts determined under the preceding proviso, utilize unobligated balances, including recaptures and carryover, remaining from funds appropriated under this heading from prior fiscal years, excluding special purpose vouchers, notwithstanding the purposes for which such amounts were appropriated: Provided further, That all public housing agencies participating in the MTW demonstration shall be funded in accordance with the requirements of the MTW demonstration program or their MTW agreements, if any, and shall be subject to the same uniform percentage decrease as under the preceding proviso: Provided further, That amounts provided under this paragraph shall be only for activities related to the provision of tenant-based rental assistance authorized under section 8, including related development activities;

(4) $30,000,000 shall be available for the family unification program as authorized under section 8(x) of the Act: Provided, That the amounts made available under this paragraph shall be available for new incremental voucher assistance for the Melania Trump Foster Youth to Independence Initiative to assist eligible youth who have attained at least 18 years of age and not more than 24 years of age and who have left foster care, or will leave foster care within 180 days, in accordance with a transition plan described in section 475(5)(H) of the Social Security Act (42 U.S.C. 675(5)(H)), and are homeless or are at risk of becoming homeless, notwithstanding section 8(x)(2) of the Act, which shall continue to remain available for such eligible youth upon turnover: Provided further, That the Secretary shall review utilization of such assistance originating from appropriations made available under this heading or in any prior Act that the Secretary made available on a competitive or noncompetitive basis, at an interval to be determined by the Secretary, and unutilized voucher assistance that is no longer needed based on such review shall be recaptured by the Secretary and reallocated on a noncompetitive basis;

(5) the Secretary shall separately track all special purpose vouchers funded under this heading.

Program and Financing (in millions of dollars)

Identification code 086–0302–0–1–604		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Tenant Protection	325	697	310
0002	Administrative Fees	2,945	3,055	2,951
0006	Contract Renewals	32,556	35,638	35,565
0007	Rental Assistance Demonstration	31	54	39
0008	Veterans Affairs Supportive Housing Vouchers	40	44	8
0013	Section 811 Mainstream Vouchers	770	146	.....
0014	Family Unification Program	36	20	55
0015	Tribal HUD VASH	9	8	4
0020	Contract Renewals - (ARP Act)	1,540	20	.....
0021	Administrative Fees - (ARP Act)	110	10	.....
0029	Rental Assistance Demonstration for Section 202	.....	2	2
0900	Total new obligations, unexpired accounts (object class 41.0)	38,362	39,694	38,934
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3,559	1,276	58
1001	Discretionary unobligated balance brought fwd, Oct 1	1,879	1,245	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	-13	.....	.....
1021	Recoveries of prior year unpaid obligations	7	.....	.....
1033	Recoveries of prior year paid obligations	14	.....	.....
1070	Unobligated balance (total)	3,567	1,276	58
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	32,041	34,439	34,846
1120	Appropriations transferred to other acct [086–0303]	-1	-10	-10
1121	Appropriations transferred from other acct [086–0320]	.....	2	2
1121	Appropriations transferred from other acct [086–0481]	31	45	40
1160	Appropriation, discretionary (total)	32,071	34,476	34,878
	Advance appropriations, discretionary:			
1170	Advance appropriation	4,000	4,000	4,000
1900	Budget authority (total)	36,071	38,476	38,878
1930	Total budgetary resources available	39,638	39,752	38,936
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,276	58	2
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	7,817	7,851	7,728
3001	Adjustments to unpaid obligations brought forward, Oct 1	13	.....	.....
3010	New obligations, unexpired accounts	38,362	39,694	38,934
3020	Outlays (gross)	-38,334	-39,817	-39,441
3040	Recoveries of prior year unpaid obligations, unexpired	-7	.....	.....
3050	Unpaid obligations, end of year	7,851	7,728	7,221
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	7,830	7,851	7,728
3200	Obligated balance, end of year	7,851	7,728	7,221
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	36,071	38,476	38,878
	Outlays, gross:			
4010	Outlays from new discretionary authority	30,184	32,127	32,463
4011	Outlays from discretionary balances	7,014	6,668	6,690
4020	Outlays, gross (total)	37,198	38,795	39,153
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-13	.....	.....
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	13	.....	.....
4070	Budget authority, net (discretionary)	36,071	38,476	38,878
4080	Outlays, net (discretionary)	37,185	38,795	39,153
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	1,136	1,022	288
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-1	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	1,135	1,022	288
4180	Budget authority, net (total)	36,071	38,476	38,878
4190	Outlays, net (total)	38,320	39,817	39,441

The Budget provides $38.8 billion for the Tenant-Based Rental Assistance (TBRA) program (also known as the Housing Choice Voucher program), which is the Federal Government's largest income-targeted rental assistance program. The program currently provides housing assistance to approximately 2.4 million extremely low- to very low-income families to rent decent, safe, and sanitary housing in the private market. About 2,100 state and local Public Housing Authorities (PHAs) administer the Housing Choice Voucher program.

The Budget provides $35.6 billion in contract renewals to continue to assist families in calendar year 2027. This also includes renewals of amounts previously made available for the Mainstream program.

The Budget also requests the following: $3.0 billion in PHA administrative fees to support core functions such as admitting households, conducting housing quality inspections, and completing tenant income certifications; $300 million for tenant protection vouchers, which are provided to families who may have to relocate due to actions beyond their control, such as a public housing demolition or redevelopment, and when private owners of multi-family developments choose to leave the project-based program or convert to long-term Section 8 contracts. Additionally, the Budget requests $30 million for the Melania Trump Foster Youth to Independence Initiative, which provides housing vouchers to prevent homelessness among youth aging out of foster care.

HOUSING CERTIFICATE FUND

(INCLUDING CANCELLATIONS)

Unobligated balances, including recaptures and carryover, remaining from funds appropriated to the Department of Housing and Urban Development under this heading, the heading "Annual Contributions for Assisted Housing" and the heading "Project-Based Rental Assistance", for fiscal year 2027 and prior years may be used for renewal of or amendments to section 8 project-based contracts and for performance-based contract administrators, notwithstanding the purposes for which such funds were appropriated: Provided, That any obligated balances of contract authority from fiscal year 1974 and prior fiscal years that have been terminated are hereby permanently cancelled: Provided further, That amounts heretofore recaptured, or recaptured during the current fiscal year, from section 8 project-based contracts from source years fiscal year 1975 through fiscal year 1987 are hereby permanently

cancelled, and an amount of additional new budget authority, equivalent to the amount permanently cancelled is hereby appropriated, to remain available until expended, for the purposes set forth under this heading, in addition to amounts otherwise available.

Program and Financing (in millions of dollars)

Identification code 086–0319–0–1–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Contract Administrators	3		
0900 Total new obligations, unexpired accounts (object class 41.0)	3		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3		
1930 Total budgetary resources available	3		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7	10	
3010 New obligations, unexpired accounts	3		
3020 Outlays (gross)		-10	
3050 Unpaid obligations, end of year	10		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	10	
3200 Obligated balance, end of year	10		
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances		10	
4180 Budget authority, net (total)			
4190 Outlays, net (total)		10	

The Housing Certificate Fund retains and recovers balances from prior year appropriations and uses those balances to support HUD's Project-Based Rental Assistance (PBRA) contracts or administration.

Public Housing Capital Fund

Program and Financing (in millions of dollars)

Identification code 086–0304–0–1–604	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8	8	3
1001 Discretionary unobligated balance brought fwd, Oct 1	4		
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced		-1	
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced		-4	
1900 Budget authority (total)		-5	
1930 Total budgetary resources available	8	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8	3	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	579	273	125
3013 Withdrawal for existing unpaid obligations, expired accounts	1		
3020 Outlays (gross)	-291	-148	-76
3041 Recoveries of prior year unpaid obligations, expired	-16		
3050 Unpaid obligations, end of year	273	125	49
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	579	273	125
3200 Obligated balance, end of year	273	125	49
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		-1	
Outlays, gross:			
4011 Outlays from discretionary balances	291	148	76
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-1		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1		
4060 Additional offsets against budget authority only (total)	1		
4070 Budget authority, net (discretionary)		-1	
4080 Outlays, net (discretionary)	290	148	76
Mandatory:			
4090 Budget authority, gross		-4	
4180 Budget authority, net (total)		-5	
4190 Outlays, net (total)	290	148	76

The Public Housing Capital Fund is a legacy account and continues to make outlays from funds appropriated before 2021.

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Public Housing Operating Fund

Program and Financing (in millions of dollars)

Identification code 086–0163–0–1–604	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	
1001 Discretionary unobligated balance brought fwd, Oct 1	3		
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced		-3	
1930 Total budgetary resources available	3		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	41		
3020 Outlays (gross)	-40		
3041 Recoveries of prior year unpaid obligations, expired	-1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	41		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		-3	
Outlays, gross:			
4011 Outlays from discretionary balances	40		
4180 Budget authority, net (total)		-3	
4190 Outlays, net (total)	40		

The Public Housing Operating Fund is a legacy account.

Public Housing Fund

For 2027 payments to public housing agencies for the operation and management of public housing, as authorized by section 9(e) of the United States Housing Act of 1937 (42 U.S.C. 1437g(e)) (the "Act"), and to carry out capital and management activities for public housing agencies, as authorized under section 9(d) of the Act (42 U.S.C. 1437g(d)), $8,622,000,000, to remain available until September 30, 2030: Provided, That of the sums appropriated under this heading—

(1) $5,377,000,000 shall be available for the Secretary to allocate pursuant to the Operating Fund formula at part 990 of title 24, Code of Federal Regulations, for 2027 payments;

(2) $3,200,000,000 shall be available for the Secretary to allocate pursuant to the Capital Fund formula at section 905.400 of title 24, Code of Federal Regulations: Provided, That from the funds made available under this paragraph, the Secretary shall provide bonus awards in fiscal year 2027 to public housing agencies that are designated high performers: Provided further, That the Department shall notify public housing agencies of their formula allocation within 60 days of enactment of this Act;

(3) $30,000,000 shall be available for the Secretary to make grants, notwithstanding section 201 of this title, to public housing agencies for emergency capital needs, including safety and security measures necessary to address crime and drug-related activity, as well as needs resulting from unforeseen or unpreventable emergencies and natural disasters excluding Presidentially declared emergencies

PUBLIC HOUSING FUND—Continued

and natural disasters under the Robert T. Stafford Disaster Relief and Emergency Act (42 U.S.C. 5121 et seq.) occurring in fiscal year 2027: Provided, That of the amount made available under this paragraph, not less than $10,000,000 shall be for safety and security measures: Provided further, That in addition to the amount in the preceding proviso for such safety and security measures, any amounts that remain available, after all applications received on or before September 30, 2028, for emergency capital needs have been processed, shall be allocated to public housing agencies for such safety and security measures; and

(4) $15,000,000 shall be available to support the costs of administrative and judicial receiverships and for competitive grants to PHAs in receivership, designated troubled or substandard, or otherwise at risk, as determined by the Secretary, for costs associated with public housing asset improvement, in addition to other amounts for that purpose provided under any heading under this title:

Provided further, That notwithstanding any other provision of law or regulation, during fiscal year 2027, the Secretary of Housing and Urban Development may not delegate to any Department official other than the Deputy Secretary and the Assistant Secretary for Public and Indian Housing any authority under paragraph (2) of section 9(j) of the Act regarding the extension of the time periods under such section: Provided further, That for purposes of such section 9(j), the term "obligate" means, with respect to amounts, that the amounts are subject to a binding agreement that will result in outlays, immediately or in the future.

Program and Financing (in millions of dollars)

Identification code 086–0481–0–1–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Formula Grants	5,351	4,647	5,337
0002 Shortfall Prevention	1	337	
0003 Capital Formula Grants	3,200	3,180	3,180
0004 Emergency and Disaster Grants	34	20	20
0006 Safety and Security Grants	11	10	10
0007 Lead-Based Paint Hazards Grants		25	
0008 Healthy Homes Grants		25	
0009 Financial and Physical Assessment	8		
0010 Administrative & Judicial Receivership, Grants to Troubled PHAs	15	15	15
0900 Total new obligations, unexpired accounts (object class 41.0)	8,620	8,259	8,562
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	743	895	897
1001 Discretionary unobligated balance brought fwd, Oct 1	743		
1011 Unobligated balance transfer from other acct [086–0174]		2	
1021 Recoveries of prior year unpaid obligations	12		
1033 Recoveries of prior year paid obligations	6		
1047 Withdrawal for existing unpaid obligations	-6		
1070 Unobligated balance (total)	755	897	897
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	8,811	8,319	8,622
1120 Appropriations transferred to other acct [086–0302]	-31	-45	-40
1120 Appropriations transferred to other acct [086–0303]	-18	-15	-20
1160 Appropriation, discretionary (total)	8,762	8,259	8,562
1930 Total budgetary resources available	9,517	9,156	9,459
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	895	897	897
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7,832	7,513	8,332
3010 New obligations, unexpired accounts	8,620	8,259	8,562
3012 Withdrawal for existing unpaid obligations, unexpired accounts	6		
3013 Withdrawal for existing unpaid obligations, expired accounts	1		
3020 Outlays (gross)	-8,912	-7,440	-8,959
3040 Recoveries of prior year unpaid obligations, unexpired	-12		
3041 Recoveries of prior year unpaid obligations, expired	-22		
3050 Unpaid obligations, end of year	7,513	8,332	7,935
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7,832	7,513	8,332
3200 Obligated balance, end of year	7,513	8,332	7,935
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	8,762	8,259	8,562
Outlays, gross:			
4010 Outlays from new discretionary authority	4,181	3,729	3,982
4011 Outlays from discretionary balances	4,731	3,711	4,977
4020 Outlays, gross (total)	8,912	7,440	8,959
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-7		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1		
4053 Recoveries of prior year paid obligations, unexpired accounts	6		
4060 Additional offsets against budget authority only (total)	7		
4070 Budget authority, net (discretionary)	8,762	8,259	8,562
4080 Outlays, net (discretionary)	8,905	7,440	8,959
4180 Budget authority, net (total)	8,762	8,259	8,562
4190 Outlays, net (total)	8,905	7,440	8,959

The Budget provides $8.622 billion for the Public Housing Fund to carry out capital and management activities in the Public Housing program. The Budget allocates $5.3 billion to Public Housing Agencies (PHAs) for the costs of operating public housing and $3.2 billion to PHAs for capital needs and modernization. The Budget includes $30 million available to PHAs for emergency capital needs resulting from emergencies and natural disasters, which includes $10 million for safety and security measures necessary to address crime and drug-related activity. The Budget also includes $15 million to support the costs of administrative and judicial receiverships and for competitive grants to PHAs in receivership, designated troubled or substandard, or otherwise at risk, for costs associated with public housing asset improvement.

ASSISTED HOUSING INSPECTIONS AND RISK ASSESSMENTS

For inspection and assessment programs, including travel, training, and program support contracts, $25,000,000, to remain available until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 086–0484–0–1–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Assisted Housing Inspections and Risk Assessments (AHIRA)	53	28	50
0900 Total new obligations, unexpired accounts (object class 25.2)	53	28	50
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	34	30	30
1001 Discretionary unobligated balance brought fwd, Oct 1	34		
1021 Recoveries of prior year unpaid obligations	3		
1070 Unobligated balance (total)	37	30	30
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	50	50	25
1131 Unobligated balance of appropriations permanently reduced		-22	
1160 Appropriation, discretionary (total)	50	28	25
1930 Total budgetary resources available	87	58	55
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-4		
1941 Unexpired unobligated balance, end of year	30	30	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	14	51	38
3010 New obligations, unexpired accounts	53	28	50
3020 Outlays (gross)	-13	-41	-43
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3050 Unpaid obligations, end of year	51	38	45
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	14	51	38
3200 Obligated balance, end of year	51	38	45
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	50	28	25

	Outlays, gross:			
4010	Outlays from new discretionary authority	2	11	10
4011	Outlays from discretionary balances	11	30	33
4020	Outlays, gross (total)	13	41	43
4180	Budget authority, net (total)	50	28	25
4190	Outlays, net (total)	13	41	43

The Budget provides $25 million for the Assisted Housing Inspections and Risk Assessments (AHIRA) account for inspection and assessment programs, including travel, training, and analytics.

Choice Neighborhoods Initiative

Program and Financing (in millions of dollars)

Identification code 086–0349–0–1–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Implementation Grants		75	25
0002 Planning Grants	1		
0900 Total new obligations, unexpired accounts (object class 41.0)	1	75	25
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		75	25
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	1	75	25
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	75	25	
1930 Total budgetary resources available	76	100	25
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	75	25	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,264	1,084	944
3010 New obligations, unexpired accounts	1	75	25
3020 Outlays (gross)	-180	-215	-222
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	1,084	944	747
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,264	1,084	944
3200 Obligated balance, end of year	1,084	944	747
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	75	25	
Outlays, gross:			
4011 Outlays from discretionary balances	180	215	222
4180 Budget authority, net (total)	75	25	
4190 Outlays, net (total)	180	215	222

The Choice Neighborhoods program focuses on the redevelopment of severely distressed public housing and/or HUD-assisted housing through a comprehensive approach to neighborhood transformation. The Budget does not request funding for Choice Neighborhoods.

Revitalization of Severely Distressed Public Housing (HOPE VI)

Program and Financing (in millions of dollars)

Identification code 086–0218–0–1–604	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7	5	3
3020 Outlays (gross)	-2	-2	-1
3050 Unpaid obligations, end of year	5	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	5	3
3200 Obligated balance, end of year	5	3	2
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	2	2	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)	2	2	1

The HOPE VI program has accomplished its goal of contributing to the demolition of approximately 100,000 severely distressed Public Housing units. The Budget proposes no additional funds for this program.

Self-Sufficiency Programs

Program and Financing (in millions of dollars)

Identification code 086–0350–0–1–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Family Self-Sufficiency	147	154	156
0002 Jobs-Plus Initiative		22	10
0003 Resident Opportunity and Self-Sufficiency	39	43	40
0900 Total new obligations, unexpired accounts (object class 41.0)	186	219	206
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	191	219	206
1021 Recoveries of prior year unpaid obligations	18		
1070 Unobligated balance (total)	209	219	206
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	196	206	
1930 Total budgetary resources available	405	425	206
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	219	206	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	217	206	216
3010 New obligations, unexpired accounts	186	219	206
3020 Outlays (gross)	-176	-209	-231
3040 Recoveries of prior year unpaid obligations, unexpired	-18		
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	206	216	191
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	217	206	216
3200 Obligated balance, end of year	206	216	191
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	196	206	
Outlays, gross:			
4011 Outlays from discretionary balances	176	209	231
4180 Budget authority, net (total)	196	206	
4190 Outlays, net (total)	176	209	231

The 2027 Budget does not provide funding for the Self-Sufficiency Programs account, which consists of three programs (Family Self-Sufficiency, Resident Opportunity and Self-Sufficiency, and Jobs-Plus) that predominantly fund salaries of coordinators that connect HUD-assisted residents to services.

Native American Programs

For activities and assistance authorized under title I of the Native American Housing Assistance and Self-Determination Act of 1996 (in this heading "NAHASDA") (25 U.S.C. 4111 et seq.), title I of the Housing and Community Development Act of 1974 (42 U.S.C. 5301 et seq.) with respect to Indian tribes, and related training and technical assistance, $887,000,000, to remain available until September 30, 2031: Provided, That of the sums appropriated under this heading—

(1) $872,000,000, shall be available for the Native American housing block grants program, as authorized under title I of NAHASDA: Provided, That, notwithstanding NAHASDA, to determine the amount of the allocation under title I of such Act for each Indian tribe, the Secretary shall apply the formula under section 302 of such Act with the need component based on single-race census data and

NATIVE AMERICAN PROGRAMS—Continued

with the need component based on multi-race census data, and the amount of the allocation for each Indian tribe shall be the greater of the two resulting allocation amounts: Provided further, That, of the amount provided under this paragraph, up to $2,000,000 may be used by the Secretary to support administration of the allocation formula established under section 302 of NAHASDA (25 U.S.C. 4152), notwithstanding the Federal Grant and Cooperative Agreements Act of 1977 (31 U.S.C. Chapter 63);

(2) $10,000,000, shall remain available until expended, for noncompetitive grants to recipients that received a Tribal HUD-Veterans Affairs Supportive Housing grant in prior years, to be available under the same terms and conditions as funds specified under paragraph (5) under the heading "Public and Indian Housing—Tenant-Based Rental Assistance" in Public Law 118–42; and

(3) $5,000,000, shall be available for grants to Indian tribes for carrying out the Indian community development block grant program under title I of the Housing and Community Development Act of 1974, notwithstanding any other provision of law (including section 106(a)(1) of such Act and section 202 of this Act), for emergencies that constitute imminent threats to health and safety: Provided, That not to exceed 20 percent of any grant made with such amounts shall be expended for planning and management development and administration: Provided further, That amounts made available in prior Acts for the cost of guaranteed notes and other obligations, as authorized by title VI of NAHASDA, that are unobligated, including recaptures and carryover, may be available to subsidize the total principal amount of any notes and other obligations, any part of which is to be guaranteed, not to exceed $50,000,000, to remain available until September 30, 2028: Provided further, That such costs, including the cost of modifying such notes and other obligations, shall be as defined in section 502 of the Congressional Budget Act of 1974 (2 U.S.C. 661a).

Program and Financing (in millions of dollars)

Identification code 086–0313–0–1–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Indian Housing Block Grants	1,105	1,129	872
0011 Technical Assistance	10	5	
0015 National and Regional Organizations	4	2	
0016 Indian Community Development Block Grant	79	75	100
0020 Indian Housing Competitive Grants	150	150	125
0024 Tribal HUD VASH		4	16
0091 Direct program activities, subtotal	1,348	1,365	1,113
Credit program obligations:			
0702 Loan guarantee subsidy	1	1	1
0707 Reestimates of loan guarantee subsidy		1	
0791 Direct program activities, subtotal	1	2	1
0900 Total new obligations, unexpired accounts (object class 41.0)	1,349	1,367	1,114
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	246	243	231
1001 Discretionary unobligated balance brought fwd, Oct 1	246		
1021 Recoveries of prior year unpaid obligations	2		
1033 Recoveries of prior year paid obligations	23		
1047 Withdrawal for existing unpaid obligations	-23		
1070 Unobligated balance (total)	248	243	231
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,344	1,354	887
Appropriations, mandatory:			
1200 Appropriation [Upward Re-estimate]	1	1	
1900 Budget authority (total)	1,345	1,355	887
1930 Total budgetary resources available	1,593	1,598	1,118
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	243	231	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,213	2,183	2,078
3010 New obligations, unexpired accounts	1,349	1,367	1,114
3012 Withdrawal for existing unpaid obligations, unexpired accounts	23		
3013 Withdrawal for existing unpaid obligations, expired accounts	1		
3020 Outlays (gross)	-1,399	-1,472	-1,295
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3041 Recoveries of prior year unpaid obligations, expired	-2		
3050 Unpaid obligations, end of year	2,183	2,078	1,897
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,213	2,183	2,078
3200 Obligated balance, end of year	2,183	2,078	1,897
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,344	1,354	887
Outlays, gross:			
4010 Outlays from new discretionary authority	409	474	310
4011 Outlays from discretionary balances	877	814	985
4020 Outlays, gross (total)	1,286	1,288	1,295
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-22		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1		
4053 Recoveries of prior year paid obligations, unexpired accounts	21		
4060 Additional offsets against budget authority only (total)	22		
4070 Budget authority, net (discretionary)	1,344	1,354	887
4080 Outlays, net (discretionary)	1,264	1,288	1,295
Mandatory:			
4090 Budget authority, gross	1	1	
Outlays, gross:			
4100 Outlays from new mandatory authority	1	1	
4101 Outlays from mandatory balances	112	183	
4110 Outlays, gross (total)	113	184	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-2		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	2		
4160 Budget authority, net (mandatory)	1	1	
4170 Outlays, net (mandatory)	111	184	
4180 Budget authority, net (total)	1,345	1,355	887
4190 Outlays, net (total)	1,375	1,472	1,295

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 086–0313–0–1–604	2025 actual	2026 est.	2027 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Title VI Indian Federal Guarantees Program	1	35	25
Guaranteed loan subsidy (in percent):			
232001 Title VI Indian Federal Guarantees Program	4.41	5.13	4.85
232999 Weighted average subsidy rate	4.41	5.13	4.85
Guaranteed loan subsidy budget authority:			
233001 Title VI Indian Federal Guarantees Program	1	1	1
Guaranteed loan subsidy outlays:			
234001 Title VI Indian Federal Guarantees Program	1	1	1
Guaranteed loan reestimates:			
235001 Title VI Indian Federal Guarantees Program	-1		

The Budget requests $872 million for the Indian Housing Block Grant program, of which up to $2 million can support the formula allocation process; $5 million for the Indian Community Development Block Grant (Imminent Threat) program; and $10 million to support homeless Tribal veterans (formerly, the "Tribal HUD-Veterans Affairs Supportive Housing (VASH)" program, under the Tenant-Based Rental Assistance program). The Budget does not request new credit subsidy funding for the Title VI program, but supports up to $50 million in new loan guarantees funded by unobligated credit subsidy carried over from prior years.

TITLE VI INDIAN FEDERAL GUARANTEES FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 086–4244–0–3–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0712 Default claim payments on interest	1		
0742 Downward reestimates paid to receipt accounts	1		

0900	Total new obligations, unexpired accounts	2	.....	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3	2	3
	Financing authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1	1	1
1930	Total budgetary resources available	4	3	4
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	3	4
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	2	.....	.....
3020	Outlays (gross)	-2	.....	.....
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-1	-1	-1
3200	Obligated balance, end of year	-1	-1	-1
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	1	1	1
	Financing disbursements:			
4110	Outlays, gross (total)	2	.....	.....
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-1	-1	-1
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	1	-1	-1

Status of Guaranteed Loans (in millions of dollars)

Identification code 086–4244–0–3–604	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	1	35	25
2121 Limitation available from carry-forward	.....	.....	.....
2142 Uncommitted loan guarantee limitation	.....	.....	.....
2143 Uncommitted limitation carried forward	.....	.....	.....
2150 Total guaranteed loan commitments	1	35	25
2199 Guaranteed amount of guaranteed loan commitments	1	35	25
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	65	57	54
2231 Disbursements of new guaranteed loans	1	8	8
2251 Repayments and prepayments	-9	-11	-11
2263 Adjustments: Terminations for default that result in claim payments	.....	.....	.....
2290 Outstanding, end of year	57	54	51
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	57	54	51

Balance Sheet (in millions of dollars)

Identification code 086–4244–0–3–604	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	1	1
1999 Total assets	1	1
LIABILITIES:		
2204 Non-Federal liabilities: Liabilities for loan guarantees	1	1
NET POSITION:		
3300 Cumulative results of operations	.....	.....
4999 Total liabilities and net position	1	1

Native Hawaiian Housing Block Grant

Program and Financing (in millions of dollars)

Identification code 086–0235–0–1–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Native Hawaiian Housing Block Grant	22	22	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	22	22	.....
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	22	22	.....
1900 Budget authority (total)	22	22	.....
1930 Total budgetary resources available	22	22	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	64	36	38
3010 New obligations, unexpired accounts	22	22	.....
3020 Outlays (gross)	-50	-20	-15
3050 Unpaid obligations, end of year	36	38	23
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	64	36	38
3200 Obligated balance, end of year	36	38	23
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	22	22	.....
Outlays, gross:			
4011 Outlays from discretionary balances	50	20	15
4180 Budget authority, net (total)	22	22	.....
4190 Outlays, net (total)	50	20	15

The Native Hawaiian Housing Block Grant (NHHBG) program provides funds to carry out affordable housing activities, including rental assistance, both on and off the Hawaiian home lands for eligible low-income Native Hawaiian households. The Department of Hawaiian Home Lands is the sole recipient of NHHBG funds. The Budget does not request funding for the NHHBG program.

Indian Housing Loan Guarantee Fund Program Account

For administrative expenses, including management of the loan guarantee program as authorized by section 184 of the Housing and Community Development Act of 1992 (12 U.S.C. 1715z–13a), $400,000, to remain available until expended: Provided,That subject to section 502 of the Congressional Budget Act of 1974 (2 U.S.C. 661a), amounts made available in prior Acts for the cost of guaranteed loans, as authorized by such section 184 , that are unobligated, including recaptures and carryover, may be available to subsidize total loan principal, any part of which is to be guaranteed, not to exceed $1,200,000,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 086–0223–0–1–371	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0702 Loan guarantee subsidy	3	4	.....
0707 Reestimates of loan guarantee subsidy	2	5	.....
0708 Interest on reestimates of loan guarantee subsidy	.....	3	.....
0709 Administrative expenses	1	1	1
0900 Total new obligations, unexpired accounts	6	13	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	10	8	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2	1	.....
Appropriations, mandatory:			
1200 Appropriation	2	8	.....
1900 Budget authority (total)	4	9	.....
1930 Total budgetary resources available	14	17	4

INDIAN HOUSING LOAN GUARANTEE FUND PROGRAM ACCOUNT—Continued

Program and Financing—Continued

Identification code 086–0223–0–1–371		2025 actual	2026 est.	2027 est.
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	8	4	3
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	2	4
3010	New obligations, unexpired accounts	6	13	1
3020	Outlays (gross)	-5	-11	-3
3050	Unpaid obligations, end of year	2	4	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	2	4
3200	Obligated balance, end of year	2	4	2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2	1	
	Outlays, gross:			
4011	Outlays from discretionary balances	3	3	3
	Mandatory:			
4090	Budget authority, gross	2	8	
	Outlays, gross:			
4100	Outlays from new mandatory authority	2	8	
4180	Budget authority, net (total)	4	9	
4190	Outlays, net (total)	5	11	3

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 086–0223–0–1–371		2025 actual	2026 est.	2027 est.
	Guaranteed loan levels supportable by subsidy budget authority:			
215001	Indian Housing Loan Guarantee	446	522	547
	Guaranteed loan subsidy (in percent):			
232001	Indian Housing Loan Guarantee	0.69	0.74	0.00
232999	Weighted average subsidy rate	0.69	0.74	0.00
	Guaranteed loan subsidy budget authority:			
233001	Indian Housing Loan Guarantee	3	4	
	Guaranteed loan subsidy outlays:			
234001	Indian Housing Loan Guarantee	3	3	3
	Guaranteed loan reestimates:			
235001	Indian Housing Loan Guarantee	-10		

The Indian Housing Loan Guarantee program (also known as the Section 184 program) provides access to private mortgage financing for American Indian and Alaska Native families, Alaska villages, Tribes, and Tribally Designated Housing Entities that may otherwise face barriers to homeownership. The Budget requests $400 thousand for administrative expenses and the authority to support up to $1.2 billion in new loan guarantees for this program.

Object Classification (in millions of dollars)

Identification code 086–0223–0–1–371		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	1	1	1
41.0	Grants, subsidies, and contributions	5	12	
99.9	Total new obligations, unexpired accounts	6	13	1

INDIAN HOUSING LOAN GUARANTEE FUND FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 086–4104–0–3–604		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0711	Default claim payments on principal	25	30	30
0713	Payment of interest to Treasury	1		
0715	Property preservation costs	1	1	1
0742	Downward reestimates paid to receipt accounts	9	7	
0743	Interest on downward reestimates	2	1	
0900	Total new obligations, unexpired accounts	38	39	31
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	78	65	53
1020	Adjustment of unobligated bal brought forward, Oct 1	-1		
1021	Recoveries of prior year unpaid obligations	2		
1070	Unobligated balance (total)	79	65	53
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	3	3	
	Spending authority from offsetting collections, mandatory:			
1800	Collected	21	23	35
1801	Change in uncollected payments, Federal sources		1	
1850	Spending auth from offsetting collections, mand (total)	21	24	35
1900	Budget authority (total)	24	27	35
1930	Total budgetary resources available	103	92	88
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	65	53	57
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1		8
3001	Adjustments to unpaid obligations brought forward, Oct 1	1		
3010	New obligations, unexpired accounts	38	39	31
3020	Outlays (gross)	-38	-31	-31
3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3050	Unpaid obligations, end of year		8	8
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-2
3070	Change in uncollected pymts, Fed sources, unexpired		-1	
3090	Uncollected pymts, Fed sources, end of year	-1	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	-1	6
3200	Obligated balance, end of year	-1	6	6
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	24	27	35
	Financing disbursements:			
4110	Outlays, gross (total)	38	31	31
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources: Payments from program account	-5	-11	-3
4122	Interest on uninvested funds	-2		
4123	Non-Federal sources	-14	-12	-32
4130	Offsets against gross budget authority and outlays (total)	-21	-23	-35
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired		-1	
4160	Budget authority, net (mandatory)	3	3	
4170	Outlays, net (mandatory)	17	8	-4
4180	Budget authority, net (total)	3	3	
4190	Outlays, net (total)	17	8	-4

Status of Guaranteed Loans (in millions of dollars)

Identification code 086–4104–0–3–604		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on commitments:			
2111	Guaranteed loan commitments from current-year authority	446	522	547
2121	Limitation available from carry-forward			
2143	Uncommitted limitation carried forward			
2150	Total guaranteed loan commitments	446	522	547
2199	Guaranteed amount of guaranteed loan commitments	446	522	547
	Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year	4,612	4,749	5,021
2231	Disbursements of new guaranteed loans	455	522	547
2251	Repayments and prepayments	-293	-220	-220
	Adjustments:			
2263	Terminations for default that result in claim payments	-25	-30	-30
2264	Other adjustments, net			
2290	Outstanding, end of year	4,749	5,021	5,318
	Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year	4,749	4,983	5,020

	Addendum:			
	Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year	7	15	15
2331	Disbursements for guaranteed loan claims	8		
2390	Outstanding, end of year	15	15	15

Balance Sheet (in millions of dollars)

Identification code 086–4104–0–3–604		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury	78	64
	Investments in U.S. securities:		
1106	Receivables, net	1	
	Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501	Defaulted guaranteed loans receivable, gross	7	15
1504	Foreclosed property	4	9
1505	Allowance for subsidy cost (-)	-3	-6
1599	Net present value of assets related to defaulted guaranteed loans	8	18
1999	Total assets	87	82
	LIABILITIES:		
2103	Federal liabilities: Debt Payable to Treasury	32	35
	Non-Federal liabilities:		
2201	Accounts payable	1	
2204	Liabilities for loan guarantees	51	44
2207	Unearned revenues and advances	2	2
2999	Total liabilities	86	81
	NET POSITION:		
3300	Cumulative results of operations	1	1
4999	Total liabilities and net position	87	82

Native Hawaiian Housing Loan Guarantee Fund Program Account

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 086–0233–0–1–371		2025 actual	2026 est.	2027 est.
	Guaranteed loan levels supportable by subsidy budget authority:			
215001	Native Hawaiian Housing Loan Guarantees	4	4	
	Guaranteed loan subsidy (in percent):			
232001	Native Hawaiian Housing Loan Guarantees	-.19	-.47	
232999	Weighted average subsidy rate	-.19	-.47	0.00

The Native Hawaiian Housing Loan Guarantee program (also known as the Section 184A program) provides access to private mortgage financing to Native Hawaiian households who are eligible to reside on Hawaiian home lands. The Budget does not provide loan guarantee authority for the program.

Native Hawaiian Housing Loan Guarantee Fund Financing Account

Program and Financing (in millions of dollars)

Identification code 086–4351–0–3–371		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0711	Default claim payments on principal	1	2	2
0900	Total new obligations, unexpired accounts	1	2	2
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6	7	9
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority		3	
	Spending authority from offsetting collections, mandatory:			
1800	Collected	2	1	1
1900	Budget authority (total)	2	4	1
1930	Total budgetary resources available	8	11	10
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	7	9	8
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	1	2	2
3020	Outlays (gross)	-1	-2	-2
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	2	4	1
	Financing disbursements:			
4110	Outlays, gross (total)	1	2	2
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-2	-1	-1
4180	Budget authority, net (total)		3	
4190	Outlays, net (total)	-1	1	1

Status of Guaranteed Loans (in millions of dollars)

Identification code 086–4351–0–3–371		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on commitments:			
2111	Guaranteed loan commitments from current-year authority	4	4	
2121	Limitation available from carry-forward			
2143	Uncommitted limitation carried forward			
2150	Total guaranteed loan commitments	4	4	
2199	Guaranteed amount of guaranteed loan commitments	4	4	
	Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year	109	104	78
2231	Disbursements of new guaranteed loans	1		
2251	Repayments and prepayments	-5	-15	-15
	Adjustments:			
2263	Terminations for default that result in claim payments	-1	-11	-11
2264	Other adjustments, net			
2290	Outstanding, end of year	104	78	52
	Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year	104	64	52

Balance Sheet (in millions of dollars)

Identification code 086–4351–0–3–371		2024 actual	2025 actual
	ASSETS:		
1101	Federal assets: Fund balances with Treasury	6	7
1504	Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable: Foreclosed property	1	
1999	Total assets	7	7
	LIABILITIES:		
2103	Federal liabilities: Debt payable to Treasury	6	6
2204	Non-Federal liabilities: Liabilities for loan guarantees	1	1
2999	Total liabilities	7	7
	NET POSITION:		
3300	Cumulative results of operations		
4999	Total liabilities and net position	7	7

COMMUNITY PLANNING AND DEVELOPMENT

Federal Funds

Community Development Fund

Program and Financing (in millions of dollars)

Identification code 086–0162–0–1–451		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Community Development Block Grants - Formula	2,944	3,550	924
0011	Disaster Assistance	8,964	3,461	
0015	Recovery Housing Program (SUPPORT Act)	20	46	14
0019	Economic Development Initiative Grants		3,615	
0020	Competitive Grants	100		50
0900	Total new obligations, unexpired accounts (object class 41.0)	12,028	10,672	988

COMMUNITY DEVELOPMENT FUND—Continued

Program and Financing—Continued

Identification code 086–0162–0–1–451		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,401	4,793	1,115
1001	Discretionary unobligated balance brought fwd, Oct 1	1,401	.....	.....
1010	Unobligated balance transfer to other accts [086–0479]	-32	.....	.....
1021	Recoveries of prior year unpaid obligations	5	.....	.....
1033	Recoveries of prior year paid obligations	196	.....	.....
1047	Withdrawal for existing unpaid obligations	-196	.....	.....
1070	Unobligated balance (total)	1,374	4,793	1,115
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	3,430	6,995	.....
1100	Appropriation [CDBG-DR]	12,039	.....	.....
1120	Appropriations transferred to other acct [086–0189]	-7	.....	.....
1120	Appropriations transferred to other acct [086–0479]	-13	.....	.....
1120	Appropriations transferred to other acct [086–4586]	-2	.....	.....
1131	Unobligated balance of appropriations permanently reduced	.....	-1	-100
1160	Appropriation, discretionary (total)	15,447	6,994	-100
1930	Total budgetary resources available	16,821	11,787	1,015
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4,793	1,115	27
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	54,881	57,040	55,007
3010	New obligations, unexpired accounts	12,028	10,672	988
3012	Withdrawal for existing unpaid obligations, unexpired accounts	196	.....	.....
3013	Withdrawal for existing unpaid obligations, expired accounts	18	.....	.....
3020	Outlays (gross)	-10,067	-12,705	-14,639
3040	Recoveries of prior year unpaid obligations, unexpired	-5	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-11	.....	.....
3050	Unpaid obligations, end of year	57,040	55,007	41,356
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	54,881	57,040	55,007
3200	Obligated balance, end of year	57,040	55,007	41,356
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	15,447	6,994	-100
	Outlays, gross:			
4010	Outlays from new discretionary authority	7	69	-100
4011	Outlays from discretionary balances	10,060	12,636	14,739
4020	Outlays, gross (total)	10,067	12,705	14,639
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-214	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	18	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	196	.....	.....
4060	Additional offsets against budget authority only (total)	214	.....	.....
4070	Budget authority, net (discretionary)	15,447	6,994	-100
4080	Outlays, net (discretionary)	9,853	12,705	14,639
4180	Budget authority, net (total)	15,447	6,994	-100
4190	Outlays, net (total)	9,853	12,705	14,639

The Budget does not provide funding for the Community Development Fund. The account contains the following programs:

Community Development Block Grant (CDBG).—The CDBG program provides formula grants to States, local governments, and Insular Areas to benefit mainly low- to moderate-income persons, and support a wide range of community and economic development activities, such as public infrastructure improvements, housing rehabilitation and construction, job creation and retention, and public services.

Competitive Grants.—The competitive grants provide funding to States, local governments, metropolitan planning organizations, and multijurisdictional entities for activities aimed at identifying and removing barriers to affordable housing production and preservation.

Recovery Housing Program.—This formula program is allocated to States and the District of Columbia to provide temporary housing for individuals recovering from substance use disorders.

CDBG-Disaster Recovery (CDBG-DR).—This account also contains a substantial amount of appropriated CDBG-DR funding provided to communities impacted by major disasters.

The Budget proposes to cancel $100 million of unobligated balances for PRO Housing competitive grants, as well as approximately $500 thousand in legacy Community Development Fund balances.

COMMUNITY DEVELOPMENT LOAN GUARANTEES PROGRAM ACCOUNT

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 086–0198–0–1–451		2025 actual	2026 est.	2027 est.
	Guaranteed loan levels supportable by subsidy budget authority:			
215003	Section 108 Community Development Loan Guarantee (Fee)	210	300	.....
215999	Total loan guarantee levels	210	300	.....
	Guaranteed loan subsidy (in percent):			
232003	Section 108 Community Development Loan Guarantee (Fee)	0.00	0.00	.....
232999	Weighted average subsidy rate	0.00	0.00	.....
	Guaranteed loan reestimates:			
235001	Section 108 Community Development Loan Guarantee	.....	-1	.....
235003	Section 108 Community Development Loan Guarantee (Fee)	-1	-1	.....
235999	Total guaranteed loan reestimates	-1	-2	.....

The Community Development Loan Guarantee Program (Section 108) supports economic development projects, housing rehabilitation, and the rehabilitation, construction, or installation of public facilities for the benefit of low- and moderate-income persons or to aid in the prevention or elimination of slums and blight. The Budget does not request any new loan guarantee authority for Section 108.

COMMUNITY DEVELOPMENT LOAN GUARANTEES FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 086–4096–0–3–451		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0742	Downward reestimates paid to receipt accounts	1	1	.....
0900	Total new obligations, unexpired accounts	1	1	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3	3	8
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	.....	5	.....
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1	1	1
1900	Budget authority (total)	1	6	1
1930	Total budgetary resources available	4	9	9
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3	8	9
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	.....	1
3010	New obligations, unexpired accounts	1	1	.....
3020	Outlays (gross)	-2	.....	.....
3050	Unpaid obligations, end of year	.....	1	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	.....	1
3200	Obligated balance, end of year	.....	1	1
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	1	6	1
	Financing disbursements:			
4110	Outlays, gross (total)	2	.....	.....

	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal Sources: Payments from Program Account	-1		
4123	Non-Federal sources		-1	-1
4130	Offsets against gross budget authority and outlays (total)	-1	-1	-1
4160	Budget authority, net (mandatory)		5	
4170	Outlays, net (mandatory)	1	-1	-1
4180	Budget authority, net (total)		5	
4190	Outlays, net (total)	1	-1	-1

Status of Guaranteed Loans (in millions of dollars)

Identification code 086–4096–0–3–451	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	210	300	
2121 Limitation available from carry-forward			
2142 Uncommitted loan guarantee limitation			
2143 Uncommitted limitation carried forward			
2150 Total guaranteed loan commitments	210	300	
2199 Guaranteed amount of guaranteed loan commitments	210	300	
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	574	512	492
2231 Disbursements of new guaranteed loans	21	145	145
2251 Repayments and prepayments	-83	-165	-165
2290 Outstanding, end of year	512	492	472
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	512	492	472

Balance Sheet (in millions of dollars)

Identification code 086–4096–0–3–451	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	4	3
1999 Total assets	4	3
LIABILITIES:		
Non-Federal liabilities:		
2204 Liabilities for loan guarantees	1	
2207 Other		
2999 Total liabilities	1	
NET POSITION:		
3300 Cumulative results of operations	3	3
4999 Total liabilities and net position	4	3

Home Investment Partnerships Program

Program and Financing (in millions of dollars)

Identification code 086–0205–0–1–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 HOME Investment Partnership Program	1,061	1,434	250
0015 Homeless Assistance and Supportive Services Program (ARP)	32		
0900 Total new obligations, unexpired accounts (object class 41.0)	1,093	1,434	250
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	252	434	250
1001 Discretionary unobligated balance brought fwd, Oct 1	240		
1021 Recoveries of prior year unpaid obligations	25		
1033 Recoveries of prior year paid obligations	4		
1047 Withdrawal for existing unpaid obligations	-4		
1070 Unobligated balance (total)	277	434	250
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,250	1,250	
1900 Budget authority (total)	1,250	1,250	
1930 Total budgetary resources available	1,527	1,684	250
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	434	250	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10,301	9,488	8,952
3010 New obligations, unexpired accounts	1,093	1,434	250
3012 Withdrawal for existing unpaid obligations, unexpired accounts	4		
3013 Withdrawal for existing unpaid obligations, expired accounts	5		
3020 Outlays (gross)	-1,879	-1,970	-2,091
3040 Recoveries of prior year unpaid obligations, unexpired	-25		
3041 Recoveries of prior year unpaid obligations, expired	-11		
3050 Unpaid obligations, end of year	9,488	8,952	7,111
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10,301	9,488	8,952
3200 Obligated balance, end of year	9,488	8,952	7,111
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,250	1,250	
Outlays, gross:			
4010 Outlays from new discretionary authority		6	
4011 Outlays from discretionary balances	1,276	1,464	1,341
4020 Outlays, gross (total)	1,276	1,470	1,341
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-5		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	4		
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4060 Additional offsets against budget authority only (total)	5		
4070 Budget authority, net (discretionary)	1,250	1,250	
4080 Outlays, net (discretionary)	1,271	1,470	1,341
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	603	500	750
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-3		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	3		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	600	500	750
4180 Budget authority, net (total)	1,250	1,250	
4190 Outlays, net (total)	1,871	1,970	2,091

The Budget does not request funding for the HOME Investment Partnerships (HOME) program. HOME provides annual formula grant assistance to States and units of local government to increase the supply of affordable housing and expand homeownership for low-income persons through the acquisition, new construction, and rehabilitation of affordable renter- and owner-occupied housing, as well as the provision of tenant-based rental assistance.

Preservation and Reinvestment Initiative for Community Enhancement

Program and Financing (in millions of dollars)

Identification code 086–0483–0–1–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Manufactured Housing Community Grants	210		
0002 Manufactured Housing Redevelopment Project Grants	15		
0900 Total new obligations, unexpired accounts (object class 41.0)	225		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	235	20	10
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10		

PRESERVATION AND REINVESTMENT INITIATIVE FOR COMMUNITY ENHANCEMENT—Continued

Program and Financing—Continued

Identification code 086–0483–0–1–604		2025 actual	2026 est.	2027 est.
1131	Unobligated balance of appropriations permanently reduced		-10	-10
1160	Appropriation, discretionary (total)	10	-10	-10
1930	Total budgetary resources available	245	10	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	20	10	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		224	206
3010	New obligations, unexpired accounts	225		
3020	Outlays (gross)	-1	-18	-77
3050	Unpaid obligations, end of year	224	206	129
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year		224	206
3200	Obligated balance, end of year	224	206	129
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	10	-10	-10
	Outlays, gross:			
4010	Outlays from new discretionary authority		-10	-10
4011	Outlays from discretionary balances	1	28	87
4020	Outlays, gross (total)	1	18	77
4180	Budget authority, net (total)	10	-10	-10
4190	Outlays, net (total)	1	18	77

The Budget does not request funding for the Preservation & Reinvestment Initiative for Community Enhancement (PRICE) program, and proposes to cancel $20 million of unobligated balances from prior year appropriations. PRICE competitive grants offered funding for States, local governments, resident-owned manufactured housing communities, cooperatives, nonprofits, Indian Tribes, or other approved entities to preserve and revitalize manufactured housing and eligible manufactured housing communities. Grantees could use funds for infrastructure, planning, resident and community services, resiliency activities, and other assistance to residents or owners of manufactured homes.

HOMELESS ASSISTANCE GRANTS

For emergency solutions grant assistance under subtitle B of title IV of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11371 et seq.), $4,024,000,000, to remain available until September 30, 2029:

Provided, That, notwithstanding any provision of the McKinney-Vento Homeless Assistance Act for such grant assistance, the Secretary shall allocate amounts directly to States and local governments based on a formula to be developed by the Secretary: Provided further, That such formula shall prioritize geographic areas based on factors to be determined by the Secretary and shall appropriately consider capacity or performance indicators: Provided further, That such grants may be used to undertake activities or otherwise provide assistance that will, as determined by the Secretary, assist homeless individuals or those at-risk of homelessness on an emergency, short-term, or medium-term basis: Provided further, That such grants may be used for the provision of transitional housing (as defined and determined by the Secretary) and recipients shall prioritize such use: Provided further, That recipients of such grants may establish preferences for elderly individuals experiencing homelessness or at risk of homelessness, or for disabled individuals or families experiencing homelessness or at risk of homelessness, when implementing the recipients' programs: Provided further, That the Secretary may permit recipients of such grants to condition such assistance on participation in supportive services, including substance use disorder treatment and mental health treatment: Provided further, That the limitations in sections 415(a)(2)(A) and (B) of such title IV (42 U.S.C. 11374(a)(2)(A-B)) shall not apply to such grants: Provided further, That the Secretary may waive or specify alternative requirements for any provision of any statute or regulation administered by the Secretary in connection with such grant assistance, upon a finding by the Secretary that any such waivers or alternative requirements are necessary to facilitate the effective implementation of such grant assistance.

Program and Financing (in millions of dollars)

Identification code 086–0192–0–1–604		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Continuum of Care	3,651	4,005	3,800
0002	Emergency Solutions Grants	276	291	3,270
0003	National Homeless Data Analysis Project		10	4
0005	Youth Demonstration	79	203	107
0007	Victims of Domestic Violence	56	52	52
0011	New Permanent Supportive Housing		100	
0900	Total new obligations, unexpired accounts (object class 41.0)	4,062	4,661	7,233
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4,341	4,708	4,654
1012	Unobligated balance transfers between expired and unexpired accounts	453	190	
1021	Recoveries of prior year unpaid obligations	3		
1033	Recoveries of prior year paid obligations	9		
1047	Withdrawal for existing unpaid obligations	-9		
1070	Unobligated balance (total)	4,797	4,898	4,654
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	4,051	4,417	4,024
1900	Budget authority (total)	4,051	4,417	4,024
1930	Total budgetary resources available	8,848	9,315	8,678
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-78		
1941	Unexpired unobligated balance, end of year	4,708	4,654	1,445
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4,957	5,284	5,899
3010	New obligations, unexpired accounts	4,062	4,661	7,233
3012	Withdrawal for existing unpaid obligations, unexpired accounts	9		
3013	Withdrawal for existing unpaid obligations, expired accounts	5		
3020	Outlays (gross)	-3,412	-4,046	-4,649
3040	Recoveries of prior year unpaid obligations, unexpired	-3		
3041	Recoveries of prior year unpaid obligations, expired	-334		
3050	Unpaid obligations, end of year	5,284	5,899	8,483
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4,957	5,284	5,899
3200	Obligated balance, end of year	5,284	5,899	8,483
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4,051	4,417	4,024
	Outlays, gross:			
4010	Outlays from new discretionary authority		44	40
4011	Outlays from discretionary balances	3,412	4,002	4,609
4020	Outlays, gross (total)	3,412	4,046	4,649
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-14		
4040	Offsets against gross budget authority and outlays (total)	-14		
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	5		
4053	Recoveries of prior year paid obligations, unexpired accounts	9		
4060	Additional offsets against budget authority only (total)	14		
4070	Budget authority, net (discretionary)	4,051	4,417	4,024
4080	Outlays, net (discretionary)	3,398	4,046	4,649
4180	Budget authority, net (total)	4,051	4,417	4,024
4190	Outlays, net (total)	3,398	4,046	4,649

The Homeless Assistance Grants account provides funds for programs that serve individuals and families who are homeless or at-risk of homelessness through a variety of housing and service interventions. The Budget provides $4.02 billion for an expanded emergency solutions grants program, which allocates funds directly to State and local governments through a formula in order to assist homeless individuals or those at-risk of homelessness on an emergency, short-, or medium-term basis. The Budget does not provide funding for the Continuum of Care (CoC) program, construction of new Permanent Supportive Housing (PSH), Youth Homelessness

Demonstration Program (YHDP), or the National Homeless Data Analysis Project (NHDAP).

Housing Opportunities for Persons With AIDS

Program and Financing (in millions of dollars)

Identification code 086–0308–0–1–604		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	HOPWA Formula Grants	353	565	124
0002	HOPWA Competitive Grants	5	94	51
0900	Total new obligations, unexpired accounts (object class 41.0)	358	659	175
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	165	312	182
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	505	529	.....
1900	Budget authority (total)	505	529	.....
1930	Total budgetary resources available	670	841	182
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	312	182	7
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	885	779	935
3010	New obligations, unexpired accounts	358	659	175
3020	Outlays (gross)	-462	-503	-481
3041	Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050	Unpaid obligations, end of year	779	935	629
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	885	779	935
3200	Obligated balance, end of year	779	935	629
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	505	529	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	3	.....
4011	Outlays from discretionary balances	462	500	481
4020	Outlays, gross (total)	462	503	481
4180	Budget authority, net (total)	505	529	.....
4190	Outlays, net (total)	462	503	481

The Budget does not provide funding for the Housing Opportunities for Persons With AIDS (HOPWA) program which funds housing and supportive service interventions for low-income people living with HIV/AIDS and their families. Individuals living with HIV/AIDS who are homeless or at-risk of homelessness may be served through the expanded emergency solutions grant program, which provides emergency, short, and medium-term housing assistance.

Self-Help and Assisted Homeownership Opportunity Program

For a grant to the fourth capacity building entity specified in section 4(a) of the HUD Demonstration Act of 1993 (42 U.S.C. 9816 note), $16,000,000, to remain available until September 30, 2029, for activities authorized under that section 4, under section 11 of the Housing Opportunity Program Extension Act of 1996 (42 U.S.C. 12805 note), and for related assistance: Provided, That of the funds made available under this heading, not less than $5,000,000 shall be for rural capacity building activities.

Program and Financing (in millions of dollars)

Identification code 086–0176–0–1–604		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Self Help Housing Opportunity Program	.....	24	12
0002	Capacity Building	.....	84	46
0003	Rural Capacity Building	12	6	7
0900	Total new obligations, unexpired accounts (object class 41.0)	12	114	65
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	66	114	65
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	60	65	16
1930	Total budgetary resources available	126	179	81
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	114	65	16
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	176	141	186
3010	New obligations, unexpired accounts	12	114	65
3020	Outlays (gross)	-47	-69	-70
3050	Unpaid obligations, end of year	141	186	181
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	176	141	186
3200	Obligated balance, end of year	141	186	181
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	60	65	16
	Outlays, gross:			
4011	Outlays from discretionary balances	47	69	70
4180	Budget authority, net (total)	60	65	16
4190	Outlays, net (total)	47	69	70

The Budget eliminates the three separate programs funded in recently enacted appropriations, and replaces them with a single $16.0 million grant to Habitat for Humanity to fund activities authorized under section 11 of the Housing Opportunity Program Extension Act of 1996 and section 4 of the HUD Demonstration Act of 1993 within the Self-Help and Assisted Homeownership Opportunity Program (SHOP) account. These activities include assisting low-income homebuyers willing to contribute sweat equity towards the construction of their houses and increasing the capacity of local affiliates to promote affordable housing and community development.

Neighborhood Stabilization Program

Program and Financing (in millions of dollars)

Identification code 086–0344–0–1–451		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Disaster Assistance	1	.....	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	1	.....	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	4	4
1021	Recoveries of prior year unpaid obligations	3	.....	.....
1033	Recoveries of prior year paid obligations	1	.....	.....
1047	Withdrawal for existing unpaid obligations	-1	.....	.....
1070	Unobligated balance (total)	5	4	4
1930	Total budgetary resources available	5	4	4
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4	4	4
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	110	101	75
3010	New obligations, unexpired accounts	1	.....	.....
3012	Withdrawal for existing unpaid obligations, unexpired accounts	1	.....	.....
3020	Outlays (gross)	-8	-26	-26
3040	Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3050	Unpaid obligations, end of year	101	75	49
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	110	101	75
3200	Obligated balance, end of year	101	75	49
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	8	26	26

NEIGHBORHOOD STABILIZATION PROGRAM—Continued

Program and Financing—Continued

Identification code 086–0344–0–1–451	2025 actual	2026 est.	2027 est.
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-1		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	1		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	7	26	26
4180 Budget authority, net (total)			
4190 Outlays, net (total)	7	26	26

This account reports the remaining balances and outlays related to $3.92 billion in Neighborhood Stabilization Program (NSP) funds authorized by the Housing and Economic Recovery Act of 2008, and $1 billion in NSP funds authorized by the Dodd-Frank Financial Reform and Consumer Protection Act of 2010.

BROWNFIELDS REDEVELOPMENT

Program and Financing (in millions of dollars)

Identification code 086–0314–0–1–451	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		5	
1021 Recoveries of prior year unpaid obligations	5		
1029 Other balances withdrawn to Treasury		-5	
1070 Unobligated balance (total)	5		
1930 Total budgetary resources available	5		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5		
3040 Recoveries of prior year unpaid obligations, unexpired	-5		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5		
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The Budget requests no funding for the Brownfields Economic Development Initiative (BEDI), which was a competitive grant program designed to assist cities with the redevelopment of brownfield sites for the purposes of economic development and job creation.

REVOLVING FUND (LIQUIDATING PROGRAMS)

The Revolving Fund (liquidating programs) was established by the Independent Offices Appropriations Act of 1955 for the efficient liquidation of assets acquired under a number of housing and urban development programs, all of which are no longer active. For example, the Section 312 loan program portfolio, which provided first and junior lien financing at below market interest rates for the rehabilitation of homes in low-income neighborhoods, constituted a large portion of the account activities but has not originated new loans for over 20 years. The operational expenses are financed from a permanent, indefinite appropriation to administer the remaining repayments of loans, recaptures, and lien releases in the portfolio. Any remaining unobligated balances in the account are returned to the Treasury annually.

Balance Sheet (in millions of dollars)

Identification code 086–4015–0–3–451	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury		
1601 Direct loans, gross		
1603 Allowance for estimated uncollectible loans and interest (-)		
1604 Direct loans and interest receivable, net		
1606 Foreclosed property		
1699 Value of assets related to direct loans		
1999 Total assets		
LIABILITIES:		
2207 Non-Federal liabilities: Other		
NET POSITION:		
3100 Unexpended appropriations	14	14
3300 Cumulative results of operations	-14	-14
3999 Total net position		
4999 Total liabilities and net position		

Trust Funds

HOUSING TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 086–8560–0–7–604	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	11	12	11
Receipts:			
Current law:			
1130 Affordable Housing Allocation, Housing Trust Fund	216	195	267
2000 Total: Balances and receipts	227	207	278
Appropriations:			
Current law:			
2101 Housing Trust Fund	-216	-195	-267
2103 Housing Trust Fund	-11	-12	-11
2132 Housing Trust Fund	12	11	15
2199 Total current law appropriations	-215	-196	-263
2999 Total appropriations	-215	-196	-263
5099 Balance, end of year	12	11	15

Program and Financing (in millions of dollars)

Identification code 086–8560–0–7–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Housing Trust Fund Grants	192	232	246
0900 Total new obligations, unexpired accounts (object class 41.0)	192	232	246
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	47	82	46
1021 Recoveries of prior year unpaid obligations	12		
1070 Unobligated balance (total)	59	82	46
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	216	195	267
1203 Appropriation (previously unavailable)(special or trust)	11	12	11
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-12	-11	-15
1260 Appropriations, mandatory (total)	215	196	263
1930 Total budgetary resources available	274	278	309
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	82	46	63
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,618	1,198	969
3010 New obligations, unexpired accounts	192	232	246
3020 Outlays (gross)	-600	-461	-316
3040 Recoveries of prior year unpaid obligations, unexpired	-12		
3050 Unpaid obligations, end of year	1,198	969	899
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,618	1,198	969
3200 Obligated balance, end of year	1,198	969	899
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	215	196	263

	Outlays, gross:			
4101	Outlays from mandatory balances	600	461	316
4180	Budget authority, net (total)	215	196	263
4190	Outlays, net (total)	600	461	316

The Housing Trust Fund was authorized by section 1131 of the Housing and Economic Recovery Act of 2008 (Public Law 110–289), which directed the account to be funded from assessments on Fannie Mae and Freddie Mac. The Housing Trust Fund provides grants to States to increase and preserve the supply of affordable rental housing and homeownership opportunities for extremely low-income families. Funds are distributed by formula to States to be used primarily for the construction, preservation, and rehabilitation of affordable rental housing for extremely low-income families, with up to ten percent of the funding available for similar eligible activities that support homeownership, and up to ten percent available for grantee administrative costs.

HOUSING PROGRAMS

Federal Funds

Project-Based Rental Assistance

For activities and assistance for the provision of project-based subsidy contracts under the United States Housing Act of 1937 (42 U.S.C. 1437 et seq.) ("the Act"), not otherwise provided for, $17,240,000,000, to remain available until expended, shall be available on October 1, 2026 (in addition to the $400,000,000 previously appropriated under this heading that became available October 1, 2026), and $400,000,000, to remain available until expended, shall be available on October 1, 2027: Provided, That the amounts made available under this heading shall be available for expiring or terminating section 8 project-based subsidy contracts (including section 8 moderate rehabilitation contracts), for amendments to section 8 project-based subsidy contracts (including section 8 moderate rehabilitation contracts), for contracts entered into pursuant to section 441 of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11401), for renewal of section 8 contracts for units in projects that are subject to approved plans of action under the Emergency Low Income Housing Preservation Act of 1987 or the Low-Income Housing Preservation and Resident Homeownership Act of 1990, and for administrative and other expenses associated with project-based activities and assistance funded under this heading: Provided further, That of the total amounts provided under this heading, not to exceed $529,000,000 shall be available for performance-based contract administrators for section 8 project-based assistance, for carrying out 42 U.S.C. 1437(f): Provided further, That the Secretary may also use such amounts in the preceding proviso for performance-based contract administrators for the administration of: interest reduction payments pursuant to section 236(a) of the National Housing Act (12 U.S.C. 1715z–1(a)); rent supplement payments pursuant to section 101 of the Housing and Urban Development Act of 1965 (12 U.S.C. 1701s); section 236(f)(2) rental assistance payments (12 U.S.C. 1715z–1(f)(2)); project rental assistance contracts for the elderly under section 202(c)(2) of the Housing Act of 1959 (12 U.S.C. 1701q); project rental assistance contracts for supportive housing for persons with disabilities under section 811(d)(2) of the Cranston-Gonzalez National Affordable Housing Act (42 U.S.C. 8013(d)(2)); project assistance contracts pursuant to section 202(h) of the Housing Act of 1959 (Public Law 86–372; 73 Stat. 667); and loans under section 202 of the Housing Act of 1959 (Public Law 86–372; 73 Stat. 667): Provided further, That amounts recaptured under this heading, the heading "Annual Contributions for Assisted Housing", or the heading "Housing Certificate Fund", may be used for renewals of or amendments to section 8 project-based contracts or for performance-based contract administrators, notwithstanding the purposes for which such amounts were appropriated: Provided further, That, notwithstanding any other provision of law, upon the request of the Secretary, project funds that are held in residual receipts accounts for any project subject to a section 8 project-based housing assistance payments contract that authorizes the Department or a housing finance agency to require that surplus project funds be deposited in an interest-bearing residual receipts account and that are in excess of an amount to be determined by the Secretary, shall be remitted to the Department and deposited in this account, to be available until expended: Provided further, That amounts deposited pursuant to the preceding proviso shall be available in addition to the amount otherwise provided by this heading for uses authorized under this heading.

Program and Financing (in millions of dollars)

Identification code 086–0303–0–1–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Contract Renewals	14,216	17,800	16,922
0002 RAD Contract Renewals	49	59	58
0004 Contract Administrators	468	533	529
0008 Mod Rehab and SRO Renewals	162	190	185
0009 M2M Rent Adjustments	1	.....	.....
0012 Emergency Contract Renewals	1,987	.....	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	16,883	18,582	17,694
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	185	295	315
1001 Discretionary unobligated balance brought fwd, Oct 1	185	294	.....
1011 Unobligated balance transfer from other acct [086–0320]	4	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	-4	.....	.....
1021 Recoveries of prior year unpaid obligations	57	.....	.....
1033 Recoveries of prior year paid obligations	4	.....	.....
1070 Unobligated balance (total)	246	295	315
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	16,490	18,143	17,240
1121 Appropriations transferred from other acct [086–0320]	23	34	28
1121 Appropriations transferred from other acct [086–0481]	18	15	20
1121 Appropriations transferred from other acct [086–0302]	1	10	10
1131 Unobligated balance of appropriations permanently reduced	.....	.....	-4
1160 Appropriation, discretionary (total)	16,532	18,202	17,294
Advance appropriations, discretionary:			
1170 Advance appropriation	400	400	400
1900 Budget authority (total)	16,932	18,602	17,694
1930 Total budgetary resources available	17,178	18,897	18,009
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	295	315	315
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,417	5,092	5,146
3001 Adjustments to unpaid obligations brought forward, Oct 1	4	.....	.....
3010 New obligations, unexpired accounts	16,883	18,582	17,694
3020 Outlays (gross)	-17,155	-18,528	-17,970
3040 Recoveries of prior year unpaid obligations, unexpired	-57	.....	.....
3050 Unpaid obligations, end of year	5,092	5,146	4,870
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5,421	5,092	5,146
3200 Obligated balance, end of year	5,092	5,146	4,870
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	16,932	18,602	17,694
Outlays, gross:			
4010 Outlays from new discretionary authority	11,889	13,141	12,509
4011 Outlays from discretionary balances	5,266	5,387	5,461
4020 Outlays, gross (total)	17,155	18,528	17,970
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources:	-4	.....	.....
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	4	.....	.....
4070 Budget authority, net (discretionary)	16,932	18,602	17,694
4080 Outlays, net (discretionary)	17,151	18,528	17,970
4180 Budget authority, net (total)	16,932	18,602	17,694
4190 Outlays, net (total)	17,151	18,528	17,970

The Budget requests $17.6 billion for Project-Based Rental Assistance (PBRA), of which $400 million is requested as an advance appropriation to become available in 2028. The PBRA program assists about 1.2 million extremely low- to low-income households in obtaining decent, safe, and sanitary housing in private accommodations. Through this funding, HUD supports about 17,500 contracts with private owners of multifamily housing by paying the difference between a portion of a household's income and the approved market-based rent for a housing unit. The Budget continues

PROJECT-BASED RENTAL ASSISTANCE—Continued

to support the program's calendar year funding cycle and provides 12 months of funding for all contracts.

Program activities include the following:

Contract Renewals and Amendments.— These activities provide funding for HUD to renew expiring contracts and amend contracts that have not expired but require additional funding for HUD to meet remaining payment obligations. Appropriations for these activities are supplemented with recoveries of excess balances remaining on expired contracts that utilized less resources than anticipated during their initial terms.

Contract Administrators.— The Budget request $529 million for contract administration. This activity funds the local level administration of the program through HUD agreements with performance-based contract administrators or other supportive services contractors.

HOUSING FOR THE ELDERLY

For capital advances, including amendments to capital advance contracts, for housing for the elderly, as authorized by section 202 of the Housing Act of 1959 (12 U.S.C. 1701q), for project rental assistance for the elderly under section 202(c)(2) of such Act, including amendments to contracts for such assistance and renewal of expiring contracts for such assistance for up to a 5-year term, for senior preservation rental assistance contracts, including renewals, as authorized by section 811(e) of the American Homeownership and Economic Opportunity Act of 2000 (12 U.S.C. 1701q note), and for supportive services associated with the housing, and for administrative and other expenses associated with assistance funded under this heading, $959,000,000, to remain available until September 30, 2030: Provided, That of the amount made available under this heading, up to $122,000,000 shall be for service coordinators and the continuation of existing congregate service grants for residents of assisted housing projects: Provided further, That upon request of the Secretary, project funds that are held in residual receipts accounts for any project subject to a section 202 project rental assistance contract, and that upon termination of such contract are in excess of an amount to be determined by the Secretary, shall be remitted to the Department and deposited in this account, to remain available until September 30, 2030: Provided further, That amounts deposited in this account pursuant to the preceding proviso shall be available, in addition to the amounts otherwise provided by this heading, for the purposes authorized under this heading: Provided further, That unobligated balances, including recaptures and carryover, remaining from funds transferred to or appropriated under this heading shall be available for the current purposes authorized under this heading in addition to the purposes for which such funds originally were appropriated.

Program and Financing (in millions of dollars)

Identification code 086–0320–0–1–604		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	PRAC/SPRAC Renewal/Amendment	855	870	804
0003	Service Coordinators/Congregate Services	155	122	122
0005	Supportive Housing for the Elderly	125	.....	.....
0007	Other Expenses	.....	3	3
0009	Intergenerational Dwelling Units	18	.....	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	1,153	995	929
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	392	148	148
1001	Discretionary unobligated balance brought fwd, Oct 1	392	.....	.....
1010	Unobligated balance transfer to other accts [086–0303]	-4	.....	.....
1021	Recoveries of prior year unpaid obligations	5	.....	.....
1070	Unobligated balance (total)	393	148	148
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	931	1,031	959
1120	Appropriations transferred to other acct [086–0302]	.....	-2	-2
1120	Appropriations transferred to other acct [086–0303]	-23	-34	-28
1160	Appropriation, discretionary (total)	908	995	929
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2	.....	.....
1900	Budget authority (total)	910	995	929
1930	Total budgetary resources available	1,303	1,143	1,077
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-2	.....	.....
1941	Unexpired unobligated balance, end of year	148	148	148
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,077	1,248	1,236
3010	New obligations, unexpired accounts	1,153	995	929
3020	Outlays (gross)	-966	-1,007	-1,222
3040	Recoveries of prior year unpaid obligations, unexpired	-5	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-11	.....	.....
3050	Unpaid obligations, end of year	1,248	1,236	943
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,077	1,248	1,236
3200	Obligated balance, end of year	1,248	1,236	943
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	910	995	929
	Outlays, gross:			
4010	Outlays from new discretionary authority	189	328	307
4011	Outlays from discretionary balances	777	679	915
4020	Outlays, gross (total)	966	1,007	1,222
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-2	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-2	.....	.....
4180	Budget authority, net (total)	908	995	929
4190	Outlays, net (total)	964	1,007	1,222

The Housing for the Elderly Program (Section 202) supports the construction and operation of supportive housing for extremely low to low-income elderly households, including the frail elderly. The Budget provides $959 million, including $832 million to renew and amend operating subsidy contracts for existing Section 202 housing including Senior Preservation Rental Assistance Contracts, $122 million to support service coordinators who work on-site in eligible Project-Based Rental Assistance properties to help residents obtain critical services, and $5 million for administrative and other related expenses. In 2026, the Housing for the Elderly program provided rental assistance through about 2,800 contracts with private nonprofit owners of multifamily housing, to house about 120,000 low-income elderly households.

HOUSING FOR PERSONS WITH DISABILITIES

For capital advances, including amendments to capital advance contracts, for supportive housing for persons with disabilities, as authorized by section 811 of the Cranston-Gonzalez National Affordable Housing Act (42 U.S.C. 8013), for project rental assistance for supportive housing for persons with disabilities under section 811(d)(2) of such Act, for project assistance contracts pursuant to subsection (h) of section 202 of the Housing Act of 1959, as added by section 205(a) of the Housing and Community Development Amendments of 1978 (Public Law 95–557: 92 Stat. 2090), including amendments to contracts for such assistance and renewal of expiring contracts for such assistance for up to a 5-year term, for project rental assistance to State housing finance agencies and other appropriate entities as authorized under section 811(b)(3) of the Cranston-Gonzalez National Affordable Housing Act, for supportive services associated with the housing for persons with disabilities as authorized by section 811(b)(1) of such Act, and for administrative and other expenses associated with assistance funded under this heading, $266,000,000, to remain available until September 30, 2030: Provided, That, upon the request of the Secretary, project funds that are held in residual receipts accounts for any project subject to a section 811 project rental assistance contract, and that upon termination of such contract are in excess of an amount to be determined by the Secretary, shall be remitted to the Department and deposited in this account, to remain available until September 30, 2030: Provided further, That amounts deposited in this account pursuant to the preceding proviso shall be available in addition to the amounts otherwise provided by this heading for the purposes authorized under this heading: Provided further, That unobligated balances, including recaptures and carryover, remaining from funds transferred to or appropriated under this heading shall be used for the current purposes authorized under this heading in addition to the purposes for which such funds originally were appropriated.

Program and Financing (in millions of dollars)

Identification code 086–0237–0–1–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 PRAC/PAC Renewals and Amendments	248	279	263
0003 Supportive Housing for Persons with Disabilities	9		
0005 Other Expenses		6	3
0900 Total new obligations, unexpired accounts (object class 41.0)	257	285	266
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	337	333	339
1001 Discretionary unobligated balance brought fwd, Oct 1	337		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	257	287	266
Spending authority from offsetting collections, discretionary:			
1700 Collected	4	4	4
1900 Budget authority (total)	261	291	270
1930 Total budgetary resources available	598	624	609
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-8		
1941 Unexpired unobligated balance, end of year	333	339	343
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	541	518	490
3010 New obligations, unexpired accounts	257	285	266
3020 Outlays (gross)	-273	-313	-398
3041 Recoveries of prior year unpaid obligations, expired	-7		
3050 Unpaid obligations, end of year	518	490	358
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	541	518	490
3200 Obligated balance, end of year	518	490	358
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	261	291	270
Outlays, gross:			
4010 Outlays from new discretionary authority	43	55	51
4011 Outlays from discretionary balances	230	258	347
4020 Outlays, gross (total)	273	313	398
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-4	-4	-4
4180 Budget authority, net (total)	257	287	266
4190 Outlays, net (total)	269	309	394

The Housing for Persons with Disabilities Program (Section 811) supports the development and operation of supportive housing for extremely low to low-income people with disabilities. The Budget provides $266 million, including $262 million to renew and amend operating subsidy contracts for existing Section 811 housing and up to $4 million for administrative and other related expenses. In 2026, the Housing for Persons with Disabilities program provided rental assistance through about 3,600 contracts with private non-profit owners of multifamily housing, to house about 37,000 extremely low to low-income households with disabilities.

Other Assisted Housing Programs

Program and Financing (in millions of dollars)

Identification code 086–0206–0–1–999	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		6	
1021 Recoveries of prior year unpaid obligations	6		
1029 Other balances withdrawn to Treasury		-6	
1070 Unobligated balance (total)	6		
1930 Total budgetary resources available	6		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	65	38	7
3020 Outlays (gross)	-21	-31	-7
3040 Recoveries of prior year unpaid obligations, unexpired	-6		
3050 Unpaid obligations, end of year	38	7	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	65	38	7
3200 Obligated balance, end of year	38	7	
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	21	31	7
4180 Budget authority, net (total)			
4190 Outlays, net (total)	21	31	7

The Other Assisted Housing Programs account contains the programs listed below:

Section 235.—The Housing and Urban-Rural Recovery Act of 1983 (Public Law 98–181) authorized a restructured Section 235 (Homeownership Assistance) program that provided homeowners a ten-year interest reduction subsidy on their mortgages.

Section 236.—The Housing and Urban Development Act of 1968, as amended, authorized the Section 236 Rental Housing Assistance Program, which subsidizes the monthly mortgage payment that an owner of a rental or cooperative project is required to make. This interest subsidy reduces rents for lower income tenants.

Rental Housing Assistance Fund

Program and Financing (in millions of dollars)

Identification code 086–4041–0–3–604	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	16	16	16
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced			-15
1900 Budget authority (total)			-15
1930 Total budgetary resources available	16	16	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	16	16	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			-15
4180 Budget authority, net (total)			-15
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	1	1	1
5092 Unexpired unavailable balance, EOY: Offsetting collections	1	1	1

As authorized by the Housing and Urban Development Act of 1968, the Rental Housing Assistance Fund collects funds which are in excess of the established basic rents for units in Section 236 subsidized projects. Funds in this account remain available to pay refunds of excess rental charges.

Flexible Subsidy Fund

Program and Financing (in millions of dollars)

Identification code 086–4044–0–3–604	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	681	696	22
1022 Capital transfer of unobligated balances to general fund		-696	-20
1070 Unobligated balance (total)	681		2

FLEXIBLE SUBSIDY FUND—Continued

Program and Financing—Continued

Identification code 086–4044–0–3–604	2025 actual	2026 est.	2027 est.
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation		2	
Spending authority from offsetting collections, discretionary:			
1700 Collected	15	20	20
1900 Budget authority (total)	15	22	20
1930 Total budgetary resources available	696	22	22
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	696	22	22
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	15	22	20
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-15	-20	-20
4040 Offsets against gross budget authority and outlays (total)	-15	-20	-20
4180 Budget authority, net (total)		2	
4190 Outlays, net (total)	-15	-20	-20
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	2	2	2
5092 Unexpired unavailable balance, EOY: Offsetting collections	2	2	2

Status of Direct Loans (in millions of dollars)

Identification code 086–4044–0–3–604	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	214	196	178
1251 Repayments: Repayments and prepayments	-18	-18	-18
1290 Outstanding, end of year	196	178	160

A legacy program, the Flexible Subsidy Fund assisted financially troubled subsidized projects under certain Federal Housing Administration (FHA) authorities. The subsidies were intended to prevent potential losses to the FHA fund resulting from project insolvency and to preserve these projects as a viable source of housing for low- and moderate-income tenants.

Balance Sheet (in millions of dollars)

Identification code 086–4044–0–3–604	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	683	698
1601 Direct loans, gross	214	205
1602 Interest receivable	35	34
1603 Allowance for estimated uncollectible loans and interest (-)	-61	-69
1699 Value of assets related to direct loans	188	170
1999 Total assets	871	868
NET POSITION:		
3100 Unexpended appropriations		
3300 Cumulative results of operations	871	868
3999 Total net position	871	868
4999 Total liabilities and net position	871	868

GREEN RETROFIT PROGRAM FOR MULTIFAMILY HOUSING, RECOVERY ACT

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 086–0306–0–1–604	2025 actual	2026 est.	2027 est.
Direct loan reestimates:			
135001 Energy Retrofit Loans	-4	-1	

The Green Retrofit Program offered grants and loans to owners of eligible HUD-assisted multifamily housing properties for retrofits to reduce utility consumption and benefit resident health and the environment. This program was funded under Title XII of the American Recovery and Reinvestment Act of 2009 (Public Law 111–5), and the authority to make new awards has expired. All loan cash flows are recorded in the corresponding financing account (86–4589).

GREEN RETROFIT PROGRAM FOR MULTIFAMILY HOUSING FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 086–4589–0–3–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury	1	1	1
0742 Downward reestimates paid to receipt accounts	2	1	
0743 Interest on downward reestimates	2	1	
0900 Total new obligations, unexpired accounts	5	3	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	1	
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority		1	
Spending authority from offsetting collections, mandatory:			
1800 Collected	1	1	1
1900 Budget authority (total)	1	2	1
1930 Total budgetary resources available	6	3	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			2
3010 New obligations, unexpired accounts	5	3	1
3020 Outlays (gross)	-5	-1	-1
3050 Unpaid obligations, end of year		2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			2
3200 Obligated balance, end of year		2	2
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	1	2	1
Financing disbursements:			
4110 Outlays, gross (total)	5	1	1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-1	-1	-1
4180 Budget authority, net (total)		1	
4190 Outlays, net (total)	4		

Status of Direct Loans (in millions of dollars)

Identification code 086–4589–0–3–604	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	19	14	13
1251 Repayments: Repayments and prepayments	-1	-1	-1
1264 Other adjustments, net (+ or -)	-4		
1290 Outstanding, end of year	14	13	12

Balance Sheet (in millions of dollars)

Identification code 086–4589–0–3–604	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	5	1
Investments in U.S. securities:		
1106 Receivables, net		1
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	19	14
1402 Interest receivable	1	1
1405 Allowance for subsidy cost (-)	-8	
1499 Net present value of assets related to direct loans	12	15
1999 Total assets	17	17
LIABILITIES:		
Federal liabilities:		
2103 Debt	17	17

2105	Other		
2999	Total liabilities	17	17
	NET POSITION:		
3300	Cumulative results of operations		
4999	Total liabilities and net position	17	17

Green and Resilient Retrofit Program for Multifamily Housing

Program and Financing (in millions of dollars)

Identification code 086–0482–0–1–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Green and Resilient Grants	36		
0091 Direct program activities, subtotal	36		
Credit program obligations:			
0701 Direct loan subsidy	47	156	
0900 Total new obligations, unexpired accounts (object class 41.0)	83	156	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	125		
1021 Recoveries of prior year unpaid obligations	97	439	
1070 Unobligated balance (total)	222	439	
Budget authority:			
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-139	-283	
1900 Budget authority (total)	-139	-283	
1930 Total budgetary resources available	83	156	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	812	782	469
3010 New obligations, unexpired accounts	83	156	
3020 Outlays (gross)	-16	-30	-100
3040 Recoveries of prior year unpaid obligations, unexpired	-97	-439	
3050 Unpaid obligations, end of year	782	469	369
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	812	782	469
3200 Obligated balance, end of year	782	469	369
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	-139	-283	
Outlays, gross:			
4101 Outlays from mandatory balances	16	30	100
4180 Budget authority, net (total)	-139	-283	
4190 Outlays, net (total)	16	30	100

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 086–0482–0–1–604	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Surplus Cash Loan - 25%	14	13	
115004 Surplus Cash Loan - 50%	95	426	
115999 Total direct loan levels	109	439	
Direct loan subsidy (in percent):			
132001 Surplus Cash Loan - 25%	51.11	44.93	
132004 Surplus Cash Loan - 50%	41.89	35.30	
132999 Weighted average subsidy rate	43.07	35.59	
Direct loan subsidy budget authority:			
133001 Surplus Cash Loan - 25%	7	6	
133004 Surplus Cash Loan - 50%	40	150	
133999 Total subsidy budget authority	47	156	
Direct loan subsidy outlays:			
134001 Surplus Cash Loan - 25%	2	6	20
134004 Surplus Cash Loan - 50%	3	24	80
134999 Total subsidy outlays	5	30	100

The 2027 Budget does not request funding for the Green and Resilient Retrofit Program (GRRP). Enacted in the 2022 Inflation Reduction Act, GRRP provided grants and loans to owners of HUD-assisted multifamily housing properties to rehabilitate these properties to reduce energy and water consumption, improve indoor air quality, and reduce the likelihood of catastrophic damage from natural hazard events.

Green and Resilient Retrofit Program for Multifamily Housing Financing Account

Program and Financing (in millions of dollars)

Identification code 086–4616–0–3–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	109	439	
0713 Payment of interest to Treasury	13	16	20
0900 Total new obligations, unexpired accounts	122	455	20
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	13	
1020 Adjustment of unobligated bal brought forward, Oct 1	-4	-13	
1021 Recoveries of prior year unpaid obligations	4		
1024 Unobligated balance of borrowing authority withdrawn	-2		
1070 Unobligated balance (total)	2		
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	76	295	20
Spending authority from offsetting collections, mandatory:			
1800 Collected	17	30	100
1801 Change in uncollected payments, Federal sources	40	130	-100
1850 Spending auth from offsetting collections, mand (total)	57	160	
1900 Budget authority (total)	133	455	20
1930 Total budgetary resources available	135	455	20
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	13		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	491	582	1,025
3010 New obligations, unexpired accounts	122	455	20
3020 Outlays (gross)	-27	-12	-100
3040 Recoveries of prior year unpaid obligations, unexpired	-4		
3050 Unpaid obligations, end of year	582	1,025	945
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-178	-218	-348
3070 Change in uncollected pymts, Fed sources, unexpired	-40	-130	100
3090 Uncollected pymts, Fed sources, end of year	-218	-348	-248
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	313	364	677
3200 Obligated balance, end of year	364	677	697
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	133	455	20
Financing disbursements:			
4110 Outlays, gross (total)	27	12	100
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources - payment from program account	-5	-30	-100
4122 Interest on uninvested funds	-12		
4130 Offsets against gross budget authority and outlays (total)	-17	-30	-100
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-40	-130	100
4160 Budget authority, net (mandatory)	76	295	20
4170 Outlays, net (mandatory)	10	-18	
4180 Budget authority, net (total)	76	295	20
4190 Outlays, net (total)	10	-18	

Status of Direct Loans (in millions of dollars)

Identification code 086–4616–0–3–604	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	109	439	
1150 Total direct loan obligations	109	439	

GREEN AND RESILIENT RETROFIT PROGRAM FOR MULTIFAMILY HOUSING FINANCING ACCOUNT—Continued

Status of Direct Loans—Continued

Identification code 086–4616–0–3–604	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year		15	27
1231 Disbursements: Direct loan disbursements	15	12	100
1290 Outstanding, end of year	15	27	127

Balance Sheet (in millions of dollars)

Identification code 086–4616–0–3–604	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	249	309
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross		15
1405 Allowance for subsidy cost (-)		-5
1499 Net present value of assets related to direct loans		10
1999 Total assets	249	319
LIABILITIES:		
2103 Federal liabilities: Debt	249	319
4999 Total liabilities and net position	249	319

HOUSING COUNSELING ASSISTANCE

Program and Financing (in millions of dollars)

Identification code 086–0156–0–1–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Housing Counseling Assistance	10	57	57
0002 Administrative Contract Services	1	1	1
0900 Total new obligations, unexpired accounts	11	58	58
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9	58	58
1001 Discretionary unobligated balance brought fwd, Oct 1	9	57	
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	11	58	58
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	58	58	
1930 Total budgetary resources available	69	116	58
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	58	58	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	105	37	29
3010 New obligations, unexpired accounts	11	58	58
3020 Outlays (gross)	-76	-66	-57
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	37	29	30
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	105	37	29
3200 Obligated balance, end of year	37	29	30
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	58	58	
Outlays, gross:			
4010 Outlays from new discretionary authority		3	
4011 Outlays from discretionary balances	76	63	57
4020 Outlays, gross (total)	76	66	57
4180 Budget authority, net (total)	58	58	
4190 Outlays, net (total)	76	66	57

The Budget does not provide funding for the Housing Counseling program, which supports: 1) comprehensive housing counseling services to eligible homebuyers, homeowners and tenants through grants, oversight, and technical assistance; and 2) training to housing counselors and staff of government and non-profit entities that participate in the program.

Object Classification (in millions of dollars)

Identification code 086–0156–0–1–604	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources	1	1	1
41.0 Grants, subsidies, and contributions	10	57	57
99.9 Total new obligations, unexpired accounts	11	58	58

MUTUAL MORTGAGE INSURANCE PROGRAM ACCOUNT

New commitments to guarantee single family loans insured under the Mutual Mortgage Insurance Fund shall not exceed $400,000,000,000, to remain available until September 30, 2028: Provided, That during fiscal year 2027, obligations to make direct loans to carry out the purposes of section 204(g) of the National Housing Act, as amended, shall not exceed $1,000,000: Provided further, That the foregoing amount in the preceding proviso shall be for loans to nonprofit and governmental entities in connection with sales of single family real properties owned by the Secretary and formerly insured under the Mutual Mortgage Insurance Fund: Provided further, That for administrative contract expenses of the Federal Housing Administration, $160,000,000, to remain available until September 30, 2028: Provided further, That notwithstanding the limitation in the first sentence of section 255(g) of the National Housing Act (12 U.S.C. 1715z–20(g)), during fiscal year 2027 the Secretary may insure and enter into new commitments to insure mortgages under section 255 of the National Housing Act.

Program and Financing (in millions of dollars)

Identification code 086–0183–0–1–371	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0707 Reestimates of loan guarantee subsidy	1,026	2,771	
0708 Interest on reestimates of loan guarantee subsidy	472	831	
0709 Administrative expenses	157	157	160
0900 Total new obligations, unexpired accounts	1,655	3,759	160
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9	5	11
1001 Discretionary unobligated balance brought fwd, Oct 1	9		
1011 Unobligated balance transfer from other acct [086–0236]	1,498	3,602	
1021 Recoveries of prior year unpaid obligations	3	3	3
1070 Unobligated balance (total)	1,510	3,610	14
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Administrative Expenses	150	160	160
1900 Budget authority (total)	150	160	160
1930 Total budgetary resources available	1,660	3,770	174
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	11	14
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	133	123	119
3010 New obligations, unexpired accounts	1,655	3,759	160
3020 Outlays (gross)	-1,643	-3,759	-160
3040 Recoveries of prior year unpaid obligations, unexpired	-3	-3	-3
3041 Recoveries of prior year unpaid obligations, expired	-19	-1	-1
3050 Unpaid obligations, end of year	123	119	115
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	133	123	119
3200 Obligated balance, end of year	123	119	115
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	150	160	160
Outlays, gross:			
4010 Outlays from new discretionary authority	61	59	72
4011 Outlays from discretionary balances	84	98	88
4020 Outlays, gross (total)	145	157	160

	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-1	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	.....	.....
4070	Budget authority, net (discretionary)	150	160	160
4080	Outlays, net (discretionary)	144	157	160
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	1,498	3,602	.....
4180	Budget authority, net (total)	150	160	160
4190	Outlays, net (total)	1,642	3,759	160

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 086–0183–0–1–371		2025 actual	2026 est.	2027 est.
	Guaranteed loan levels supportable by subsidy budget authority:			
215002	MMI Fund	274,749	289,268	284,000
215004	MMI HECM	14,957	15,147	15,416
215999	Total loan guarantee levels	289,706	304,415	299,416
	Guaranteed loan subsidy (in percent):			
232002	MMI Fund	-2.02	-2.62	-3.14
232004	MMI HECM	-2.65	-3.13	-3.12
232999	Weighted average subsidy rate	-2.05	-2.65	-3.14
	Guaranteed loan subsidy budget authority:			
233002	MMI Fund	-5,550	-7,579	-8,918
233004	MMI HECM	-396	-474	-481
233999	Total subsidy budget authority	-5,946	-8,053	-9,399
	Guaranteed loan subsidy outlays:			
234002	MMI Fund	-5,597	-7,579	-8,918
234004	MMI HECM	-396	-474	-481
234999	Total subsidy outlays	-5,993	-8,053	-9,399
	Guaranteed loan reestimates:			
235002	MMI Fund	-12,817	-3,325	.....
235004	MMI HECM	-3,748	1,659	.....
235999	Total guaranteed loan reestimates	-16,565	-1,666	.....
	Administrative expense data:			
3510	Budget authority	150	160	160
3580	Outlays from balances	84	90	99
3590	Outlays from new authority	61	57	45

The Federal Housing Administration (FHA) provides mortgage insurance for the purchase, refinance and rehabilitation of single-family homes. FHA mortgage insurance is designed to encourage lenders to make credit available to first-time homebuyers and other borrowers who may not be adequately served by the conventional market. Historically, FHA has also provided countercyclical support in times of economic crisis. For budgetary purposes, the Mutual Mortgage Insurance (MMI) Fund is separated into two risk categories: forward loans and Home Equity Conversion Mortgages (HECMs). Forward programs guarantee loans for standard single-family purchases and refinances (Section 203(b) program), home improvements (Section 203(k) program) and condominiums. HECMs, also known as reverse mortgages, enable elderly homeowners to borrow against the equity in their homes without having to make repayments during their lifetime.

The Budget requests $160 million in the MMI Program account for administrative expenses to support a range of FHA functions, such as loan underwriting and servicing, claims processing, and risk monitoring.

The Budget also requests a limitation of $400 billion on loan guarantees for the MMI Fund. The Budget projects insurance of $284 billion and $15 billion for forward mortgages and HECMs, respectively, with additional commitment authority available in case these amounts are exceeded during execution.

Object Classification (in millions of dollars)

Identification code 086–0183–0–1–371		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	157	157	160
41.0	Grants, subsidies, and contributions	1,498	3,602	.....
99.9	Total new obligations, unexpired accounts	1,655	3,759	160

FHA-Mutual Mortgage Insurance Guaranteed Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 086–4587–0–3–371		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Other capital investment & operating expenses	8,840	9,039	8,426
	Credit program obligations:			
0711	Default claim payments on principal	7,468	5,360	6,538
0712	Default claim payments on interest	116	145	119
0713	Payment of interest to Treasury	3,834	5,772	3,500
0740	Negative subsidy obligations	5,946	8,053	9,399
0742	Downward reestimates paid to receipt accounts	16,441	4,350	.....
0743	Interest on downward reestimates	1,622	917	.....
0791	Direct program activities, subtotal	35,427	24,597	19,556
0900	Total new obligations, unexpired accounts	44,267	33,636	27,982
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	11,583	9,870	13,177
1021	Recoveries of prior year unpaid obligations	107	259	210
1033	Recoveries of prior year paid obligations	54	22	28
1070	Unobligated balance (total)	11,744	10,151	13,415
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	21,000	17,914	19,410
	Spending authority from offsetting collections, mandatory:			
1800	Offsetting collections	23,171	22,489	23,266
1825	Spending authority from offsetting collections applied to repay debt	-1,778	-3,741	-2,199
1850	Spending auth from offsetting collections, mand (total)	21,393	18,748	21,067
1900	Budget authority (total)	42,393	36,662	40,477
1930	Total budgetary resources available	54,137	46,813	53,892
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	9,870	13,177	25,910
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,012	1,080	651
3010	New obligations, unexpired accounts	44,267	33,636	27,982
3020	Outlays (gross)	-44,092	-33,806	-25,038
3040	Recoveries of prior year unpaid obligations, unexpired	-107	-259	-210
3050	Unpaid obligations, end of year	1,080	651	3,385
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,012	1,080	651
3200	Obligated balance, end of year	1,080	651	3,385
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	42,393	36,662	40,477
	Financing disbursements:			
4110	Outlays, gross (total)	44,092	33,806	25,038
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Upward Reestimate from Program Account	-1,498	-3,602	.....
4122	Interest on uninvested funds	-552	-578	-571
4123	Fees and premiums	-15,004	-14,341	-17,129
4123	Recoveries on defaults	-6,171	-3,990	-5,594
4130	Offsets against gross budget authority and outlays (total)	-23,225	-22,511	-23,294
	Additional offsets against financing authority only (total):			
4143	Recoveries of prior year paid obligations, unexpired accounts	54	22	28
4160	Budget authority, net (mandatory)	19,222	14,173	17,211
4170	Outlays, net (mandatory)	20,867	11,295	1,744
4180	Budget authority, net (total)	19,222	14,173	17,211
4190	Outlays, net (total)	20,867	11,295	1,744

Status of Guaranteed Loans (in millions of dollars)

Identification code 086–4587–0–3–371		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on commitments:			
2111	Guaranteed loan commitments from current-year authority	400,000	400,000	400,000
2121	Limitation available from carry-forward	400,000	400,000	400,000

FHA-Mutual Mortgage Insurance Guaranteed Loan Financing Account—Continued

Status of Guaranteed Loans—Continued

Identification code 086–4587–0–3–371	2025 actual	2026 est.	2027 est.
2142 Uncommitted loan guarantee limitation	-110,294	-95,585	-100,584
2143 Uncommitted limitation carried forward	-400,000	-400,000	-400,000
2150 Total guaranteed loan commitments	289,706	304,415	299,416
2199 Guaranteed amount of guaranteed loan commitments	289,706	304,415	299,416
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	1,507,669	1,648,241	1,816,138
2231 Disbursements of new guaranteed loans	289,706	304,415	299,416
2251 Repayments and prepayments	-113,154	-129,242	-134,631
Adjustments:			
2261 Terminations for default that result in loans receivable	-10,527	-2,129	-710
2262 Terminations for default that result in acquisition of property	-3,230	-653	-648
2263 Terminations for default that result in claim payments	-22,223	-4,494	-5,967
2264 Other adjustments, net			
2290 Outstanding, end of year	1,648,241	1,816,138	1,973,598
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	1,648,241	1,816,138	1,973,598
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	55,725	62,818	69,388
2331 Disbursements for guaranteed loan claims	9,201	9,665	10,213
2351 Repayments of loans receivable	-2,077	-2,950	-3,316
2361 Write-offs of loans receivable	-31	-145	-185
2364 Other adjustments, net			
2390 Outstanding, end of year	62,818	69,388	76,100

Balance Sheet (in millions of dollars)

Identification code 086–4587–0–3–371	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	12,596	10,950
Investments in U.S. securities:		
1106 Receivables, net	978	2,060
1206 Non-Federal assets: Receivables, net	869	1,248
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	55,725	62,818
1502 Interest receivable	23,218	26,676
1504 Foreclosed property	560	844
1505 Allowance for subsidy cost (-)	-17,823	-22,526
1599 Net value of assets related to defaulted guaranteed loan	61,680	67,812
Other Federal assets:		
1801 Cash and other monetary assets	19	13
1901 Other assets		
1999 Total assets	76,142	82,083
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable	1	6,407
2103 Federal liabilities, Debt	105,744	124,966
2105 Other	17,455	
Non-Federal liabilities:		
2201 Accounts payable	385	419
2204 Liabilities for loan guarantees	-47,780	-50,108
2207 Other	337	399
2999 Total liabilities	76,142	82,083
NET POSITION:		
3300 Cumulative results of operations		
3300 Total other		
3999 Total net position		
4999 Total liabilities and net position	76,142	82,083

FHA-Mutual Mortgage Insurance Capital Reserve Account

Program and Financing (in millions of dollars)

Identification code 086–0236–0–1–371	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	155,057	185,406	200,711
1010 Unobligated balance transfer to other accts [086–0183]	-1,498	-3,602	
1070 Unobligated balance (total)	153,559	181,804	200,711
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections (negative subsidy)	5,993	8,053	9,399
1800 Offsetting collections (interest on investments)	8,080	5,587	6,437
1800 Offsetting collections (downward reestimate)	18,063	5,267	
1801 Change in uncollected payments, Federal sources	-289		
1850 Spending auth from offsetting collections, mand (total)	31,847	18,907	15,836
1930 Total budgetary resources available	185,406	200,711	216,547
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	185,406	200,711	216,547
Change in obligated balance:			
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-289		
3070 Change in uncollected pymts, Fed sources, unexpired	289		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-289		
Budget authority and outlays, net:			
Discretionary:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-5,993	-8,053	-9,399
Mandatory:			
4090 Budget authority, gross	31,847	18,907	15,836
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal Sources: Downward Reestimate	-18,063	-5,267	
4121 Interest on Federal securities	-8,080	-5,587	-6,437
4130 Offsets against gross budget authority and outlays (total)	-26,143	-10,854	-6,437
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	289		
4160 Budget authority, net (mandatory)	5,993	8,053	9,399
4170 Outlays, net (mandatory)	-26,143	-10,854	-6,437
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-32,136	-18,907	-15,836
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	155,941	185,047	158,031
5001 Total investments, EOY: Federal securities: Par value	185,047	158,031	166,340

The MMI Capital Reserve account is the eventual depository for budgetary resources collected by MMI Fund programs, including negative credit subsidy receipts from new loan guarantees, downward reestimates, and interest earnings on Treasury securities. This account has no authority to obligate funds, but transfers balances of budget authority, as necessary, to the MMI Program and Liquidating accounts.

Balance Sheet (in millions of dollars)

Identification code 086–0236–0–1–371	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	308	503
Investments in U.S. securities:		
1102 Treasury securities, net	155,937	184,961
1106 Receivables, net	17,463	6,408
1999 Total assets	173,708	191,872
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable		
2105 Other	979	2,062
2999 Total liabilities	979	2,062
NET POSITION:		
3300 Cumulative results of operations	172,729	189,810

4999	Total liabilities and net position	173,708	191,872

FHA-Mutual Mortgage and Cooperative Housing Insurance Funds Liquidating Account

Program and Financing (in millions of dollars)

Identification code 086–4070–0–3–371		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0103	Acquisition of real properties	1		
0108	Loss mitigation activities		2	2
0191	Total capital investment	1	2	2
0202	Other Operation expenses		2	2
0900	Total new obligations, unexpired accounts	1	4	4
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	11	13	19
1021	Recoveries of prior year unpaid obligations	1	5	5
1033	Recoveries of prior year paid obligations	1		
1070	Unobligated balance (total)	13	18	24
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1	5	5
1930	Total budgetary resources available	14	23	29
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	13	19	25
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	146	145	141
3010	New obligations, unexpired accounts	1	4	4
3020	Outlays (gross)	-1	-3	-3
3040	Recoveries of prior year unpaid obligations, unexpired	-1	-5	-5
3050	Unpaid obligations, end of year	145	141	137
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	146	145	141
3200	Obligated balance, end of year	145	141	137
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1	5	5
	Outlays, gross:			
4100	Outlays from new mandatory authority		2	2
4101	Outlays from mandatory balances	1	1	1
4110	Outlays, gross (total)	1	3	3
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources - Fees & Premiums	-2	-1	-1
4123	Non-Federal sources - Recoveries on Defaults		-4	-4
4130	Offsets against gross budget authority and outlays (total)	-2	-5	-5
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	-1	-2	-2
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-1	-2	-2

Status of Guaranteed Loans (in millions of dollars)

Identification code 086–4070–0–3–371		2025 actual	2026 est.	2027 est.
	Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year			
2251	Repayments and prepayments			
2262	Adjustments: Terminations for default that result in acquisition of property			
2290	Outstanding, end of year			
	Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year			
	Addendum:			
	Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year	15	14	13
2331	Disbursements for guaranteed loan claims			
2351	Repayments of loans receivable			
2361	Write-offs of loans receivable	-1	-1	-1
2390	Outstanding, end of year	14	13	12

Balance Sheet (in millions of dollars)

Identification code 086–4070–0–3–371		2024 actual	2025 actual
	ASSETS:		
1101	Federal assets: Fund balances with Treasury	157	157
1206	Non-Federal assets: Receivables, net		
1701	Defaulted guaranteed loans, gross	15	14
1703	Allowance for estimated uncollectible loans and interest (-)	-1	-1
1704	Defaulted guaranteed loans and interest receivable, net	14	13
1705	Accounts receivable from foreclosed property		2
1706	Foreclosed property		
1799	Value of assets related to loan guarantees	14	15
	Other Federal assets:		
1801	Cash and other monetary assets		
1901	Other assets		
1999	Total assets	171	172
	LIABILITIES:		
	Non-Federal liabilities:		
2201	Accounts payable	144	144
2204	Liabilities for loan guarantees		
2207	Unearned revenue and advances, and other	26	26
2999	Total liabilities	170	170
	NET POSITION:		
3300	Cumulative results of operations	1	2
4999	Total liabilities and net position	171	172

Object Classification (in millions of dollars)

Identification code 086–4070–0–3–371		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	1	2	2
42.0	Insurance claims and indemnities		2	2
99.9	Total new obligations, unexpired accounts	1	4	4

Home Ownership Preservation Equity Fund Program Account

Program and Financing (in millions of dollars)

Identification code 086–0343–0–1–371		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0707	Reestimates of loan guarantee subsidy		5	
0708	Interest on reestimates of loan guarantee subsidy		2	
0900	Total new obligations, unexpired accounts (object class 41.0)		7	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7	7	7
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation		7	
1930	Total budgetary resources available	7	14	7
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	7	7	7
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts		7	
3020	Outlays (gross)		-7	
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross		7	
	Outlays, gross:			
4100	Outlays from new mandatory authority		7	

HOME OWNERSHIP PRESERVATION EQUITY FUND PROGRAM ACCOUNT—Continued

Program and Financing—Continued

Identification code 086–0343–0–1–371	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total)		7	
4190 Outlays, net (total)		7	

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 086–0343–0–1–371	2025 actual	2026 est.	2027 est.
Guaranteed loan reestimates:			
235001 HOPE for Homeowners Loan Guarantees		5	

The HOPE for Homeowners program was created by the Housing and Economic Recovery Act of 2008 to help homeowners at risk of default and foreclosure refinance into affordable, sustainable loans. Under the program, eligible homeowners refinanced their current mortgage loans into a new mortgage insured by FHA. The program ended on September 30, 2011. This account reflects unobligated balances and annual credit reestimates.

HOME OWNERSHIP PRESERVATION EQUITY FUND FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 086–4353–0–3–371	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Other Investment & Operating Expenses	1	1	1
Credit program obligations:			
0711 Default claim payments on principal		1	1
0742 Downward reestimates paid to receipt accounts		1	
0743 Interest on downward reestimates		1	
0791 Direct program activities, subtotal		3	1
0900 Total new obligations, unexpired accounts	1	4	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	6
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	3	2	6
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	1	8	1
1825 Spending authority from offsetting collections applied to repay debt	-1		
1850 Spending auth from offsetting collections, mand (total)		8	1
1900 Budget authority (total)		8	1
1930 Total budgetary resources available	3	10	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	6	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1		3
3010 New obligations, unexpired accounts	1	4	2
3020 Outlays (gross)	-1	-1	-1
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year		3	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1		3
3200 Obligated balance, end of year		3	4
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross		8	1
Financing disbursements:			
4110 Outlays, gross (total)	1	1	1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources [Program Account]		-7	
4123 Premiums	-1	-1	-1
4130 Offsets against gross budget authority and outlays (total)	-1	-8	-1
4160 Budget authority, net (mandatory)	-1		
4170 Outlays, net (mandatory)		-7	
4180 Budget authority, net (total)	-1		
4190 Outlays, net (total)		-7	

Status of Guaranteed Loans (in millions of dollars)

Identification code 086–4353–0–3–371	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2143 Uncommitted limitation carried forward			
2150 Total guaranteed loan commitments			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	28	22	16
2251 Repayments and prepayments	-3	-3	-3
Adjustments:			
2261 Terminations for default that result in loans receivable			
2262 Terminations for default that result in acquisition of property			
2263 Terminations for default that result in claim payments	-3	-3	-3
2290 Outstanding, end of year	22	16	10
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	22	16	10
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	6	6	6
2331 Disbursements for guaranteed loan claims			
2390 Outstanding, end of year	6	6	6

Balance Sheet (in millions of dollars)

Identification code 086–4353–0–3–371	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	4	4
1206 Non-Federal assets: Receivables, net	1	1
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	6	6
1504 Foreclosed property		
1505 Allowance for subsidy cost (-)	-3	-3
1599 Net present value of assets related to defaulted guaranteed loans	3	3
1999 Total assets	8	8
LIABILITIES:		
Federal liabilities:		
2103 Debt	7	7
2105 Other		
2204 Non-Federal liabilities: Liabilities for loan guarantees	1	1
2999 Total liabilities	8	8
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	8	8

EMERGENCY HOMEOWNERS' RELIEF FUND

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 086–0407–0–1–371	2025 actual	2026 est.	2027 est.
Direct loan reestimates:			
135001 Emergency Homeowners' Relief	-3	-1	

The Emergency Homeowners Loan Program (EHLP), which expired in 2011, provided emergency mortgage assistance to homeowners who were unemployed or underemployed due to economic or medical conditions. This account reflects annual credit reestimates.

Emergency Homeowners' Relief Financing Account

Program and Financing (in millions of dollars)

Identification code 086–4357–0–3–371		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0742	Downward reestimates paid to receipt accounts	3	1	
0743	Interest on downward reestimates	1		
0900	Total new obligations, unexpired accounts	4	1	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1		1
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	2		
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1	2	2
1900	Budget authority (total)	3	2	2
1930	Total budgetary resources available	4	2	3
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year		1	3
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		1	2
3010	New obligations, unexpired accounts	4	1	
3020	Outlays (gross)	-3		
3050	Unpaid obligations, end of year	1	2	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year		1	2
3200	Obligated balance, end of year	1	2	2
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	3	2	2
	Financing disbursements:			
4110	Outlays, gross (total)	3		
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4123	Repayments of principal, net	-1	-2	-2
4180	Budget authority, net (total)	2		
4190	Outlays, net (total)	2	-2	-2

Status of Direct Loans (in millions of dollars)

Identification code 086–4357–0–3–371		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	51	50	49
1251	Repayments: Repayments and prepayments	-1	-1	-1
1290	Outstanding, end of year	50	49	48

Balance Sheet (in millions of dollars)

Identification code 086–4357–0–3–371		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury		
	Investments in U.S. securities:		
1106	Receivables, net	1	
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	51	50
1405	Allowance for subsidy cost (-)	-51	-47
1499	Net present value of assets related to direct loans		3
1999	Total assets	1	3
	LIABILITIES:		
2103	Federal liabilities: Debt payable to Treasury	1	3
4999	Total Liabilities and Net Position	1	3

General and Special Risk Program Account

New commitments to guarantee loans insured under the General and Special Risk Insurance Funds, as authorized by sections 238 and 519 of the National Housing Act (12 U.S.C. 1715z–3 and 1735c), shall not exceed $25,000,000,000 in total loan principal, any part of which is to be guaranteed, to remain available until September 30, 2028: Provided, That during fiscal year 2027, gross obligations for the principal amount of direct loans, as authorized by sections 204(g), 207(l), 238, and 519(a) of the National Housing Act, shall not exceed $1,000,000, which shall be for loans to nonprofit and governmental entities in connection with the sale of single family real properties owned by the Secretary and formerly insured under such Act.

Program and Financing (in millions of dollars)

Identification code 086–0200–0–1–371		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0705	Reestimates of direct loan subsidy	50	157	
0706	Interest on reestimates of direct loan subsidy	5	2	
0707	Reestimates of loan guarantee subsidy	232	650	
0708	Interest on reestimates of loan guarantee subsidy	107	447	
0900	Total new obligations, unexpired accounts	394	1,256	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	2	1
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	394	1,255	
1900	Budget authority (total)	394	1,255	
1930	Total budgetary resources available	396	1,257	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			1
3010	New obligations, unexpired accounts	394	1,256	
3020	Outlays (gross)	-394	-1,255	
3050	Unpaid obligations, end of year		1	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			1
3200	Obligated balance, end of year		1	1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	394	1,255	
	Outlays, gross:			
4100	Outlays from new mandatory authority	394	1,255	
4180	Budget authority, net (total)	394	1,255	
4190	Outlays, net (total)	394	1,255	

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 086–0200–0–1–371		2025 actual	2026 est.	2027 est.
	Direct loan levels supportable by subsidy budget authority:			
115002	FFB Risk Sharing	714	357	
115999	Total direct loan levels	714	357	
	Direct loan subsidy (in percent):			
132002	FFB Risk Sharing	-7.39	-11.23	
132999	Weighted average subsidy rate	-7.39	-11.23	
	Direct loan subsidy budget authority:			
133002	FFB Risk Sharing	-53	-40	
133999	Total subsidy budget authority	-53	-40	
	Direct loan subsidy outlays:			
134002	FFB Risk Sharing	-34	-6	
134999	Total subsidy outlays	-34	-6	
	Direct loan reestimates:			
135002	FFB Risk Sharing	-265	-32	
135999	Total direct loan reestimates	-265	-32	
	Guaranteed loan levels supportable by subsidy budget authority:			
215001	Apartment New Construction / Substantial Rehab	3,037	3,644	3,826
215003	Tax Credits	2,220	2,331	2,448
215005	Apartment Refinances	5,928	7,492	8,316
215008	Housing Finance Agency Risk Sharing	258	271	284
215010	Residential Care Facilities	228	22	22
215011	Residential Care Facility Refinances	3,099	6,343	5,797
215012	Hospitals	59	739	350
215013	Other Rental	248	270	393
215017	Title 1 Property Improvement	20	12	13

GENERAL AND SPECIAL RISK PROGRAM ACCOUNT—Continued

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued

Identification code 086–0200–0–1–371	2025 actual	2026 est.	2027 est.
215018 Title 1 Manufactured Housing	.....	4	8
215999 Total loan guarantee levels	15,097	21,128	21,457
Guaranteed loan subsidy (in percent):			
232001 Apartment New Construction / Substantial Rehab	-1.34	-1.89	-1.84
232003 Tax Credits	-1.79	-1.96	-1.98
232005 Apartment Refinances	-1.80	-1.71	-1.79
232008 Housing Finance Agency Risk Sharing	-1.16	-.90	-1.14
232010 Residential Care Facilities	-3.69	-3.70	-2.54
232011 Residential Care Facility Refinances	-2.68	-3.42	-3.68
232012 Hospitals	-5.36	-5.27	-4.64
232013 Other Rental	-3.02	-2.83	-3.32
232017 Title 1 Property Improvement	-2.36	-2.46	-3.29
232018 Title 1 Manufactured Housing	.....	-6.87	-7.48
232999 Weighted average subsidy rate	-1.94	-2.41	-2.40
Guaranteed loan subsidy budget authority:			
233001 Apartment New Construction / Substantial Rehab	-41	-69	-70
233003 Tax Credits	-40	-46	-49
233005 Apartment Refinances	-107	-128	-149
233008 Housing Finance Agency Risk Sharing	-3	-2	-3
233010 Residential Care Facilities	-8	-1	-1
233011 Residential Care Facility Refinances	-83	-217	-213
233012 Hospitals	-3	-39	-16
233013 Other Rental	-7	-8	-13
233017 Title 1 Property Improvement	-1	.....	.....
233018 Title 1 Manufactured Housing	.....	.....	-1
233999 Total subsidy budget authority	-293	-510	-515
Guaranteed loan subsidy outlays:			
234001 Apartment New Construction / Substantial Rehab	-30	-39	-70
234003 Tax Credits	-44	-28	-43
234005 Apartment Refinances	-78	-80	-146
234008 Housing Finance Agency Risk Sharing	-6	-1	.....
234010 Residential Care Facilities	-6	-2	-1
234011 Residential Care Facility Refinances	-127	-110	-214
234012 Hospitals	-6	-25	-25
234013 Other Rental	-8	-8	-13
234018 Title 1 Manufactured Housing	.....	.....	-1
234999 Total subsidy outlays	-305	-293	-513
Guaranteed loan reestimates:			
235001 Apartment New Construction / Substantial Rehab	-113	21	.....
235003 Tax Credits	-2	123	.....
235005 Apartment Refinances	-208	-138	.....
235008 Housing Finance Agency Risk Sharing	2	4	.....
235010 Residential Care Facilities	-2	-4	.....
235011 Residential Care Facility Refinances	-125	-19	.....
235012 Hospitals	-7	5	.....
235013 Other Rental	-14	49	.....
235017 Title 1 Property Improvement	1	1	.....
235018 Title 1 Manufactured Housing	1	1	.....
235023 GI/SRI Pre-2018 Reestimates	-404	539	.....
235999 Total guaranteed loan reestimates	-871	582	.....

The Federal Housing Administration's General Insurance and Special Risk Insurance (GI/SRI) programs provide mortgage insurance for a variety of purposes, including financing for the development and rehabilitation of multifamily housing, residential care facilities, hospitals, and for property improvement and manufactured home loans. The Budget requests a limitation of $25 billion on loan guarantees for the GI/SRI Fund. GI/SRI's mortgage insurance programs are designed to operate without the need for subsidy appropriations, with fees set higher than anticipated losses. Therefore, the Budget does not request an appropriation of new credit subsidy funds.

Object Classification (in millions of dollars)

Identification code 086–0200–0–1–371	2025 actual	2026 est.	2027 est.
Direct obligations:			
41.0 Grants, subsidies, and contributions	287	807	.....
41.0 Interest	107	449	.....
99.0 Direct obligations	394	1,256	.....
99.9 Total new obligations, unexpired accounts	394	1,256	.....

FHA-GENERAL AND SPECIAL RISK GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 086–4077–0–3–371	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Other capital investments and operating expenses	171	103	111
0014 Contract Costs	.....	43	44
0091 Direct program activities, subtotal	171	146	155
Credit program obligations:			
0711 Default claim payments on principal	1,207	1,991	3,088
0713 Payment of interest to Treasury	926	868	891
0740 Negative subsidy obligations	293	510	515
0742 Downward reestimates paid to receipt accounts	861	406	.....
0743 Interest on downward reestimates	349	108	.....
0791 Direct program activities, subtotal	3,636	3,883	4,494
0900 Total new obligations, unexpired accounts	3,807	4,029	4,649
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6,022	2,561	4,229
1021 Recoveries of prior year unpaid obligations	49	109	93
1023 Unobligated balances applied to repay debt	-660	.....	.....
1033 Recoveries of prior year paid obligations	5	3	4
1070 Unobligated balance (total)	5,416	2,673	4,326
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	647	2,336	2,177
Spending authority from offsetting collections, mandatory:			
1800 Collected	3,039	3,664	2,550
1825 Spending authority from offsetting collections applied to repay debt	-2,734	-415	-404
1850 Spending auth from offsetting collections, mand (total)	305	3,249	2,146
1900 Budget authority (total)	952	5,585	4,323
1930 Total budgetary resources available	6,368	8,258	8,649
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,561	4,229	4,000
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	496	643	2,231
3010 New obligations, unexpired accounts	3,807	4,029	4,649
3020 Outlays (gross)	-3,611	-2,332	-2,332
3040 Recoveries of prior year unpaid obligations, unexpired	-49	-109	-93
3050 Unpaid obligations, end of year	643	2,231	4,455
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	496	643	2,231
3200 Obligated balance, end of year	643	2,231	4,455
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	952	5,585	4,323
Financing disbursements:			
4110 Outlays, gross (total)	3,611	2,332	2,332
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Upward reestimate from program account	-339	-1,097	.....
4122 Interest on uninvested funds	-319	-333	-333
4123 Fees and premiums	-774	-769	-706
4123 Recoveries on HUD-Held Notes	-1,302	-1,248	-1,277
4123 Title I recoveries	-3	-4	-3
4123 Single family property recoveries	-119	-94	-92
4123 Gross Proceeds from Mortgage Note Sales	-185	-118	-140
4123 Non-Federal Resources-other	-3	-4	-3
4130 Offsets against gross budget authority and outlays (total)	-3,044	-3,667	-2,554
Additional offsets against financing authority only (total):			
4143 Recoveries of prior year paid obligations, unexpired accounts	5	3	4
4160 Budget authority, net (mandatory)	-2,087	1,921	1,773
4170 Outlays, net (mandatory)	567	-1,335	-222
4180 Budget authority, net (total)	-2,087	1,921	1,773
4190 Outlays, net (total)	567	-1,335	-222

Status of Guaranteed Loans (in millions of dollars)

Identification code 086–4077–0–3–371	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	35,000	35,000	35,000
2121 Limitation available from carry-forward	35,000	35,000	35,000
2142 Uncommitted loan guarantee limitation	-19,903	-13,872	-13,543
2143 Uncommitted limitation carried forward	-35,000	-35,000	-35,000
2150 Total guaranteed loan commitments	15,097	21,128	21,457
2199 Guaranteed amount of guaranteed loan commitments	15,097	21,128	21,457
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	150,921	153,018	158,019
2231 Disbursements of new guaranteed loans	15,676	21,128	21,456
2251 Repayments and prepayments	-12,171	-14,135	-15,814
Adjustments:			
2261 Terminations for default that result in loans receivable	-997	-679	-442
2262 Terminations for default that result in acquisition of property			
2263 Terminations for default that result in claim payments	-411	-1,313	-1,687
2290 Outstanding, end of year	153,018	158,019	161,532
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	153,018	73,243	73,243
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	9,395	8,799	7,446
2331 Disbursements for guaranteed loan claims	997	679	442
2351 Repayments of loans receivable	-650	-703	-705
2361 Write-offs of loans receivable	-943	-1,329	-1,136
2390 Outstanding, end of year	8,799	7,446	6,047

Balance Sheet (in millions of dollars)

Identification code 086–4077–0–3–371	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	6,518	3,203
Investments in U.S. securities:		
1106 Receivables, net	443	734
Non-Federal assets:		
1201 Investments in non-Federal securities, net		
1206 Receivables, net	37	136
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	9,395	8,799
1502 Interest receivable	7,131	7,499
1504 Foreclosed property	177	287
1505 Allowance for subsidy cost (-)	-3,688	-4,249
1599 Net value of assets related to defaulted guaranteed loan	13,015	12,336
Other Federal assets:		
1801 Cash and other monetary assets	4	4
1901 Other assets		
1999 Total assets	20,017	16,413
LIABILITIES:		
Federal liabilities:		
2103 Debt	20,832	18,085
2105 Other	1,534	1,019
Non-Federal liabilities:		
2201 Accounts payable	158	152
2204 Liabilities for loan guarantees	-2,632	-2,953
2207 Other	125	110
2999 Total liabilities	20,017	16,413
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	20,017	16,413

FHA-General and Special Risk Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 086–4105–0–3–371	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Other capital investments and operating expenses		1	1
Credit program obligations:			
0710 Direct loan obligations	714	357	
0713 Payment of interest to Treasury	27	20	20
0715 Payment of Interest to FFB	98	83	83
0716 Payment of interest differential		1	1
0717 Direct Loans - SF Property Disposition		1	1
0739 Adjusting Entry	-17		
0740 Negative subsidy obligations	53	40	
0742 Downward reestimates paid to receipt accounts	158	15	
0743 Interest on downward reestimates	163	176	
0791 Direct program activities, subtotal	1,196	693	105
0900 Total new obligations, unexpired accounts	1,196	694	106
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	167	57	722
1021 Recoveries of prior year unpaid obligations	656	46	51
1024 Unobligated balance of borrowing authority withdrawn	-635		
1033 Recoveries of prior year paid obligations	5		
1070 Unobligated balance (total)	193	103	773
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority - Treasury	195	239	239
1400 Borrowing authority - FFB	714	826	826
1440 Borrowing authority, mandatory (total)	909	1,065	1,065
Spending authority from offsetting collections, mandatory:			
1800 Collected	191	284	125
1825 Spending authority from offsetting collections applied to repay debt	-40	-36	-38
1850 Spending auth from offsetting collections, mand (total)	151	248	87
1900 Budget authority (total)	1,060	1,313	1,152
1930 Total budgetary resources available	1,253	1,416	1,925
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	57	722	1,819
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,214	1,915	1,847
3010 New obligations, unexpired accounts	1,196	694	106
3020 Outlays (gross)	-839	-716	-716
3040 Recoveries of prior year unpaid obligations, unexpired	-656	-46	-51
3050 Unpaid obligations, end of year	1,915	1,847	1,186
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,214	1,915	1,847
3200 Obligated balance, end of year	1,915	1,847	1,186
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	1,060	1,313	1,152
Financing disbursements:			
4110 Outlays, gross (total)	839	716	716
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Upward reestimate from program account	-55	-159	
4122 Interest on uninvested funds	-8	-1	-1
4123 Repayment of Principal	-38	-38	-39
4123 DL Interest Payments	-82	-83	-82
4123 Loan Guarantee Fees	-13	-3	-3
4130 Offsets against gross budget authority and outlays (total)	-196	-284	-125
Additional offsets against financing authority only (total):			
4143 Recoveries of prior year paid obligations, unexpired accounts	5		
4160 Budget authority, net (mandatory)	869	1,029	1,027
4170 Outlays, net (mandatory)	643	432	591
4180 Budget authority, net (total)	869	1,029	1,027
4190 Outlays, net (total)	643	432	591

FHA-General and Special Risk Direct Loan Financing Account—Continued

Status of Direct Loans (in millions of dollars)

Identification code 086–4105–0–3–371	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	714	357	.....
1150 Total direct loan obligations	714	357	.....
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	2,823	3,136	3,125
1231 Disbursements: Direct loan disbursements	353	27	27
1251 Repayments: Repayments and prepayments	-40	-38	-38
1290 Outstanding, end of year	3,136	3,125	3,114

Balance Sheet (in millions of dollars)

Identification code 086–4105–0–3–371	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	353	216
Investments in U.S. securities:		
1106 Receivables, net	124	359
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	2,823	3,136
1402 Interest receivable	7	9
1405 Allowance for subsidy cost (-)	435	441
1499 Net present value of assets related to direct loans	3,265	3,586
1999 Total assets	3,742	4,161
LIABILITIES:		
Federal liabilities:		
2102 Interest payable	7	9
2103 Debt	3,546	4,054
2105 Other	189	98
Non-Federal liabilities:		
2204 Liabilities for loan guarantees	.....	.....
2207 Other	.....	.....
2999 Total liabilities	3,742	4,161
NET POSITION:		
3300 Cumulative results of operations	.....	.....
4999 Total liabilities and net position	3,742	4,161

FHA-General and Special Risk Insurance Funds Liquidating Account

Program and Financing (in millions of dollars)

Identification code 086–4072–0–3–371	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0110 Capitalized Expenses	.....	3	3
0111 HUD Held Notes Escrow Activity	12	15	15
0113 Other	1	4	4
0900 Total new obligations, unexpired accounts	13	22	22
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	56	75	.....
1021 Recoveries of prior year unpaid obligations	3	4	2
1022 Capital transfer of unobligated balances to general fund	-56	-75	.....
1070 Unobligated balance (total)	3	4	2
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	12	12	12
Spending authority from offsetting collections, mandatory:			
1800 Collected	73	70	72
1820 Capital transfer of spending authority from offsetting collections to general fund	.....	-64	-64
1850 Spending auth from offsetting collections, mand (total)	73	6	8
1900 Budget authority (total)	85	18	20
1930 Total budgetary resources available	88	22	22
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	75	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	60	44	39
3010 New obligations, unexpired accounts	13	22	22
3020 Outlays (gross)	-26	-23	-15
3040 Recoveries of prior year unpaid obligations, unexpired	-3	-4	-2
3050 Unpaid obligations, end of year	44	39	44
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	59	43	38
3200 Obligated balance, end of year	43	38	43
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	85	18	20
Outlays, gross:			
4100 Outlays from new mandatory authority	8	8	10
4101 Outlays from mandatory balances	18	15	5
4110 Outlays, gross (total)	26	23	15
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources - Other	-73	-70	-72
4180 Budget authority, net (total)	12	-52	-52
4190 Outlays, net (total)	-47	-47	-57

Status of Guaranteed Loans (in millions of dollars)

Identification code 086–4072–0–3–371	2025 actual	2026 est.	2027 est.
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	58	27	12
2251 Repayments and prepayments	-31	-15	-6
Adjustments:			
2261 Terminations for default that result in loans receivable	.....	.....	.....
2262 Terminations for default that result in acquisition of property	.....	.....	.....
2290 Outstanding, end of year	27	12	6
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	.....	.....	.....
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	979	931	923
2331 Disbursements for guaranteed loan claims	.....	.....	.....
2351 Repayments of loans receivable	-48	-8	.....
2390 Outstanding, end of year	931	923	923

Balance Sheet (in millions of dollars)

Identification code 086–4072–0–3–371	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	116	118
Investments in U.S. securities:		
1102 Treasury securities, par	.....	.....
1206 Non-Federal assets: Receivables, net	2	2
1701 Defaulted guaranteed loans, gross	979	931
1702 Interest receivable	259	261
1703 Allowance for estimated uncollectible loans and interest (-)	-498	-477
1704 Defaulted guaranteed loans and interest receivable, net	740	715
1705 Accounts receivable from foreclosed property	2	.....
1706 Foreclosed property	.....	.....
1799 Value of assets related to loan guarantees	742	715
1901 Other Federal assets: Other assets	.....	.....
1999 Total assets	860	835
LIABILITIES:		
Non-Federal liabilities:		
2201 Accounts payable	9	9
2204 Liabilities for loan guarantees	.....	.....
2207 Other	9	10
2999 Total liabilities	18	19
NET POSITION:		
3100 Unexpended appropriations	367	.....
3300 Cumulative results of operations	475	816

3999	Total net position	842	816
4999	Total liabilities and net position	860	835

Object Classification (in millions of dollars)

Identification code 086–4072–0–3–371		2025 actual	2026 est.	2027 est.
	Direct obligations:			
32.0	Land and structures	1	3	3
33.0	Investments and loans	12	19	19
99.9	Total new obligations, unexpired accounts	13	22	22

FHA-Loan Guarantee Recovery Fund Financing Account

Program and Financing (in millions of dollars)

Identification code 086–4106–0–3–371		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	10	11	12
	Financing authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1	1	1
1930	Total budgetary resources available	11	12	13
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	11	12	13
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	1	1	1
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4122	Interest on uninvested funds	-1	-1	-1
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-1	-1	-1

Section 4 of the Church Arson Prevention Act of 1996 (Public Law 104–155), entitled "Loan Guarantee Recovery Fund," authorizes the Secretary of Housing and Urban Development to guarantee loans made by financial institutions to assist certain non-profit organizations that were damaged as a result of acts of arson or terrorism.

Balance Sheet (in millions of dollars)

Identification code 086–4106–0–3–371		2024 actual	2025 actual
	ASSETS:		
1101	Federal assets: Fund balances with Treasury	10	11
1999	Total assets	10	11
	LIABILITIES:		
	Non-Federal liabilities:		
2204	Liabilities for loan guarantees	10	11
2207	Other		
2999	Total liabilities	10	11
4999	Total liabilities and net position	10	11

Housing for the Elderly or Handicapped Fund Liquidating Account

Program and Financing (in millions of dollars)

Identification code 086–4115–0–3–371		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0102	Loan Management, Liquidations and Property Dispositions		4	4
0900	Total new obligations, unexpired accounts (object class 32.0)		4	4
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	71	65	4
1021	Recoveries of prior year unpaid obligations	1		
1022	Capital transfer of unobligated balances to general fund	-68	-61	
1070	Unobligated balance (total)	4	4	4
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	61	69	65
1820	Capital transfer of spending authority from offsetting collections to general fund		-65	-65
1850	Spending auth from offsetting collections, mand (total)	61	4	
1930	Total budgetary resources available	65	8	4
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	65	4	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	1	
3010	New obligations, unexpired accounts		4	4
3020	Outlays (gross)	-1	-5	
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	1		4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	1	
3200	Obligated balance, end of year	1		4
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	61	4	
	Outlays, gross:			
4100	Outlays from new mandatory authority		4	
4101	Outlays from mandatory balances	1	1	
4110	Outlays, gross (total)	1	5	
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-61	-69	-65
4180	Budget authority, net (total)		-65	-65
4190	Outlays, net (total)	-60	-64	-65

Status of Direct Loans (in millions of dollars)

Identification code 086–4115–0–3–371		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	244	201	132
1251	Repayments: Repayments and prepayments	-43	-69	-65
1290	Outstanding, end of year	201	132	67

Balance Sheet (in millions of dollars)

Identification code 086–4115–0–3–371		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury	74	65
	Investments in U.S. securities:		
1106	Receivables, net		
1206	Non-Federal assets: Interest Receivable: Public		
1601	Direct loans, gross	244	201
1602	Interest receivable	9	9
1603	Allowance for estimated uncollectible loans and interest (-)	-6	-4
1604	Direct loans and interest receivable, net	247	206
1606	Foreclosed property	1	
1699	Value of assets related to direct loans	248	206
1999	Total assets	322	271
	LIABILITIES:		
	Non-Federal liabilities:		
2201	Accounts payable	2	1
2207	Other		
2999	Total liabilities	2	1
	NET POSITION:		
3100	Unexpended Appropriations	3	3
3300	Revolving Fund: Cumulative results of operations	317	267
3999	Total net position	320	270
4999	Total liabilities and net position	322	271

Payment to Manufactured Housing Fees Trust Fund

For necessary expenses as authorized by the National Manufactured Housing Construction and Safety Standards Act of 1974 (42 U.S.C. 5401 et seq.), up to

PAYMENT TO MANUFACTURED HOUSING FEES TRUST FUND—Continued

$14,000,000, to remain available until September 30, 2029, of which $14,000,000 shall be derived from the Manufactured Housing Fees Trust Fund (established under section 620(e) of such Act (42 U.S.C. 5419(e)): Provided, That not to exceed the total amount appropriated under this heading shall be available from the general fund of the Treasury to the extent necessary to incur obligations and make expenditures pending the receipt of collections to the Fund pursuant to section 620 of such Act: Provided further, That the amount made available under this heading from the general fund shall be reduced as such collections are received during fiscal year 2027 so as to result in a final fiscal year 2027 appropriation from the general fund estimated at zero, and fees pursuant to such section 620 shall be modified as necessary to ensure such a final fiscal year 2027 appropriation: Provided further, That, notwithstanding sections 620(a)(1), (c), and (e)(1) of such Act, the Secretary may use up to $10,000,000 of unobligated funds from prior year appropriations to enter into contracts or agreements that support education and training activities to advance the purposes of such Act, of which up to $2,500,000 may be transferred to and merged with amounts made available under the heading "Information Technology Fund" for the purpose of supporting manufactured housing oversight with activities authorized under that heading:Provided further, That for the dispute resolution and installation programs, the Secretary may assess and collect fees from any program participant: Provided further, That such collections shall be deposited into the Trust Fund, and the Secretary, as provided herein, may use such collections, as well as fees collected under section 620 of such Act, for necessary expenses of such Act: Provided further, That, notwithstanding the requirements of section 620 of such Act, the Secretary may carry out responsibilities of the Secretary under such Act through the use of approved service providers that are paid directly by the recipients of their services.

Trust Funds

MANUFACTURED HOUSING FEES TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 086–8119–0–7–376		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	24	27	30
	Receipts:			
	Current law:			
1120	Mobile Home Inspection and Monitoring Fees, Manufactured Housing Fee Trust Fund	17	17	18
2000	Total: Balances and receipts	41	44	48
	Appropriations:			
	Current law:			
2101	Manufactured Housing Fees Trust Fund	-14	-14	-14
5099	Balance, end of year	27	30	34

Program and Financing (in millions of dollars)

Identification code 086–8119–0–7–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Manufactured Housing Program Costs	18	14	14
0003	Outreach, Training, and Program Modernization	.....	.....	10
0900	Total new obligations, unexpired accounts (object class 41.0)	18	14	24
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	20	18	13
1021	Recoveries of prior year unpaid obligations	2	.....	.....
1070	Unobligated balance (total)	22	18	13
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	14	14	14
1131	Unobligated balance of appropriations permanently reduced	.....	-5	.....
1160	Appropriation, discretionary (total)	14	9	14
1930	Total budgetary resources available	36	27	27
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	18	13	3
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	12	15	16
3010	New obligations, unexpired accounts	18	14	24
3020	Outlays (gross)	-13	-13	-14
3040	Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3050	Unpaid obligations, end of year	15	16	26
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	12	15	16
3200	Obligated balance, end of year	15	16	26
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	14	9	14
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	1	2
4011	Outlays from discretionary balances	13	12	12
4020	Outlays, gross (total)	13	13	14
4180	Budget authority, net (total)	14	9	14
4190	Outlays, net (total)	13	13	14

The National Manufactured Housing Construction and Safety Standards Act of 1974, as amended, authorizes the development and enforcement of appropriate standards for the construction, design, installation, and performance of manufactured homes to assure their quality, durability, affordability, and safety. All manufactured homes produced since the standards took effect in 1976 must comply with Federal construction and safety standards. Fees are charged to the manufacturers for each transportable section produced to offset the expenses incurred by the Department in carrying out the responsibilities under the authorizing legislation. The Budget proposes to fully fund the $14 million cost of authorized activities with these fees. The Budget also proposes to use up to $10 million of unobligated balances from prior year appropriations to support education and training activities to advance the purposes of the Act.

GOVERNMENT NATIONAL MORTGAGE ASSOCIATION

The Government National Mortgage Association (GNMA) was established by Federal charter in 1968. It is a wholly-owned Government corporation within HUD. It was established to support Federal housing initiatives by providing liquidity and attracting capital to the Nation's mortgage markets. Its primary function is to guarantee the timely payment of principal and interest on mortgage-backed securities (MBS) that are backed by loans insured or guaranteed by HUD, the Department of Veterans Affairs and the Department of Agriculture.

Federal Funds

GUARANTEES OF MORTGAGE-BACKED SECURITIES CAPITAL RESERVE ACCOUNT

Program and Financing (in millions of dollars)

Identification code 086–0238–0–1–371		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	24,554	29,396	29,157
1010	Unobligated balance transfer to other accts [086–0186]	.....	-2,647	-600
1010	Unobligated balance transfer to other accts [086–4240]	.....	-1,000	-1,000
1011	Unobligated balance transfer from other acct [086–4240]	500	500	500
1011	Unobligated balance transfer from other acct [086–4238]	5	6	6
1070	Unobligated balance (total)	25,059	26,255	28,063
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Offsetting collections (negative subsidy)	1,511	1,370	1,351
1800	Offsetting collections (interest on investments)	1,120	1,032	908
1800	Offsetting collections (interest on loans)	500	500	500
1800	Offsetting collections (downward reestimate)	1,206	.....	.....
1850	Spending auth from offsetting collections, mand (total)	4,337	2,902	2,759
1930	Total budgetary resources available	29,396	29,157	30,822
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	29,396	29,157	30,822

	Budget authority and outlays, net:			
	Discretionary:			
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1,511	-1,370	-1,351
4040	Offsets against gross budget authority and outlays (total)	-1,511	-1,370	-1,351
	Mandatory:			
4090	Budget authority, gross	4,337	2,902	2,759
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-1,706	-500	-500
4121	Interest on Federal securities	-1,120	-1,032	-908
4130	Offsets against gross budget authority and outlays (total)	-2,826	-1,532	-1,408
4160	Budget authority, net (mandatory)	1,511	1,370	1,351
4170	Outlays, net (mandatory)	-2,826	-1,532	-1,408
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-4,337	-2,902	-2,759
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	23,062	29,392	29,153
5001	Total investments, EOY: Federal securities: Par value	29,392	29,153	30,818

The GNMA Capital Reserve account is the eventual depository for budgetary resources collected by GNMA, including negative subsidy receipts from new security guarantees, downward reestimates, interest earnings on Treasury securities, and loan repayments from the Financing account. This account has no authority to obligate funds but transfers balances of budget authority, as necessary, to other GNMA accounts, including the Program and Financing accounts.

Guarantees of Mortgage-Backed Securities Loan Guarantee Program Account

New commitments to issue guarantees to carry out the purposes of section 306 of the National Housing Act, as amended (12 U.S.C. 1721(g)), shall not exceed $600,000,000,000, to remain available until September 30, 2028: Provided, That $56,000,000, to remain available until September 30, 2028, to be derived from fees credited as offsetting collections to this account, including balances of fees collected and credited in prior fiscal years, shall be for necessary salaries and expenses of the Government National Mortgage Association: Provided further, That receipts from Commitment and Multiclass fees collected pursuant to title III of the National Housing Act (12 U.S.C. 1716 et seq.) shall be credited as offsetting collections to this account.

Program and Financing (in millions of dollars)

Identification code 086–0186–0–1–371	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0707 Reestimates of loan guarantee subsidy		1,983	
0708 Interest on reestimates of loan guarantee subsidy		64	
0709 Administrative expenses	61	52	54
0799 Total direct obligations	61	2,099	54
0801 Servicing Expenses	52	265	100
0802 Contract Expenses	348	464	462
0803 Other Administrative Expenses	1	2	3
0899 Total reimbursable obligations	401	731	565
0900 Total new obligations, unexpired accounts	462	2,830	619
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	425	335	211
1001 Discretionary unobligated balance brought fwd, Oct 1	11	6	
1011 Unobligated balance transfer from other acct [086–0238]		2,647	600
1021 Recoveries of prior year unpaid obligations	315		
1070 Unobligated balance (total)	740	2,982	811
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	193	219	260
1724 Spending authority from offsetting collections precluded from obligation (limitation on obligations)	-136	-160	-204
1750 Spending auth from offsetting collections, disc (total)	57	59	56
1900 Budget authority (total)	57	59	56
1930 Total budgetary resources available	797	3,041	867
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	335	211	248
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	883	526	628
3010 New obligations, unexpired accounts	462	2,830	619
3020 Outlays (gross)	-504	-2,728	-649
3040 Recoveries of prior year unpaid obligations, unexpired	-315		
3050 Unpaid obligations, end of year	526	628	598
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	883	526	628
3200 Obligated balance, end of year	526	628	598
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	57	59	56
Outlays, gross:			
4010 Outlays from new discretionary authority	50	50	50
4011 Outlays from discretionary balances	11	4	10
4020 Outlays, gross (total)	61	54	60
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-193	-219	-260
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	443	2,674	589
4180 Budget authority, net (total)	-136	-160	-204
4190 Outlays, net (total)	311	2,509	389
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	1,610	1,746	1,906
5092 Unexpired unavailable balance, EOY: Offsetting collections	1,746	1,906	2,110

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 086–0186–0–1–371	2025 actual	2026 est.	2027 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Guarantees of Mortgage-backed Securities	521,204	547,907	540,566
215999 Total loan guarantee levels	521,204	547,907	540,566
Guaranteed loan subsidy (in percent):			
232001 Guarantees of Mortgage-backed Securities	-.29	-.25	-.25
232999 Weighted average subsidy rate	-.29	-.25	-.25
Guaranteed loan subsidy budget authority:			
233001 Guarantees of Mortgage-backed Securities	-1,511	-1,370	-1,351
233999 Total subsidy budget authority	-1,511	-1,370	-1,351
Guaranteed loan subsidy outlays:			
234001 Guarantees of Mortgage-backed Securities	-1,511	-1,370	-1,351
234999 Total subsidy outlays	-1,511	-1,370	-1,351
Guaranteed loan reestimates:			
235001 Guarantees of Mortgage-backed Securities	-1,206	2,047	
235999 Total guaranteed loan reestimates	-1,206	2,047	
Administrative expense data:			
3510 Budget authority	57	59	56
3590 Outlays from new authority	50	50	50

The Budget requests commitment authority for GNMA to guarantee $600 billion in new MBS and provides $56 million in spending authority from offsetting collections (Commitment and Multiclass Fees) for the salaries and expenses of GNMA.

Object Classification (in millions of dollars)

Identification code 086–0186–0–1–371	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	44	36	38
11.9 Total personnel compensation	44	36	38
12.1 Civilian personnel benefits	15	16	16
25.3 Other goods and services from Federal sources	2		2
41.0 Grants, subsidies, and contributions		1,983	
43.0 Interest and dividends		64	
99.0 Direct obligations	61	2,099	56
99.0 Reimbursable obligations	401	731	563

GUARANTEES OF MORTGAGE-BACKED SECURITIES LOAN GUARANTEE PROGRAM ACCOUNT—Continued

Object Classification—Continued

Identification code 086–0186–0–1–371		2025 actual	2026 est.	2027 est.
99.9	Total new obligations, unexpired accounts	462	2,830	619

Employment Summary

Identification code 086–0186–0–1–371		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	262	220	238
2001	Reimbursable civilian full-time equivalent employment	11	.....	.....

GUARANTEES OF MORTGAGE-BACKED SECURITIES FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 086–4240–0–3–371		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Advances and other	3,794	3,758	2,699
0004	Preservation of collateral	37	540	300
0005	Payment of Interest on Borrowings	500	500	500
0091	Subtotal—Advances and Operating Expenses	4,331	4,798	3,499
	Credit program obligations:			
0740	Negative subsidy obligations	1,511	1,370	1,351
0742	Downward reestimates paid to receipt accounts	1,171	.....	.....
0743	Interest on downward reestimates	34	.....	.....
0791	Direct program activities, subtotal	2,716	1,370	1,351
0900	Total new obligations, unexpired accounts	7,047	6,168	4,850
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2,429	2,134	3,389
1010	Unobligated balance transfer to other accts [086–0238]	-500	-500	-500
1011	Unobligated balance transfer from other acct [086–0238]	.....	1,000	1,000
1021	Recoveries of prior year unpaid obligations	1,693	.....	.....
1070	Unobligated balance (total)	3,622	2,634	3,889
	Financing authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	5,559	6,923	4,068
1930	Total budgetary resources available	9,181	9,557	7,957
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,134	3,389	3,107
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,995	255	223
3010	New obligations, unexpired accounts	7,047	6,168	4,850
3020	Outlays (gross)	-7,094	-6,200	-4,898
3040	Recoveries of prior year unpaid obligations, unexpired	-1,693	.....	.....
3050	Unpaid obligations, end of year	255	223	175
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,995	255	223
3200	Obligated balance, end of year	255	223	175
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	5,559	6,923	4,068
	Financing disbursements:			
4110	Outlays, gross (total)	7,094	6,200	4,898
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	.....	-2,047	.....
4123	Guarantee Fees	-1,748	-1,634	-1,406
4123	Repayment of advances	-2,637	-2,243	-1,842
4123	Non-Federal sources	-1,174	-999	-820
4130	Offsets against gross budget authority and outlays (total)	-5,559	-6,923	-4,068
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	1,535	-723	830
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	1,535	-723	830

Status of Guaranteed Loans (in millions of dollars)

Identification code 086–4240–0–3–371		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on commitments:			
2111	Guaranteed loan commitments from current-year authority	550,000	550,000	600,000
2121	Limitation available from carry-forward	550,000	541,306	472,882
2142	Uncommitted loan guarantee limitation	-37,490	-70,517	-246,595
2143	Uncommitted limitation carried forward	-541,306	-472,882	-285,721
2150	Total guaranteed loan commitments	521,204	547,907	540,566
2199	Guaranteed amount of guaranteed loan commitments	521,204	547,907	540,566
	Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year	2,642,595	2,838,198	3,043,822
2231	Disbursements of new guaranteed loans	521,204	547,907	540,566
2251	Repayments and prepayments	-325,601	-342,283	-337,697
2290	Outstanding, end of year	2,838,198	3,043,822	3,246,691
	Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year	2,838,198	3,043,822	3,246,691
	Addendum:			
	Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year	19,427	16,607	14,007
2331	Disbursements for guaranteed loan claims	547	491	378
2351	Repayments of loans receivable	-4,390	-2,814	-2,311
2361	Write-offs of loans receivable	-18	.....	.....
2364	Other adjustments, net	1,041	-277	-23
2390	Outstanding, end of year	16,607	14,007	12,051

Balance Sheet (in millions of dollars)

Identification code 086–4240–0–3–371		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury	4,424	2,389
	Investments in U.S. securities:		
1106	Receivables, net	.....	.....
	Non-Federal assets:		
1206	Receivables, net	180	187
1207	Advances and prepayments	461	332
1401	Net value of assets related to post-1991 direct loans receivable: Direct loans receivable, gross	.....	.....
	Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501	Defaulted guaranteed loans receivable, gross	19,328	16,513
1504	Foreclosed property	99	94
1505	Allowance for subsidy cost (-)	.....	.....
1599	Net present value of assets related to defaulted guaranteed loans	19,427	16,607
1801	Other Federal assets: Cash and other monetary assets	144	139
1999	Total assets	24,636	19,654
	LIABILITIES:		
	Non-Federal liabilities:		
2201	Accounts payable	5	7
2207	Other	17,797	15,006
2999	Total liabilities	17,802	15,013
	NET POSITION:		
3100	Unexpended appropriations	.....	.....
3300	Cumulative results of operations	6,834	4,641
3999	Total net position	6,834	4,641
4999	Total liabilities and net position	24,636	19,654

GUARANTEES OF MORTGAGE-BACKED SECURITIES LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 086–4238–0–3–371		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Operating expenses	.....	.....	.....

	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	99	100	100
1010	Unobligated balance transfer to other accts [086–0238]	-5	-6	-6
1070	Unobligated balance (total)	94	94	94
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	6	6	6
1930	Total budgetary resources available	100	100	100
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	100	100	100
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	24	24	23
3020	Outlays (gross)		-1	-1
3050	Unpaid obligations, end of year	24	23	22
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	24	24	23
3200	Obligated balance, end of year	24	23	22
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	6	6	6
	Outlays, gross:			
4101	Outlays from mandatory balances		1	1
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4121	Interest on Federal securities	-6	-6	-6
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-6	-5	-5
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	123	124	123
5001	Total investments, EOY: Federal securities: Par value	124	123	122

Balance Sheet (in millions of dollars)

Identification code 086–4238–0–3–371	2024 actual	2025 actual
ASSETS:		
Federal assets:		
Investments in U.S. securities:		
1102 Treasury securities, par	123	124
1106 Receivables, net		
1601 Direct loans, gross		
1603 Allowance for estimated uncollectible loans and interest (-)		
1699 Value of assets related to direct loans		
1901 Other Federal assets: Other assets		
1999 Total assets	123	124
LIABILITIES:		
Non-Federal liabilities:		
2201 Accounts payable	24	24
2207 Other		
2999 Total liabilities	24	24
NET POSITION:		
3100 Unexpended appropriations		
3300 Cumulative results of operations	99	100
3999 Total net position	99	100
4999 Total liabilities and net position	123	124

POLICY DEVELOPMENT AND RESEARCH

Federal Funds

RESEARCH AND TECHNOLOGY

For contracts, grants, and necessary expenses of programs of research and studies relating to housing and urban problems, not otherwise provided for, as authorized by title V of the Housing and Urban Development Act of 1970 (12 U.S.C. 1701z–1 et seq.), including carrying out the functions of the Secretary of Housing and Urban Development under section 1(a)(1)(i) of Reorganization Plan No. 2 of 1968, and for program implementation support, $63,000,000, to remain available until September 30, 2028: Provided, That with respect to amounts made available under this heading, notwithstanding section 203 of this title, the Secretary may enter into cooperative agreements with philanthropic entities, other Federal agencies, State or local governments and their agencies, Indian Tribes, tribally designated housing entities, or colleges or universities for research projects: Provided further, That with respect to the preceding proviso, such partners to the cooperative agreements shall contribute at least a 50 percent match toward the cost of the project: Provided further, That for non-competitive agreements entered into in accordance with the preceding two provisos, the Secretary shall comply with section 2(b) of the Federal Funding Accountability and Transparency Act of 2006 (Public Law 109–282; 31 U.S.C. 6101 note) in lieu of compliance with section 102(a)(4)(C) of the Department of Housing and Urban Development Reform Act of 1989 (42 U.S.C. 3545(a)(4)(C)) with respect to documentation of award decisions.

Program and Financing (in millions of dollars)

Identification code 086–0108–0–1–451	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0011 Research and Technology Activities	124	137	127
0799 Total direct obligations	124	137	127
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	92	100	86
1001 Discretionary unobligated balance brought fwd, Oct 1	92		
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	93	100	86
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	139	123	63
1131 Unobligated balance of appropriations permanently reduced			-20
1160 Appropriation, discretionary (total)	139	123	43
1900 Budget authority (total)	139	123	43
1930 Total budgetary resources available	232	223	129
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-8		
1941 Unexpired unobligated balance, end of year	100	86	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	214	210	216
3010 New obligations, unexpired accounts	124	137	127
3020 Outlays (gross)	-120	-131	-115
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3041 Recoveries of prior year unpaid obligations, expired	-7		
3050 Unpaid obligations, end of year	210	216	228
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	214	210	216
3200 Obligated balance, end of year	210	216	228
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	139	123	43
Outlays, gross:			
4010 Outlays from new discretionary authority	30	49	5
4011 Outlays from discretionary balances	90	82	110
4020 Outlays, gross (total)	120	131	115
4180 Budget authority, net (total)	139	123	43
4190 Outlays, net (total)	120	131	115

The Housing and Urban Development Act of 1970 directs the Secretary to undertake research, studies, testing, and demonstrations related to the Department of Housing and Urban Development's (HUD) mission. These functions are carried out by HUD's Office of Policy Development and Research (PD&R) through in-house analysis by staff; contracts with industry, nonprofit research organizations, and educational institutions; and cooperative agreements with educational, governmental, and philanthropic entities. HUD's Research and Technology (R&T) account supports HUD's enterprise-wide commitment to integrate evidence and cross-disciplinary intelligence throughout program policy, management, and operations.

The Budget requests $63 million for HUD's R&T account. Activities include: the American Housing Survey and other surveys, core research support, data infrastructure, and knowledge management (e.g., websites); research, evaluations, and demonstrations; and program implementation support.

RESEARCH AND TECHNOLOGY—Continued

The Budget proposes to cancel $20 million of Eviction Protection Grant Program unobligated balances, as well as approximately $100 thousand in legacy R&T unobligated balances.

Object Classification (in millions of dollars)

Identification code 086–0108–0–1–451		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	67	107	72
41.0	Grants, subsidies, and contributions	57	30	55
99.0	Direct obligations	124	137	127
99.9	Total new obligations, unexpired accounts	124	137	127

FAIR HOUSING AND EQUAL OPPORTUNITY

Federal Funds

FAIR HOUSING ACTIVITIES

For contracts, grants, and other assistance, not otherwise provided for, as authorized by title VIII of the Civil Rights Act of 1968 (42 U.S.C. 3601 et seq.), $26,000,000, to remain available until September 30, 2028: Provided, That none of the funds made available under this heading may be used to lobby the executive or legislative branches of the Federal Government in connection with a specific contract, grant, or loan.

Program and Financing (in millions of dollars)

Identification code 086–0144–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Fair Housing Activities	83	93	81
0900	Total new obligations, unexpired accounts (object class 41.0)	83	93	81
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	62	62	55
1001	Discretionary unobligated balance brought fwd, Oct 1	62	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	86	86	26
1900	Budget authority (total)	86	86	26
1930	Total budgetary resources available	148	148	81
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-3	.....	.....
1941	Unexpired unobligated balance, end of year	62	55	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	103	106	110
3010	New obligations, unexpired accounts	83	93	81
3013	Withdrawal for existing unpaid obligations, expired accounts	1	.....	.....
3020	Outlays (gross)	-78	-89	-89
3041	Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050	Unpaid obligations, end of year	106	110	102
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	103	106	110
3200	Obligated balance, end of year	106	110	102
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	86	86	26
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	4	1
4011	Outlays from discretionary balances	77	85	88
4020	Outlays, gross (total)	77	89	89
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-1	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	.....	.....
4070	Budget authority, net (discretionary)	86	86	26
4080	Outlays, net (discretionary)	76	89	89
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	1	.....	.....
4180	Budget authority, net (total)	86	86	26
4190	Outlays, net (total)	77	89	89

The Budget requests $26 million to support efforts to end housing discrimination through the Fair Housing Assistance Program (FHAP). FHAP provides funding to State and local agencies to ensure prompt and effective processing of complaints under State and local fair housing laws that are substantially equivalent to the Federal Fair Housing Act.

The Budget does not include funding for the Fair Housing Initiatives Program (FHIP), National Fair Housing Training Academy (NFHTA), and Limited English Proficiency Initiative (LEPI). FHIP provided grants to fair housing organizations, including nonprofits and state and local agencies, to conduct investigations, testing, education, and outreach. NFHTA provided training on fair housing topics for FHIP and FHAP staff. LEPI funded interpretation and translation of HUD program materials and services for persons with limited English proficiency.

OFFICE OF LEAD HAZARD CONTROL AND HEALTHY HOMES

Federal Funds

LEAD HAZARD REDUCTION

(INCLUDING TRANSFER OF FUNDS)

For the lead hazard reduction program, as authorized by section 1011 of the Residential Lead-Based Paint Hazard Reduction Act of 1992 (42 U.S.C. 4852), the healthy homes initiative, pursuant to sections 501 and 502 of the Housing and Urban Development Act of 1970 (12 U.S.C. 1701z–1 and 1701z–2), and for related activities and assistance, $110,000,000, to remain available until September 30, 2029: Provided, That the amounts made available under this heading are provided as follows:

(1) $80,000,000 shall be for the award of grants pursuant to such section 1011, of which not less than $50,000,000 shall be provided to areas with the highest lead-based paint abatement need; and

(2) $30,000,000 shall be for the healthy homes initiative, pursuant to sections 501 and 502 of the Housing and Urban Development Act of 1970, which shall include research, studies, testing, and demonstration efforts, including education and outreach concerning lead-based paint poisoning and other housing-related diseases and hazards, and mitigating housing-related health and safety hazards in housing of low-income families, of which $21,000,000 shall be for grants to experienced non-profit organizations, States, local governments, or public housing agencies for safety and functional home modification repairs and renovations to meet the needs of low-income seniors to enable them to remain in their primary residence: Provided, That of the total amount made available for such grants no less than $7,000,000 shall be available to meet such needs in communities with substantial rural populations:

Provided further, That for purposes of environmental review, pursuant to the National Environmental Policy Act of 1969 (42 U.S.C. 4321 et seq.) and other provisions of law that further the purposes of such Act, a grant under the healthy homes initiative, or the lead technical studies program, or other demonstrations or programs under this heading in this or prior appropriations Acts, or under the heading "Housing for the Elderly" under prior Appropriations Acts, shall be considered to be funds for a special project for purposes of section 305(c) of the Multifamily Housing Property Disposition Reform Act of 1994: Provided further, That each applicant for a grant or cooperative agreement under this heading shall certify adequate capacity that is acceptable to the Secretary to carry out the proposed use of funds pursuant to a notice of funding opportunity: Provided further, That amounts made available under this heading, in this or prior appropriations Acts, still remaining available, may be used for any purpose under this heading notwithstanding the purpose for which such amounts were appropriated if a program competition is undersubscribed and there are other program competitions under this heading that are oversubscribed.

Program and Financing (in millions of dollars)

Identification code 086–0174–0–1–451		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Lead-Based Paint Hazard Reduction Grants and Demo	177	314	80
0003	Healthy Homes Grants and Support	124	189	9
0004	Lead Technical Studies and Support		4	1
0009	Aging in Place Home Modification Grants	104	64	21
0012	Weatherization		5	
0013	Healthy Homes Financing Demonstration		10	
0900	Total new obligations, unexpired accounts (object class 41.0)	405	586	111
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	402	293	1
1001	Discretionary unobligated balance brought fwd, Oct 1	402		
1010	Unobligated balance transfer to other accts [086–0481]		-2	
1021	Recoveries of prior year unpaid obligations	6		
1070	Unobligated balance (total)	408	291	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	296	296	110
1930	Total budgetary resources available	704	587	111
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-6		
1941	Unexpired unobligated balance, end of year	293	1	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,175	1,281	1,555
3010	New obligations, unexpired accounts	405	586	111
3020	Outlays (gross)	-215	-312	-348
3040	Recoveries of prior year unpaid obligations, unexpired	-6		
3041	Recoveries of prior year unpaid obligations, expired	-78		
3050	Unpaid obligations, end of year	1,281	1,555	1,318
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,175	1,281	1,555
3200	Obligated balance, end of year	1,281	1,555	1,318
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	296	296	110
	Outlays, gross:			
4011	Outlays from discretionary balances	215	312	348
4180	Budget authority, net (total)	296	296	110
4190	Outlays, net (total)	215	312	348

The primary purpose of the Lead Hazard Reduction and Healthy Homes Grant programs is to reduce the exposure of young children in low-income households to lead-based paint and other environmental hazards, including protecting them from permanent developmental problems and asthma, and exposure to pesticides and carbon monoxide. The Budget requests $110 million, including $80 million for the Lead Hazard Reduction Grants and $30 million for the Healthy Homes Program, of which $21 million will be for safety and functional home modification repairs and renovations for low-income seniors. The Budget includes an appropriations provision that would allow the transfer of unobligated balances and recaptured funds from undersubscribed competitive programs to other competitive programs experiencing oversubscription.

MANAGEMENT AND ADMINISTRATION

Federal Funds

Executive Offices

For necessary salaries and expenses for Executive Offices, $19,200,000, to remain available until September 30, 2028: Provided, That not to exceed $25,000 of the amount made available under this heading shall be available to the Secretary of Housing and Urban Development (referred to in this title as "the Secretary") for official reception and representation expenses as the Secretary may determine.

Program and Financing (in millions of dollars)

Identification code 086–0332–0–1–604		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Personnel Compensation	13	13	14
0002	Benefits	5	3	4
0003	Non-Personnel Costs	1	2	2
0900	Total new obligations, unexpired accounts	19	18	20
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	4	4
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	19	18	19
1930	Total budgetary resources available	23	22	23
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4	4	3
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	2	1
3010	New obligations, unexpired accounts	19	18	20
3020	Outlays (gross)	-19	-19	-20
3050	Unpaid obligations, end of year	2	1	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	2	1
3200	Obligated balance, end of year	2	1	1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	19	18	19
	Outlays, gross:			
4010	Outlays from new discretionary authority	13	14	15
4011	Outlays from discretionary balances	6	5	5
4020	Outlays, gross (total)	19	19	20
4180	Budget authority, net (total)	19	18	19
4190	Outlays, net (total)	19	19	20

The Executive Offices account funds salaries and expenses (S&E) for executive management offices. Currently, this account supports the Offices of the Secretary; Deputy Secretary; Congressional and Intergovernmental Relations; Public Affairs; Adjudicatory Services; and Small and Disadvantaged Business Utilization, as well as the Center for Faith. The Budget requests $19.2 million for this account.

Object Classification (in millions of dollars)

Identification code 086–0332–0–1–604		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	13	13	14
12.1	Civilian personnel benefits	4	2	4
21.0	Travel and transportation of persons	1	1	1
25.2	Other services from non-Federal sources	1	1	1
25.3	Other goods and services from Federal sources		1	
99.9	Total new obligations, unexpired accounts	19	18	20

Employment Summary

Identification code 086–0332–0–1–604		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	79	76	84

Administrative Support Offices

For necessary salaries and expenses for Administrative Support Offices, $625,100,000, to remain available until September 30, 2028: Provided, That funds made available under this heading may be used for necessary administrative and non-administrative expenses of the Department, not otherwise provided for, including purchase of uniforms, or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; hire of passenger motor vehicles; and services as authorized by section 3109 of title 5, United States Code: Provided further, That notwithstanding any other provision of law, funds appropriated under this heading

ADMINISTRATIVE SUPPORT OFFICES—Continued

may be used for advertising and promotional activities that directly support program activities funded in this title.

Program and Financing (in millions of dollars)

Identification code 086–0335–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Personnel Compensation	320	230	246
0002 Benefits	122	88	94
0003 Non-Personnel Costs	247	319	284
0004 Inflation Reduction Act	2	.....	.....
0799 Total direct obligations	691	637	624
0900 Total new obligations, unexpired accounts	691	637	624
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	85	74	32
1001 Discretionary unobligated balance brought fwd, Oct 1	39	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	-2	.....	.....
1021 Recoveries of prior year unpaid obligations	28	.....	.....
1033 Recoveries of prior year paid obligations	4	.....	.....
1070 Unobligated balance (total)	115	74	32
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	686	595	625
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-33	.....	.....
1900 Budget authority (total)	653	595	625
1930 Total budgetary resources available	768	669	657
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3	.....	.....
1941 Unexpired unobligated balance, end of year	74	32	33
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	230	180	101
3001 Adjustments to unpaid obligations brought forward, Oct 1	3	.....	.....
3010 New obligations, unexpired accounts	691	637	624
3011 Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020 Outlays (gross)	-704	-716	-625
3040 Recoveries of prior year unpaid obligations, unexpired	-28	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-14	.....	.....
3050 Unpaid obligations, end of year	180	101	100
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	233	180	101
3200 Obligated balance, end of year	180	101	100
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	686	595	625
Outlays, gross:			
4010 Outlays from new discretionary authority	514	506	531
4011 Outlays from discretionary balances	186	210	94
4020 Outlays, gross (total)	700	716	625
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-4	.....	.....
4033 Non-Federal sources	-1	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-5	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts	4	.....	.....
4060 Additional offsets against budget authority only (total)	5	.....	.....
4070 Budget authority, net (discretionary)	686	595	625
4080 Outlays, net (discretionary)	695	716	625
Mandatory:			
4090 Budget authority, gross	-33	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances	4	.....	.....
4180 Budget authority, net (total)	653	595	625
4190 Outlays, net (total)	699	716	625

The Administrative Support Offices account funds S&E for offices that perform central Departmental functions. Currently, this account supports the Offices of the Chief Financial Officer; Administration (including the Office of the Chief Administrative Officer, the Office of the Chief Human Capital Officer, and the Office of the Chief Procurement Officer); General Counsel; Field Policy and Management; Departmental Equal Employment Opportunity; and Chief Information Officer. The Budget requests $625.1 million for this account.

Object Classification (in millions of dollars)

Identification code 086–0335–0–1–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	313	224	239
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	8	6	6
11.9 Total personnel compensation	322	231	246
12.1 Civilian personnel benefits	122	88	94
13.0 Benefits for former personnel	1	.....	.....
21.0 Travel and transportation of persons	4	5	5
23.1 Rental payments to GSA	102	117	111
23.3 Communications, utilities, and miscellaneous charges	16	.....	.....
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services	40	63	55
25.2 Other services from non-Federal sources	19	30	26
25.3 Other goods and services from Federal sources	40	63	54
25.4 Operation and maintenance of facilities	21	33	29
26.0 Supplies and materials	.....	1	.....
31.0 Equipment	3	4	2
42.0 Insurance claims and indemnities	.....	1	1
99.0 Direct obligations	691	637	624
99.9 Total new obligations, unexpired accounts	691	637	624

Employment Summary

Identification code 086–0335–0–1–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,051	1,436	1,528
1001 Direct civilian full-time equivalent employment	12	.....	.....

PROGRAM OFFICES

For necessary salaries and expenses for Program Offices, $813,700,000, to remain available until September 30, 2028: Provided, That notwithstanding any other provision of law, funds appropriated under this heading may be used for advertising and promotional activities that directly support program activities funded in this title.

Program and Financing (in millions of dollars)

Identification code 086–0479–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Personnel Compensation	786	570	566
0002 Benefits	283	205	203
0003 Non-Personnel Costs	57	69	45
0006 CPD HOME American Rescue Plan	21	5	6
0008 PIH ONAP American Rescue Plan	1	.....	.....
0009 PIH TBRA American Rescue Plan	2	.....	.....
0010 Disaster/Emergency related expenses	.....	4	4
0900 Total new obligations, unexpired accounts	1,150	853	824
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	92	90	80
1001 Discretionary unobligated balance brought fwd, Oct 1	47	69	.....
1011 Unobligated balance transfer from other acct [086–0162]	32	.....	.....
1021 Recoveries of prior year unpaid obligations	3	.....	.....
1033 Recoveries of prior year paid obligations	6	.....	.....
1070 Unobligated balance (total)	133	90	80
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,097	843	814
1121 Appropriations transferred from other acct [086–0162]	13	.....	.....
1160 Appropriation, discretionary (total)	1,110	843	814
1900 Budget authority (total)	1,110	843	814
1930 Total budgetary resources available	1,243	933	894

	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-3		
1941	Unexpired unobligated balance, end of year	90	80	70
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	65	76	198
3010	New obligations, unexpired accounts	1,150	853	824
3020	Outlays (gross)	-1,135	-731	-698
3040	Recoveries of prior year unpaid obligations, unexpired	-3		
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	76	198	324
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	65	76	198
3200	Obligated balance, end of year	76	198	324
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,110	843	814
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,009	636	614
4011	Outlays from discretionary balances	103	85	78
4020	Outlays, gross (total)	1,112	721	692
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1		
4033	Non-Federal sources	-2		
4040	Offsets against gross budget authority and outlays (total)	-3		
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	3		
4060	Additional offsets against budget authority only (total)	3		
4070	Budget authority, net (discretionary)	1,110	843	814
4080	Outlays, net (discretionary)	1,109	721	692
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	23	10	6
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-1		
4123	Non-Federal sources	-2		
4130	Offsets against gross budget authority and outlays (total)	-3		
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	3		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	20	10	6
4180	Budget authority, net (total)	1,110	843	814
4190	Outlays, net (total)	1,129	731	698

The Program Offices account funds S&E for six program offices, including the Offices of Housing; Public and Indian Housing; Community Planning and Development; Policy Development and Research; Fair Housing and Equal Opportunity; and Lead Hazard Control and Healthy Homes. The Budget requests $813.7 million for this account.

Object Classification (in millions of dollars)

Identification code 086–0479–0–1–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	787	560	561
11.3 Other than full-time permanent	1	1	
11.5 Other personnel compensation	15	11	11
11.9 Total personnel compensation	803	572	572
12.1 Civilian personnel benefits	287	205	205
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	4	8	5
25.1 Advisory and assistance services	1	1	1
25.2 Other services from non-Federal sources	12	14	9
25.3 Other goods and services from Federal sources	42	50	31
42.0 Insurance claims and indemnities		2	
99.9 Total new obligations, unexpired accounts	1,150	853	824

Employment Summary

Identification code 086–0479–0–1–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	5,525	3,906	3,942
1001 Direct civilian full-time equivalent employment	93	27	26

Community Planning and Development

Program and Financing (in millions of dollars)

Identification code 086–0338–0–1–451	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0007 Disaster Relief Admin	3	5	6
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	25	22	17
1930 Total budgetary resources available	25	22	17
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	22	17	11
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			1
3010 New obligations, unexpired accounts	3	5	6
3020 Outlays (gross)	-3	-4	-6
3050 Unpaid obligations, end of year		1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			1
3200 Obligated balance, end of year		1	1
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	3	4	6
4180 Budget authority, net (total)			
4190 Outlays, net (total)	3	4	6

This account reflects budgetary resources available for administration of CDBG-DR grants.

Object Classification (in millions of dollars)

Identification code 086–0338–0–1–451	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	2	4	4
11.9 Total personnel compensation	2	4	4
12.1 Civilian personnel benefits	1	1	2
99.9 Total new obligations, unexpired accounts	3	5	6

Employment Summary

Identification code 086–0338–0–1–451	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	19	27	36

Salaries and Expenses

Program and Financing (in millions of dollars)

Identification code 086–0143–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0802 FEMA Mission Assignments	1		
0900 Total new obligations, unexpired accounts (object class 25.2)	1		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	7	5

SALARIES AND EXPENSES—Continued

Program and Financing—Continued

Identification code 086–0143–0–1–999	2025 actual	2026 est.	2027 est.
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced		-2	
Spending authority from offsetting collections, discretionary:			
1700 Collected		4	
1701 Change in uncollected payments, Federal sources	4	-4	
1750 Spending auth from offsetting collections, disc (total)	4		
1900 Budget authority (total)	4	-2	
1930 Total budgetary resources available	8	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7	5	5
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1		
3020 Outlays (gross)	-1		
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-5	-1
3070 Change in uncollected pymts, Fed sources, unexpired	-4	4	
3090 Uncollected pymts, Fed sources, end of year	-5	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-1	-5	-1
3200 Obligated balance, end of year	-5	-1	-1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	4	-2	
Outlays, gross:			
4010 Outlays from new discretionary authority	1		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources		-4	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-4	4	
4070 Budget authority, net (discretionary)		-2	
4080 Outlays, net (discretionary)	1	-4	
4180 Budget authority, net (total)		-2	
4190 Outlays, net (total)	1	-4	

This account supports Departmental personnel responding to disasters under FEMA Mission Assignments.

OFFICE OF INSPECTOR GENERAL

For necessary salaries and expenses of the Office of Inspector General in carrying out the Inspector General Act of 1978, as amended, $138,000,000: Provided, That the Inspector General shall have independent authority over all personnel and acquisition issues within this office.

Program and Financing (in millions of dollars)

Identification code 086–0189–0–1–451	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 OIG Salaries and Benefits	113	108	101
0002 OIG Non-Personnel Costs	41	37	37
0004 Administration and Oversight - Disaster Relief	1	1	2
0900 Total new obligations, unexpired accounts	155	146	140
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	12	11
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	153	145	138
1121 Appropriations transferred from other acct [086–0162]	7		
1160 Appropriation, discretionary (total)	160	145	138
Spending authority from offsetting collections, discretionary:			
1700 Collected	1		
1900 Budget authority (total)	161	145	138
1930 Total budgetary resources available	167	157	149
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	12	11	9
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	32	27	34
3010 New obligations, unexpired accounts	155	146	140
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-157	-139	-142
3041 Recoveries of prior year unpaid obligations, expired	-5		
3050 Unpaid obligations, end of year	27	34	32
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	32	27	34
3200 Obligated balance, end of year	27	34	32
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	161	145	138
Outlays, gross:			
4010 Outlays from new discretionary authority	134	109	104
4011 Outlays from discretionary balances	23	30	38
4020 Outlays, gross (total)	157	139	142
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1		
4180 Budget authority, net (total)	160	145	138
4190 Outlays, net (total)	156	139	142

The Office of Inspector General (OIG) provides independent and objective reviews of the integrity, efficiency, and effectiveness of HUD programs and operations. Through its oversight activities, the OIG seeks to promote efficiency and effectiveness, detect and deter fraud and abuse, address criminality in HUD programs, investigate allegations of misconduct by HUD employees, and review and make recommendations regarding existing and proposed legislation and regulations affecting HUD. The Budget requests $138 million for the OIG.

Object Classification (in millions of dollars)

Identification code 086–0189–0–1–451	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	80	76	72
11.9 Total personnel compensation	80	76	72
12.1 Civilian personnel benefits	35	33	31
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	7	7	6
25.1 Advisory and assistance services	23	21	21
31.0 Equipment	8	8	9
94.0 Financial transfers	1		
99.9 Total new obligations, unexpired accounts	155	146	140

Employment Summary

Identification code 086–0189–0–1–451	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	493	460	430
1001 Direct civilian full-time equivalent employment	6	5	10

INFORMATION TECHNOLOGY FUND

For Department-wide and program-specific information technology systems and infrastructure, $361,000,000, to remain available until September 30, 2029: Provided, That unobligated balances, including recaptures and carryover, remaining from amounts made available under this heading in this Act or prior Acts (including amounts previously transferred to this heading) may be used for any purpose under this heading in this Act, notwithstanding the purposes for which such funds were appropriated.

Program and Financing (in millions of dollars)

Identification code 086–4586–0–4–451	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Information Technology Expenses	327	426	395

0010	Disaster/Emergency Related Expenses	1	.....	.....
0900	Total new obligations, unexpired accounts	328	426	395
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	76	160	86
1001	Discretionary unobligated balance brought fwd, Oct 1	72	.....	.....
1011	Unobligated balance transfer from other acct [047–0616]	18	2	.....
1021	Recoveries of prior year unpaid obligations	13	5	5
1070	Unobligated balance (total)	107	167	91
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	383	345	361
1121	Appropriations transferred from other acct [086–0162]	2	.....	.....
1160	Appropriation, discretionary (total)	385	345	361
1900	Budget authority (total)	385	345	361
1930	Total budgetary resources available	492	512	452
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-4	.....	.....
1941	Unexpired unobligated balance, end of year	160	86	57
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	353	248	287
3001	Adjustments to unpaid obligations brought forward, Oct 1	3	.....	.....
3010	New obligations, unexpired accounts	328	426	395
3020	Outlays (gross)	-412	-382	-312
3040	Recoveries of prior year unpaid obligations, unexpired	-13	-5	-5
3041	Recoveries of prior year unpaid obligations, expired	-11	.....	.....
3050	Unpaid obligations, end of year	248	287	365
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	356	248	287
3200	Obligated balance, end of year	248	287	365
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	385	345	361
	Outlays, gross:			
4010	Outlays from new discretionary authority	107	166	173
4011	Outlays from discretionary balances	293	212	135
4020	Outlays, gross (total)	400	378	308
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-3	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-3	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	3	.....	.....
4060	Additional offsets against budget authority only (total)	3	.....	.....
4070	Budget authority, net (discretionary)	385	345	361
4080	Outlays, net (discretionary)	397	378	308
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	12	4	4
4180	Budget authority, net (total)	385	345	361
4190	Outlays, net (total)	409	382	312

The Information Technology (IT) Fund provides for the infrastructure, systems, and services that support Department of Housing and Urban Development (HUD) programs, which include all of HUD's mortgage insurance liabilities, rental subsidies, and formula grants. The Budget provides $361 million for the operation, maintenance, development, modernization, and enhancement of HUD's IT infrastructure and systems.

Object Classification (in millions of dollars)

Identification code 086–4586–0–4–451		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.7	Operation and maintenance of equipment	292	392	377
31.0	Equipment	27	24	14
94.0	Financial transfers	9	10	4
99.9	Total new obligations, unexpired accounts	328	426	395

Working Capital Fund

(including transfer of funds)

For the Working Capital Fund (referred to in this paragraph as the "Fund"), established pursuant to section 7(f) of the Department of Housing and Urban Development Act (42 U.S.C. 3535(f)), amounts transferred, including reimbursements, to the Fund under this heading shall be available, without fiscal year limitation, for any expenses necessary for the maintenance and operation of the Department that the Secretary finds to be desirable in the interest of economy and efficiency: Provided, That expenses of operation under such section 7(f) shall include operational reserves.

Program and Financing (in millions of dollars)

Identification code 086–4598–0–4–604		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0805	WCF Program - Reimb	64	65	40
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	18	10	10
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	70	65	40
1701	Change in uncollected payments, Federal sources	-14	.....	.....
1750	Spending auth from offsetting collections, disc (total)	56	65	40
1900	Budget authority (total)	56	65	40
1930	Total budgetary resources available	74	75	50
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	10	10	10
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	26	24	24
3010	New obligations, unexpired accounts	64	65	40
3020	Outlays (gross)	-66	-65	-53
3050	Unpaid obligations, end of year	24	24	11
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-26	-12	-12
3070	Change in uncollected pymts, Fed sources, unexpired	14	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-12	-12	-12
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	.....	12	12
3200	Obligated balance, end of year	12	12	-1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	56	65	40
	Outlays, gross:			
4010	Outlays from new discretionary authority	27	32	20
4011	Outlays from discretionary balances	39	33	33
4020	Outlays, gross (total)	66	65	53
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-70	-65	-40
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	14	.....	.....
4070	Budget authority, net (discretionary)	.....	.....	.....
4080	Outlays, net (discretionary)	-4	.....	13
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	-4	.....	13

The Working Capital Fund (WCF) is used to fund agency-wide goods and services that enhance the efficiency and economy of the Department's operations. The WCF is revolving in nature and fully recovers its operational costs. Amounts transferred/reimbursed to the Fund are derived from S&E accounts.

Object Classification (in millions of dollars)

Identification code 086–4598–0–4–604		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
11.1	Personnel compensation: Full-time permanent	2	2	2
12.1	Civilian personnel benefits	1	.....	.....
25.2	Other services from non-Federal sources	2	.....	.....
25.3	Other goods and services from Federal sources	59	63	38

WORKING CAPITAL FUND—Continued

Object Classification—Continued

Identification code 086–4598–0–4–604		2025 actual	2026 est.	2027 est.
99.0	Reimbursable obligations	64	65	40
99.9	Total new obligations, unexpired accounts	64	65	40

Employment Summary

Identification code 086–4598–0–4–604		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	13	11	14

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

		2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:				
086–267810	Green Retrofit Program for Multifamily Housing, Downward Reestimates of Subsidies	4	1	.....
086–269430	Emergency Homeowners' Relief Fund, Downward Reestimates	3	1	.....
086–269530	Home Ownership Preservation Equity Fund, Downward Reestimates of Subsidies	.....	2	.....
086–271910	FHA-General and Special Risk, Negative Subsidies	339	299	513
086–271930	FHA-General and Special Risk, Downward Reestimates of Subsidies	1,530	705	.....
086–274330	Indian Housing Loan Guarantees, Downward Reestimates of Subsidies	12	8	.....
086–276230	Title VI Indian Loan Guarantee Downward Reestimate	2	1	.....
086–277330	Community Development Loan Guarantees, Downward Reestimates	2	2	.....
086–322000	All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	13	2	2
General Fund Offsetting receipts from the public		1,905	1,021	515
Intragovernmental payments:				
086–388510	Undistributed Intragovernmental Payments	5	5	5
General Fund Intragovernmental payments		5	5	5

GENERAL PROVISIONS—DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

(INCLUDING CANCELLATIONS AND TRANSFER OF FUNDS)

SEC. 201. Except as explicitly provided in law, any grant, cooperative agreement or other assistance made pursuant to title II of this Act shall be made on a competitive basis and in accordance with section 102 of the Department of Housing and Urban Development Reform Act of 1989 (42 U.S.C. 3545).

SEC. 202. Section 7 of the Department of Housing and Urban Development Act (42 U.S.C. 3535) is amended by adding at the end the following new subsection: "(u) Funds of the Department of Housing and Urban Development subject to the Government Corporation Control Act or section 402 of the Housing Act of 1950 shall be available, without regard to the limitations on administrative expenses, for legal services on a contract or fee basis, and for utilizing and making payment for services and facilities of the Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Mortgage Corporation, Federal Financing Bank, Federal Reserve banks or any member thereof, Federal Home Loan banks, and any insured bank within the meaning of the Federal Deposit Insurance Corporation Act, as amended (12 U.S.C. 1811–1)."

SEC. 203. Corporations and agencies of the Department of Housing and Urban Development which are subject to the Government Corporation Control Act are hereby authorized to make such expenditures, within the limits of funds and borrowing authority available to each such corporation or agency and in accordance with law, and to make such contracts and commitments without regard to fiscal year limitations as provided by section 104 of such Act as may be necessary in carrying out the programs set forth in the budget for 2027 for such corporation or agency except as hereinafter provided: Provided, That collections of these corporations and agencies may be used for new loan or mortgage purchase commitments only to the extent expressly provided for in this Act (unless such loans are in support of other forms of assistance provided for in this or prior appropriations Acts), except that this proviso shall not apply to the mortgage insurance or guaranty operations of these corporations, or where loans or mortgage purchases are necessary to protect the financial interest of the United States Government.

SEC. 204. (a) Notwithstanding any other provision of law, subject to the conditions listed under this section, for fiscal years 2027 and 2028, the Secretary of Housing and Urban Development may authorize the transfer of some or all project-based assistance, debt held or insured by the Secretary and statutorily required low-income and very low-income use restrictions, if any, associated with one or more multifamily housing project or projects to another multifamily housing project or projects.

(b) Transfers of project-based assistance under this section may be done in phases to accommodate the financing and other requirements related to rehabilitating or constructing the project or projects to which the assistance is transferred, to ensure that such project or projects meet the standards under subsection (c).

(c) The transfer authorized in subsection (a) is subject to the following conditions:

(1) The Secretary may authorize a reduction in the number of dwelling units in the receiving project or projects to allow for a reconfiguration of bedroom sizes to meet current market demands, as determined by the Secretary and provided there is no increase in the project-based assistance budget authority.

(2) The transferring project shall, as determined by the Secretary, be either physically obsolete or economically nonviable, or be reasonably expected to become economically nonviable when complying with State or Federal requirements for community integration and reduced concentration of individuals with disabilities.

(3) The receiving project or projects shall meet or exceed applicable physical standards established by the Secretary.

(4) The owner or mortgagor of the transferring project shall notify and consult with the tenants residing in the transferring project and provide a certification of approval by all appropriate local governmental officials.

(5) The tenants of the transferring project who remain eligible for assistance to be provided by the receiving project or projects shall not be required to vacate their units in the transferring project or projects until new units in the receiving project are available for occupancy.

(6) The Secretary determines that this transfer is in the best interest of the tenants.

(7) If either the transferring project or the receiving project or projects meets the condition specified in subsection (d)(2)(A), any lien on the receiving project resulting from additional financing obtained by the owner shall be subordinate to any FHA-insured mortgage lien transferred to, or placed on, such project by the Secretary, except that the Secretary may waive this requirement upon determination that such a waiver is necessary to facilitate the financing of acquisition, construction, and/or rehabilitation of the receiving project or projects.

(8) If the transferring project meets the requirements of subsection (d)(2), the owner or mortgagor of the receiving project or projects shall execute and record either a continuation of the existing use agreement or a new use agreement for the project where, in either case, any use restrictions in such agreement are of no lesser duration than the existing use restrictions.

(9) The transfer does not increase the cost (as defined in section 502 of the Congressional Budget Act of 1974 (2 U.S.C.661a)) of any FHA-insured mortgage, except to the extent that appropriations are provided in advance for the amount of any such increased cost.

(d) For purposes of this section:

(1) the terms "low-income" and "very low-income" shall have the meanings provided by the statute and/or regulations governing the program under which the project is insured or assisted;

(2) the term "multifamily housing project" means housing that meets one of the following conditions:

(A) housing that is subject to a mortgage insured under the National Housing Act;

(B) housing that has project-based assistance attached to the structure including projects undergoing mark to market debt restructuring under the Multifamily Assisted Housing Reform and Affordability Housing Act;

(C) housing that is assisted under section 202 of the Housing Act of 1959 (12 U.S.C. 1701q);

(D) housing that is assisted under section 202 of the Housing Act of 1959 (12 U.S.C. 1701q), as such section existed before the enactment of the Cranston-Gonzalez National Affordable Housing Act;

(E) housing that is assisted under section 811 of the Cranston-Gonzalez National Affordable Housing Act (42 U.S.C. 8013); or

(F) housing or vacant land that is subject to a use agreement;

(3) the term "project-based assistance" means:

(A) assistance provided under section 8(b) of the United States Housing Act of 1937 (42 U.S.C. 1437f(b));

(B) assistance for housing constructed or substantially rehabilitated pursuant to assistance provided under section 8(b)(2) of such Act (as such section existed immediately before October 1, 1983);

(C) assistance payments made under section 202(c)(2) of the Housing Act of 1959 (12 U.S.C. 1701q(c)(2)); and

(D) assistance payments made under section 811(d)(2) of the Cranston-Gonzalez National Affordable Housing Act (42 U.S.C. 8013(d)(2));

(4) the term "receiving project or projects" means the multifamily housing project or projects to which some or all of the project-based assistance, debt, and statutorily required low-income and very low-income use restrictions are to be transferred;

(5) the term "transferring project" means the multifamily housing project which is transferring some or all of the project-based assistance, debt, and the statutorily required low-income and very low-income use restrictions to the receiving project or projects; and

(6) the term "Secretary" means the Secretary of Housing and Urban Development.

SEC. 205. No assistance shall be provided under section 8 of the United States Housing Act of 1937 (42 U.S.C. 1437f) to any individual who—

(1) is enrolled as a student at an institution of higher education (as defined under section 102 of the Higher Education Act of 1965 (20 U.S.C. 1002));

(2) is under 24 years of age;

(3) is not a veteran;

(4) is unmarried;

(5) does not have a dependent child;

(6) is not a person with disabilities, as such term is defined in section 3(b)(3)(E) of the United States Housing Act of 1937 (42 U.S.C. 1437a(b)(3)(E)) and was not receiving assistance under such section 8 as of November 30, 2005;

(7) is not a youth who left foster care at age 14 or older and is at risk of becoming homeless; and

(8) is not otherwise individually eligible, or has parents who, individually or jointly, are not eligible, to receive assistance under section 8 of the United States Housing Act of 1937 (42 U.S.C. 1437f).

SEC. 206. Notwithstanding any other provision of law, in fiscal year 2027, in managing and disposing of any multifamily property that is owned or has a mortgage held by the Secretary of Housing and Urban Development, and during the process of foreclosure on any property with a contract for rental assistance payments under section 8 of the United States Housing Act of 1937 (42 U.S.C. 1437f) or any other Federal programs, the Secretary shall maintain any rental assistance payments under section 8 of the United States Housing Act of 1937 and other programs that are attached to any dwelling units in the property. To the extent the Secretary determines, in consultation with the tenants and the local government that such a multifamily property owned or having a mortgage held by the Secretary is not feasible for continued rental assistance payments under such section 8 or other programs, based on consideration of (1) the costs of rehabilitating and operating the property and all available Federal, State, and local resources, including rent adjustments under section 524 of the Multifamily Assisted Housing Reform and Affordability Act of 1997 (in this section MAHRAA) (42 U.S.C. 1437f note), and (2) environmental conditions that cannot be remedied in a cost-effective fashion, the Secretary may, in consultation with the tenants of that property, contract for project-based rental assistance payments with an owner or owners of other existing housing properties, or provide other rental assistance. The Secretary shall also take appropriate steps to ensure that project-based contracts remain in effect prior to foreclosure, subject to the exercise of contractual abatement remedies to assist relocation of tenants for imminent major threats to health and safety after written notice to and informed consent of the affected tenants and use of other available remedies, such as partial abatements or receivership. After disposition of any multifamily property described in this section, the contract and allowable rent levels on such properties shall be subject to the requirements under section 524 of MAHRAA.

SEC. 207. Public housing agencies that own and operate 400 or fewer public housing units may elect to be exempt from any asset management requirement imposed by the Secretary in connection with the operating fund rule: Provided, That an agency seeking a discontinuance of a reduction of subsidy under the operating fund formula shall not be exempt from asset management requirements.

SEC. 208. With respect to the use of amounts provided in this Act and in future Acts for the operation, capital improvement, and management of public housing as authorized by sections 9(d) and 9(e) of the United States Housing Act of 1937 (42 U.S.C. 1437g(d), (e)), the Secretary shall not impose any requirement or guideline relating to asset management that restricts or limits in any way the use of capital funds for central office costs pursuant to paragraph (1) or (2) of section 9(g) of the United States Housing Act of 1937 (42 U.S.C. 1437g(g)(1), (2)): Provided, That a public housing agency may not use capital funds authorized under section 9(d) for activities that are eligible under section 9(e) for assistance with amounts from the operating fund in excess of the amounts permitted under paragraph (1) or (2) of section 9(g).

SEC. 209. No official or employee of the Department of Housing and Urban Development shall be designated as an allotment holder unless the Office of the Chief Financial Officer has determined that such allotment holder has implemented an adequate system of funds control and has received training in funds control procedures and directives. The Chief Financial Officer shall ensure that there is a trained allotment holder for each HUD appropriation under the accounts "Executive Offices", "Administrative Support Offices", "Program Offices", "Government National Mortgage Association-Guarantees of Mortgage-Backed Securities Loan Guarantee Program Account", and "Office of Inspector General" within the Department of Housing and Urban Development.

SEC. 210. Section 102(a) of the Department of Housing and Urban Development Reform Act of 1989 (42 U.S.C. 3545(a)) is amended by striking "in the Federal Register" each place where it appears and inserting "on the Internet at the appropriate Federal government website or through other electronic media, as determined by the Secretary,".

SEC. 211. The Secretary may transfer funds appropriated for any office under the headings "Administrative Support Offices" or "Program Offices" to any other such office under such headings: Provided, That the Secretary shall provide notification to the House and Senate Committees on Appropriations no less than 3 business days in advance of any such transfer under this section up to 10 percent or $5,000,000, whichever is less: Provided further, That the Secretary shall submit a written justification for any such transfer that increases or decreases an office by more than 10 percent or $5,000,000, whichever is less, no less than 10 business days in advance of such transfer.

SEC. 212. (a) Any entity receiving housing assistance payments shall maintain decent, safe, and sanitary conditions, as determined by the Secretary, and comply with any standards under applicable State or local laws, rules, ordinances, or regulations relating to the physical condition of any property covered under a housing assistance payment contract.

(b) The Secretary shall take action under subsection (c) when a multifamily housing project with a contract under section 8 of the United States Housing Act of 1937 (42 U.S.C.1437f) or a contract for similar project-based assistance—

(1) receives a failing score under the Uniform Physical Condition Standards (UPCS) or successor standard; or

(2) fails to certify in writing to the Secretary within 3 days that all Exigent Health and Safety deficiencies, or those deficiencies requiring correction within 24 hours, identified by the inspector at the project have been corrected.

Such requirements shall apply to insured and noninsured projects with assistance attached to the units under section 8 of the United States Housing Act of 1937 (42 U.S.C. 1437f), but shall not apply to such units assisted under section 8(o)(13) of such Act (42 U.S.C.1437f(o)(13)) or to public housing units assisted with capital or operating funds under section 9 of the United States Housing Act of 1937 (42 U.S.C.1437g).

(c)(1) Within 15 days of the issuance of the Real Estate Assessment Center ("REAC") inspection, the Secretary shall provide the owner with a Notice of Default with a specified timetable, determined by the Secretary, for correcting all deficiencies. The Secretary shall provide a copy of the Notice of Default to the tenants, the local government, any mortgagees, and any contract administrator. If the owner's appeal results in a passing score, the Secretary may withdraw the Notice of Default.

(2) At the end of the time period for correcting all deficiencies specified in the Notice of Default, if the owner fails to fully correct such deficiencies, the Secretary may

(A) require immediate replacement of project management with a management agent approved by the Secretary;

(B) impose civil money penalties, which shall be used solely for the purpose of supporting safe and sanitary conditions at applicable properties, as designated by the Secretary, with priority given to the tenants of the property affected by the penalty;

(C) abate the section 8 contract, including partial abatement, as determined by the Secretary, until all deficiencies have been corrected;

(D) pursue transfer of the project to an owner, approved by the Secretary under established procedures, who will be obligated to promptly make all required repairs and to accept renewal of the assistance contract if such renewal is offered;

(E) transfer the existing section 8 contract to another project or projects and owner or owners;

(F) pursue exclusionary sanctions, including suspensions or debarments from Federal programs;

(G) seek judicial appointment of a receiver to manage the property and cure all project deficiencies or seek a judicial order of specific performance requiring the owner to cure all project deficiencies;

(H) work with the owner, lender, or other related party to stabilize the property in an attempt to preserve the property through compliance, transfer of ownership, or an infusion of capital provided by a third-party that requires time to effectuate; or

(I) take any other regulatory or contractual remedies available as deemed necessary and appropriate by the Secretary.

(d) The Secretary shall take appropriate steps to ensure that project-based contracts remain in effect, subject to the exercise of contractual abatement remedies to assist relocation of tenants for major threats to health and safety after written notice to the affected tenants. To the extent the Secretary determines, in consultation with the tenants and the local government, that the property is not feasible for continued rental assistance payments under such section 8 or other programs, based on consideration of—

(1) the costs of rehabilitating and operating the property and all available Federal, State, and local resources, including rent adjustments under section 524 of the Multifamily Assisted Housing Reform and Affordability Act of 1997 ("MAHRAA"); and

(2) environmental conditions that cannot be remedied in a cost-effective fashion, the Secretary may contract for project-based rental assistance payments with an owner or owners of other existing housing properties, or provide other rental assistance.

(e) The Secretary shall report semi-annually on all properties covered by this section that are assessed through the Real Estate Assessment Center and have failing physical inspection scores or have received an unsatisfactory management and occupancy review within the past 36 months. The report shall include—

(1) identification of the enforcement actions being taken to address such conditions, including imposition of civil money penalties and termination of subsidies, and identification of properties that have such conditions multiple times;

(2) identification of actions that the Department of Housing and Urban Development is taking to protect tenants of such identified properties; and

(3) any administrative or legislative recommendations to further improve the living conditions at properties covered under a housing assistance payment contract. The first report shall be submitted to the Senate and House Committees on Appropriations not later than 30 days after the enactment of this Act, and the second report shall be submitted within 180 days of the transmittal of the first report.

SEC. 213. None of the funds made available by this Act, or any other Act, for purposes authorized under section 8 (only with respect to the tenant-based rental assistance program) and section 9 of the United States Housing Act of 1937 (42 U.S.C. 1437 et seq.), may be used by any public housing agency for any amount of salary, including bonuses, for the chief executive officer of which, or any other official or employee of which, that exceeds the annual rate of basic pay payable for a position at level IV of the Executive Schedule at any time during any public housing agency fiscal year 2027.

SEC. 214. (a) Title V of the National Housing Act (12 U.S.C. 1731a et seq.) is amended by adding to the end the following new section: "Section 543. PROHIBITION ON INSURING MORTGAGES SUBJECT TO EMINENT DOMAIN. —The Federal Housing Administration and the Government National Mortgage Association may not insure, securitize, or establish a Federal guarantee of (1) any mortgage that refinances or otherwise replaces a mortgage that has been subject to eminent domain condemnation or seizure, by a State, municipality, or any other political subdivision of a State; or (2) any mortgage-backed security based on and backed up by such mortgage.".

(b) Section 184 of the Housing and Community Development Act of 1992 (12 U.S.C. 1715z–13a) is amended by adding to the end the following new subsection: "(m) PROHIBITION ON GUARANTEEING LOANS SUBJECT TO EMINENT DOMAIN.—Under this section, the Secretary may not guarantee any loan that refinances or otherwise replaces a loan that has been subject to eminent domain condemnation or seizure, by a State, municipality, or any other political subdivision of a State.".

(c) Section 184A of the Housing and Community Development Act of 1992 (12 U.S.C. 1715z–13b) is amended by adding to the end the following new subsection: "(m) PROHIBITION ON GUARANTEEING LOANS SUBJECT TO EMINENT DOMAIN.—Under this section, the Secretary may not guarantee any loan that refinances or otherwise replaces a loan that has been subject to eminent domain condemnation or seizure, by a State, municipality, or any other political subdivision of a State.".

SEC. 215. Amounts made available by this Act that are appropriated, allocated, advanced on a reimbursable basis, or transferred to the Office of Policy Development and Research of the Department of Housing and Urban Development and functions thereof, for research, evaluation, or statistical purposes, and that are unexpended at the time of completion of a contract, grant, or cooperative agreement, may be deobligated and shall immediately become available and may be reobligated in that fiscal year or the subsequent fiscal year for the research, evaluation, or statistical purposes for which the amounts are made available to that Office.

SEC. 216. None of the funds provided in this Act or any other Act may be used for awards, including performance, special act, or spot, for any employee of the Department of Housing and Urban Development subject to administrative discipline (including suspension from work), in this fiscal year, but this prohibition shall not be effective prior to the effective date of any such administrative discipline or after any final decision over-turning such discipline.

SEC. 217. Any public housing agency designated as a Moving to Work agency pursuant to section 239 of division L of Public Law 114–113 (42 U.S.C. 1437f note; 129 Stat. 2897) may, upon such designation, use funds (except for special purpose funding, including special purpose vouchers) previously allocated to any such public housing agency under section 8 or 9 of the United States Housing Act of 1937, including any reserve funds held by the public housing agency or funds held by the Department of Housing and Urban Development, pursuant to the authority for use of section 8 or 9 funding provided under such section and section 204 of title II of the Departments of Veterans Affairs and Housing and Urban Development and Independent Agencies Appropriations Act, 1996 (Public Law 104–134; 110 Stat. 132128), notwithstanding the purposes for which such funds were appropriated.

SEC. 218. The language under the heading "Rental Assistance Demonstration" in the Department of Housing and Urban Development Appropriations Act, 2012 (Public Law 112–55), as most recently amended by Public Law 118–42, is further amended by striking the fourth proviso.

SEC. 219. For fiscal year 2027, if the Secretary determines or has determined, for any prior formula grant allocation administered by the Secretary through the Offices of Public and Indian Housing, Community Planning and Development, or Housing, that a recipient received an allocation greater than the amount such recipient should have received for a formula allocation cycle pursuant to applicable statutes and regulations, the Secretary may adjust for any such funding error in the next applicable formula allocation cycle by (a) offsetting each such recipient's formula allocation (if eligible for a formula allocation in the next applicable formula allocation cycle) by the amount of any such funding error, and (b) reallocating any available balances that are attributable to the offset to the recipient or recipients that would have been allocated additional funds in the formula allocation cycle in which any such error occurred (if such recipient or recipients are eligible for a formula allocation in the next applicable formula allocation cycle) in an amount proportionate to such recipient's eligibility under the next applicable formula allocation cycle: Provided, That all offsets and reallocations from such available balances shall be recorded against funds available for the next applicable formula allocation cycle: Provided further, That the term "next applicable formula allocation cycle" means the first formula allocation cycle for a program that is reasonably available for correction following such a Secretarial determination: Provided further, That if, upon request by a recipient and giving consideration to all Federal resources available to the recipient for the same grant purposes, the Secretary determines that the offset in the next applicable formula allocation cycle would critically impair the recipient's ability to accomplish the purpose of the formula grant, the Secretary may adjust for the funding error across two or more formula allocation cycles.

SEC. 220. Of the amounts made available for salaries and expenses under all headings in this title (excluding amounts made available under the heading "Office of Inspector General"), a total of up to $10,000,000 may be transferred to and merged with amounts made available in this title under the heading "Information Technology Fund".

SEC. 221. The Secretary may, upon a finding that a waiver or alternative requirement is necessary for the effective delivery and administration of funds made available for new incremental voucher assistance or renewals for the mainstream program and the family unification program (including the foster youth to independence program) in this and prior Acts, waive or specify alternative requirements, other than requirements related to fair housing, non-discrimination, labor standards, and the environment, for section 8(o)(6)(A) of the United States Housing Act of 1937 (42 U.S.C. 1437f(o)(6)(A)) and regulatory provisions related to the administration of waiting lists, local preferences, and the initial term and extensions of tenant-based vouchers.

SEC. 222. The Secretary of Housing and Urban Development may include the whistleblower protections in section 4712 of title 41, United States Code, in any

contract, subcontract, grant, subgrant, or personal services contract that is modified for any reason, even when the modification is not considered a major modification, regardless of when the agreement was executed.

SEC. 223. (a) Section 236 of the National Housing Act (12 U.S.C. 1715z–1) is amended—

(1) in subsection (c), by—

(A) designating the existing subsection (c) as (c)(1);

(B) by inserting in subsection (c)(1) ", except as described in (c)(2)," immediately before "in an amount not exceeding"; and

(C) by inserting after (c)(1), as redesignated above, the following new paragraph:

"(2) During the term of the interest reduction payments, a project owner, including an owner subject to (e)(2) below, may request to combine the remaining interest reduction payments described in (c)(1) which the project owner would be eligible to receive under this section into one lump-sum payment, and the Secretary will pay this lump-sum amount to a mortgagee on behalf of the project owner provided the project owner agrees to remain subject to such binding commitments and affordability restrictions as projected prior to such lump sum payment."; and

(2) in subsection (e)(1), by—

(A) inserting "including the lump sum payment available under (c)(2)," after "As a condition for receiving the benefits of interest reduction payments, "; and

(B) inserting "If a project owner that receives a lump-sum payment under (c)(2) fails to operate the project in accordance with requirements prescribed by the Secretary for the full period that would have been covered by monthly payments under (c)(1), all or a portion of such lump-sum payment will be subject to repayment to the Secretary." after the first sentence.

(b) The Secretary of Housing and Urban Development may implement the amendments made in subsection (a) by notice or other administrative means, including by providing alternative requirements to regulations implementing section 236 of the National Housing Act, other than provisions related to fair housing, nondiscrimination, labor standards, and the environment.

SEC. 224. Notwithstanding sections 3(b) and 8 of the United States Housing Act of 1937 (the Act) and chapter 63 of title 31, United States Code, amounts made available to the Secretary in this or any prior Act under the headings "Project-Based Rental Assistance" or "Housing Certificate Fund" for performance-based contract administrators to carry out section 8 of the Act (42 U.S.C. 1437f), as implemented by the Secretary in chapter VIII of title 24, Code of Federal Regulations, may be awarded through a Notice of Funding Opportunity not subject to procurement laws or regulations: Provided, That such awards shall be deemed for all purposes to be cooperative agreements: Provided further, That for purposes of such Notice, eligible applicants are public housing agencies as defined by section 3(b)(6)(A) of the Act and nonprofits of such agencies when operating outside of the State or territory in which such agency is established: Provided further, That the Secretary shall award one cooperative agreement for each State or territory, except that the Secretary may award more than one cooperative agreement for a State or territory if the population of such State or territory exceeds 25,000,000: Provided further, That the Secretary may select the best qualified applicant regardless of whether it operates within the jurisdiction of the State or territory served: Provided further, That if the Secretary does not select a qualified applicant under such Notice, the Secretary may utilize a procurement contract subject to all procurement laws and regulations to assist in carrying out such section 8.

SEC. 225. Public housing agencies may not renew rental assistance contracts under the moderate rehabilitation program under section 8(e)(2) of the United States Housing Act of 1937 (42 U.S.C. 1437f(e)(2)) or the moderate rehabilitation single room occupancy program under section 441 of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11401) after September 30, 2030.

SEC. 226. The Multifamily Assisted Housing Reform and Affordability Act of 1997 (42 U.S.C. 1437f note) is amended in section 579 by striking "October 1, 2027" each place it appears and inserting in lieu thereof "October 1, 2029".

SEC. 227. For this fiscal year, the Secretary may elect through a Federal Register notice not to provide rent adjustments for properties receiving assistance under section 202 of the Housing Act of 1959 (12 U.S.C. 1701q), section 811 of the Cranston-Gonzalez National Affordable Housing Act (42 U.S.C. 8013), section 101 of the Housing and Urban Development Act of 1965 (12 U.S.C. 1701s), section 236(f)(2) of the National Housing Act (12 U.S.C. 1715z–1(f)(2)), or section 8 of the United States Housing Act of 1937 (42 U.S.C. 1437f) other than the voucher program under section 8(o), the moderate rehabilitation program under section 8(e)(2), and the moderate rehabilitation single room occupancy program under section 441 of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11401).

SEC. 228. Of any amounts allocated to a public housing agency from funds appropriated under paragraphs (1) and (3) of the heading "Public Housing Fund", in prior Acts and paragraphs (1) and (2) of this Act (including operating reserve funds), the agency may use any such amounts for any eligible activities under sections 9(d)(1) and 9(e)(1) of the United States Housing Act of 1937 (42 U.S.C. 1437g(d)(1) and (e)(1)), regardless of the paragraph from which the amounts were allocated and provided.

SEC. 229. (a) Of the unobligated balances included under Treasury Appropriation Fund Symbol 86 X 0303, $4,258,174.91 is hereby permanently cancelled.

(b) Any unobligated balances of amounts made available in paragraph (2) under the heading "Community Development Fund" from fiscal year 2025 making appropriations for the Department of Housing and Urban Development are hereby permanently cancelled.

(c) Any unobligated balances from prior year appropriations included under Treasury Appropriation Fund Symbol 86–2025/2029–0483 are hereby permanently cancelled.

(d) Any unobligated balances from prior year appropriations included under Treasury Appropriation Fund Symbol 86–2025/2027–0108 are hereby permanently cancelled.

(e) Of the unobligated balances included under Treasury Appropriation Fund Symbol 86 X 4041, $15,332,452.51 is hereby permanently cancelled.

SEC. 230. (a) Section 231(a) of division H of the Consolidated Appropriations Act, 2020 (Public Law 116–94; 42 U.S.C. 11364a) is amended by inserting "fiscal year 2026 and prior years" after "Amounts recaptured from", and by striking "this or any succeeding fiscal year".

(b) Any remaining balances subject to section 231 of division H of the Further Consolidated Appropriations Act, 2020 (Public Law 116–94; 42 U.S.C. 11364a) as of October 1,2027, may be made available only for grants under the Emergency Solutions Grant program under subtitle B of title IV of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11371 et seq.) or for such program purposes as provided for under the heading "Homeless Assistance Grants" in this Act until expended.

(c) Notwithstanding prior appropriations Acts, any funds recaptured in fiscal year 2027 from funds appropriated under the heading "Department of Housing and Urban Development— Community Planning and Development— Homeless Assistance Grants" may only be made available during the period of availability specified under the heading and for the purposes for which the funds were appropriated.

SEC. 231. Title II of Division K of the Consolidated Appropriations Resolution, 2003 (Public Law 108–7), under the heading "Management and Administration—Salaries and Expenses" is amended—

(1) in the sixth proviso by striking "permanently"; and

(2) in the eighth proviso by striking "hereafter,".

SEC. 232. (a)(1) Section 12 of the United States Housing Act of 1937 (42 U.S.C. 1437j) is amended—

(A) by striking the section heading and inserting "Labor Standards, Work Requirements, and Time Limits."; and

(B) by striking subsection (c) and inserting the following:

"(c) APPLICATION OF WORK REQUIREMENTS FOR ASSISTED FAMILIES.—

"(1) WORK REQUIREMENT.—

"(A) IN GENERAL.— Except as provided in subparagraph (B), each individual who is a member of a family residing in a dwelling unit for which rental assistance is provided under this Act must, as a condition of the continued provision of such assistance, perform not fewer than on average 20 hours of approved work activities (as defined in section 407(d) of the Social Security Act (42 U.S.C. 607(d))) per week.

"(B) EXEMPTION.— An individual is exempt from the requirements of subparagraph (A) if that individual

"(i) is a minor under the age of 18;

"(ii) is 62 years of age or older;

"(iii) is a person with disabilities (42 U.S.C. 1437a(b)(3)) and is unable to comply with subparagraph (A), or is a primary caretaker of such individual;

"(iv) meets the requirements for being exempted from having to engage in a work activity under the State program funded under part A of title IV of the Social Security Act (42 U.S.C. 607(e)(2);

"(v) is in a family receiving assistance under a State program funded under part A of the title IV of the Social Security Act (42 U.S.C. 601 et seq.), the Supplemental Nutrition Assistance Program (SNAP) of the Food and Nutrition Act of 2008 (P.L. 88–525; 7 U.S.C. 2011 et seq.), or Medicaid under title XIX of the Social Security Act (42 U.S.C. 1396

et seq.), who is subject to and is not exempt from the work requirements of such programs, and has not been found by the State or other administering entity to be in noncompliance with such program's work requirements;

"(vi) is enrolled as a student in an institution of higher education as defined in section 102 of the Higher Education Act of 1965 (for a duration determined by the housing provider); or

"(vii) is a veteran receiving housing assistance under 41 U.S.C. 1437f(o)(19) and is actively participating in any mental health, substance abuse, rehabilitation, or recovery program prescribed or recommended by a Department of Veterans Affairs medical professional or case manager.

"(C) For two-parent households with no applicable exemption for either parent, with a child under age 6, both parents combined must perform not fewer than on average 40 hours of approved work activities per week.

"(2) TIME LIMIT ON ASSISTANCE FOR NON-EXEMPT INDIVIDUALS.—

"(A) IN GENERAL.— No public housing agency or owner of a project may provide rental assistance under this Act on behalf of an adult individual who has received housing assistance under this Act for 60 months (whether or not consecutive),unless the individual is exempt under subsection (c)(1)(B).

"(B) COUNTING RULES.— Months of rental assistance shall be counted in a manner consistent with section 408(a)(7) of the Social Security Act (Pub. L. 104–193; 110 Stat. 2134;42 U.S.C. 608(a)(7)), including good-cause exceptions and hardship exemptions as determined by the Secretary.".

(b) To implement the policies in subsection (a), the Secretary may—

(1) issue regulations to implement and enforce the requirements of paragraph (c)(1) of section 12 of the United States Housing Act of 1937 as added by this Act; and

(2) via regulations or Federal Register notice, establish policies and any hardship exemption that aligns, to the extent practicable, with TANF time-limit policies, or Medicaid and SNAP work requirements policies, including State reporting systems and verification standards.

(c) Section 204(e)(2) of the Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, 1996 (42 U.S.C. 1437f note) is amended by striking "other than housing assisted solely due to occupancy by families receiving tenant-based assistance".

(d) The amendments made by subsection (a)(1)(B) of this section shall become effective upon HUD publishing regulations or a notice implementing the requirements of this section.

SEC. 233. (a) The Secretary may require any public housing agency (PHA) to enter into a recovery agreement, as defined by the Secretary, if the PHA has—

(1) received a Public Housing Assessment System (PHAS) designation of substandard on the most recent PHAS assessment;

(2) received a Section 8 Management Assessment Program (SEMAP) score of 70 percent and below, or having received two out of three years of shortfall funding; or

(3) ongoing compliance deficiencies that materially impede effective housing choice voucher (HCV) performance.

(b) PHAs that fail to execute the agreement or meet its requirements may be referred to the Assistant Secretary for Public and Indian Housing for progressive remedial action, including a determination of a substantial default, as appropriate and after considering the PHA's efforts to comply.

SEC. 234. The United States Housing Act of 1937 (42 U.S.C. 1437 et seq.) is amended—

(1) in section 9(d)(1)(A), by striking "development, "; and

(2) in section 18(d), by striking "significantly fewer than" after the second instance of "replacement public housing units is" and inserting "no more than half of".

SEC. 235. Subparagraph (A) of section 302(a)(2) of the National Housing Act (12 U.S.C. 1717(a)(2)(A)) is amended—

(1) by adding "or the metropolitan area thereof" after "District of Columbia";

(2) by inserting "jurisdiction and" before "venue"; and

(3) by inserting "District of Columbia" before "resident" and striking "thereof".

SEC. 236. Section 9(g)(3)(A) of the United States Housing Act of 1937 (42 U.S.C. 1437g(g)(3)(A)) is amended by—

(1) striking "October 1, 1999" and inserting "October 1, 2027"; and

(2) striking "or operated by" and inserting "operated, or proposed and under review by the Secretary for development or acquisition by".

SEC. 237. Section 8(x) of the United States Housing Act of 1937 (42 U.S.C. 1437f(x)) is amended by adding at the end the following paragraph:

"(7) FOSTER YOUTH PROGRAM NAME.—The program providing assistance under this subsection for an eligible youth pursuant to paragraph (2)(B) shall be known as 'The Melania Trump Foster Youth to Independence Initiative'.".

DEPARTMENT OF THE INTERIOR

LAND AND MINERALS MANAGEMENT

Bureau of Land Management

The Bureau of Land Management (BLM) is charged with the multiple use management of natural resources on approximately 245 million acres of surface estate of public land, about one-eighth of the land in the United States. The BLM also administers approximately 700 million acres of onshore Federal mineral estate underlying the BLM and other surface ownerships. In addition, the BLM has trust responsibilities on 59 million acres of Indian trust lands for mineral operations and cadastral (land) surveys. The lands managed by the BLM provide important natural resources, recreational and scenic values to the American people, as well as resource commodities and revenue to the Federal Government, States, and counties. It is the mission of the BLM to sustain the health, diversity, and productivity of the public lands for the use and enjoyment of present and future generations.

Federal Funds

Management of Lands and Resources

For necessary expenses for protection, use, improvement, development, disposal, cadastral surveying, classification, acquisition of easements and other interests in lands, and performance of other functions, including maintenance of facilities, as authorized by law, in the management of lands and their resources under the jurisdiction of the Bureau of Land Management, including the general administration of the Bureau, and assessment of mineral potential of public lands pursuant to section 1010(a) of the Alaska Interest Lands Conservation Act, Public Law 96–487 (16 U.S.C. 3150(a)), $830,900,000, to remain available until September 30, 2028; of which $31,386,000 for annual maintenance and deferred maintenance programs and $106,769,000 for the wild horse and burro program, as authorized by the Wild Free-Roaming Horses and Burros Act, Public Law 92–195, as amended (16 U.S.C. 1331 et seq.), shall remain available until expended: Provided, That amounts in the fee account of the BLM Permit Processing Improvement Fund may be used for any bureau-related expenses associated with the processing of oil and gas applications for permits to drill and related use of authorizations: Provided further, That of the amounts made available under this heading, up to $1,000,000 may be made available for the purposes described in section 122(e)(1)(A) of the Department of the Interior, Environment, and Related Agencies Appropriations Act, division G of Public Law 115–31 (43 U.S.C. 1748c(e)(1)(A)): Provided further, That of the amounts made available under this heading, not to exceed $15,000 may be for official reception and representation expenses.

In addition, $42,696,000 is for Mining Law Administration program operations, including the cost of administering the mining claim fee program, to remain available until expended, to be reduced by amounts collected by the Bureau and credited to this appropriation from mining claim maintenance fees and location fees that are hereby authorized for fiscal year 2027, so as to result in a final appropriation estimated at not more than $830,900,000, and $2,000,000, to remain available until expended, from communication site rental fees established by the Bureau for the cost of administering communication site activities.

Program and Financing (in millions of dollars)

Identification code 014–1109–0–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0005 2022 Inflation Reduction Act (P.L. 117–169)	131	132	138
0011 Land resources	249	220	220
0014 Recreation management	72	70	70
0015 Energy and minerals	197	208	208
0016 Realty and ownership management	99	89	89
0017 Resource protection	147	130	130
0018 Transportation and facilities maintenance	58	50	50
0020 Workforce and organizational support	199	140	140
0021 Aquatic resources management	54	50	50
0022 Wildlife habitat management	138	100	100
0030 National Monuments and NCA	54	45	45
0799 Total direct obligations	1,398	1,234	1,240
0801 Management of Lands and Resources (Reimbursable)	25	25	25
0802 Communication site rental fees (R)	2	2	2
0803 Mining law administration (R)	41	47	47
0805 Cadastral reimbursable program	6	6	6
0899 Total reimbursable obligations	74	80	80
0900 Total new obligations, unexpired accounts	1,472	1,314	1,320
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	315	321	409
1001 Discretionary unobligated balance brought fwd, Oct 1	169	292	.....
1011 Unobligated balance transfer from other acct [047–0616]	2	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	-11	.....	.....
1021 Recoveries of prior year unpaid obligations	46	45	45
1070 Unobligated balance (total)	352	366	454
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,353	1,260	831
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections (Mining law and Comm Sites)	44	43	40
1700 Offsetting collections (Economy Act)	27	32	32
1701 Change in uncollected payments, Federal sources	-6	.....	.....
1750 Spending auth from offsetting collections, disc (total)	65	75	72
Spending authority from offsetting collections, mandatory:			
1800 Collected	1	22	.....
1801 Change in uncollected payments, Federal sources	22	.....	.....
1850 Spending auth from offsetting collections, mand (total)	23	22	.....
1900 Budget authority (total)	1,441	1,357	903
1930 Total budgetary resources available	1,793	1,723	1,357
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	321	409	37
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	856	745	623
3010 New obligations, unexpired accounts	1,472	1,314	1,320
3020 Outlays (gross)	-1,519	-1,391	-1,480
3040 Recoveries of prior year unpaid obligations, unexpired	-46	-45	-45
3041 Recoveries of prior year unpaid obligations, expired	-18	.....	.....
3050 Unpaid obligations, end of year	745	623	418
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-45	-61	-61
3070 Change in uncollected pymts, Fed sources, unexpired	-16	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-61	-61	-61
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	811	684	562
3200 Obligated balance, end of year	684	562	357
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,418	1,335	903
Outlays, gross:			
4010 Outlays from new discretionary authority	854	899	604
4011 Outlays from discretionary balances	568	470	876
4020 Outlays, gross (total)	1,422	1,369	1,480
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-27	-32	-32
4033 Non-Federal sources	-44	-43	-40
4040 Offsets against gross budget authority and outlays (total)	-71	-75	-72
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	6	.....	.....
4070 Budget authority, net (discretionary)	1,353	1,260	831
4080 Outlays, net (discretionary)	1,351	1,294	1,408
Mandatory:			
4090 Budget authority, gross	23	22	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	22	.....
4101 Outlays from mandatory balances	97	.....	.....
4110 Outlays, gross (total)	97	22	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-1	-22	.....
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-22	.....	.....
4160 Budget authority, net (mandatory)	.....	.....	.....
4170 Outlays, net (mandatory)	96	.....	.....
4180 Budget authority, net (total)	1,353	1,260	831

MANAGEMENT OF LANDS AND RESOURCES—Continued

Program and Financing—Continued

Identification code 014–1109–0–1–302	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)	1,447	1,294	1,408
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	4	4	4
5092 Unexpired unavailable balance, EOY: Offsetting collections	4	4	4

Land resources.—Provides for the integrated management of public land resources, including forestry, and rangeland, as well as wild horses and burros.

Wildlife habitat management and aquatic resources.—This activity encompasses programs that provide for the maintenance, improvement, or enhancement of wildlife habitats; the protection, management, recovery, and evaluation of populations and habitats of threatened, endangered and special status animal and plant species; as well as the management of water resources and riparian and wetlands areas, as part of the management of public lands and ecosystems.

Recreation management.—Provides for management and protection of recreational resource values, designated and potential wilderness areas, visitor services, and collection and expenditure of recreation user fees.

Energy and minerals management.—Provides for the management of: onshore oil, gas, coal and geothermal energy; other leasable minerals and mineral materials activities; and the administration of encumbrances on the mineral estate on Federal and Indian lands. These programs also address needed remediation and reclamation of abandoned or orphaned oil and gas wells on BLM lands. The 2027 Budget continues to fund oil and gas management activities through a combination of direct appropriations and permanent appropriations authorized by the National Defense Authorization Act of 2015.

Realty and ownership management.—Provides for management and non-reimbursable processing of authorizations and compliance for realty actions and rights-of-way (including Alaska), administration of land title records and completion of cadastral surveys on public lands.

Communication site management.—This program grants and administers authorizations for communications sites; develops site management plans to guide users and analyze the impacts of communication structures on the sites and the surrounding lands; and conducts facility compliance inspections.

Resource protection.—Provides for management of the land use planning and National Environmental Policy Act processes, including assessment and monitoring activities. Also ensures the health and safety of users of the public lands through remediation of abandoned mine lands and protection from criminal and other unlawful activities; mitigation of the effects of hazardous material and/or waste and physical safety hazards.

Transportation and facilities management.—Provides for construction and maintenance of administrative and recreation sites, roads, trails, bridges and dams, including compliance with building codes and standards and environmental protection requirements. These funds allow for the systematic management of facilities with critical health and safety concerns, and ensure the protection of natural resources. The Bureau of Land Management funds all construction and deferred maintenance projects from this activity, including those on the Oregon and California grant lands.

National Conservation Lands.—Provides for the management of National Monuments, National Conservation Areas, and other Congressional conservation designations in the National Conservation Lands. This program also includes funding for National Scenic and Historic Trails.

Workforce and organizational support.—Provides for the management of bureau business practices, such as human resources, financial resources, procurement, property, and fixed costs.

Mining law administration.—Provides for exploration and development of minerals on public lands pursuant to the General Mining Law of 1872, including validity examinations, patent application reviews, enforcement of environmental and bonding requirements, and recordation of mining claims. Program costs are expected to be fully offset by claim maintenance and other fees in 2027.

Object Classification (in millions of dollars)

Identification code 014–1109–0–1–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	501	444	450
11.3 Other than full-time permanent	7	5	5
11.5 Other personnel compensation	27	24	24
11.9 Total personnel compensation	535	473	479
12.1 Civilian personnel benefits	167	150	150
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	11	11	11
22.0 Transportation of things	4	3	3
23.1 Rental payments to GSA	40	41	41
23.2 Rental payments to others	24	25	25
23.3 Communications, utilities, and miscellaneous charges	22	23	23
24.0 Printing and reproduction	2	2	2
25.1 Advisory and assistance services	20	15	15
25.2 Other services from non-Federal sources	191	133	133
25.3 Other goods and services from Federal sources	176	190	190
25.4 Operation and maintenance of facilities	11	11	11
25.5 Research and development contracts	1	.....	.....
25.7 Operation and maintenance of equipment	61	50	50
26.0 Supplies and materials	20	15	15
31.0 Equipment	8	5	5
32.0 Land and structures	15	15	15
41.0 Grants, subsidies, and contributions	86	70	70
42.0 Insurance claims and indemnities	3	1	1
99.0 Direct obligations	1,398	1,234	1,240
99.0 Reimbursable obligations	74	80	80
99.9 Total new obligations, unexpired accounts	1,472	1,314	1,320

Employment Summary

Identification code 014–1109–0–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	5,059	4,873	3,875
2001 Reimbursable civilian full-time equivalent employment	330	334	334
3001 Allocation account civilian full-time equivalent employment	2,778	1,199	71

OREGON AND CALIFORNIA GRANT LANDS

For expenses necessary for management, protection, and development of resources and for construction, operation, and maintenance of access roads, reforestation, and other improvements on the revested Oregon and California Railroad grant lands, on other Federal lands in the Oregon and California land-grant counties of Oregon, and on adjacent rights-of-way; and acquisition of lands or interests therein, with the written support of the state and applicable local governments, including existing connecting roads on or adjacent to such grant lands; $65,798,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 014–1116–0–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0004 Western Oregon Resource Management	108	108	60
0005 Western Oregon Data Systems Operation & Management	1	1	1
0007 Western Oregon Transportation and Facilities Maintenance	11	11	6
0900 Total new obligations, unexpired accounts	120	120	67
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	6	5
1021 Recoveries of prior year unpaid obligations	7	3	3
1070 Unobligated balance (total)	10	9	8
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	116	116	66
1930 Total budgetary resources available	126	125	74
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6	5	7

	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	57	48	72
3010	New obligations, unexpired accounts	120	120	67
3020	Outlays (gross)	-122	-93	-77
3040	Recoveries of prior year unpaid obligations, unexpired	-7	-3	-3
3050	Unpaid obligations, end of year	48	72	59
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	57	48	72
3200	Obligated balance, end of year	48	72	59
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	116	116	66
	Outlays, gross:			
4010	Outlays from new discretionary authority	85	90	51
4011	Outlays from discretionary balances	37	3	26
4020	Outlays, gross (total)	122	93	77
4180	Budget authority, net (total)	116	116	66
4190	Outlays, net (total)	122	93	77

Western Oregon resources management.—Provides for the management of approximately 2.4 million acres of lands that are primarily forested ecosystems in western Oregon. These lands support a number of resource activities including timber production, livestock grazing, and outdoor recreation opportunities.

Western Oregon information and resource data systems.—Provides for the acquisition, operation, and maintenance of the automated data support systems and spatial data systems required for management of the Oregon and California programs.

Western Oregon transportation and facilities maintenance.—Provides for annual maintenance activities of the transportation system, office buildings, warehouse and storage structures, shops, greenhouses, and recreation sites necessary to assure public safety and effective management of the lands in western Oregon. The BLM funds deferred maintenance projects on Oregon and California Grant Lands from the Management of Lands and Resources appropriation.

Western Oregon acquisition.—Provides for the necessary acquisition of easements and road-use agreements to facilitate timber sale and administrative site access for general resource management purposes and for monitoring and fee collection of timber hauling on government-controlled roads. This activity also provides for transportation planning, survey, and design of access and other resource management roads.

Western Oregon National Conservation Lands. —Provides for the management of National Monuments, National Conservation Areas, and other Congressional conservation designations on the National Conservation Lands.

Object Classification (in millions of dollars)

Identification code 014–1116–0–1–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	50	48	37
11.3 Other than full-time permanent	3	3	3
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	55	53	42
12.1 Civilian personnel benefits	17	17	8
21.0 Travel and transportation of persons	1	1	.....
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	4	4	4
25.1 Advisory and assistance services	7	7	2
25.2 Other services from non-Federal sources	13	14	3
25.3 Other goods and services from Federal sources	13	14	2
25.4 Operation and maintenance of facilities	1	1	1
25.7 Operation and maintenance of equipment	2	2	1
26.0 Supplies and materials	2	2	1
31.0 Equipment	2	2	1
41.0 Grants, subsidies, and contributions	2	2	1
99.9 Total new obligations, unexpired accounts	120	120	67

Employment Summary

Identification code 014–1116–0–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	526	526	500

Abandoned Well Remediation Fund

Abandoned Well Remediation Fund.—Section 10, paragraph (b) of Public Law 113–40, 127 Stat. 545, provided mandatory appropriated funds to remediate, reclaim, and close abandoned oil and gas wells on current or former National Petroleum Reserve land in 2014, 2015, and 2019. The account remains open as BLM continues to complete work and execute funds.

LWCF Land Acquisition

Program and Financing (in millions of dollars)

Identification code 014–5033–0–2–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Land acquisition	43	45	45
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	183	214	235
1001 Discretionary unobligated balance brought fwd, Oct 1	26	23	.....
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	74	66	58
1203 Appropriation (previously unavailable)(special or trust)	4	4	4
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-4	-4	-3
1260 Appropriations, mandatory (total)	74	66	59
1900 Budget authority (total)	74	66	59
1930 Total budgetary resources available	257	280	294
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	214	235	249
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15	4	33
3010 New obligations, unexpired accounts	43	45	45
3020 Outlays (gross)	-54	-16	-22
3050 Unpaid obligations, end of year	4	33	56
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	15	4	33
3200 Obligated balance, end of year	4	33	56
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	3	3	3
Mandatory:			
4090 Budget authority, gross	74	66	59
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	13	12
4101 Outlays from mandatory balances	51	.....	7
4110 Outlays, gross (total)	51	13	19
4180 Budget authority, net (total)	74	66	59
4190 Outlays, net (total)	54	16	22

This appropriation of permanent funding derived from the Land and Water Conservation Fund provides for the acquisition of lands or interests in lands, by purchase, easement or exchange, when necessary for public access and recreation use, preservation of open space, resource protection, and/or other purposes related to the management of public lands. The land acquisition program will focus on acquisition of high-priority inholdings and public access from willing sellers.

LWCF Land Acquisition—Continued

Object Classification (in millions of dollars)

Identification code 014–5033–0–2–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	3	3	3
12.1	Civilian personnel benefits	1	1	1
25.2	Other services from non-Federal sources	2	2	2
25.7	Operation and maintenance of equipment	1	1	1
32.0	Land and structures	36	38	38
99.9	Total new obligations, unexpired accounts	43	45	45

Employment Summary

Identification code 014–5033–0–2–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	32	30	30

Range Improvements

For rehabilitation, protection, and acquisition of lands and interests therein, and improvement of Federal rangelands pursuant to section 401 of the Federal Land Policy and Management Act of 1976, Public Law 94–579, as amended (43 U.S.C. 1751), notwithstanding any other Act, sums equal to 50 percent of all moneys received during the prior fiscal year under sections 3 and 15 of the Taylor Grazing Act, as amended (43 U.S.C. 315b, 315m) and the amount designated for range improvements from grazing fees and mineral leasing receipts from Bankhead-Jones lands transferred to the Department of the Interior pursuant to law, but not less than $10,000,000, to remain available until expended: Provided, That not to exceed $600,000 shall be available for administrative expenses.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5132–0–2–302		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	9	8	10
0198	Reconciliation adjustment	-2	.....	.....
0199	Balance, start of year	7	8	10
	Receipts:			
	Current law:			
1130	Grazing Fees for Range Improvements, Taylor Grazing Act, As Amended	7	8	8
2000	Total: Balances and receipts	14	16	18
	Appropriations:			
	Current law:			
2101	Range Improvements	-7	-7	-7
2132	Range Improvements	1	1	1
2199	Total current law appropriations	-6	-6	-6
2999	Total appropriations	-6	-6	-6
5099	Balance, end of year	8	10	12

Program and Financing (in millions of dollars)

Identification code 014–5132–0–2–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Public Lands Improvements	7	8	8
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	19	21	22
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation (General Fund)	3	3	3
1201	Appropriation (special or trust fund)	7	7	7
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260	Appropriations, mandatory (total)	9	9	9
1930	Total budgetary resources available	28	30	31
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	21	22	23
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	5	4	2
3010	New obligations, unexpired accounts	7	8	8
3020	Outlays (gross)	-8	-10	-10
3050	Unpaid obligations, end of year	4	2	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	5	4	2
3200	Obligated balance, end of year	4	2	.....
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	9	9	9
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	4	4
4101	Outlays from mandatory balances	8	6	6
4110	Outlays, gross (total)	8	10	10
4180	Budget authority, net (total)	9	9	9
4190	Outlays, net (total)	8	10	10

This appropriation is derived from a percentage of receipts from grazing of livestock on the public lands and from grazing and mineral leasing receipts on Bankhead-Jones Farm Tenant Act lands transferred from the Department of Agriculture by various Executive Orders. These funds are used for the planning, construction, development, and monitoring of range improvements.

Object Classification (in millions of dollars)

Identification code 014–5132–0–2–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1	1	1
12.1	Civilian personnel benefits	1	1	1
25.2	Other services from non-Federal sources	1	1	1
26.0	Supplies and materials	2	3	3
32.0	Land and structures	1	1	1
41.0	Grants, subsidies, and contributions	1	1	1
99.9	Total new obligations, unexpired accounts	7	8	8

Employment Summary

Identification code 014–5132–0–2–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	18	20	18

Service Charges, Deposits, and Forfeitures

For administrative expenses and other costs related to processing application documents and other authorizations for use and disposal of public lands and resources, for costs of providing copies of official public land documents, for monitoring construction, operation, and termination of facilities in conjunction with use authorizations, and for rehabilitation of damaged property, such amounts as may be collected under the Federal Land Policy and Management Act of 1976, Public Law 94–579, as amended (43 U.S.C. 1701 et seq.), and under section 28 of the Mineral Leasing Act, as amended (30 U.S.C. 185), to remain available until expended: Provided, That notwithstanding any provision to the contrary of section 305(a) of Public Law 94–579 (43 U.S.C. 1735(a)), any moneys that have been or will be received pursuant to that section, whether as a result of forfeiture, compromise, or settlement, if not appropriate for refund pursuant to section 305(c) of Public Law 94–579 (43 U.S.C. 1735(c)), shall be available and may be expended under the authority of this Act by the Secretary of the Interior to improve, protect, or rehabilitate any public lands administered through the Bureau of Land Management which have been damaged by the action of a resource developer, purchaser, permittee, or any unauthorized person, without regard to whether all moneys collected from each such action are used on the exact lands damaged which led to the action: Provided further, That any such moneys that are in excess of amounts needed to repair damage to the exact land for which funds were collected may be used to repair other damaged public lands.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5017–0–2–302		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	.....	.....

	Receipts:			
	Current law:			
1130	Service Charges, Deposits, and Forfeitures, BLM	47	35	41
2000	Total: Balances and receipts	47	35	41
	Appropriations:			
	Current law:			
2101	Service Charges, Deposits, and Forfeitures	-47	-35	-41
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014–5017–0–2–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Right-of-way processing	21	26	30
0004	Energy and minerals cost recovery	3	3	3
0005	Wild horse and burro cost recover	2	1	1
0006	Repair of damaged lands	20	21	21
0007	Cost recoverable realty	1	1	1
0008	Recreation cost recovery	4	4	4
0009	Copy fees	1	1	1
0011	Trans Alaska Pipeline Authority	2	2	2
0900	Total new obligations, unexpired accounts	54	59	63
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	143	137	113
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	144	137	113
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	47	35	41
1930	Total budgetary resources available	191	172	154
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	137	113	91
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	20	25	52
3010	New obligations, unexpired accounts	54	59	63
3020	Outlays (gross)	-48	-32	-29
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	25	52	86
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	20	25	52
3200	Obligated balance, end of year	25	52	86
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	47	35	41
	Outlays, gross:			
4010	Outlays from new discretionary authority	12	10	11
4011	Outlays from discretionary balances	36	22	18
4020	Outlays, gross (total)	48	32	29
4180	Budget authority, net (total)	47	35	41
4190	Outlays, net (total)	48	32	29

This appropriation is derived from: 1) revenues received to offset administrative and other costs incurred to process applications for rights-of-way, and the monitoring of construction, operation, and termination of rights-of-ways; 2) recovery of costs associated with the adopt-a-horse program; 3) revenues received for rehabilitation of damages to lands, resources, and facilities; 4) fees for processing specified categories of realty actions under the Federal Land Policy and Management Act of 1976; 5) deposits received from contractors in lieu of completing contract requirements such as slash burning and timber extension expenses; 6) fees for costs of reproduction and administrative services involved in providing requested copies of materials; 7) fixed fees for energy and minerals lease applications, assignments, and transfers; 8) costs of processing applications and administering permits, including environmental analysis and monitoring of special recreation permits; and, 9) rents received for permits to conduct filming and photography on public lands that rise above casual use.

Object Classification (in millions of dollars)

Identification code 014–5017–0–2–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	18	19	20
11.5	Other personnel compensation	2	2	2
11.9	Total personnel compensation	20	21	22
12.1	Civilian personnel benefits	6	6	6
21.0	Travel and transportation of persons	1	1	1
25.1	Advisory and assistance services	1	1	1
25.2	Other services from non-Federal sources	12	14	15
25.3	Other goods and services from Federal sources	5	5	5
25.7	Operation and maintenance of equipment	1	1	1
26.0	Supplies and materials	1	1	1
41.0	Grants, subsidies, and contributions	7	9	11
99.9	Total new obligations, unexpired accounts	54	59	63

Employment Summary

Identification code 014–5017–0–2–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	188	152	152

Permanent Operating Funds

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9926–0–2–302		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	77	81	81
0198	Reconciliation adjustment	5		
0199	Balance, start of year	82	81	81
	Receipts:			
	Current law:			
1130	Deposits for Road Maintenance and Reconstruction	4	4	4
1130	Rents and Charges for Quarters, Bureau of Land Management, Interior	1	1	1
1130	Forest Ecosystem Health and Recovery, Disposal of Salvage Timber	8	16	16
1130	Land Sales, Southern Nevada Public Land Management	144	58	58
1130	Timber Sale Pipeline Restoration Fund	2	4	4
1130	Surplus Land Sales, Federal Land Disposal Account	1		
1130	Recreation Enhancement Fee, BLM	32	33	34
1130	Rent from Mineral Leases, Permit Processing Improvement Fund	4	5	5
1130	Oil and Gas Permit Processing Fee - 85%	50	55	56
1140	Earnings on Investments, Southern Nevada Public Land Management	82	64	56
1140	Interest, Lincoln County Land Act Land Sales	1	1	3
1198	Rounding adjustment	1		
1199	Total current law receipts	330	241	237
1999	Total receipts	330	241	237
2000	Total: Balances and receipts	412	322	318
	Appropriations:			
	Current law:			
2101	Permanent Operating Funds	-33	-33	-34
2101	Permanent Operating Funds	-8	-16	-16
2101	Permanent Operating Funds	-4	-4	-4
2101	Permanent Operating Funds	-4	-4	-4
2101	Permanent Operating Funds	-144	-58	-58
2101	Permanent Operating Funds	-82	-64	-56
2101	Permanent Operating Funds	-54	-55	-56
2101	Permanent Operating Funds	-1	-1	-1
2101	Permanent Operating Funds	-2	-1	-3
2101	Permanent Operating Funds			-1
2103	Permanent Operating Funds	-17	-17	-12
2132	Permanent Operating Funds	17	12	11
2198	Rounding adjustment	2		
2199	Total current law appropriations	-330	-241	-234
2999	Total appropriations	-330	-241	-234
5098	Rounding adjustment	-1		
5099	Balance, end of year	81	81	84

PERMANENT OPERATING FUNDS—Continued

Program and Financing (in millions of dollars)

Identification code 014–9926–0–2–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Forest ecosystem health and recovery fund	30	28	28
0002	Recreation fee demonstration	31	32	34
0003	Expenses, road maintenance deposits	4	4	4
0004	Timber sale pipeline restoration fund	4	4	4
0005	Southern Nevada public land sales (85)	40	32	30
0008	Lincoln County Lands Act	2	2	3
0013	Operation and maintenance of quarters	1	1	1
0014	Permit Processing Improvement Fund	63	65	65
0900	Total new obligations, unexpired accounts	175	168	169
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,698	1,852	1,925
1020	Adjustment of unobligated bal brought forward, Oct 1	-7	.....	.....
1021	Recoveries of prior year unpaid obligations	4	.....	.....
1070	Unobligated balance (total)	1,695	1,852	1,925
	Budget authority:			
	Appropriations, mandatory:			
1201	Recreation fee demonstration program	33	33	34
1201	Forest ecosystem health and recovery fund	8	16	16
1201	Timber sales pipeline restoration fund	4	4	4
1201	Expenses, road maintenance deposits	4	4	4
1201	S. Nevada public land management	144	58	58
1201	S. Nevada public land management-interest earned	82	64	56
1201	Permit processing improvement fund	54	55	56
1201	Operation and maintenance of quarters	1	1	1
1201	Lincoln County Lands Act	2	1	3
1201	White Pine County Special Account	.....	.....	1
1203	Appropriation (previously unavailable)(special or trust)	17	17	12
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-17	-12	-11
1260	Appropriations, mandatory (total)	332	241	234
1900	Budget authority (total)	332	241	234
1930	Total budgetary resources available	2,027	2,093	2,159
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,852	1,925	1,990
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	445	436	311
3010	New obligations, unexpired accounts	175	168	169
3020	Outlays (gross)	-180	-293	-270
3040	Recoveries of prior year unpaid obligations, unexpired	-4	.....	.....
3050	Unpaid obligations, end of year	436	311	210
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	445	436	311
3200	Obligated balance, end of year	436	311	210
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	332	241	234
	Outlays, gross:			
4100	Outlays from new mandatory authority	9	57	55
4101	Outlays from mandatory balances	171	236	215
4110	Outlays, gross (total)	180	293	270
4180	Budget authority, net (total)	332	241	234
4190	Outlays, net (total)	180	293	270
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	1,787	1,809	1,831
5001	Total investments, EOY: Federal securities: Par value	1,809	1,831	1,853

Permanent operating funds accounts include:

Operations and maintenance of quarters.—Funds in this account are used to maintain and repair the BLM employee-occupied quarters from which rental charges are collected. Agencies are required to collect rental charges from employees who occupy Government-owned housing and quarters. This housing is provided only in isolated areas or where an employee is required to live on-site at a Federally owned facility or reservation.

Forest ecosystems health and recovery.—The Forest Ecosystems Health and Recovery Fund was established as a permanent appropriation in the FY 1993 Interior Appropriations Act (Public Law 102–381). Funds in this account are derived from revenue generated from the Federal share of receipts from the sale of salvage timber from the Oregon and California grant lands, public domain lands, and Coos Bay Wagon Road lands. Pursuant to Public Law 102–381, as amended, this account was established to allow the BLM to more efficiently and effectively address forest health issues. Funds can be used for other forest health purposes, including vegetation and density control treatments.

Timber sale pipeline restoration fund.—This Fund provides for the deposit and use of fees collected by the BLM for sales of timber authorized by section 2001(k) of Public Law 104–19. Of the total deposited into this account, 75 percent is to be used for the preparation of timber sales to fill the timber pipeline on lands administered by the BLM, and 25 percent is to be used to address recreation projects on the BLM lands.

Stewardship contract product sales.—Stewardship contracting improves, maintains, or restores forest and rangeland health; restores or maintains water quality; improves fish and wildlife habitat; reestablishes native plant species and increases their resilience to insects and disease; and reduces hazardous fuels that pose risks to communities and ecosystem values. With stewardship contracting, the BLM may apply the value of timber or other forest products removed as an offset against the cost of services received, and monies from a contract may be retained by the BLM.

Expenses, road maintenance deposits.—Users of certain roads under the BLM's jurisdiction make deposits for maintenance purposes. Moneys collected are appropriated for necessary road maintenance. Moneys collected on Oregon and California grant lands are available only for those lands (43 U.S.C. 1762(c), 43 U.S.C. 1735(b)).

Federal Lands Recreation Enhancement Act, BLM.—The Federal Lands Recreation Enhancement Act (FLREA) was enacted on December 8, 2004, as part of the Consolidated Appropriations Act for 2005. All recreation fee receipts collected under this authority at BLM sites are deposited in the Recreation Fee account.

Operations and acquisitions in Nevada from land sale receipts.—Pursuant to the Southern Nevada Public Land Management Act (SNPLMA) (Public Law 105–263), 85 percent of receipts from sales of public domain lands in southern Nevada are used to acquire environmentally sensitive lands in Nevada; make capital improvements to areas administered by the National Park Service, the U.S. Fish and Wildlife Service and BLM in Clark County, Nevada; develop a multi-species habitat plan in Clark County, Nevada; develop parks, trails and natural areas and implement other conservation initiatives in Clark County, Nevada; and reimburse the BLM for costs incurred arranging sales and exchanges under the Act.

Lincoln County Land Sales Act.—Public Law 106–298 authorizes the Secretary to dispose of certain lands in Lincoln County, Nevada, and distribute the proceeds as follows: five percent to the State of Nevada; 10 percent to the county; and 85 percent to an interest bearing account available for expenditure without further appropriation to be used by the Secretary of the Interior to acquire environmentally sensitive lands in the State of Nevada, for identification and management of unique archaeological resources, for development of a multi-species habitat conservation plan in the county, and for other specified administrative purposes.

White Pine County Land Sales Act.—Public Law 109–432 authorizes the Secretary to dispose of certain lands in White Pine County, Nevada, and to distribute the proceeds as follows: five percent to the State of Nevada; 10 percent to the county; and 85 percent to an account available for expenditure without further appropriation for the management of archaeological resources, wilderness protection, recreation activities, preparation of a management plan, reimbursement for sale costs, and other purposes.

Leases from Naval Petroleum Reserve No 2.—The 2005 Energy Policy Act established this Fund for environmental investigation and restoration on that site located in Kern County, California. A portion of revenue from new leases on the site is authorized to be deposited to this account. In

2008, it was certified that sufficient funds had been collected to cover the cost of the cleanup and other expenses and no more deposits were to be made to the Fund. New revenue from site operations is distributed under the Mineral Leasing Act.

BLM Permit Processing Improvement Fund.—The 2005 Energy Policy Act, as amended by the National Defense Authorization Act for Fiscal Year 2015, established pilot offices to improve interagency coordination in processing onshore Federal oil and gas permits. Fifty-percent of the rents from non-geothermal onshore mineral leases are authorized to be deposited in this Fund and used to facilitate the BLM oil and gas permit processing in these pilot offices. In addition, in 2016 through 2027, fees collected for processing applications for permits to drill will be deposited to this Fund and available for Federal oil and gas permitting activities.

Federal land disposal.—The Federal Land Transaction Facilitation Act, Public Law 106–248 (114 Stat. 613), provided authority for the BLM to sell public lands classified as suitable for disposal under resource management plans in effect at the time of enactment. This law provided that receipts from such sales could be used to acquire non-Federal lands with significant resource values that fall within the boundaries of areas now managed by the Department of the Interior and the U.S. Forest Service. The Federal Land Transaction Facilitation Act was permanently reauthorized by Public Law 115–141, the 2018 Consolidated Appropriations Act.

Owyhee Land Acquisition Account.—The 2009 Omnibus Public Land Management Act, Public Law 111–11 (123 Stat. 1039), provides that the Secretary may sell public land located within the Boise District of the BLM that, as of July 25, 2000, was identified for disposal in appropriate resource management plans. Amounts in the account shall be available to the Secretary, without further appropriation, to purchase land or interests in land in, or adjacent to certain wilderness areas.

Washington County, Utah Land Acquisition Account.—The 2009 Omnibus Public Land Management Act, Public Law 111–11 (123 Stat. 1091), authorizes the sale of public land located within Washington County, Utah, that, as of July 25, 2000, was identified for disposal in appropriate resource management plans. Amounts in the account shall be available to the Secretary, without further appropriation, to purchase land or interests in land, in or adjacent to certain wilderness areas.

Silver Saddle Endowment Account.—The 2009 Omnibus Public Land Management Act, Public Law 111–11 (123 Stat. 1114), requires Carson City, Nevada to deposit twenty-five percent of the difference between what the Secretary of the Interior and the City paid for the 62-acre Bernhard parcel before the Secretary conveys the land to the City. Amounts deposited in the account shall be available to the Secretary, without further appropriation, for the oversight and enforcement of a certain conservation easement.

Carson City Special Account.—The 2009 Omnibus Public Land Management Act, Public Law 111–11 (123 Stat. 1113), authorizes the sale of 158 acres of public land described in the statute. Five percent of the proceeds are paid to the State of Nevada for use for public education. The remainder is deposited to this account and used to acquire environmentally sensitive land or an interest in environmentally sensitive land in Carson City; to cover the cost of surveys and appraisals; and to reimburse the BLM for administrative expenses.

Ojito Land Acquisition.—The Ojito Wilderness Act authorized the sale of land to the Pueblo Indian Tribe and the purchase of land from willing sellers within the State of New Mexico.

Object Classification (in millions of dollars)

Identification code 014–9926–0–2–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	61	65	63
11.3	Other than full-time permanent	2	2	2
11.5	Other personnel compensation	3	3	3
11.9	Total personnel compensation	66	70	68
12.1	Civilian personnel benefits	20	20	20
21.0	Travel and transportation of persons	2	2	2
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	1	1	1
25.2	Other services from non-Federal sources	39	35	38
25.3	Other goods and services from Federal sources	8	6	6
25.4	Operation and maintenance of facilities	3	3	3
25.7	Operation and maintenance of equipment	23	20	21
26.0	Supplies and materials	3	3	3
31.0	Equipment	1	1	1
32.0	Land and structures	3	3	2
41.0	Grants, subsidies, and contributions	5	3	3
99.9	Total new obligations, unexpired accounts	175	168	169

Employment Summary

Identification code 014–9926–0–2–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	669	710	715

Miscellaneous Permanent Payment Accounts

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9921–0–2–999		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	134	161	161
0198	Reconciliation adjustment	1	.....	.....
0199	Balance, start of year	135	161	161
	Receipts:			
	Current law:			
1130	Receipts from Grazing, Etc., Public Lands outside Grazing Districts	1	1	1
1130	Receipts from Grazing, Etc., Public Lands within Grazing Districts	2	2	2
1130	Payments to States and Counties from Land Sales	1	9	9
1130	Sale of Public Lands and Materials	2	.....	.....
1130	Oregon and California Land-grant Fund	14	.....	.....
1130	Deposits, Oregon and California Grant Lands	27	29	33
1130	Coos Bay Wagon Road Grant Fund	1	.....	.....
1198	Rounding adjustment	-1	.....	.....
1199	Total current law receipts	47	41	45
1999	Total receipts	47	41	45
2000	Total: Balances and receipts	182	202	206
	Appropriations:			
	Current law:			
2101	Miscellaneous Permanent Payment Accounts	-1	-1	-1
2101	Miscellaneous Permanent Payment Accounts	-1	-1	-1
2101	Miscellaneous Permanent Payment Accounts	-2	-1	-2
2101	Miscellaneous Permanent Payment Accounts	-28	-29	-33
2101	Miscellaneous Permanent Payment Accounts	.....	-9	-9
2103	Miscellaneous Permanent Payment Accounts	.....	-2	-2
2132	Miscellaneous Permanent Payment Accounts	2	2	3
2198	Rounding adjustment	1	.....	.....
2199	Total current law appropriations	-29	-41	-45
2999	Total appropriations	-29	-41	-45
5098	Reconciliation adjustment	8	.....	.....
5099	Balance, end of year	161	161	161

Program and Financing (in millions of dollars)

Identification code 014–9921–0–2–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Payment to O&C and CBWR Counties, Title II 5485	2	.....	.....
0004	From grazing fees, etc., public lands outside grazing districts 5016	1	1	1
0005	From grazing fees, etc., public lands within grazing districts 5032	1	1	1
0009	Proceeds from sales 5133	1	1	1
0013	Payments to State and Counties from Nevada Land Sales	.....	8	9
0014	Payments to O&C counties under 1937 statute	26	29	33
0015	Payments to CBWR counties under 1939 statute	1	1	1
0900	Total new obligations, unexpired accounts (object class 41.0)	32	41	46

MISCELLANEOUS PERMANENT PAYMENT ACCOUNTS—Continued

Program and Financing—Continued

Identification code 014–9921–0–2–999	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	16	15	15
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	17	15	15
Budget authority:			
Appropriations, mandatory:			
1201 Proceeds of sales-payments to states	1	1	1
1201 Payments from grazing fees outside grazing districts	1	1	1
1201 Payments from grazing fees within grazing districts	2	1	2
1201 Payments to O&C Counties, Title I/III 5884	28	29	33
1201 Payments to State and Counties from Nevada Land Sales	.....	9	9
1203 Appropriation (previously unavailable)(special or trust)	.....	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-3
1260 Appropriations, mandatory (total)	30	41	45
1930 Total budgetary resources available	47	56	60
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	15	15	14
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	3	1
3010 New obligations, unexpired accounts	32	41	46
3020 Outlays (gross)	-33	-43	-44
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	3	1	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	3	1
3200 Obligated balance, end of year	3	1	3
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	30	41	45
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	37	40
4101 Outlays from mandatory balances	33	6	4
4110 Outlays, gross (total)	33	43	44
4180 Budget authority, net (total)	30	41	45
4190 Outlays, net (total)	33	43	44

Miscellaneous permanent payments include:

Payments for Oregon and California and Coos Bay Wagon Road grant lands (O&C), receipts.—The Secure Rural Schools and Community Self-Determination Act of 2000 (as amended by P.L. 116–93, the Further Consolidated Appropriations Act, 2020), provides annual revenue sharing payments to the 18 O&C counties. These payments are derived from revenues from Federal activities on O&C lands in the previous calendar year, supplemented by amounts from the General Fund. The Infrastructure Investment and Jobs Act, Public Law 117–58, amended the Secure Rural Schools and Community Self-Determination Act to extend SRS payments through 2023, with the final payment in 2024. In the absence of this authority, eligible counties would receive funds authorized under the 1937 and 1939 statutes. Payments to the Oregon counties under the 1937 statute would be 50 percent of revenues from O&C grant lands. Payments under the 1939 statute are for lost tax revenue in two Oregon counties and would be roughly 75 percent of all revenues from Coos Bay Wagon Road grant lands.

Payments to States (proceeds of sales).—States are paid five percent of the net proceeds from the sale of public land and public land products (31 U.S.C. 1305).

Payments to States from grazing receipts, etc, public lands outside grazing districts.—States are paid 50 percent of the grazing receipts from public lands outside of grazing districts (43 U.S.C. 315i, 315m).

Payments to States from grazing receipts, etc, public lands within districts.—States are paid 12.5 percent of grazing receipts from public lands inside grazing districts (43 U.S.C. 315b, 315i).

Payments to States from grazing receipts, etc, public lands within grazing districts, miscellaneous.—States are paid specifically determined amounts from grazing receipts derived from miscellaneous lands within grazing districts when payment is not feasible on a percentage basis (43 U.S.C. 315).

Payments to counties, National Grasslands.—Of the revenues received from the use of Bankhead-Jones Act lands administered by the BLM, 25 percent is paid to the counties in which such lands are situated, for school and road purposes (7 U.S.C. 1012).

Payments to Nevada from receipts on land sales.—Public Law 96–586 authorizes and directs the Secretary to sell not more than 700 acres of public lands per calendar year in and around Las Vegas, Nevada, the proceeds of which are to be used to acquire environmentally sensitive lands in the Lake Tahoe Basin of California and Nevada. Annual revenues are distributed to the State of Nevada (five percent) and the county in which the land is located (10 percent).

Public Law 105–263, as amended by Public Law 107–282, authorizes the disposal through sale of approximately 49,000 acres in Clark County Nevada, the proceeds of which are to be distributed as follows: a) five percent for use in the general education program of the State of Nevada; b) 10 percent for use by the Southern Nevada Water Authority for water treatment and transmission facility infrastructure in Clark County, Nevada; and c) the remaining 85 percent to a special fund administered by the Secretary of the Interior to be used to acquire environmentally sensitive lands in Nevada; make capital improvements to areas administered by the National Park Service, Fish and Wildlife Service, and the BLM in Clark County, Nevada; develop a multi-species habitat plan in Clark County, Nevada; develop parks, trails, and natural areas and implement other conservation initiatives in Clark County, Nevada; and reimburse the BLM for costs incurred arranging sales and exchanges under the Act.

Public Law 106–298 authorizes the sale of certain lands in Lincoln County, Nevada. The proceeds of these sales are to be distributed as follows: a) five percent to the State of Nevada for general education purposes; b) 10 percent to Lincoln County for general purposes with emphasis on supporting schools; and c) the remaining 85 percent to a special fund administered by the Secretary of the Interior to acquire environmentally sensitive lands in the State of Nevada, for identification and management of unique archaeological resources, for development of a multi-species habitat conservation plan in the county, and for other specified administrative purposes.

Cook Inlet Region, Incorporated Account.—This account received funding appropriated by section 9102 of the 1990 Department of Defense Appropriations Act for the acquisition of Federal real properties, improvements on such lands or rights to their use or exploitation, and any personal property related to the land purchased by the Cook Inlet Region, Incorporated as authorized by the provisions of section 12(b) of Public Law 94–204 (43 U.S.C. 1611). The BLM maintains an accounting of the funds used by the Cook Inlet Region, Incorporated to purchase properties.

HELIUM FUND

Program and Financing (in millions of dollars)

Identification code 014–4053–0–3–306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Production and sales	2	3	5
0803 Administration and other expenses	3	3	3
0900 Total new obligations, unexpired accounts	5	6	8
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	558	148	199
1021 Recoveries of prior year unpaid obligations	3	.....	.....
1022 Capital transfer of unobligated balances to general fund	-460	.....	.....
1070 Unobligated balance (total)	101	148	199

	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	52	57	24
1930	Total budgetary resources available	153	205	223
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	148	199	215
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	11	7	
3010	New obligations, unexpired accounts	5	6	8
3020	Outlays (gross)	-6	-13	-8
3040	Recoveries of prior year unpaid obligations, unexpired	-3		
3050	Unpaid obligations, end of year	7		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	11	7	
3200	Obligated balance, end of year	7		
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	52	57	24
	Outlays, gross:			
4100	Outlays from new mandatory authority		6	2
4101	Outlays from mandatory balances	6	7	6
4110	Outlays, gross (total)	6	13	8
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-52	-57	-24
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-46	-44	-16

The Helium Act Amendments of 1960, Public Law 86–777 (50 U.S.C. 167), authorized activities necessary to provide sufficient helium to meet the current and foreseeable future needs of essential government activities. The Helium Privatization Act of 1996 (HPA), Public Law 104–273, provided for the eventual privatization of the program and its functions, specifying that once the helium debt is retired, the Helium Production Fund would be dissolved. The debt was repaid at the beginning of 2014. The Helium Stewardship Act of 2013 (HSA), Public Law 113–40, provided for continued operation of the Helium program while facilitating a gradual exit from the helium market. The Helium program consists of: continued storage and transmission of crude helium; oversight of the production of helium on Federal lands; and administration of in-kind and open market crude helium gas sale programs. To minimize impacts to the helium market, the HSA provides a "glide path" from the sales mandated under HPA, increasing the sales price of helium through an auction mechanism and reducing the total volume of helium sold each year until the amount in storage reaches 3.0 billion cubic feet (bcf). The 3.0 bcf target was reached October 1, 2018, and BLM is no longer selling crude helium. Additionally, pursuant to HSA BLM transferred all assets for disposal to the General Services Administration (GSA) at the end of FY 2021. The GSA, completed its disposal processing in 2024.

Balance Sheet (in millions of dollars)

Identification code 014–4053–0–3–306	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	171	171
1206 Non-Federal assets: Receivables, net	6	6
1605 Accounts receivable from foreclosed property	6	6
Other Federal assets:		
1802 Inventories and related properties		
1803 Property, plant and equipment, net		
1901 Other assets		
1999 Total assets	183	183
LIABILITIES:		
Federal liabilities:		
2103 Debt	21	21
2105 Other		
2201 Non-Federal liabilities: Accounts payable		
2999 Total liabilities	21	21
NET POSITION:		
3300 Cumulative results of operations	162	162
4999 Total liabilities and net position	183	183

Object Classification (in millions of dollars)

Identification code 014–4053–0–3–306	2025 actual	2026 est.	2027 est.
11.1 Reimbursable obligations: Personnel compensation: Full-time permanent	1	1	1
11.9 Total personnel compensation	1	1	1
12.1 Civilian personnel benefits	1	1	1
25.1 Advisory and assistance services	1	2	3
25.4 Operation and maintenance of facilities	2	2	3
99.9 Total new obligations, unexpired accounts	5	6	8

Employment Summary

Identification code 014–4053–0–3–306	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	12	12	12

Working Capital Fund

Program and Financing (in millions of dollars)

Identification code 014–4525–0–4–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Operating expenses	229	235	240
0802 Capital investment	107	112	115
0900 Total new obligations, unexpired accounts	336	347	355
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	227	263	191
1001 Discretionary unobligated balance brought fwd, Oct 1	227	262	
1021 Recoveries of prior year unpaid obligations	3		
1070 Unobligated balance (total)	230	263	191
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	377	275	275
1701 Change in uncollected payments, Federal sources	-8		
1750 Spending auth from offsetting collections, disc (total)	369	275	275
1930 Total budgetary resources available	599	538	466
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	263	191	111
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	100	95	206
3010 New obligations, unexpired accounts	336	347	355
3020 Outlays (gross)	-338	-236	-242
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3050 Unpaid obligations, end of year	95	206	319
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-15	-7	-7
3070 Change in uncollected pymts, Fed sources, unexpired	8		
3090 Uncollected pymts, Fed sources, end of year	-7	-7	-7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	85	88	199
3200 Obligated balance, end of year	88	199	312
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	369	275	275
Outlays, gross:			
4010 Outlays from new discretionary authority		228	228
4011 Outlays from discretionary balances	338	8	14
4020 Outlays, gross (total)	338	236	242
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-377	-275	-275
4040 Offsets against gross budget authority and outlays (total)	-377	-275	-275
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	8		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	-39	-39	-33
4180 Budget authority, net (total)			

WORKING CAPITAL FUND—Continued

Program and Financing—Continued

Identification code 014–4525–0–4–302	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)	-39	-39	-33

Section 306 of the Federal Land Policy and Management Act of 1976 authorizes a Bureau of Land Management working capital fund. The fund is managed as a self-sustaining revolving fund for purchase and maintenance of vehicles and equipment, purchase of materials for resource conservation projects, purchase of uniforms, and other business-type functions.

Balance Sheet (in millions of dollars)

Identification code 014–4525–0–4–302	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	233	233
Investments in U.S. securities:		
1106 Receivables, net	7	7
Other Federal assets:		
1801 Cash and other monetary assets		
1802 Inventories and related properties		
1803 Property, plant and equipment, net		
1999 Total assets	240	240
LIABILITIES:		
2105 Federal liabilities: Other		
NET POSITION:		
3300 Cumulative results of operations	240	240
4999 Total liabilities and net position	240	240

Object Classification (in millions of dollars)

Identification code 014–4525–0–4–302	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	155	125	125
11.3 Other than full-time permanent	5	5	5
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	162	132	132
12.1 Civilian personnel benefits	72	70	70
25.2 Other services from non-Federal sources	1	2	2
25.7 Operation and maintenance of equipment	9	23	25
26.0 Supplies and materials	42	65	68
31.0 Equipment	50	55	58
99.9 Total new obligations, unexpired accounts	336	347	355

Employment Summary

Identification code 014–4525–0–4–302	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	41	34	34

Trust Funds

MISCELLANEOUS TRUST FUNDS

In addition to amounts authorized to be expended under existing laws, there is hereby appropriated such amounts as may be contributed under section 307 of the Federal Land Policy and Management Act of 1976, Public Law 94–579, as amended (43 U.S.C. 1737), and such amounts as may be advanced for administrative costs, surveys, appraisals, and costs of making conveyances of omitted lands under section 211(b) of Public Law 94–579 (43 U.S.C. 1721(b)), to remain available until expended.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9971–0–7–302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Contributions and Deposits, BLM	45	32	32
2000 Total: Balances and receipts	45	32	32
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds	-45	-32	-32
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014–9971–0–7–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Resource development FLPMA	19	18	18
0002 Resource development CA OHV	7	7	7
0003 Resource development Taylor Grazing	1	1	1
0004 Public Survey		1	1
0900 Total new obligations, unexpired accounts	27	27	27
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	80	100	105
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	82	100	105
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	45	32	32
1930 Total budgetary resources available	127	132	137
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	100	105	110
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15	17	13
3010 New obligations, unexpired accounts	27	27	27
3020 Outlays (gross)	-23	-31	-27
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	17	13	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	15	17	13
3200 Obligated balance, end of year	17	13	13
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	45	32	32
Outlays, gross:			
4100 Outlays from new mandatory authority	5	14	14
4101 Outlays from mandatory balances	18	17	13
4110 Outlays, gross (total)	23	31	27
4180 Budget authority, net (total)	45	32	32
4190 Outlays, net (total)	23	31	27

Current Trust Funds include:

Land and Resource Management Trust Fund.—Provides for the acceptance of contributed money or services for: 1) resource development, protection, and management; 2) conveyance or acquisition of public lands (including omitted lands or islands) to States, their political subdivisions, or individuals; and 3) conducting cadastral surveys, provided that estimated costs are paid prior to project initiation. (The Federal Land Policy and Management Act of 1976 (43 U.S.C. 1721, 1737)). The Sikes Act of 1974, as amended, provides for acceptance of contributions for conservation, restoration, and management of species and their habitats in cooperation with State wildlife agencies (16 U.S.C. 670 et seq.).

Permanent Trust Funds include:

Range improvements.—Acceptance of contributions for rangeland improvements is authorized by the Taylor Grazing Act (43 U.S.C. 315h and 315i). These funds are permanently appropriated as trust funds to the Secretary for uses specified by those Acts.

Public surveys.—Acceptance of contributions for public surveys is authorized by 43 U.S.C. 759, 761, and 31 U.S.C. 1321(a). These contributions are permanently appropriated as trust funds to the Secretary for uses specified by those Acts.

Trustee funds, Alaska townsites.—Amounts received from the sale of Alaska town lots are available for expenses incident to the maintenance

and sale of townsites (31 U.S.C. 1321; Comp. Gen. Dec. of Nov. 18, 1935).

Object Classification (in millions of dollars)

Identification code 014–9971–0–7–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	8	8	8
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	9	9	9
12.1	Civilian personnel benefits	3	3	3
25.2	Other services from non-Federal sources	1	1	1
25.3	Other goods and services from Federal sources	4	4	4
26.0	Supplies and materials	2	2	2
32.0	Land and structures	6	6	6
41.0	Grants, subsidies, and contributions	2	2	2
99.9	Total new obligations, unexpired accounts	27	27	27

Employment Summary

Identification code 014–9971–0–7–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	92	94	95

Administrative Provisions

The Bureau of Land Management may carry out the operations funded under this Act by direct expenditure, contracts, grants, cooperative agreements, and reimbursable agreements with public and private entities, including with States. Appropriations for the Bureau shall be available for purchase, erection, and dismantlement of temporary structures, and alteration and maintenance of necessary buildings and appurtenant facilities to which the United States has title; up to $100,000 for payments, at the discretion of the Secretary, for information or evidence concerning violations of laws administered by the Bureau; miscellaneous and emergency expenses of enforcement activities authorized or approved by the Secretary and to be accounted for solely on the Secretary's certificate, not to exceed $10,000: Provided, That notwithstanding section 501 of title 44, United States Code, the Bureau may, under cooperative cost-sharing and partnership arrangements authorized by law, procure printing services from cooperators in connection with jointly produced publications for which the cooperators share the cost of printing either in cash or in services, and the Bureau determines the cooperator is capable of meeting accepted quality standards: Provided further, That projects to be funded pursuant to a written commitment by a State government to provide an identified amount of money in support of the project may be carried out by the Bureau on a reimbursable basis.

Marine Minerals Administration

Federal Funds

Offshore Safety and Environmental Enforcement

Program and Financing (in millions of dollars)

Identification code 014–1700–0–1–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Environmental Enforcement	7	6	4
0002	Operations, Safety and Regulation	177	156	105
0003	Administrative Operations	20	16	12
0004	Executive Direction	19	16	11
0006	Offshore Decommissioning	3	3	.....
0192	Total direct program	226	197	132
0799	Total direct obligations	226	197	132
0802	Reimbursable Service Agreements	67	.....	.....
0900	Total new obligations, unexpired accounts	293	197	132
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	55	23	23
1021	Recoveries of prior year unpaid obligations	14	.....	.....
1070	Unobligated balance (total)	69	23	23
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	152	122	59
	Spending authority from offsetting collections, discretionary:			
1700	Offsetting Collections (Cost Recovery)	4	8	8
1700	Offsetting Collections (Rental Receipts)	21	30	27
1700	Collected (Inspection Fee)	28	37	37
1700	Reimbursable Service Agreements	64	.....	.....
1701	Change in uncollected payments, Federal sources	-22	.....	.....
1750	Spending auth from offsetting collections, disc (total)	95	75	72
1900	Budget authority (total)	247	197	131
1930	Total budgetary resources available	316	220	154
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	23	23	22
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	136	113	59
3010	New obligations, unexpired accounts	293	197	132
3020	Outlays (gross)	-301	-251	-166
3040	Recoveries of prior year unpaid obligations, unexpired	-14	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	113	59	25
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-53	-29	-29
3070	Change in uncollected pymts, Fed sources, unexpired	22	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	2	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-29	-29	-29
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	83	84	30
3200	Obligated balance, end of year	84	30	-4
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	247	197	131
	Outlays, gross:			
4010	Outlays from new discretionary authority	185	138	91
4011	Outlays from discretionary balances	116	113	75
4020	Outlays, gross (total)	301	251	166
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-66	.....	.....
4033	Non-Federal sources	-53	-75	-72
4040	Offsets against gross budget authority and outlays (total)	-119	-75	-72
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	22	.....	.....
4052	Offsetting collections credited to expired accounts	2	.....	.....
4060	Additional offsets against budget authority only (total)	24	.....	.....
4070	Budget authority, net (discretionary)	152	122	59
4080	Outlays, net (discretionary)	182	176	94
4180	Budget authority, net (total)	152	122	59
4190	Outlays, net (total)	182	176	94
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	6	6	6
5092	Unexpired unavailable balance, EOY: Offsetting collections	6	6	6

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	152	122	59
Outlays	182	176	94
Legislative proposal, not subject to PAYGO:			
Budget Authority	.....	.....	-59
Outlays	.....	.....	-20
Total:			
Budget Authority	152	122	.....
Outlays	182	176	74

Object Classification (in millions of dollars)

Identification code 014–1700–0–1–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	93	71	61
12.1	Civilian personnel benefits	34	24	20
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	11	11	11
25.1	Advisory and assistance services	21	17	10

OFFSHORE SAFETY AND ENVIRONMENTAL ENFORCEMENT—Continued

Object Classification—Continued

Identification code 014–1700–0–1–302		2025 actual	2026 est.	2027 est.
25.2	Other services from non-Federal sources	44	34	10
25.3	Other goods and services from Federal sources	15	33	14
25.7	Operation and maintenance of equipment	4	4	4
31.0	Equipment	1	1	.....
41.0	Grants, subsidies, and contributions	2	.....	.....
99.0	Direct obligations	226	196	131
99.0	Reimbursable obligations	67	1	1
99.9	Total new obligations, unexpired accounts	293	197	132

Employment Summary

Identification code 014–1700–0–1–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	673	536	384
2001	Reimbursable civilian full-time equivalent employment	87	.....	.....

OFFSHORE SAFETY AND ENVIRONMENTAL ENFORCEMENT

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 014–1700–2–1–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Environmental Enforcement	.....	.....	-4
0002	Operations, Safety and Regulation	.....	.....	-105
0003	Administrative Operations	.....	.....	-12
0004	Executive Direction	.....	.....	-11
0192	Total direct program	.....	.....	-132
0799	Total direct obligations	.....	.....	-132
0900	Total new obligations, unexpired accounts	.....	.....	-132
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	.....	.....	-59
	Spending authority from offsetting collections, discretionary:			
1700	Offsetting Collections (Cost Recovery)	.....	.....	-8
1700	Offsetting Collections (Rental Receipts)	.....	.....	-27
1700	Collected (Inspection Fee)	.....	.....	-37
1750	Spending auth from offsetting collections, disc (total)	.....	.....	-72
1900	Budget authority (total)	.....	.....	-131
1930	Total budgetary resources available	.....	.....	-131
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	.....	.....	1
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	.....	.....	-132
3020	Outlays (gross)	.....	.....	92
3050	Unpaid obligations, end of year	.....	.....	-40
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year	.....	.....	-40
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	.....	.....	-131
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	.....	-92
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	.....	.....	72
4040	Offsets against gross budget authority and outlays (total)	.....	.....	72
4180	Budget authority, net (total)	.....	.....	-59
4190	Outlays, net (total)	.....	.....	-20

The 2027 Budget does not request funding for the Bureau of Safety and Environmental Enforcement. The 2027 Budget proposes a strategic reunification of the Bureau of Ocean Energy Management and the Bureau of Safety and Environmental Enforcement into a single bureau to better align with the Department's mission, streamline governance of offshore energy and mineral resources, and deliver greater value to the American public. Please consult the Marine Minerals Administration section of the Appendix for more information.

Object Classification (in millions of dollars)

Identification code 014–1700–2–1–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	.....	.....	-61
12.1	Civilian personnel benefits	.....	.....	-20
21.0	Travel and transportation of persons	.....	.....	-1
23.1	Rental payments to GSA	.....	.....	-11
25.1	Advisory and assistance services	.....	.....	-10
25.2	Other services from non-Federal sources	.....	.....	-10
25.3	Other goods and services from Federal sources	.....	.....	-14
25.7	Operation and maintenance of equipment	.....	.....	-4
99.0	Direct obligations	.....	.....	-131
99.0	Reimbursable obligations	.....	.....	-1
99.9	Total new obligations, unexpired accounts	.....	.....	-132

Employment Summary

Identification code 014–1700–2–1–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	.....	.....	-384

[OCEAN ENERGY MANAGEMENT] *MARINE MINERALS ADMINISTRATION*

Program and Financing (in millions of dollars)

Identification code 014–1917–0–1–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Renewable Energy	36	20	.....
0002	Conventional Energy	64	70	72
0003	Environmental Programs	66	73	47
0004	Executive Direction	20	14	13
0006	Marine Minerals	11	14	20
0192	Total direct program	197	191	152
0799	Total direct obligations	197	191	152
0802	RSAs	2	2	2
0900	Total new obligations, unexpired accounts	199	193	154
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	55	83	88
1001	Discretionary unobligated balance brought fwd, Oct 1	41	.....	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	-10	.....	.....
1021	Recoveries of prior year unpaid obligations	17	3	3
1070	Unobligated balance (total)	62	86	91
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation - Ocean Energy Management	161	119	92
	Spending authority from offsetting collections, discretionary:			
1700	Collected - Offsetting Collections (Rents & Cost Recoveries)	53	72	63
1700	Collected - RSAs	.....	2	2
1700	Collected - Contributions	.....	1	1
1701	Change in uncollected payments, Federal sources	6	1	1
1750	Spending auth from offsetting collections, disc (total)	59	76	67
1900	Budget authority (total)	220	195	159
1930	Total budgetary resources available	282	281	250
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	83	88	96
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	166	111	105
3010	New obligations, unexpired accounts	199	193	154
3020	Outlays (gross)	-235	-196	-197
3040	Recoveries of prior year unpaid obligations, unexpired	-17	-3	-3
3041	Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050	Unpaid obligations, end of year	111	105	59
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-16	-22	-23

3070	Change in uncollected pymts, Fed sources, unexpired	-6	-1	-1
3090	Uncollected pymts, Fed sources, end of year	-22	-23	-24
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	150	89	82
3200	Obligated balance, end of year	89	82	35
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	220	195	159
	Outlays, gross:			
4010	Outlays from new discretionary authority	133	100	81
4011	Outlays from discretionary balances	94	84	116
4020	Outlays, gross (total)	227	184	197
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources: RSAs	-3	-2	-2
4033	Non-Federal sources - OCS offsetting collections-rents & cost rec fees; contributions	-50	-73	-64
4040	Offsets against gross budget authority and outlays (total)	-53	-75	-66
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-6	-1	-1
4070	Budget authority, net (discretionary)	161	119	92
4080	Outlays, net (discretionary)	174	109	131
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	8	12	.....
4180	Budget authority, net (total)	161	119	92
4190	Outlays, net (total)	182	121	131
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	5	5	5
5092	Unexpired unavailable balance, EOY: Offsetting collections	5	5	5

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	161	119	92
Outlays	182	121	131
Legislative proposal, not subject to PAYGO:			
Budget Authority	.....	.....	59
Outlays	.....	.....	19
Total:			
Budget Authority	161	119	151
Outlays	182	121	150

The 2027 Budget does not request funding for the Bureau of Ocean Energy Management. The 2027 Budget proposes a strategic reunification of the Bureau of Ocean Energy Management and the Bureau of Safety and Environmental Enforcement into a single bureau to better align with the Department's mission, streamline governance of offshore energy and mineral resources, and deliver greater value to the American public. Please consult the Marine Minerals Administration section of the Appendix for more information.

Object Classification (in millions of dollars)

Identification code 014–1917–0–1–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	89	75	72
12.1	Civilian personnel benefits	33	28	27
21.0	Travel and transportation of persons	1	.....	.....
23.3	Communications, utilities, and miscellaneous charges	1	.....	.....
24.0	Printing and reproduction	1	.....	.....
25.2	Other services from non-Federal sources	13	20	7
25.3	Other goods and services from Federal sources	50	61	39
31.0	Equipment	1	1	1
41.0	Grants, subsidies, and contributions	6	5	5
42.0	Insurance claims and indemnities	2	1	1
99.0	Direct obligations	197	191	152
99.0	Reimbursable obligations	2	2	2
99.9	Total new obligations, unexpired accounts	199	193	154

Employment Summary

Identification code 014–1917–0–1–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	605	537	467
2001	Reimbursable civilian full-time equivalent employment	5	5	.....

[Ocean Energy Management] *Marine Minerals Administration*

(Legislative proposal, not subject to PAYGO)

For expenses necessary for granting, administering, and the regulation of operations related to leases, easements, rights-of-way, and agreements for use for oil and gas, other minerals, energy, and marine-related purposes on the Outer Continental Shelf and approving operations related thereto, as authorized by law; for environmental studies, as authorized by law; for enforcing and implementing other laws and to the extent provided by Presidential or Secretarial delegation; and for matching grants or cooperative agreements, $249,538,000, of which $151,435,000 is to remain available until September 30, 2028, and of which $98,103,000 is to remain available until expended: Provided, That this total appropriation shall be reduced by amounts collected by the Secretary of the Interior and credited to this appropriation from additions to receipts resulting from increases to lease rental rates in effect on August 5, 1993, and from cost recovery fees from activities conducted by the Marine Minerals Administration (and predecessor Bureaus) pursuant to the Outer Continental Shelf Lands Act (67 Stat. 28) (43 U.S.C. 1331 et seq.), including studies, assessments, analysis, and miscellaneous administrative activities: Provided further, That notwithstanding 31 U.S.C. 3302, in fiscal year 2027, such amounts as are assessed under 31 U.S.C. 9701 shall be collected and credited to this account and shall be available until expended for necessary expenses: Provided further, That the sum herein appropriated shall be reduced as such collections described in the two preceding provisos are received during the fiscal year, so as to result in a final fiscal year 2027 appropriation estimated at not more than $151,435,000: Provided further, That not to exceed $3,000 of the amount appropriated under this heading shall be available for reasonable expenses related to promoting volunteer beach and marine cleanup activities: Provided further, That not to exceed $5,000 of the amount appropriated under this heading shall be available for official reception and representation expenses.

For an additional amount, $37,144,000, to remain available until expended, to be reduced by amounts collected by the Secretary and credited to this appropriation, which shall be derived from non-refundable inspection fees collected in fiscal year 2027, as provided in this Act: Provided, That the sum appropriated by this paragraph shall be reduced as such offsetting collections are received during fiscal year 2027 so as to result in a final fiscal year 2027 appropriation estimated at $0: Provided further, That to the extent that amounts realized from such inspection fees exceed $37,144,000, the amounts realized in excess of $37,144,000 shall be credited to this appropriation and remain available until expended: Provided further, That for fiscal year 2027, not less than 50 percent of the inspection fees expended by the Marine Minerals Administration will be used to fund personnel and mission-related costs to expand capacity and expedite the orderly development, subject to environmental safeguards, of the Outer Continental Shelf pursuant the Outer Continental Shelf Lands Act (43 U.S.C. 1331 et seq.), including the review of applications for permits to drill.

Program and Financing (in millions of dollars)

Identification code 014–1917–2–1–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Conventional Energy	.....	.....	-72
0003	Environmental Programs	.....	.....	-47
0004	Executive Direction	.....	.....	-13
0006	Marine Minerals	.....	.....	-20
0008	Conventional Energy Operations	.....	.....	186
0009	Environmental Programs & Enforcement	.....	.....	52
0010	Marine Minerals MMA	.....	.....	18
0011	Executive Direction MMA	.....	.....	31
0192	Total direct program	.....	.....	135
0799	Total direct obligations	.....	.....	135
0900	Total new obligations, unexpired accounts	.....	.....	135
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation - Ocean Energy Management	.....	.....	59
	Spending authority from offsetting collections, discretionary:			
1700	Collected - Offsetting Collections (Rents & Cost Recoveries)	.....	.....	35

OCEAN ENERGY MANAGEMENT—Continued

Program and Financing—Continued

Identification code 014–1917–2–1–302		2025 actual	2026 est.	2027 est.
1700	Collected - Inspection Fees			37
1750	Spending auth from offsetting collections, disc (total)			72
1900	Budget authority (total)			131
1930	Total budgetary resources available			131
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			-4
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			135
3020	Outlays (gross)			-91
3050	Unpaid obligations, end of year			44
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			44
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			131
	Outlays, gross:			
4010	Outlays from new discretionary authority			91
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources: RSAs			-2
4033	Non-Federal sources - OCS offsetting collections-rents & cost rec fees; contributions			-70
4040	Offsets against gross budget authority and outlays (total)			-72
4070	Budget authority, net (discretionary)			59
4080	Outlays, net (discretionary)			19
4180	Budget authority, net (total)			59
4190	Outlays, net (total)			19

The Marine Minerals Administration (MMA) manages development of the country's offshore energy, mineral, and geological resources in an economically beneficial and environmentally responsible way while promoting safety and conserving the country's offshore resources through vigorous regulatory oversight and enforcement. MMA's work supports Administration efforts to unleash Outer Continental Shelf (OCS) energy and critical mineral potential and thus generate prosperity, economic growth, and national security for our country. MMA is committed to eliminating unnecessary regulatory barriers, accelerating offshore energy and critical mineral development, and engaging in offshore development that is rapid, responsible, and fully aligned with America's energy and mineral development goals. The Bureau will continuously evaluate its mission processes and staff capabilities to keep pace with innovation in OCS exploration and production, and will adapt and respond, as necessary, to changes in the lifecycle of offshore mineral development. MMA is committed to continually improving the effectiveness of its safety management systems program and compliance assurance functions such as its inspection program, enhancing its permitting processes for greater efficiency, quality assurance and consistency, ensuring high levels of preparedness in the event of oil spills, and addressing requirements to regulate existing OCS energy infrastructure. The Bureau will continue supporting environmental stewardship and utilizing environmental studies and analyses to inform its decision-making.

Marine Minerals Administration Account

The Marine Minerals Administration account is MMA's primary account, which is funded with both net discretionary appropriations and offsetting collections (e.g., OCS rental receipts and cost recovery and inspection fees) and includes the following budget activities: Conventional Energy Operations; Marine Minerals; Environmental Programs and Enforcement; Executive Direction; and Offshore Decommissioning.

Conventional Energy Operations Budget Activity — This activity directly advances the Administration's priority to unleash OCS energy and mineral potential and thus generate prosperity, economic growth, and national security for our country. This activity funds the National OCS Oil and Gas Leasing Program and Working Families Tax Cut Act requirements, including activities such as OCS oil and gas planning, leasing, and oversight, including inventories of oil and gas reserves; administering existing leases; OCS permit and plan application reviews and process tracking; inspections of OCS facilities (including critical high-risk activities); geological and geophysical survey reviews; resource and economic evaluation and fair market value determination; developing and maintaining the OCS cadastre; carbon sequestration efforts; investigations; enforcement; audit programs; annual operator performance reviews; oil and gas production level verifications; research supporting emerging technology analysis and activities; protecting the Federal Government from financial risks related to natural resource development; cybersecurity; standards and regulatory review activities; and technical training.

Marine Minerals Budget Activity —This budget activity supports the conveyance, on a noncompetitive basis, of rights to OCS sediment (such as sand and gravel) resources to Federal, State, and local government agencies for shore protection, beach or coastal wetlands restoration projects, or construction projects funded or authorized by the Federal government. This activity funds OCS critical mineral lease sales and execution of post lease sale activities, and assessment of OCS critical minerals and collection of baseline information pertaining to ecological conditions and communities associated with OCS critical mineral deposits. Funding supports responsible resource exploration and leasing activities, coordination with governmental partners, engagement of stakeholders, and applied scientific studies to improve decision making and manage risk.

Environmental Programs and Enforcement Budget Activity —This activity supports environmental studies and assessments required by the Outer Continental Shelf Lands Act and other authorizing statutes to inform environmentally and economically responsible decisions regarding energy and mineral development on the OCS. It also supports environmental compliance staff and operational support required to manage MMA's compliance with the National Environmental Policy Act, the Endangered Species Act, the National Historic Preservation Act, and other laws and regulations for Federal actions, such as permitting; compliance verification and enforcement of environmental standards, including specialized offshore inspections; and environmental coordination, including collaboration with operators and Federal and State agencies regarding offshore facility decommissioning.

Executive Direction Budget Activity — This activity funds organization-wide leadership, strategic direction, management, coordination, communications strategies, and outreach. Resources support functions such as managing the budget planning and execution processes, addressing Freedom of Information Act requirements, managing official documents and administrative records related to offshore energy and mineral development, and policy analysis.

Renewable Energy Budget Activity —In alignment with Executive Order 14154, *Unleashing American Energy*, the FY 2027 Budget eliminates the Renewable Energy budget activity. To the extent necessary, resources within the Conventional Energy Operations and Environmental Programs and Enforcement budget activities will assist with fulfilling the remaining legal responsibilities associated with existing offshore renewable energy leases. The MMA does not request funding for this budget activity in FY 2027.

Offshore Decommissioning Budget Activity— This activity funds the proper maintenance, monitoring, and decommissioning of orphaned wells, pipelines, and structures on the OCS for which there is no identifiable responsible party and have become Federal liabilities.

Object Classification (in millions of dollars)

Identification code 014–1917–2–1–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent			61
12.1	Civilian personnel benefits			20
21.0	Travel and transportation of persons			1
23.1	Rental payments to GSA			11
25.1	Advisory and assistance services			10
25.2	Other services from non-Federal sources			10

25.3	Other goods and services from Federal sources			16
25.7	Operation and maintenance of equipment			4
99.0	Direct obligations			133
99.0	Reimbursable obligations			2
99.9	Total new obligations, unexpired accounts			135

Employment Summary

Identification code 014–1917–2–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			384

Decommissioning Activities

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5614–0–2–302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year		2	
Receipts:			
Current law:			
1130 Proceeds from Forfeited Bonds and Settlements, Decommissioning Activities	32	11	3
2000 Total: Balances and receipts	32	13	3
Appropriations:			
Current law:			
2101 Decommissioning Activities	-32	-3	-3
2103 Decommissioning Activities		-11	-1
2132 Decommissioning Activities	2	1	1
2199 Total current law appropriations	-30	-13	-3
2999 Total appropriations	-30	-13	-3
5099 Balance, end of year	2		

Program and Financing (in millions of dollars)

Identification code 014–5614–0–2–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Bonds & Other Security Forfeitures	5	12	1
0900 Total new obligations, unexpired accounts (object class 25.2)	5	12	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		476	477
1020 Adjustment of unobligated bal brought forward, Oct 1	451		
1070 Unobligated balance (total)	451	476	477
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	32	3	3
1203 Appropriation (previously unavailable)(special or trust)		11	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-1	-1
1260 Appropriations, mandatory (total)	30	13	3
1930 Total budgetary resources available	481	489	480
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	476	477	479
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		3	3
3010 New obligations, unexpired accounts	5	12	1
3020 Outlays (gross)	-2	-12	-2
3050 Unpaid obligations, end of year	3	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		3	3
3200 Obligated balance, end of year	3	3	2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	30	13	3
Outlays, gross:			
4100 Outlays from new mandatory authority	2	11	1
4101 Outlays from mandatory balances		1	1
4110 Outlays, gross (total)	2	12	2
4180 Budget authority, net (total)	30	13	3
4190 Outlays, net (total)	2	12	2

Trust Funds

Oil Spill Research

For necessary expenses to carry out section 1016 of title I, sections 4202 and 4303 of title IV, and title VII (33 U.S.C. 2761 et seq.) of the Oil Pollution Act of 1990, Public Law 101–380, as amended, (33 U.S.C. 2716, 1321 note, 2716a, and 2761 et seq.)), and section 24(b) of the Outer Continental Shelf Lands Act–, as amended (43 U.S.C. 1350(b)), $9,493,000, which shall be derived from the Oil Spill Liability Trust Fund, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 014–8370–0–7–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Oil Spill Research (Direct)	15	15	9
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	19	20	20
1001 Discretionary unobligated balance brought fwd, Oct 1	19	19	
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	20	20	20
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	15	15	9
1930 Total budgetary resources available	35	35	29
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	20	20	20
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	12	12	7
3010 New obligations, unexpired accounts	15	15	9
3020 Outlays (gross)	-14	-20	-11
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	12	7	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	12	12	7
3200 Obligated balance, end of year	12	7	5
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	15	15	9
Outlays, gross:			
4010 Outlays from new discretionary authority	5	8	4
4011 Outlays from discretionary balances	9	12	7
4020 Outlays, gross (total)	14	20	11
4180 Budget authority, net (total)	15	15	9
4190 Outlays, net (total)	14	20	11

The Oil Pollution Act of 1990 authorizes use of the Oil Spill Liability Trust Fund, established by section 9509 of the Internal Revenue Code of 1986. The Oil Spill Research appropriation is drawn from the Oil Spill Liability Trust Fund and funds: 1) oil spill prevention, abatement, planning, preparedness, and response functions for all facilities seaward of the coastline of the United States that handle, store, or transport oil; 2) oil spill research; and 3) Ohmsett—the National Oil Spill Response Research and Renewable Energy Test Facility.

Object Classification (in millions of dollars)

Identification code 014–8370–0–7–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	4	4	4
12.1 Civilian personnel benefits	1	1	1
25.2 Other services from non-Federal sources	3	3	2
25.5 Research and development contracts	7	7	2
99.0 Direct obligations	15	15	9
99.9 Total new obligations, unexpired accounts	15	15	9

OIL SPILL RESEARCH—Continued

Employment Summary

Identification code 014–8370–0–7–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	26	23	23

OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT

Federal Funds

REGULATION AND TECHNOLOGY

For necessary expenses to carry out the provisions of the Surface Mining Control and Reclamation Act of 1977, Public Law 95–87, as amended (30 U.S.C. 1201 et seq.), $117,163,000, to remain available until September 30, 2028, of which $65,400,000 shall be available for State and tribal regulatory grants, and of which not to exceed $5,000 may be for official reception and representation expenses: Provided, That appropriations for the Office of Surface Mining Reclamation and Enforcement may provide for the travel and per diem expenses of State and tribal personnel attending Office of Surface Mining Reclamation and Enforcement sponsored training.

In addition, for costs to review, administer, and enforce permits issued by the Office pursuant to section 507 of the Surface Mining Control and Reclamation Act of 1977, Public Law 95–87, as amended (30 U.S.C. 1257), $40,000, to remain available until expended: Provided, That fees assessed and collected by the Office pursuant to such section 507 shall be credited to this account as discretionary offsetting collections, to remain available until expended: Provided further, That the sum herein appropriated from the general fund shall be reduced as collections are received during the fiscal year, so as to result in a fiscal year 2027 appropriation estimated at not more than $117,163,000.

Program and Financing (in millions of dollars)

Identification code 014–1801–0–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Environmental protection	86	74	92
0003 Technology development and transfer	13	14	14
0004 Financial management	1	1	1
0005 Executive direction and administration	13	12	15
0900 Total new obligations, unexpired accounts	113	101	122
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	42	47	67
1001 Discretionary unobligated balance brought fwd, Oct 1	42	.....	.....
1021 Recoveries of prior year unpaid obligations	1	3	3
1070 Unobligated balance (total)	43	50	70
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	116	118	117
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	.....	.....
1900 Budget authority (total)	117	118	117
1930 Total budgetary resources available	160	168	187
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	47	67	65
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	50	48	29
3010 New obligations, unexpired accounts	113	101	122
3020 Outlays (gross)	-111	-117	-115
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-3	-3
3041 Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050 Unpaid obligations, end of year	48	29	33
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	50	48	29
3200 Obligated balance, end of year	48	29	33
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	117	118	117
Outlays, gross:			
4010 Outlays from new discretionary authority	31	51	50
4011 Outlays from discretionary balances	80	66	65
4020 Outlays, gross (total)	111	117	115
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-1	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-1	.....	.....
4180 Budget authority, net (total)	116	118	117
4190 Outlays, net (total)	110	117	115

Environmental protection.—This activity supports OSM's regulatory responsibilities under Title V of the Surface Mining Control and Reclamation Act (SMCRA) to protect the public and environment from adverse effects of surface coal mining operations. Environmental Protection activities include oversight of State and Tribal regulatory programs, Federal regulatory activities, and compliance with environmental protection requirements for surface coal mining operations.

Technology development and transfer.— This activity provides funding to enhance the technical skills that States and Tribes need to carry out their regulatory programs. OSM provides technical training, assistance and tools to States and Tribes to solve problems related to the environmental effects of coal mining and address specific coal mining issues.

Financial management.—This activity provides resources for managing, accounting, and processing collections, and pursuing delinquent civil penalties. This includes developing and maintaining information management systems that support these functions and enhance the agency's ability to deny new mining permits to applicants with unabated State or Federal violations. This activity also includes accounting for and reporting on grants awarded to States and Tribes for regulatory purposes.

Executive direction and administration.—This activity provides funding for executive direction, general administrative and bureau-wide shared services/functions to include, but not limited to, rent, telephones, network, software licensing, general information systems, and hosting.

Object Classification (in millions of dollars)

Identification code 014–1801–0–1–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	24	25	27
12.1 Civilian personnel benefits	9	10	11
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	1	1	1
23.2 Rental payments to others	1	1	1
25.2 Other services from non-Federal sources	9	9	9
26.0 Supplies and materials	1	1	1
31.0 Equipment	1	1	1
41.0 Grants, subsidies, and contributions	66	52	70
99.9 Total new obligations, unexpired accounts	113	101	122

Employment Summary

Identification code 014–1801–0–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	198	219	219

ABANDONED MINE RECLAMATION FUND

For necessary expenses to carry out title IV of the Surface Mining Control and Reclamation Act of 1977, Public Law 95–87, as amended (30 U.S.C. 1231–1245), $34,662,000, to be derived from receipts of the Abandoned Mine Reclamation Fund and to remain available until expended: Provided, That pursuant to sections 3701 and 3717 of title 31, United States Code, the Department of the Interior is authorized to use up to 20 percent from the recovery of the delinquent debt owed to the United States Government to pay for contracts to collect these debts: Provided further, That funds made available under title IV of Public Law 95–87, as amended, may be used for any required non-Federal share of the cost of projects funded by the Federal Government for the purpose of environmental restoration related to treatment or abatement of acid mine drainage from abandoned mines: Provided further, That such projects must be consistent with the purposes and priorities of the Surface Mining Control and Reclamation Act: Provided further, That amounts provided under this heading may be used for the travel and per diem expenses of State and tribal personnel attending Office of Surface Mining Reclamation and Enforcement

sponsored training: Provided further, That of the amounts provided under this heading, not to exceed $5,000 shall be available for official reception and representation expenses.

In addition, $134,000,000, to remain available until expended, for grants to States and federally recognized Indian tribes with approved programs for reclamation of abandoned mine lands and other related activities under section 405 of the Surface Mining Control and Reclamation Act of 1977 (30 U.S.C. 1235): Provided, That such additional amount shall be used by such States for economic and community development in conjunction with new or ongoing abandoned mine land reclamation projects meeting one or more of the priorities described in section 403(a) of such Act (30 U.S.C. 1233(a)), and by such Indian tribes for economic and community development in conjunction with new or ongoing abandoned mine land reclamation projects, meeting one or more of the priorities defined in section 403(a) or section 411(c) and (d) of such Act (30 U.S.C. 1240a(c), (d)), including reclamation undertaken, in whole or in part, with funding provided to carry out activities authorized under title IV of such Act (30 U.S.C. 1231–1245) or section 40701 of the Infrastructure Investment and Jobs Act (Public Law 117–58): Provided further, That of such additional amount, $88,500,000 shall be distributed in equal amounts to the three Appalachian States with the greatest amount of unfunded needs to meet the priorities described in paragraphs (1) and (2) of such section, $33,750,000 shall be distributed in equal amounts to the three Appalachian States with the subsequent greatest amount of unfunded needs to meet such priorities, and $11,750,000 shall be for grants to federally recognized Indian tribes, without regard to their status as certified or uncertified under the Surface Mining Control and Reclamation Act of 1977 (30 U.S.C. 1233(a)): Provided further, That such States and Indian tribes must submit a report not less than annually to the Office of Surface Mining Reclamation and Enforcement, detailing project-specific information on any increased or sustained employment and on any economic, community, or other benefits anticipated or accomplished as a result of such funding.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5015–0–2–999	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	2,904	3,056	3,039
0198 Reconciliation adjustment	1	.....	.....
0199 Balance, start of year	2,905	3,056	3,039
Receipts:			
Current law:			
1110 Abandoned Mine Reclamation Fund, Reclamation Fees	82	70	61
1140 Earnings on Investments, Abandoned Mine Reclamation Fund	590	416	370
1199 Total current law receipts	672	486	431
1999 Total receipts	672	486	431
2000 Total: Balances and receipts	3,577	3,542	3,470
Appropriations:			
Current law:			
2101 Abandoned Mine Reclamation Fund	-33	-33	-35
2101 Abandoned Mine Reclamation Fund	-401	-383	-444
2101 Abandoned Mine Reclamation Fund	-94	-92	-87
2132 Abandoned Mine Reclamation Fund	5	5	5
2199 Total current law appropriations	-523	-503	-561
2999 Total appropriations	-523	-503	-561
5098 Rounding adjustment	2	.....	.....
5099 Balance, end of year	3,056	3,039	2,909

Program and Financing (in millions of dollars)

Identification code 014–5015–0–2–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Environmental Restoration	158	158	134
0002 Technology development and transfer	3	4	4
0003 Financial management	6	6	6
0004 Executive direction and administration	6	7	7
0005 AML funded Grants to States	108	87	87
0006 UMWA and other benefits	401	383	444
0007 2022 Bipartisan Infrastructure Law (P.L. 117–58)	761	745	745
0900 Total new obligations, unexpired accounts	1,443	1,390	1,427
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9,855	9,066	7,838
1001 Discretionary unobligated balance brought fwd, Oct 1	9,712	9,042	.....
1021 Recoveries of prior year unpaid obligations	1	25	25
1070 Unobligated balance (total)	9,856	9,091	7,863
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation (Economic Development)	130	134	134
1101 Appropriation (special or trust)	33	33	35
1120 Appropriations transferred to other acct [014–1125]	.....	-354	.....
1120 Appropriations transferred to other acct [012–1122]	.....	-146	.....
1160 Appropriation, discretionary (total)	163	-333	169
Appropriations, mandatory:			
1201 Appropriation (AML & RAMP transfers to UMWA)	401	383	444
1201 Appropriation (AML grants to states)	94	92	87
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-5	-5	-5
1260 Appropriations, mandatory (total)	490	470	526
1900 Budget authority (total)	653	137	695
1930 Total budgetary resources available	10,509	9,228	8,558
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	9,066	7,838	7,131
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,811	2,062	2,692
3010 New obligations, unexpired accounts	1,443	1,390	1,427
3020 Outlays (gross)	-1,191	-735	-1,374
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-25	-25
3050 Unpaid obligations, end of year	2,062	2,692	2,720
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,811	2,062	2,692
3200 Obligated balance, end of year	2,062	2,692	2,720
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	163	-333	169
Outlays, gross:			
4010 Outlays from new discretionary authority	149	-344	157
4011 Outlays from discretionary balances	565	604	685
4020 Outlays, gross (total)	714	260	842
Mandatory:			
4090 Budget authority, gross	490	470	526
Outlays, gross:			
4100 Outlays from new mandatory authority	5	398	458
4101 Outlays from mandatory balances	472	77	74
4110 Outlays, gross (total)	477	475	532
4180 Budget authority, net (total)	653	137	695
4190 Outlays, net (total)	1,191	735	1,374
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	14,554	14,165	13,436
5001 Total investments, EOY: Federal securities: Par value	14,165	13,436	12,613

Environmental restoration.—This activity encompasses efforts to reclaim land and water impacted by historical coal mining. Funding supports actions under Title IV of the Surface Mining Control and Reclamation Act (SMCRA) to address Abandoned Mine Land (AML) hazards that threaten public health, safety, property, and the environment. These efforts include oversight of State and Tribal AML programs, high-priority and emergency projects, federal reclamation projects and operations in states without their own programs, program evaluations, tribal reclamation programs (including Oklahoma), and the technical and policy support necessary to achieve effective reclamation outcomes. Activities also include watershed restoration projects.

This account includes the Abandoned Mine Land Economic Revitalization program, which aims to return legacy coal mining sites to productive use and foster economic and community development.

Technology development and transfer.—This activity provides funding to enhance the technical capabilities States and Tribes need to carry out AML reclamation programs under SMCRA. The Office of Surface Mining Reclamation and Enforcement (OSM) provides reclamation focused technical assistance, training, and technology development and transfer services that support effective AML project planning and implementation of reclamation-related problems/responsibilities.

Financial management.—This activity provides resources for managing, accounting, identifying, processing collections, and auditing fees from coal

ABANDONED MINE RECLAMATION FUND—Continued

operators for the AML Fund. OSM seeks to maximize voluntary compliance with the SMCRA's reclamation fee provisions. This includes the developing and maintaining fees collections systems. This activity also includes accounting activities and reporting on grants awarded to States and Tribes for reclamation activities.

Executive direction and administration.—This activity provides funding for executive direction, general administrative support and bureau-wide shared services/functions to include, but not limited to, rent, telephones, network, software licensing, general information systems and hosting.

Status of Funds (in millions of dollars)

Identification code 014–5015–0–2–999	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	2,889	2,370	1,621
0999 Total balance, start of year	2,889	2,370	1,621
Cash income during the year:			
Current law:			
Receipts:			
1110 Abandoned Mine Reclamation Fund, Reclamation Fees	82	70	61
1150 Earnings on Investments, Abandoned Mine Reclamation Fund	590	416	370
1199 Income under present law	672	486	431
1999 Total cash income	672	486	431
Cash outgo during year:			
Current law:			
2100 Abandoned Mine Reclamation Fund	-1,191	-735	-1,374
2199 Outgo under current law	-1,191	-735	-1,374
2999 Total cash outgo (-)	-1,191	-735	-1,374
Surplus or deficit:			
3110 Excluding interest	-1,109	-665	-1,313
3120 Interest	590	416	370
3199 Subtotal, surplus or deficit	-519	-249	-943
3230 Abandoned Mine Reclamation Fund	.....	-354	.....
3230 Abandoned Mine Reclamation Fund	.....	-146	.....
3299 Total adjustments	.....	-500	.....
3999 Total change in fund balance	-519	-749	-943
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	-11,795	-11,815	-11,935
4200 Abandoned Mine Reclamation Fund	14,165	13,436	12,613
4999 Total balance, end of year	2,370	1,621	678

Object Classification (in millions of dollars)

Identification code 014–5015–0–2–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	21	13	13
12.1 Civilian personnel benefits	4	4	4
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	2	2	2
25.2 Other services from non-Federal sources	11	11	11
31.0 Equipment	1	1	1
41.0 Grants, subsidies, and contributions	1,403	1,358	1,395
99.9 Total new obligations, unexpired accounts	1,443	1,390	1,427

Employment Summary

Identification code 014–5015–0–2–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	165	105	105

PAYMENTS TO STATES IN LIEU OF COAL FEE RECEIPTS

Program and Financing (in millions of dollars)

Identification code 014–1803–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 In Lieu Payments to Certified States and Tribes	191	53	53
0900 Total new obligations, unexpired accounts (object class 41.0)	191	53	53
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	12	12
1021 Recoveries of prior year unpaid obligations	174	30	30
1070 Unobligated balance (total)	179	42	42
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	26	24	21
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-2	-1	-1
1260 Appropriations, mandatory (total)	24	23	20
1930 Total budgetary resources available	203	65	62
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	12	12	9
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	248	218	171
3010 New obligations, unexpired accounts	191	53	53
3020 Outlays (gross)	-47	-70	-59
3040 Recoveries of prior year unpaid obligations, unexpired	-174	-30	-30
3050 Unpaid obligations, end of year	218	171	135
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	248	218	171
3200 Obligated balance, end of year	218	171	135
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	24	23	20
Outlays, gross:			
4101 Outlays from mandatory balances	47	70	59
4180 Budget authority, net (total)	24	23	20
4190 Outlays, net (total)	47	70	59

The Surface Mining Control and Reclamation Act of 1977, as amended, authorizes mandatory Treasury payments that return half of annual coal reclamation fee collections to States and Tribes that have certified completion of their abandoned coal mine reclamation programs.

SUPPLEMENTAL PAYMENTS TO UMWA PLANS

Program and Financing (in millions of dollars)

Identification code 014–1804–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Supplemental Payments to UMWA Benefit Plans	5	6	5
0002 Payments to the 1974 UMWA Pension Plan	719	719	724
0900 Total new obligations, unexpired accounts (object class 25.2)	724	725	729
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	724	725	729
1930 Total budgetary resources available	724	725	729
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	724	725	729
3020 Outlays (gross)	-724	-725	-729
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	724	725	729
Outlays, gross:			
4100 Outlays from new mandatory authority	724	725	729
4180 Budget authority, net (total)	724	725	729
4190 Outlays, net (total)	724	725	729

The Surface Mining Control and Reclamation Act of 1977, as amended by the Infrastructure Investment and Jobs Act (Public Law 117–58), the Tax Relief and Health Care Act of 2006 (Public Law 109–432), the Bipartisan Miners Act of 2019 (Division M of Public Law 116–94), and the American Miner Benefits Improvement Act of 2020 (Division Y of Public

Law 116–260), authorizes mandatory Treasury payments to three United Mine Workers of America (UMWA) retiree health benefit plans (the Combined Benefit Fund, the 1992 Plan, and the 1993 Plan), to the extent that other Federal funding sources do not meet the plans' expenditure needs, and to the 1974 UMWA Pension Plan, subject to certain limitations.

WATER AND SCIENCE

BUREAU OF RECLAMATION

Appropriations to the Bureau of Reclamation are made from the General Fund and from certain special funds in the Treasury. Projects funded from the General Fund include the Colorado River Basin Project and the Colorado River Storage Project, among others. Special funds include the Reclamation Fund, the Central Valley Project Restoration Fund, the Colorado River Dam Fund, and the Recreation, Entrance, and User Fee account. Non-Federal entities also advance funds for operation and maintenance and provide funds under the Contributed Funds Act.

Of the Bureau's special funds, the Reclamation Fund consists of repayments and other revenues from water and power users; receipts from the sale, lease, and rental of Federal lands; and certain oil and mineral revenues. It can finance program activities authorized under "Reclamation Law" that directly benefit the 17 Western States. The Central Valley Project Restoration Fund consists of revenues from project beneficiaries. The Colorado River Dam Fund generates revenue from the sale of Boulder Canyon Project power.

The 2027 estimates are summarized by source as follows (in millions of dollars):

	Total Appropriations	General Fund	Reclamation Fund	CVP Restoration Fund	Other
Appropriated Funds:					
Water and Related Resources (net)	976	135	841	—-	—-
Transferred from Water and Related Resources to Lower and Upper Colorado Basin Funds and Aging Infrastructure	136	136	—-	—-	—-
California Bay-Delta Restoration	32	32	—-	—-	—-
Policy and Administration	64	—-	64	—-	—-
Working Capital Fund	0	—-	—-	—-	—-
Loan Program	0	0	—-	—-	—-
Central Valley Project Restoration Fund	67	—-	—-	67	—-
Gross Current Authority	1275	303	905	67	0
Central Valley Project Restoration Fund, current offset	-67	—-	—-	-67	—-
Net Current Authority	1208	303	905	0	0
Loan Liquidating Account	-1	—-	—-	—-	-1
Colorado River Dam Fund	111	—-	—-	—-	111
Reclamation Trust Fund	1	—-	—-	—-	1
San Joaquin Restoration Fund	14	—-	—-	—-	14
Reclamation Water Settlements Fund	148	—-	—-	—-	148
Federal Lands Recreation Enhancement Act	2	—-	—-	—-	2
Aging Infrastructure Account	4	—-	—-	—-	4
Total Permanent Appropriations	279	0	0	0	279
Grand Total	1487	303	905	0	279

The following appropriations shall be expended to execute authorized functions of the Bureau of Reclamation:

Federal Funds

WATER AND RELATED RESOURCES

(INCLUDING TRANSFERS OF FUNDS)

For management, development, and restoration of water and related natural resources and for related activities, including the operation, maintenance, and rehabilitation of reclamation and other facilities, participation in fulfilling related Federal responsibilities to Native Americans, and related grants to, and cooperative and other agreements with, State and local governments, federally recognized Indian Tribes, and others, $1,112,000,000, to remain available until expended, of which $23,335,000 shall be available for transfer to the Upper Colorado River Basin Fund and $112,611,000 shall be available for transfer to the Lower Colorado River Basin Development Fund: Provided, That such transfers, may be increased or decreased within the overall appropriation under this heading: Provided further, That of the total appropriated, the amount for program activities that can be financed by the Reclamation Fund, the Water Storage Enhancement Receipts account established by section 4011(e) of the Water Infrastructure Improvements for the Nation Act, Public Law 114–322, or the Bureau of Reclamation special fee account established by section 807 of the Federal Lands Recreation Enhancement Act, title VIII, Division J, of Public Law 108–447, as amended (16 U.S.C. 6806) shall be derived from that Fund or account: Provided further, That funds contributed under the Act of March 4, 1921 (43 U.S.C. 395) are available until expended for the purposes for which the funds were contributed: Provided further, That funds advanced under the Act of January 12, 1927 (43 U.S.C. 397a) shall be credited to this account and are available until expended for the same purposes as the sums appropriated under this heading.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–0680–0–1–301	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	236	236	236
Receipts:			
Current law:			
1130 Recreation Enhancement Fee Program	1	2	2
2000 Total: Balances and receipts	237	238	238
Appropriations:			
Current law:			
2101 Water and Related Resources	-1	-2	-2
5099 Balance, end of year	236	236	236

Program and Financing (in millions of dollars)

Identification code 014–0680–0–1–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Facility operations	400	978	349
0002 Facility maintenance and rehabilitation	399	465	184
0003 Water and energy management and development	553	726	246
0004 Fish and wildlife management and development	193	406	160
0005 Land management and development	49	120	39
0006 Restoration of Federal Assets (Disaster Supplemental P.L. 116–20)	.....	2	.....
0008 2022 Disaster Supplemental (P.L. 117–43)	.....	5	.....
0009 2022 Bipartisan Infrastructure Law (P.L. 117–58)	750	568	500
0010 2022 Inflation Reduction Act (P.L. 117–169)	1,331	1,426	24
0011 2025 Disaster Supplemental (P.L. 118–158)	.....	27	.....
0012 2025 One Big Beautiful Bill (P.L. 119–21)	.....	110	110
0100 Total direct program	3,675	4,833	1,612
0799 Total direct obligations	3,675	4,833	1,612
0801 Water and Related Resources (Reimbursable)	444	868	360
0900 Total new obligations, unexpired accounts	4,119	5,701	1,972
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6,734	7,017	4,048
1001 Discretionary unobligated balance brought fwd, Oct 1	3,817	.....	.....
1010 Unobligated balance transfer to other accts [014–4081]	-1	.....	.....
1011 Unobligated balance transfer from other acct [014–2699]	43	.....	.....
1021 Recoveries of prior year unpaid obligations	146	.....	.....
1070 Unobligated balance (total)	6,922	7,017	4,048
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	229	326	271
1100 Appropriation - Disaster Relief Supplemental (P.L. 118–158)	74	.....	.....
1101 Appropriation (special or trust)	1,482	1,140	841
1120 Appropriations transferred to other accts [014–4081]	-51	-24	-23
1120 Appropriations transferred to other accts [014–4079]	-8	-8	-113
1120 Appropriations transferred to other acct [014–5624]	-47	.....	.....
1120 Appropriations transferred to other acct [014–5483]	.....	-3	.....
1160 Appropriation, discretionary (total)	1,679	1,431	976
Advance appropriations, discretionary:			
1170 Advance appropriation - Bipartisan Infrastructure Law (P.L. 117–58)	1,660	1,660	.....

WATER AND RELATED RESOURCES—Continued

Program and Financing—Continued

Identification code 014–0680–0–1–301		2025 actual	2026 est.	2027 est.
1172	Advance appropriations transferred to other accounts [014–5624]	-704	-820	
1180	Advanced appropriation, discretionary (total)	956	840	
	Appropriations, mandatory:			
1200	Appropriation	1,000		
1201	Appropriation (special or trust fund)	1	2	2
1260	Appropriations, mandatory (total)	1,001	2	2
	Spending authority from offsetting collections, discretionary:			
1700	Collected	453	459	360
1701	Change in uncollected payments, Federal sources	125		
1750	Spending auth from offsetting collections, disc (total)	578	459	360
1900	Budget authority (total)	4,214	2,732	1,338
1930	Total budgetary resources available	11,136	9,749	5,386
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	7,017	4,048	3,414
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4,785	5,289	4,476
3010	New obligations, unexpired accounts	4,119	5,701	1,972
3020	Outlays (gross)	-3,469	-6,514	-3,090
3040	Recoveries of prior year unpaid obligations, unexpired	-146		
3050	Unpaid obligations, end of year	5,289	4,476	3,358
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-302	-427	-427
3070	Change in uncollected pymts, Fed sources, unexpired	-125		
3090	Uncollected pymts, Fed sources, end of year	-427	-427	-427
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4,483	4,862	4,049
3200	Obligated balance, end of year	4,862	4,049	2,931
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3,213	2,730	1,336
	Outlays, gross:			
4010	Outlays from new discretionary authority	565	1,638	802
4011	Outlays from discretionary balances	1,768	2,204	1,592
4020	Outlays, gross (total)	2,333	3,842	2,394
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-242	-193	-150
4033	Non-Federal sources	-211	-266	-210
4040	Offsets against gross budget authority and outlays (total)	-453	-459	-360
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-125		
4070	Budget authority, net (discretionary)	2,635	2,271	976
4080	Outlays, net (discretionary)	1,880	3,383	2,034
	Mandatory:			
4090	Budget authority, gross	1,001	2	2
	Outlays, gross:			
4100	Outlays from new mandatory authority		2	2
4101	Outlays from mandatory balances	1,136	2,670	694
4110	Outlays, gross (total)	1,136	2,672	696
4180	Budget authority, net (total)	3,636	2,273	978
4190	Outlays, net (total)	3,016	6,055	2,730

The Water and Related Resources account supports the development, management, and restoration of water and related resources in the 17 Western States. The account includes funds to operate, maintain, and rehabilitate existing water and power facilities; protect public safety; conduct studies and perform work to improve the reliability of water and related resources; and provide financial assistance for various projects, water conservation, and fish and wildlife activities.

Work is done in partnership and cooperation with non-Federal entities and other Federal agencies to reduce conflict, facilitate solutions to complex water issues, and stretch limited water supplies.

Object Classification (in millions of dollars)

Identification code 014–0680–0–1–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	206	232	244
11.3	Other than full-time permanent	3	2	3
11.5	Other personnel compensation	15	16	16
11.9	Total personnel compensation	224	250	263
12.1	Civilian personnel benefits	61	69	71
13.0	Benefits for former personnel	1	1	1
21.0	Travel and transportation of persons	9	9	9
23.1	Rental payments to GSA	1	1	1
23.2	Rental payments to others	1	1	1
23.3	Communications, utilities, and miscellaneous charges	262	268	11
25.2	Other services from non-Federal sources	1,415	2,677	521
26.0	Supplies and materials	16	16	16
31.0	Equipment	10	10	10
32.0	Land and structures	305	311	166
41.0	Grants, subsidies, and contributions	1,367	1,217	539
99.0	Direct obligations	3,672	4,830	1,609
99.0	Reimbursable obligations	444	868	360
99.5	Adjustment for rounding	3	3	3
99.9	Total new obligations, unexpired accounts	4,119	5,701	1,972

Employment Summary

Identification code 014–0680–0–1–301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,532	1,675	1,695
2001	Reimbursable civilian full-time equivalent employment	579	567	577
3001	Allocation account civilian full-time equivalent employment	1	4	4
3001	Allocation account civilian full-time equivalent employment		2	2
3001	Allocation account civilian full-time equivalent employment	8		
3001	Allocation account civilian full-time equivalent employment	1		

CALIFORNIA BAY-DELTA RESTORATION

(INCLUDING TRANSFERS OF FUNDS)

For carrying out activities authorized by the Water Supply, Reliability, and Environmental Improvement Act, Public Law 108–361, as amended, consistent with plans to be approved by the Secretary of the Interior, $32,000,000, to remain available until expended, of which such amounts as may be necessary to carry out such activities may be transferred to appropriate accounts of other participating Federal agencies to carry out authorized purposes: Provided, That funds appropriated herein may be used for the Federal share of the costs of CALFED Program management: Provided further, That CALFED implementation shall be carried out in a balanced manner with clear performance measures demonstrating concurrent progress in achieving the goals and objectives of the Program.

Program and Financing (in millions of dollars)

Identification code 014–0687–0–1–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	California Bay-Delta Restoration (Direct)	37	34	32
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	2	
1021	Recoveries of prior year unpaid obligations	5		
1070	Unobligated balance (total)	6	2	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	33	32	32
1930	Total budgetary resources available	39	34	32
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	71	75	77
3010	New obligations, unexpired accounts	37	34	32
3020	Outlays (gross)	-28	-32	-32
3040	Recoveries of prior year unpaid obligations, unexpired	-5		
3050	Unpaid obligations, end of year	75	77	77

	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	71	75	77
3200	Obligated balance, end of year	75	77	77
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	33	32	32
	Outlays, gross:			
4010	Outlays from new discretionary authority	5	11	11
4011	Outlays from discretionary balances	23	21	21
4020	Outlays, gross (total)	28	32	32
4180	Budget authority, net (total)	33	32	32
4190	Outlays, net (total)	28	32	32

This account funds activities that are consistent with the CALFED Bay-Delta Program, a collaborative effort involving State and Federal agencies and representatives of California's urban, agricultural, and environmental communities. The goals of the program are to improve fish and wildlife habitat, water supply reliability, water quality, and levee integrity in the San Francisco Bay-San Joaquin River Delta, the principal hub of California's water distribution system.

Object Classification (in millions of dollars)

Identification code 014–0687–0–1–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1	4	4
12.1	Civilian personnel benefits		1	1
25.2	Other services from non-Federal sources	18	11	9
31.0	Equipment	1	1	1
41.0	Grants, subsidies, and contributions	16	16	16
99.0	Direct obligations	36	33	31
99.5	Adjustment for rounding	1	1	1
99.9	Total new obligations, unexpired accounts	37	34	32

Employment Summary

Identification code 014–0687–0–1–301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	10	26	26

Taos Settlement Fund

Program and Financing (in millions of dollars)

Identification code 014–2638–0–1–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Taos Settlement Fund (Direct)		1	
0900	Total new obligations, unexpired accounts (object class 25.2)		1	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	
1930	Total budgetary resources available	1	1	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	12	12	
3010	New obligations, unexpired accounts		1	
3020	Outlays (gross)		-13	
3050	Unpaid obligations, end of year	12		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	12	12	
3200	Obligated balance, end of year	12		
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances		13	
4180	Budget authority, net (total)			
4190	Outlays, net (total)		13	

This account covers certain expenses associated with Mutual-Benefit Projects funding authorized by the Taos Pueblo Indian Water Rights Settlement Act contained in Title V of the Claims Resolution Act of 2010 (Public Law 111–291).

Aging Infrastructure Account

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5624–0–2–301		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1130	Repayment of Reimbursement Costs, Aging Infrastructure Account			4
2000	Total: Balances and receipts			4
	Appropriations:			
	Current law:			
2101	Aging Infrastructure Account			-4
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014–5624–0–2–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	2022 Bipartisan Infrastructure Law (P.L. 117–58)	419	1,158	4
0003	2025 Disaster Supplemental (P.L. 118–158)	34	13	
0900	Total new obligations, unexpired accounts	453	1,171	4
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,052	1,352	1,001
1021	Recoveries of prior year unpaid obligations	2		
1070	Unobligated balance (total)	1,054	1,352	1,001
	Budget authority:			
	Appropriations, discretionary:			
1121	Appropriations transferred from other acct [014–0680]	47		
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from other accounts [014–0680]	704	820	
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)			4
1900	Budget authority (total)	751	820	4
1930	Total budgetary resources available	1,805	2,172	1,005
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,352	1,001	1,001
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	506	575	328
3010	New obligations, unexpired accounts	453	1,171	4
3020	Outlays (gross)	-382	-1,418	-330
3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3050	Unpaid obligations, end of year	575	328	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	506	575	328
3200	Obligated balance, end of year	575	328	2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	751	820	
	Outlays, gross:			
4010	Outlays from new discretionary authority	39	492	
4011	Outlays from discretionary balances	343	926	328
4020	Outlays, gross (total)	382	1,418	328
	Mandatory:			
4090	Budget authority, gross			4
	Outlays, gross:			
4100	Outlays from new mandatory authority			2
4180	Budget authority, net (total)	751	820	4
4190	Outlays, net (total)	382	1,418	330

This account provides funds to, and provides for the extended repayment of the funds by, a transferred works operating entity or project beneficiary responsible for repayment of reimbursable costs for the conduct of ex-

AGING INFRASTRUCTURE ACCOUNT—Continued

traordinary operation and maintenance work at a project facility as authorized under 43 U.S.C. 510b.

Object Classification (in millions of dollars)

Identification code 014–5624–0–2–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	4		
12.1	Civilian personnel benefits	1		
25.2	Other services from non-Federal sources	316	1,037	3
32.0	Land and structures	65	66	
41.0	Grants, subsidies, and contributions	66	67	
99.0	Direct obligations	452	1,170	3
99.5	Adjustment for rounding	1	1	1
99.9	Total new obligations, unexpired accounts	453	1,171	4

Employment Summary

Identification code 014–5624–0–2–301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	25		

RECLAMATION WATER SETTLEMENTS FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5593–0–2–301		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1130	Reclamation Water Settlements Fund	120	120	120
1140	Earnings on Investments, Reclamation Water Settlement Fund	26	28	28
1199	Total current law receipts	146	148	148
1999	Total receipts	146	148	148
2000	Total: Balances and receipts	146	148	148
	Appropriations:			
	Current law:			
2101	Reclamation Water Settlements Fund	-146	-148	-148
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014–5593–0–2–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Reclamation Water Settlements Fund (Direct)	207	35	148
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	603	543	656
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	604	543	656
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	146	148	148
1930	Total budgetary resources available	750	691	804
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	543	656	656
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	136	241	14
3010	New obligations, unexpired accounts	207	35	148
3020	Outlays (gross)	-101	-262	-103
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	241	14	59
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	136	241	14
3200	Obligated balance, end of year	241	14	59
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	146	148	148
	Outlays, gross:			
4100	Outlays from new mandatory authority			89
4101	Outlays from mandatory balances	101	262	14
4110	Outlays, gross (total)	101	262	103
4180	Budget authority, net (total)	146	148	148
4190	Outlays, net (total)	101	262	103
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	564	448	561
5001	Total investments, EOY: Federal securities: Par value	448	561	589

This account funds expenses associated with Indian water rights settlements under the Navajo-Gallup Water Supply Project and other projects as authorized by the Omnibus Public Land Management Act of 2009 (P.L. 111–11), the Claims Resolution Act of 2010 (P.L. 111–291), and the Water Infrastructure Improvements for the Nation Act of 2016 (P.L. 114–322). The Secretary may expend money from the Fund to implement a settlement agreement approved by the Congress that resolves, in whole or in part, litigation involving the United States, if the settlement agreement or implementing legislation requires the Bureau of Reclamation to provide financial assistance for, or plan, design, and construct: A) water supply infrastructure; or B) a project: (i) to rehabilitate a water delivery system to conserve water; or (ii) to restore fish and wildlife habitat or otherwise improve environmental conditions associated with or affected by, or located within the same river basin as a Federal reclamation project that is in existence on the date of enactment of this Act.

Object Classification (in millions of dollars)

Identification code 014–5593–0–2–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	5		
12.1	Civilian personnel benefits	2		
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.2	Other services from non-Federal sources	22	22	22
32.0	Land and structures	176	11	124
99.0	Direct obligations	206	34	147
99.5	Adjustment for rounding	1	1	1
99.9	Total new obligations, unexpired accounts	207	35	148

Employment Summary

Identification code 014–5593–0–2–301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	38		

BLACKFEET WATER SETTLEMENT IMPLEMENTATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5668–0–2–301		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	23	34	46
	Receipts:			
	Current law:			
1140	Interest Earned on Investments, Blackfeet Water Settlement Implementation Fund	10	12	12
2000	Total: Balances and receipts	33	46	58
5098	Rounding adjustment	1		
5099	Balance, end of year	34	46	58

Program and Financing (in millions of dollars)

Identification code 014–5668–0–2–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Blackfeet Water Settlement Implementation Fund (Direct)	1		
0900	Total new obligations, unexpired accounts (object class 25.2)	1		

	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	206	205	205
1001	Discretionary unobligated balance brought fwd, Oct 1	108	107	.....
1930	Total budgetary resources available	206	205	205
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	205	205	205
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	2	.....
3010	New obligations, unexpired accounts	1	.....	.....
3020	Outlays (gross)	-1	-2	.....
3050	Unpaid obligations, end of year	2	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	2	.....
3200	Obligated balance, end of year	2	.....	.....
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	1	2	.....
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	1	2	.....
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	232	240	252
5001	Total investments, EOY: Federal securities: Par value	240	252	264

This account covers multiple construction components associated with the Blackfeet Water Rights Settlement Act contained in Title III, Subtitle G of the Water Infrastructure Improvements for the Nation Act of 2016 (Public Law 114–322).

Reclamation Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5000–0–2–301	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	23,347	24,804	26,868
Receipts:			
Current law:			
1130 Reclamation Fund, Miscellaneous Interest	48	40	40
1130 Reclamation Fund, Royalties on Natural Resources	2,823	3,117	3,212
1130 Reclamation Fund, Sale of Timber and Other Products	.....	1	1
1130 Reclamation Fund, Other Proprietary Receipts from the Public	137	64	64
1130 Reclamation Fund, Sale of Public Domain	21	14	14
1130 Reclamation Fund, All Other, Sale of Electric Energy, Bonneville Power Administration	.....	10	1
1130 Reclamation Fund, All Other, Sale of Power and Other Utilities (WAPA)	76	85	85
1199 Total current law receipts	3,105	3,331	3,417
1999 Total receipts	3,105	3,331	3,417
2000 Total: Balances and receipts	26,452	28,135	30,285
Appropriations:			
Current law:			
2101 Water and Related Resources	-1,482	-1,140	-841
2101 Policy and Administration	-67	-64	-64
2101 Construction, Rehabilitation, Operation and Maintenance, Western Area Power Administration	-100	-63	-63
2199 Total current law appropriations	-1,649	-1,267	-968
2999 Total appropriations	-1,649	-1,267	-968
5098 Rounding adjustment	1	.....	.....
5099 Balance, end of year	24,804	26,868	29,317

This fund is derived from repayments and other revenues from water and power users, together with certain receipts from the sale, lease, and rental of Federal lands in the 17 Western States and certain oil and mineral revenues. Receipts deposited are made available by the Congress through annual appropriations acts.

Policy and Administration

For expenses necessary for policy, administration, and related functions in the Office of the Commissioner, the Denver office, and offices in the six regions of the Bureau of Reclamation, to remain available until September 30, 2028, $64,000,000, to be derived from the Reclamation Fund and be nonreimbursable as provided in subsection O of section 4 of the Act of December 5, 1924, as amended (43 U.S.C. 377), of which not to exceed $5,000 may be used for official reception and representation expenses: Provided, That no part of any other appropriation in this Act shall be available for activities or functions budgeted as policy and administration expenses.

Program and Financing (in millions of dollars)

Identification code 014–5065–0–2–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Policy and Administration (Direct)	59	85	64
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	13	21	.....
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	67	64	64
1930 Total budgetary resources available	80	85	64
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	21	.....	.....
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year	2	2	2
1953 Expired unobligated balance, end of year	2	2	2
1955 Unobligated balances withdrawn and returned to general fund	1	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6	3	11
3010 New obligations, unexpired accounts	59	85	64
3020 Outlays (gross)	-61	-77	-64
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	3	11	11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6	3	11
3200 Obligated balance, end of year	3	11	11
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	67	64	64
Outlays, gross:			
4010 Outlays from new discretionary authority	49	54	54
4011 Outlays from discretionary balances	12	23	10
4020 Outlays, gross (total)	61	77	64
4180 Budget authority, net (total)	67	64	64
4190 Outlays, net (total)	61	77	64

This account supports the direction and management of all Reclamation activities as performed by the Commissioner's office and the six regional offices. Charges attributable to individual projects or specific beneficiaries, including the costs of related administrative and technical services, are covered under other Bureau of Reclamation accounts.

Object Classification (in millions of dollars)

Identification code 014–5065–0–2–301	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	23	32	34
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	25	34	36
12.1 Civilian personnel benefits	7	9	9
21.0 Travel and transportation of persons	2	2	2
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources	23	38	15
99.0 Direct obligations	58	84	63
99.5 Adjustment for rounding	1	1	1
99.9 Total new obligations, unexpired accounts	59	85	64

POLICY AND ADMINISTRATION—Continued

Employment Summary

Identification code 014–5065–0–2–301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	135	175	185

CENTRAL VALLEY PROJECT RESTORATION FUND

For carrying out the programs, projects, plans, habitat restoration, improvement, and acquisition provisions of the Central Valley Project Improvement Act, title XXXIV of Public Law 102–575, as amended, such sums as may be collected in fiscal year 2027 in the Central Valley Project Restoration Fund pursuant to sections 3407(d), 3404(c)(3), and 3405(f) of Public Law 102–575, to remain available until expended: Provided, That the Bureau of Reclamation is directed to assess and collect the full amount of the additional mitigation and restoration payments authorized by section 3407(d) of Public Law 102–575: Provided further, That none of the funds made available under this heading may be used for the acquisition or leasing of water for in-stream purposes if the water is already committed to in-stream purposes by a court adopted decree or order.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5173–0–2–301	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	.....	.....	.....
Receipts:			
Current law:			
1130 Central Valley Project Restoration Fund, Revenue	64	65	67
2000 Total: Balances and receipts	64	65	67
Appropriations:			
Current law:			
2101 Central Valley Project Restoration Fund	-64	-65	-67
5099 Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 014–5173–0–2–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Central Valley Project Restoration Fund (Direct)	48	96	67
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	13	31	.....
1001 Discretionary unobligated balance brought fwd, Oct 1	13	.....	.....
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1070 Unobligated balance (total)	15	31	.....
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special fund, restoration fund, 3407(d))	64	65	67
1930 Total budgetary resources available	79	96	67
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	31	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	109	119	150
3010 New obligations, unexpired accounts	48	96	67
3020 Outlays (gross)	-36	-65	-65
3040 Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3050 Unpaid obligations, end of year	119	150	152
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	109	119	150
3200 Obligated balance, end of year	119	150	152
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	64	65	67
Outlays, gross:			
4010 Outlays from new discretionary authority	12	23	23
4011 Outlays from discretionary balances	24	42	42
4020 Outlays, gross (total)	36	65	65
4180 Budget authority, net (total)	64	65	67
4190 Outlays, net (total)	36	65	65

This fund was established to carry out the provisions of the Central Valley Project Improvement Act—to provide funding from project beneficiaries for habitat restoration, improvement and acquisition, and other fish and wildlife restoration activities in the Central Valley Project area of California. Resources are derived from donations, revenues from voluntary water transfers, and tiered water pricing. The account is also financed through additional mitigation and restoration payments collected on an annual basis from project beneficiaries.

Object Classification (in millions of dollars)

Identification code 014–5173–0–2–301	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	2	2
12.1 Civilian personnel benefits	.....	1	1
23.3 Communications, utilities, and miscellaneous charges	16	16	16
25.2 Other services from non-Federal sources	24	70	41
32.0 Land and structures	2	2	2
41.0 Grants, subsidies, and contributions	4	4	4
99.0 Direct obligations	47	95	66
99.5 Adjustment for rounding	1	1	1
99.9 Total new obligations, unexpired accounts	48	96	67

Employment Summary

Identification code 014–5173–0–2–301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	7	15	15

COLORADO RIVER DAM FUND, BOULDER CANYON PROJECT

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5656–0–2–301	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	.....	.....	.....
Receipts:			
Current law:			
1130 Revenues, Colorado River Dam Fund, Boulder Canyon Project	99	107	111
2000 Total: Balances and receipts	99	107	111
Appropriations:			
Current law:			
2101 Colorado River Dam Fund, Boulder Canyon Project	-99	-107	-111
5099 Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 014–5656–0–2–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Facility operations	74	65	77
0002 Facility maintenance and rehabilitation	19	21	20
0003 Water and Energy Management and Development	9	13	13
0900 Total new obligations, unexpired accounts	102	99	110
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	63	61	68
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1022 Capital transfer of unobligated balances to general fund	-1	-1	-1
1070 Unobligated balance (total)	64	60	67
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	99	107	111
1930 Total budgetary resources available	163	167	178
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	61	68	68
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	41	35	46
3010 New obligations, unexpired accounts	102	99	110
3020 Outlays (gross)	-106	-88	-109

3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3050	Unpaid obligations, end of year	35	46	47
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	41	35	46
3200	Obligated balance, end of year	35	46	47
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	99	107	111
	Outlays, gross:			
4100	Outlays from new mandatory authority			63
4101	Outlays from mandatory balances	106	88	46
4110	Outlays, gross (total)	106	88	109
4180	Budget authority, net (total)	99	107	111
4190	Outlays, net (total)	106	88	109

Revenues from the sale of Boulder Canyon Project power are placed in this Fund and are available without further appropriation to pay the operation and maintenance costs of the project including those of the Western Area Power Administration for power marketing, transmission, operation, maintenance, and rehabilitation; to pay interest on amounts advanced from the Treasury; to pay annually not more than $300,000 each to Arizona and Nevada; and to repay advances from the Treasury for construction and other purposes. The rates charged for Boulder Canyon power also include certain amounts for transfer to the Lower Colorado River Basin Development Fund.

Object Classification (in millions of dollars)

Identification code 014–5656–0–2–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	25	25	26
11.5	Other personnel compensation	3	3	3
11.9	Total personnel compensation	28	28	29
12.1	Civilian personnel benefits	7	7	7
25.2	Other services from non-Federal sources	61	58	68
26.0	Supplies and materials	2	2	2
31.0	Equipment	1	1	1
32.0	Land and structures	1	1	1
41.0	Grants, subsidies, and contributions	1	1	1
99.0	Direct obligations	101	98	109
99.5	Adjustment for rounding	1	1	1
99.9	Total new obligations, unexpired accounts	102	99	110

Employment Summary

Identification code 014–5656–0–2–301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	189	181	181

San Gabriel Basin Restoration Fund

Program and Financing (in millions of dollars)

Identification code 014–5483–0–2–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	San Gabriel Basin Restoration Fund (Direct)		3	
0900	Total new obligations, unexpired accounts (object class 41.0)		3	
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1121	Appropriations transferred from other acct [014–0680]		3	
1930	Total budgetary resources available		3	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			1
3010	New obligations, unexpired accounts		3	
3020	Outlays (gross)		-2	-1
3050	Unpaid obligations, end of year		1	
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			1
3200	Obligated balance, end of year		1	
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross		3	
	Outlays, gross:			
4010	Outlays from new discretionary authority		2	
4011	Outlays from discretionary balances			1
4020	Outlays, gross (total)		2	1
4180	Budget authority, net (total)		3	
4190	Outlays, net (total)		2	1

San Joaquin Restoration Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5537–0–2–301		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1130	San Joaquin River Restoration Fund Receipts	11	14	14
2000	Total: Balances and receipts	11	14	14
	Appropriations:			
	Current law:			
2101	San Joaquin Restoration Fund	-11	-14	-14
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014–5537–0–2–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	San Joaquin Restoration Fund (Direct)	93	14	14
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	288	206	206
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	11	14	14
1900	Budget authority (total)	11	14	14
1930	Total budgetary resources available	299	220	220
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	206	206	206
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		92	9
3010	New obligations, unexpired accounts	93	14	14
3020	Outlays (gross)	-1	-97	-14
3050	Unpaid obligations, end of year	92	9	9
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year		92	9
3200	Obligated balance, end of year	92	9	9
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	11	14	14
	Outlays, gross:			
4100	Outlays from new mandatory authority		5	5
4101	Outlays from mandatory balances	1	92	9
4110	Outlays, gross (total)	1	97	14
4180	Budget authority, net (total)	11	14	14
4190	Outlays, net (total)	1	97	14

This account receives funding (user fees and repayment receipts) from the Friant Division long-term water contractors and other Federal and non-Federal sources to implement the provisions described in the settlement for the *National Resources Defense Council et al.* v. *Rodgers* lawsuit. The settlement's two primary goals are: 1) to restore and maintain fish populations in "good condition" in the main stem of the San Joaquin River below Friant Dam to the confluence of the Merced River, including naturally reproducing and self-sustaining populations of salmon and other fish; and

SAN JOAQUIN RESTORATION FUND—Continued

2) to reduce or avoid adverse water supply impacts to all of the Friant Division long-term contractors that may result from the Interim Flows and Restoration Flows provided for in the Settlement.

Object Classification (in millions of dollars)

Identification code 014–5537–0–2–301	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent		2	2
12.1 Civilian personnel benefits		1	1
25.2 Other services from non-Federal sources	1	1	1
32.0 Land and structures	92	10	10
99.0 Direct obligations	93	14	14
99.9 Total new obligations, unexpired accounts	93	14	14

Employment Summary

Identification code 014–5537–0–2–301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment		18	18

LOWER COLORADO RIVER BASIN DEVELOPMENT FUND

Program and Financing (in millions of dollars)

Identification code 014–4079–0–3–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Facility operation	43	29	24
0802 Water and energy management and development	11	119	249
0804 2022 Bipartisan Infrastructure Law (P.L. 117–58)	27	7	23
0900 Total new obligations, unexpired accounts	81	155	296
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	432	485	436
1001 Discretionary unobligated balance brought fwd, Oct 1	1	1	
1011 Unobligated balance transfer from other acct [014–2699]	23		
1021 Recoveries of prior year unpaid obligations	5		
1022 Capital transfer of unobligated balances to general fund		-1	-1
1070 Unobligated balance (total)	460	484	435
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [014–0680]	8	8	113
Spending authority from offsetting collections, mandatory:			
1800 Collected	98	100	103
1802 Offsetting collections (previously unavailable)	1	1	2
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-2	-2
1850 Spending auth from offsetting collections, mand (total)	98	99	103
1900 Budget authority (total)	106	107	216
1930 Total budgetary resources available	566	591	651
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	485	436	355
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	81	52	87
3010 New obligations, unexpired accounts	81	155	296
3020 Outlays (gross)	-105	-120	-256
3040 Recoveries of prior year unpaid obligations, unexpired	-5		
3050 Unpaid obligations, end of year	52	87	127
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	81	52	87
3200 Obligated balance, end of year	52	87	127
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	8	8	113
Outlays, gross:			
4010 Outlays from new discretionary authority		5	68
4011 Outlays from discretionary balances	9	1	3
4020 Outlays, gross (total)	9	6	71
Mandatory:			
4090 Budget authority, gross	98	99	103
Outlays, gross:			
4100 Outlays from new mandatory authority		34	36
4101 Outlays from mandatory balances	96	80	149
4110 Outlays, gross (total)	96	114	185
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-12	-12	-12
4121 Interest on Federal securities	-22	-27	-27
4123 Non-Federal sources	-64	-61	-64
4130 Offsets against gross budget authority and outlays (total)	-98	-100	-103
4160 Budget authority, net (mandatory)		-1	
4170 Outlays, net (mandatory)	-2	14	82
4180 Budget authority, net (total)	8	7	113
4190 Outlays, net (total)	7	20	153
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	511	542	602
5001 Total investments, EOY: Federal securities: Par value	542	602	662
5090 Unexpired unavailable balance, SOY: Offsetting collections	1	1	2
5092 Unexpired unavailable balance, EOY: Offsetting collections	1	2	2

Ongoing construction costs of the Central Arizona Project are financed through appropriations transferred to this Fund. Revenues from the operation and repayment, including interest, of project facilities are available without further appropriation. A portion of the revenues from the Boulder Canyon power and Parker-Davis projects is also transferred to this Fund. Use of the revenues is authorized for operation and maintenance expenses, for a share of Colorado River salinity control projects, and for other purposes defined in the Colorado River Basin Project Act as amended by the Arizona Water Settlements Act, Public Law 108–451.

Object Classification (in millions of dollars)

Identification code 014–4079–0–3–301	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent	3	3	3
12.1 Civilian personnel benefits	1	1	1
32.0 Land and structures	32	50	84
41.0 Grants, subsidies, and contributions	44	100	207
99.0 Reimbursable obligations	80	154	295
99.5 Adjustment for rounding	1	1	1
99.9 Total new obligations, unexpired accounts	81	155	296

Employment Summary

Identification code 014–4079–0–3–301	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	18	18	18

UPPER COLORADO RIVER BASIN FUND

Program and Financing (in millions of dollars)

Identification code 014–4081–0–3–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Facility operation	59	132	67
0802 Facility maintenance and rehabilitation	9	48	30
0803 Water and energy management and development	12	11	4
0804 Fish and wildlife management and development	25	44	22
0900 Total new obligations, unexpired accounts	105	235	123
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	237	289	175
1001 Discretionary unobligated balance brought fwd, Oct 1	6	36	
1011 Unobligated balance transfer from other acct [014–0680]	1		
1021 Recoveries of prior year unpaid obligations	12		
1022 Capital transfer of unobligated balances to general fund		-4	-4
1070 Unobligated balance (total)	250	285	171
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [014–0680]	51	24	23

	Spending authority from offsetting collections, mandatory:			
1800	Collected	99	101	104
1820	Capital transfer of spending authority from offsetting collections to general fund	-6	.....	.....
1850	Spending auth from offsetting collections, mand (total)	93	101	104
1900	Budget authority (total)	144	125	127
1930	Total budgetary resources available	394	410	298
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	289	175	175
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	169	153	207
3010	New obligations, unexpired accounts	105	235	123
3020	Outlays (gross)	-109	-181	-123
3040	Recoveries of prior year unpaid obligations, unexpired	-12	.....	.....
3050	Unpaid obligations, end of year	153	207	207
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	169	153	207
3200	Obligated balance, end of year	153	207	207
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	51	24	23
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	14	14
4011	Outlays from discretionary balances	28	25	10
4020	Outlays, gross (total)	28	39	24
	Mandatory:			
4090	Budget authority, gross	93	101	104
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	30	31
4101	Outlays from mandatory balances	81	112	68
4110	Outlays, gross (total)	81	142	99
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-79	-79	-79
4123	Non-Federal sources	-20	-22	-25
4130	Offsets against gross budget authority and outlays (total)	-99	-101	-104
4160	Budget authority, net (mandatory)	-6	.....	.....
4170	Outlays, net (mandatory)	-18	41	-5
4180	Budget authority, net (total)	45	24	23
4190	Outlays, net (total)	10	80	19

Ongoing construction costs of the Colorado River Storage project are financed through appropriations transferred to this account. Revenues from the operation of project facilities are available without further appropriation for operation and maintenance expenses and for capital repayment to the General Fund.

Object Classification (in millions of dollars)

Identification code 014–4081–0–3–301	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	22	11	12
11.5 Other personnel compensation	2	1	1
11.9 Total personnel compensation	24	12	13
12.1 Civilian personnel benefits	6	3	3
32.0 Land and structures	24	76	36
41.0 Grants, subsidies, and contributions	50	143	70
99.0 Reimbursable obligations	104	234	122
99.5 Adjustment for rounding	1	1	1
99.9 Total new obligations, unexpired accounts	105	235	123

Employment Summary

Identification code 014–4081–0–3–301	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	162	81	81

Working Capital Fund

Program and Financing (in millions of dollars)

Identification code 014–4524–0–4–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Information resources management	77	80	75
0803 Administrative expenses	460	473	461
0804 Technical expenses	216	207	202
0900 Total new obligations, unexpired accounts	753	760	738
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	168	150	103
1021 Recoveries of prior year unpaid obligations	8	.....	.....
1070 Unobligated balance (total)	176	150	103
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	770	713	738
1701 Change in uncollected payments, Federal sources	-43	.....	.....
1750 Spending auth from offsetting collections, disc (total)	727	713	738
1930 Total budgetary resources available	903	863	841
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	150	103	103
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	105	72	131
3010 New obligations, unexpired accounts	753	760	738
3020 Outlays (gross)	-778	-701	-735
3040 Recoveries of prior year unpaid obligations, unexpired	-8	.....	.....
3050 Unpaid obligations, end of year	72	131	134
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-104	-61	-61
3070 Change in uncollected pymts, Fed sources, unexpired	43	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-61	-61	-61
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	11	70
3200 Obligated balance, end of year	11	70	73
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	727	713	738
Outlays, gross:			
4010 Outlays from new discretionary authority	.....	642	664
4011 Outlays from discretionary balances	778	59	71
4020 Outlays, gross (total)	778	701	735
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-768	-711	-736
4033 Non-Federal sources	-2	-2	-2
4040 Offsets against gross budget authority and outlays (total)	-770	-713	-738
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	43	.....	.....
4070 Budget authority, net (discretionary)	.....	.....	.....
4080 Outlays, net (discretionary)	8	-12	-3
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	8	-12	-3

This revolving fund enables Reclamation to recover the costs of administrative and technical services and of facilities used by its programs and by others and accumulate funds to finance capital equipment purchases.

Object Classification (in millions of dollars)

Identification code 014–4524–0–4–301	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	302	108	114
11.3 Other than full-time permanent	7	8	8
11.5 Other personnel compensation	9	3	3
11.9 Total personnel compensation	318	119	125
12.1 Civilian personnel benefits	105	39	40
21.0 Travel and transportation of persons	3	3	3
23.1 Rental payments to GSA	18	18	19
23.2 Rental payments to others	2	2	2
23.3 Communications, utilities, and miscellaneous charges	6	6	6

WORKING CAPITAL FUND—Continued

Object Classification—Continued

Identification code 014–4524–0–4–301		2025 actual	2026 est.	2027 est.
25.2	Other services from non-Federal sources	272	544	513
26.0	Supplies and materials	6	6	6
31.0	Equipment	21	21	22
41.0	Grants, subsidies, and contributions	1	1	1
99.0	Reimbursable obligations	752	759	737
99.5	Adjustment for rounding	1	1	1
99.9	Total new obligations, unexpired accounts	753	760	738

Employment Summary

Identification code 014–4524–0–4–301		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	2,607	939	949

BUREAU OF RECLAMATION LOAN PROGRAM ACCOUNT

Under the Small Reclamation Projects Act, loans and grants can be made to non-Federal organizations for construction of small water resource projects.

As required by the Federal Credit Reform Act of 1990, the Reclamation loan program account records the subsidy costs associated with the direct loans obligated in 1992 and beyond, as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis and the administrative expenses are estimated on a cash basis.

No funds are requested for the Reclamation loan program for direct loans or for loan program administration for 2027.

BUREAU OF RECLAMATION DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 014–4547–0–3–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0713	Payment of interest to Treasury	2		
0900	Total new obligations, unexpired accounts	2		
	Budgetary resources:			
	Financing authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	3	3	3
1825	Spending authority from offsetting collections applied to repay debt	-1	-3	-3
1850	Spending auth from offsetting collections, mand (total)	2		
1900	Budget authority (total)	2		
1930	Total budgetary resources available	2		
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	2		
3020	Outlays (gross)	-2		
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	2		
	Financing disbursements:			
4110	Outlays, gross (total)	2		
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4123	Repayments of principal	-3	-2	-2
4123	Interest received on loans		-1	-1
4130	Offsets against gross budget authority and outlays (total)	-3	-3	-3
4160	Budget authority, net (mandatory)	-1	-3	-3
4170	Outlays, net (mandatory)	-1	-3	-3
4180	Budget authority, net (total)	-1	-3	-3
4190	Outlays, net (total)	-1	-3	-3

Status of Direct Loans (in millions of dollars)

Identification code 014–4547–0–3–301		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	23	22	20
1251	Repayments: Repayments and prepayments	-1	-2	-2
1290	Outstanding, end of year	22	20	18

As required by the Federal Credit Reform Act of 1990, the Reclamation direct loan financing account is a non-budgetary account for recording all cash flows to and from the Government resulting from direct loans obligated in 1992 and beyond. The amounts in this account are a means of financing and are not included in budget totals.

Balance Sheet (in millions of dollars)

Identification code 014–4547–0–3–301		2024 actual	2025 actual
	ASSETS:		
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	23	22
1405	Allowance for subsidy cost (-)		
1499	Net present value of assets related to direct loans	23	22
1999	Total assets	23	22
	LIABILITIES:		
2103	Federal liabilities: Debt	23	22
	NET POSITION:		
3300	Cumulative results of operations		
4999	Total liabilities and net position	23	22

BUREAU OF RECLAMATION LOAN LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 014–0667–0–1–301		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1	1	1
1820	Capital transfer of spending authority from offsetting collections to general fund	-1	-1	-1
	Budget authority and outlays, net:			
	Mandatory:			
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-1	-1	-1
4180	Budget authority, net (total)	-1	-1	-1
4190	Outlays, net (total)	-1	-1	-1

Status of Direct Loans (in millions of dollars)

Identification code 014–0667–0–1–301		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	2	1	
1251	Repayments: Repayments and prepayments	-1	-1	
1290	Outstanding, end of year	1		

As required by the Federal Credit Reform Act of 1990, the Reclamation loan liquidating account records all cash flows to and from the Government resulting from direct loans obligated prior to 1992. All loans obligated in 1992, or thereafter, are recorded in loan program account No. 14–0685–0–1–301 and loan program financing account No. 14–4547–0–3–301.

Balance Sheet (in millions of dollars)

Identification code 014–0667–0–1–301		2024 actual	2025 actual
	ASSETS:		
1601	Direct loans, gross	2	1
1603	Allowance for estimated uncollectible loans and interest (-)		

1699	Value of assets related to direct loans	2	1
1999	Total assets	2	1
	LIABILITIES:		
2104	Federal liabilities: Resources payable to Treasury	2	1
	NET POSITION:		
3300	Cumulative results of operations	.....	.....
4999	Total liabilities and net position	2	1

Trust Funds

RECLAMATION TRUST FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–8070–0–7–301		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1130	Deposits, Reclamation Trust Funds	.....	1	1
2000	Total: Balances and receipts	.....	1	1
	Appropriations:			
	Current law:			
2101	Reclamation Trust Funds	.....	-1	-1
5099	Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 014–8070–0–7–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Reclamation Trust Funds (Direct)	.....	1	1
0900	Total new obligations, unexpired accounts (object class 25.2)	.....	1	1
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	.....	1	1
1930	Total budgetary resources available	1	2	2
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	.....	1	1
3020	Outlays (gross)	.....	-1	-1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	.....	1	1
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	1	1
4180	Budget authority, net (total)	.....	1	1
4190	Outlays, net (total)	.....	1	1

The Bureau of Reclamation performs work on various projects and activities with funding provided by non-Federal entities under 43 U.S.C. 395 and 396.

Employment Summary

Identification code 014–8070–0–7–301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	.....	1	1

ADMINISTRATIVE PROVISION

Appropriations for the Bureau of Reclamation shall be available for purchase and replacement of not to exceed 30 motor vehicles, which are for replacement only.

CENTRAL UTAH PROJECT

Federal Funds

CENTRAL UTAH PROJECT COMPLETION ACCOUNT

For carrying out activities authorized by the Central Utah Project Completion Act, titles II through VI of Public Law 102–575, as amended, $17,000,000, to remain available until expended, of which $3,800,000 shall be deposited into the Utah Reclamation Mitigation and Conservation Account for use by the Utah Reclamation Mitigation and Conservation Commission: Provided, That of the amount provided under this heading, $1,900,000 shall be available until September 30, 2028, for expenses necessary in carrying out related responsibilities of the Secretary of the Interior: Provided further, That for fiscal year 2027, of the amount made available to the Commission under this Act or any other Act, the Commission may use an amount not to exceed $2,310,000 for administrative expenses.

Program and Financing (in millions of dollars)

Identification code 014–0787–0–1–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Central Utah project construction	18	13	7
0003	Fish and Wildlife	.....	4	4
0004	Program administration	.....	2	2
0900	Total new obligations, unexpired accounts	18	19	13
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	23	23	17
1120	Appropriations transferred to other accts [014–5174]	-5	-4	-4
1160	Appropriation, discretionary (total)	18	19	13
1930	Total budgetary resources available	19	20	14
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	2	4
3010	New obligations, unexpired accounts	18	19	13
3020	Outlays (gross)	-17	-17	-14
3050	Unpaid obligations, end of year	2	4	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	2	4
3200	Obligated balance, end of year	2	4	3
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	18	19	13
	Outlays, gross:			
4010	Outlays from new discretionary authority	16	16	11
4011	Outlays from discretionary balances	1	1	3
4020	Outlays, gross (total)	17	17	14
4180	Budget authority, net (total)	18	19	13
4190	Outlays, net (total)	17	17	14

Titles II through VI of Public Law 102–575 authorize the completion of the Central Utah Project through construction and related activities, including mitigation, conservation, and enhancement of fish and wildlife and recreational resources. Funds are requested in this account for: the Central Utah Water Conservancy District; transfer to the Utah Reclamation Mitigation and Conservation Commission; and to carry out related responsibilities of the Secretary.

Object Classification (in millions of dollars)

Identification code 014–0787–0–1–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	12	13	7
25.3	Other goods and services from Federal sources	4	4	4
41.0	Grants, subsidies, and contributions	2	2	2

CENTRAL UTAH PROJECT COMPLETION ACCOUNT—Continued

Object Classification—Continued

Identification code 014–0787–0–1–301		2025 actual	2026 est.	2027 est.
99.9	Total new obligations, unexpired accounts	18	19	13

UTAH RECLAMATION MITIGATION AND CONSERVATION ACCOUNT

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5174–0–2–301		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	127	131	132
	Receipts:			
	Current law:			
1140	Interest on Principal, Utah Mitigation and Conservation Fund	6	5	3
2000	Total: Balances and receipts	133	136	135
	Appropriations:			
	Current law:			
2101	Utah Reclamation Mitigation and Conservation Account	-3	-5	-2
2103	Utah Reclamation Mitigation and Conservation Account			-1
2132	Utah Reclamation Mitigation and Conservation Account	1	1	1
2199	Total current law appropriations	-2	-4	-2
2999	Total appropriations	-2	-4	-2
5099	Balance, end of year	131	132	133

Program and Financing (in millions of dollars)

Identification code 014–5174–0–2–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Utah Reclamation Mitigation and Conservation	5	5	5
0002	Title IV Interest on Investment	2	3	3
0900	Total new obligations, unexpired accounts	7	8	8
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	11	11	11
1001	Discretionary unobligated balance brought fwd, Oct 1	8	9	
	Budget authority:			
	Appropriations, discretionary:			
1121	Appropriations transferred from other acct [014–0787]	5	4	4
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	3	5	2
1203	Appropriation (previously unavailable)(special or trust)			1
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260	Appropriations, mandatory (total)	2	4	2
1900	Budget authority (total)	7	8	6
1930	Total budgetary resources available	18	19	17
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	11	11	9
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	16	11	6
3010	New obligations, unexpired accounts	7	8	8
3020	Outlays (gross)	-12	-13	-10
3050	Unpaid obligations, end of year	11	6	4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	16	11	6
3200	Obligated balance, end of year	11	6	4
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	5	4	4
	Outlays, gross:			
4010	Outlays from new discretionary authority	1	1	1
4011	Outlays from discretionary balances	7	7	5
4020	Outlays, gross (total)	8	8	6
	Mandatory:			
4090	Budget authority, gross	2	4	2
	Outlays, gross:			
4100	Outlays from new mandatory authority		4	3
4101	Outlays from mandatory balances	4	1	1
4110	Outlays, gross (total)	4	5	4
4180	Budget authority, net (total)	7	8	6
4190	Outlays, net (total)	12	13	10
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	128	131	134
5001	Total investments, EOY: Federal securities: Par value	131	134	137

The Utah Reclamation Mitigation and Conservation account was established under Title IV of Public Law 102–575 for contributions from the State of Utah, the Federal Government (through the Secretary of the Interior and the Western Area Power Administration), and project beneficiaries (the Conservancy District). The requirement for contributions as principal from the State, the Secretary, and the Conservancy District ended in 2001. The requirement for contributions from the Western Area Power Administration ended in 2013. Funds deposited into the account as principal may not be expended for any purpose. Interest earned annually on the account is available for expenditure, without further appropriations, by the Utah Reclamation Mitigation and Conservation Commission, which has the option to use the funds for the mitigation, conservation, and enhancement of fish and wildlife and recreational resources, or to reinvest the funds into the account as principal. This account also receives transfer of funds annually appropriated to the Central Utah Completion Account for the Utah Reclamation Mitigation and Conservation Commission, as provided in Title III of Public Law 102–575.

Object Classification (in millions of dollars)

Identification code 014–5174–0–2–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1	1	1
25.2	Other services from non-Federal sources	4	5	5
25.3	Other goods and services from Federal sources	2	2	2
99.9	Total new obligations, unexpired accounts	7	8	8

Employment Summary

Identification code 014–5174–0–2–301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	8	12	12

UNITED STATES GEOLOGICAL SURVEY

Federal Funds

SURVEYS, INVESTIGATIONS, AND RESEARCH

For expenses necessary for the United States Geological Survey to perform surveys, investigations, and research covering topography, geology, hydrology, biology, and the mineral and water resources of the United States, its territories and possessions, and other areas as authorized by the Organic Act of March 3, 1839, as amended (43 U.S.C. 31), and sections 3 and 11 of the Outer Continental Shelf Lands Act, as amended (43 U.S.C. 1332 and 1340); classify lands as to their mineral and water resources; give engineering supervision to power permittees and Federal Energy Regulatory Commission licensees; administer the minerals exploration program as authorized by section 1 of the Act of August 21, 1958, Public Law 85–701 (30 U.S.C. 641); conduct inquiries into the economic conditions affecting mining and materials processing industries as authorized by the provisions at chapter 3 of title 30, United States Code, section 2 of the Mining and Minerals Policy Act of 1970, Public Law 91–631, as amended (30 U.S.C. 21a), and section 8(a)(1) of the Strategic and Critical Materials Stock Piling Revision Act of 1979, Public Law 96–41, as amended (50 U.S.C. 98g(a)(1)), and related purposes as authorized by law; and to publish and disseminate data relative to the foregoing activities; $892,668,000, to remain available until September 30, 2028; of which $78,840,000 shall remain available until expended for satellite operations; and of which $55,614,000 shall be available until expended for deferred maintenance and capital improvement projects that exceed $100,000 in cost: Provided, That none of the funds provided for the ecosystem research activity shall be used to conduct new surveys on private property, unless specifically authorized in writing by the property owner: Provided further, That no part of this appropriation shall be used to pay more than one-half the cost of topo-

graphic mapping or water resources data collection and investigations carried on in cooperation with States and municipalities Provided further, That of the amount appropriated under this heading, not to exceed $15,000 may be for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 014–0804–0–1–306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Ecosystems	260	294	65
0004 Natural Hazards	208	207	145
0005 Water Resources	280	292	235
0006 Core Science Systems	222	268	187
0007 Science Support	106	82	83
0008 Facilities	112	189	176
0009 Energy and Mineral Resources	104	114	.....
0010 Geology, Energy, and Minerals	.....	.....	138
0091 Direct program activities, subtotal	1,292	1,446	1,029
0103 2022 Disaster Supplemental (P.L. 117–43)	4	.....	.....
0104 2022 Bipartisan Infrastructure Law (P.L. 117–58)	52	87	11
0105 2022 Inflation Reduction Act (P.L. 117–169)	8	2	1
0106 2023 Disaster Supplemental (P.L. 117–328)	7	7	4
0107 2025 Disaster Supplemental (P.L. 118–158)	1	1	.....
0191 Direct program activities, subtotal	72	97	16
0799 Total direct obligations	1,364	1,543	1,045
0801 Surveys, Investigations, and Research (Reimbursable)	630	630	500
0900 Total new obligations, unexpired accounts	1,994	2,173	1,545
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	985	1,141	1,082
1001 Discretionary unobligated balance brought fwd, Oct 1	903	.....	.....
1021 Recoveries of prior year unpaid obligations	19	.....	.....
1070 Unobligated balance (total)	1,004	1,141	1,082
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,450	1,420	893
1100 Appropriation	3	.....	.....
1160 Appropriation, discretionary (total)	1,453	1,420	893
Advance appropriations, discretionary:			
1170 Advance appropriation	69	64	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	613	630	500
1701 Change in uncollected payments, Federal sources	-5	.....	.....
1750 Spending auth from offsetting collections, disc (total)	608	630	500
Spending authority from offsetting collections, mandatory:			
1800 Collected	5	.....	.....
1900 Budget authority (total)	2,135	2,114	1,393
1930 Total budgetary resources available	3,139	3,255	2,475
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-4	.....	.....
1941 Unexpired unobligated balance, end of year	1,141	1,082	930
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,116	814	1,046
3010 New obligations, unexpired accounts	1,994	2,173	1,545
3011 Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020 Outlays (gross)	-2,270	-1,941	-1,481
3040 Recoveries of prior year unpaid obligations, unexpired	-19	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-9	.....	.....
3050 Unpaid obligations, end of year	814	1,046	1,110
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-909	-869	-869
3070 Change in uncollected pymts, Fed sources, unexpired	5	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	35	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-869	-869	-869
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	207	-55	177
3200 Obligated balance, end of year	-55	177	241
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,130	2,114	1,393
Outlays, gross:			
4010 Outlays from new discretionary authority	1,312	1,458	989
4011 Outlays from discretionary balances	942	471	486
4020 Outlays, gross (total)	2,254	1,929	1,475
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-344	-334	-265
4033 Non-Federal sources	-303	-296	-235
4040 Offsets against gross budget authority and outlays (total)	-647	-630	-500
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	5	.....	.....
4052 Offsetting collections credited to expired accounts	34	.....	.....
4060 Additional offsets against budget authority only (total)	39	.....	.....
4070 Budget authority, net (discretionary)	1,522	1,484	893
4080 Outlays, net (discretionary)	1,607	1,299	975
Mandatory:			
4090 Budget authority, gross	5	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	4	.....	.....
4101 Outlays from mandatory balances	12	12	6
4110 Outlays, gross (total)	16	12	6
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources:	-5	.....	.....
4180 Budget authority, net (total)	1,522	1,484	893
4190 Outlays, net (total)	1,618	1,311	981

The U.S. Geological Survey (USGS) monitors, analyzes, and predicts current and evolving Earth-system interactions and delivers actionable information at scales and timeframes relevant to decisionmakers. The USGS provides actionable science to decisionmakers about energy and mineral resources, natural hazards, and water resources using state-of-the-art science, tools, and technology. The USGS also provides authoritative mapping and imagery of the Earth's land and water features.

Geology, Energy, and Minerals.—The USGS Geology, Energy, and Minerals Mission Area is the Nation's primary source of impartial scientific information on domestic and global geologic resources and their supply chains. The Nation relies on energy and mineral resources to power homes and businesses and to manufacture products and technologies from phones to vehicles to data centers. The mission area maps and conducts research on the entire life-cycle of these resources, including geologic resource occurrence, extraction, use, disposal, and the opportunity to recover resources from waste. Additionally, the mission area assesses emerging resources, which provide opportunities for innovation in the energy industry. Science produced in the mission area informs economic, technological, national security, and global trade strategies and investments, as well as sustainable natural resource management and the development of infrastructure and new technologies.

Natural Hazards.—The USGS Natural Hazards Mission Area plays a critical role in providing policymakers, communities, and the public with the knowledge needed to anticipate, understand and reduce risks associated with natural hazards. It provides authoritative assessments of potential threats such as earthquakes, volcanic eruptions, landslides, storm-induced coastal flooding, geomagnetic storms, and tsunamis, as well as longer-term impacts such as sea level change and coastal erosion. This mission area also advances the characterization and assessment of coastal and marine hazards, processes, conditions, and vulnerability by mapping the seafloor. These mapping efforts also provide vital information for understanding the Nation's geothermal, marine energy, and critical mineral resources. The USGS Natural Hazards Mission Area works with partners and stakeholders to define and mitigate hazard risks, deepen understanding of natural hazard processes, and characterize potential impacts on human activity and health and the economy.

Water Resources.—The USGS Water Resources Mission Area is the Nation's primary Federal source of water information. That information is used by water decision-makers at all levels (Federal, State, tribal and municipal) to respond to and manage a wide range of issues, such as minimizing loss of life and property from floods and droughts; protecting human health from water-borne contaminants and diseases; assuring adequate supplies of clean water for drinking, agricultural, commercial, industrial, mining, datacenters, and recreational water uses; and supporting local, regional and National infrastructure projects. To adequately meet these many

SURVEYS, INVESTIGATIONS, AND RESEARCH—Continued

demands for water information, the mission area focuses on observing, understanding, predicting, and delivering information on the Nation's water resources. Observations include stream gaging, water quality sampling, and groundwater monitoring. Understanding those observations are part of the research to assess water conditions and develop sensors and models that are used to predict or forecast scenarios of water condition. Delivery includes databases, web applications, and visualizations that disseminates this work to the public. Collectively, these efforts contribute to sustainable stewardship and development of the Nation's resources for the benefit of present and future generations.

Core Science Systems.—The USGS is the Federal agency responsible for mapping the geologic, geographic, and land features of the United States. The USGS conducts detailed surveys and distributes high-quality and highly-accurate topographic, hydrographic, and biogeographic maps and remotely sensed data to the public. Mapping accuracy enabled by cutting-edge technologies allows precise planning for recreational use on public lands; supporting permitting with Department of the Interior partners; critical mineral resource assessments; transportation and pipeline infrastructure projects; land change and flood prediction at regional, local, and neighborhood scales; emergency response; and hazards mitigation. The USGS Core Science Systems Mission Area fulfills the USGS role as the primary national civilian mapping agency, including topographic mapping in support of Federal and State requirements; national geospatial coordination in support of Interior and the Federal Geographic Data Committee; geospatial mapping and applications through the Civil Applications Committee; and satellite remote sensing. The USGS, through Core Science Systems is the primary Federal steward of high-quality geospatial data and remote sensing data and provides data access to the public through The National Map, the Federal Geospatial Platform, the National Land Cover Database, the USGS Earth Explorer, and the National Biogeographic Map. The USGS also operates Landsat satellites and data systems necessary to monitor, detect, and understand changes that affect the Nation's natural and agricultural resources, economy, public safety and national security.

Science Support.—The USGS Science Support activity provides funding and resources toward business and information services that are crucial to conducting quality science, including internal controls; budget and performance; publishing; monitoring and evaluation of science quality and integrity; information assurance; information management and technology services; strategic planning; facilities; safety; property; materials management; and the Freedom of Information Act (FOIA). Science Support also provides policy and analysis services related to technology transfer, intellectual property, agreement reviews, and directive management.

Facilities.—The USGS Facilities activity provides safe, functional workspace to accomplish the bureau's science mission. The Facilities activity's goal is to meet bureau science needs while optimizing facility locations and functionality of workspace while reducing costs. The USGS defines facilities as all sites where USGS activities are housed and mission-related work is conducted. Facilities typically provide space for offices, laboratories and storage, as well as shared support for food services, conference rooms, and other common space uses. USGS research vessels are also considered facilities for funding purposes. Basic facility operations, rent costs, and security are funded and performed through this program. This activity is also responsible for facility maintenance and ensuring facilities are in compliance with Federal, State, and local standards to provide a safe, and functional work environment for employees, visiting partners, and customers. The USGS Facilities Program serves the public by saving money through improving space utilization and disposing of underutilized assets.

Reimbursable Activities.—This work includes reimbursements from non-Federal sources (States, Tribes, and municipalities) for cooperative efforts; proceeds from the sale of copies of photographs and records and the sale of personal property; reimbursements from permittees and licensees of the Federal Energy Regulatory Commission; and reimbursements from foreign countries and international organizations for technical assistance. The USGS also receives reimbursements from other Federal agencies for mission-related work performed at the request of the financing agency.

Object Classification (in millions of dollars)

Identification code 014–0804–0–1–306		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	473	368	227
11.3	Other than full-time permanent	47	38	19
11.5	Other personnel compensation	22	16	11
11.9	Total personnel compensation	542	422	257
12.1	Civilian personnel benefits	196	153	90
13.0	Benefits for former personnel	3	2	1
21.0	Travel and transportation of persons	14	14	12
23.1	Rental payments to GSA	51	54	45
23.2	Rental payments to others	4	4	4
23.3	Communications, utilities, and miscellaneous charges	22	22	22
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	81	82	80
25.2	Other services from non-Federal sources	128	193	87
25.3	Other goods and services from Federal sources	129	258	235
25.4	Operation and maintenance of facilities	14	14	8
25.5	Research and development contracts	1	1	1
25.7	Operation and maintenance of equipment	17	18	17
26.0	Supplies and materials	20	26	26
31.0	Equipment	42	49	38
32.0	Land and structures	3	53	53
41.0	Grants, subsidies, and contributions	96	177	68
99.0	Direct obligations	1,364	1,543	1,045
99.0	Reimbursable obligations	630	630	500
99.9	Total new obligations, unexpired accounts	1,994	2,173	1,545

Employment Summary

Identification code 014–0804–0–1–306		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	4,414	3,392	2,050
2001	Reimbursable civilian full-time equivalent employment	3,136	3,136	2,518
3001	Allocation account civilian full-time equivalent employment	66	66	66

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 014–4556–0–4–306		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Working capital fund	94	113	113
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	208	215	194
1021	Recoveries of prior year unpaid obligations	5	.....	.....
1070	Unobligated balance (total)	213	215	194
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	96	92	92
1930	Total budgetary resources available	309	307	286
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	215	194	173
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	59	47	69
3010	New obligations, unexpired accounts	94	113	113
3020	Outlays (gross)	-101	-91	-92
3040	Recoveries of prior year unpaid obligations, unexpired	-5	.....	.....
3050	Unpaid obligations, end of year	47	69	90
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	59	47	69
3200	Obligated balance, end of year	47	69	90
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	96	92	92

	Outlays, gross:			
4010	Outlays from new discretionary authority	30	41	41
4011	Outlays from discretionary balances	71	50	51
4020	Outlays, gross (total)	101	91	92
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-95	-92	-92
4033	Non-Federal sources	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-96	-92	-92
4070	Budget authority, net (discretionary)	.....	.....	.....
4080	Outlays, net (discretionary)	5	-1	.....
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	5	-1	.....

The Working Capital Fund allows for efficient financial management of USGS activities, including telecommunications investments; acquisition, replacement, and enhancement of scientific equipment; facilities, publications, General Service Administration Buildings delegation operations and laboratory operations; modernization and equipment replacement; and drilling and training services.

Balance Sheet (in millions of dollars)

Identification code 014–4556–0–4–306	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	259	262
1803 Other Federal assets: Property, plant and equipment, net	.....	.....
1999 Total assets	259	262
LIABILITIES:		
2201 Non-Federal liabilities: Accounts payable	5	4
NET POSITION:		
3300 Cumulative results of operations	254	258
4999 Total liabilities and net position	259	262

Object Classification (in millions of dollars)

Identification code 014–4556–0–4–306	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	9	10	10
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	10	11	11
12.1 Civilian personnel benefits	4	4	4
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	3	3	3
23.3 Communications, utilities, and miscellaneous charges	.....	2	2
25.2 Other services from non-Federal sources	12	15	15
25.3 Other goods and services from Federal sources	4	4	4
25.4 Operation and maintenance of facilities	13	14	14
25.7 Operation and maintenance of equipment	5	5	5
26.0 Supplies and materials	5	5	5
31.0 Equipment	36	38	38
32.0 Land and structures	1	11	11
99.9 Total new obligations, unexpired accounts	94	113	113

Employment Summary

Identification code 014–4556–0–4–306	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	100	100	100

Trust Funds

Contributed Funds

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–8562–0–7–306	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	.....	.....	.....
Receipts:			
Current law:			
1130 Contributed Funds, Geological Survey	.....	1	1
2000 Total: Balances and receipts	.....	1	1
Appropriations:			
Current law:			
2101 Contributed Funds	.....	-1	-1
5099 Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 014–8562–0–7–306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Donations and contributed funds	4	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	2	2
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	.....	1	1
1930 Total budgetary resources available	6	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	4	1	1
3020 Outlays (gross)	-4	-1	-1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	.....	1	1
Outlays, gross:			
4101 Outlays from mandatory balances	4	1	1
4180 Budget authority, net (total)	.....	1	1
4190 Outlays, net (total)	4	1	1

Funds in this account are provided by States, local governments, and private organizations (pursuant to 43 U.S.C. 36c). This appropriation (a permanent, indefinite, special fund) makes these funds available to the USGS to perform work agreed upon by the contributor and the USGS. Research and development, data collection and analysis, and other services are undertaken when such activities are of mutual interest and benefit, and assist the USGS in accomplishing its mission.

Object Classification (in millions of dollars)

Identification code 014–8562–0–7–306	2025 actual	2026 est.	2027 est.
25.3 Direct obligations: Other goods and services from Federal sources	3	.....	.....
99.5 Adjustment for rounding	1	1	1
99.9 Total new obligations, unexpired accounts	4	1	1

Employment Summary

Identification code 014–8562–0–7–306	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2	2	2

Administrative Provisions

From within the amount appropriated for activities of the United States Geological Survey such sums as are necessary shall be available for contracting for the furnishing of topographic maps and for the making of geophysical or other specialized surveys when it is administratively determined that such procedures are in the public interest; construction and maintenance of necessary buildings and appurtenant facilities; acquisition of lands for gauging stations, observation wells, and seismic equipment; expenses of the United States National Committee for Geological Sciences; and payment of compensation and expenses of persons employed by the Survey duly appointed to represent the United States in the negotiation and administration of interstate compacts: Provided, That activities funded by appropriations herein made may be accomplished through the use of contracts, grants, or cooperative agreements (including noncompetitive cooperative agreements with tribes) as defined in section 6302 of title 31, United States Code: Provided further, That the United States Geological Survey may enter into contracts or cooperative agreements directly with individuals or indirectly with institutions or nonprofit organizations,

without regard to section 6101 of title 41, United States Code, for the temporary or intermittent services of students or recent graduates, who shall be considered employees for the purpose of chapters 57 and 81 of title 5, United States Code, relating to compensation for travel and work injuries, and chapter 171 of title 28, United States Code, relating to tort claims, but shall not be considered to be Federal employees for any other purposes.

FISH AND WILDLIFE AND PARKS

UNITED STATES FISH AND WILDLIFE SERVICE

Federal Funds

RESOURCE MANAGEMENT

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses of the United States Fish and Wildlife Service, as authorized by law, and for scientific and economic studies, general administration, and for the performance of other authorized functions related to such resources, $1,303,574,000, to remain available until September 30, 2028, of which not to exceed $15,000 may be for official reception and representation expenses: Provided, That not to exceed $7,352,000 shall be used for implementing subsections (a), (b), (c), and (e) of section 4 of the Endangered Species Act of 1973, Public Law 93–205, as amended (16 U.S.C. 1533) (except for processing petitions, developing and issuing proposed and final regulations, and taking any other steps to implement actions described in subsection (c)(2)(A), (c)(2)(B)(i), or (c)(2)(B)(ii) of such section), of which not to exceed $1,622,500 shall be used for any activity regarding the designation of critical habitat, pursuant to subsection (a)(3), excluding litigation support, for species listed pursuant to subsection (a)(1) prior to October 1, 2015; of which not to exceed $516,250 shall be used for any activity regarding petitions to list species that are indigenous to the United States pursuant to subsections (b)(3)(A) and (b)(3)(B); and, of which not to exceed $516,250 shall be used for implementing subsections (a), (b), (c), and (e) of section 4 of the Endangered Species Act of 1973 (16 U.S.C. 1533) for species that are not indigenous to the United States.

Program and Financing (in millions of dollars)

Identification code 014–1611–0–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Ecological Services	268	239	339
0002 National Wildlife Refuge System	504	450	394
0004 Conservation and Enforcement	194	173	135
0005 Fisheries and Aquatic Resource Conservation	190	170	150
0006 Habitat Conservation	63	56	51
0008 General Operations	171	153	120
0009 Science Support	30	27	26
0012 2022 Bipartisan Infrastructure Law (P.L. 117–58)	93	83	76
0013 Stewardship Priorities	34	30	20
0014 2022 Inflation Reduction Act (P.L. 117–169)	178	159	.....
0100 Subtotal, direct program	1,725	1,540	1,311
0799 Total direct obligations	1,725	1,540	1,311
0801 Great Lakes Restoration Initiative	44	39	44
0802 Reimbursable program activity all other	275	246	198
0899 Total reimbursable obligations	319	285	242
0900 Total new obligations, unexpired accounts	2,044	1,825	1,553
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	875	762	776
1001 Discretionary unobligated balance brought fwd, Oct 1	668	737	.....
1021 Recoveries of prior year unpaid obligations	16	19	19
1070 Unobligated balance (total)	891	781	795
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,475	1,452	1,304
1121 Appropriations transferred from other acct -OS [014–0102]	1	.....	.....
1160 Appropriation, discretionary (total)	1,476	1,452	1,304
Advance appropriations, discretionary:			
1170 Advance appropriation [Bipartisan Infrastructure Law]	91	91	.....
1173 Advance appropriations transferred from other accounts -USFS [012–1106]	7	.....	.....
1180 Advanced appropriation, discretionary (total)	98	91	.....
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-7	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	393	269	324
1700 Collected - NWRS Cost Recovery [CHIMP]	.....	.....	1
1701 Change in uncollected payments, Federal sources	-53	.....	.....
1750 Spending auth from offsetting collections, disc (total)	340	269	325
Spending authority from offsetting collections, mandatory:			
1800 Collected	2	2	.....
1801 Change in uncollected payments, Federal sources	6	6	.....
1850 Spending auth from offsetting collections, mand (total)	8	8	.....
1900 Budget authority (total)	1,915	1,820	1,629
1930 Total budgetary resources available	2,806	2,601	2,424
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	762	776	871
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,226	1,123	930
3010 New obligations, unexpired accounts	2,044	1,825	1,553
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-2,123	-1,999	-2,040
3040 Recoveries of prior year unpaid obligations, unexpired	-16	-19	-19
3041 Recoveries of prior year unpaid obligations, expired	-9	.....	.....
3050 Unpaid obligations, end of year	1,123	930	424
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-633	-586	-592
3070 Change in uncollected pymts, Fed sources, unexpired	47	-6	.....
3090 Uncollected pymts, Fed sources, end of year	-586	-592	-592
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	593	537	338
3200 Obligated balance, end of year	537	338	-168
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,914	1,812	1,629
Outlays, gross:			
4010 Outlays from new discretionary authority	973	1,186	1,076
4011 Outlays from discretionary balances	1,024	778	959
4020 Outlays, gross (total)	1,997	1,964	2,035
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-308	-200	-253
4033 Non-Federal sources	-85	-69	-72
4040 Offsets against gross budget authority and outlays (total)	-393	-269	-325
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	53	.....	.....
4060 Additional offsets against budget authority only (total)	53	.....	.....
4070 Budget authority, net (discretionary)	1,574	1,543	1,304
4080 Outlays, net (discretionary)	1,604	1,695	1,710
Mandatory:			
4090 Budget authority, gross	1	8	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	4	.....
4101 Outlays from mandatory balances	126	31	5
4110 Outlays, gross (total)	126	35	5
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-2	-2	.....
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-6	-6	.....
4160 Budget authority, net (mandatory)	-7	.....	.....
4170 Outlays, net (mandatory)	124	33	5
4180 Budget authority, net (total)	1,567	1,543	1,304
4190 Outlays, net (total)	1,728	1,728	1,715

Ecological Services.—The Service conserves, protects, and enhances fish, wildlife, plants, and their habitat by working with private landowners, States, Tribes, non-governmental organizations, and other Federal agencies. These partnership activities help protect and recover species listed under the Endangered Species Act (ESA) and work to make the listing of additional species unnecessary. Financial assistance is provided to private landowners to restore or improve habitat for endangered species and other at-risk species. Technical assistance helps prevent or minimize potential conflicts between development projects and imperiled species. The Budget

proposes to transfer activities within the National Marine Fisheries Service's Office of Protected Resources into Ecological Services to establish a single program responsible for the ESA and Marine Mammal Protection Act, which will reduce bureaucratic redundancies, streamline permitting, and improve the conservation of federally protected species.

Habitat Conservation.—Through technical and financial assistance, the Service promotes the protection, conservation, and restoration of the Nation's fish and wildlife resources. These conservation activities are accomplished through a voluntary citizen and community based stewardship program with partners on private lands. Conserving the Nation's coastal trust resources is accomplished through collaboration with others on public and private lands.

National Wildlife Refuge System.—The Service maintains the National Wildlife Refuge System consisting of 573 refuges, waterfowl production areas in 212 counties managed by 38 wetland management districts, 48 wildlife coordination areas, and eight national monuments. The National Wildlife Refuge System administers this network of lands and waters to conserve and restore fish, wildlife, plants, and their habitats, for the benefit of present and future generations of Americans.

Conservation and Enforcement.—The Service directs and coordinates national migratory bird programs to protect and enhance populations and habitat of more than 1,000 species of birds. Grants and partnerships are key to these programs, such as Joint Ventures that implement the North American Waterfowl Management Plan. The Service Law Enforcement program investigates wildlife crimes, regulates wildlife trade, helps Americans understand and obey wildlife protection laws, and works in partnership with international, State, and Tribal counterparts to conserve wildlife resources. The Service, through the International Affairs Program, works with domestic and international partners to promote a coordinated strategy to protect, restore, and enhance the world's diverse wildlife and their habitats, with a focus on species of international concern.

Fish and Aquatic Conservation.—The Fish and Aquatic Conservation Program consists of a network of 71 National Fish Hatcheries, one historic National Fish Hatchery, six Fish Health Centers, seven Fish Technology Centers, 51 Fish and Wildlife Conservation Offices, and the Aquatic Animal Drug Approval Partnership Program. Working with partners, the program recovers, restores and maintains fish and other aquatic resources at self-sustaining levels; provides technical assistance to States, Tribes and others; and supports Federal mitigation programs for the benefit of the American public.

General Operations.—Funding for the Service's general operations provides policy guidance, program coordination, and administrative services to all of the Fish and Wildlife Service's programs. The funds also support the National Conservation Training Center and projects through the National Fish and Wildlife Foundation to restore and enhance fish and wildlife populations.

Object Classification (in millions of dollars)

Identification code 014–1611–0–1–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	626	559	538
11.3	Other than full-time permanent	18	15	15
11.5	Other personnel compensation	37	33	27
11.8	Special personal services payments	.....	1	1
11.9	Total personnel compensation	681	608	581
12.1	Civilian personnel benefits	278	248	200
13.0	Benefits for former personnel	4	4	1
21.0	Travel and transportation of persons	18	16	15
22.0	Transportation of things	4	4	3
23.1	Rental payments to GSA	46	41	30
23.2	Rental payments to others	4	3	2
23.3	Communications, utilities, and miscellaneous charges	37	33	24
24.0	Printing and reproduction	2	2	2
25.1	Advisory and assistance services	24	21	16
25.2	Other services from non-Federal sources	77	69	51
25.3	Other goods and services from Federal sources	61	54	52
25.4	Operation and maintenance of facilities	17	15	11
25.6	Medical care	1	1	1
25.7	Operation and maintenance of equipment	12	11	11
26.0	Supplies and materials	44	39	32
31.0	Equipment	32	29	27
32.0	Land and structures	33	29	28
41.0	Grants, subsidies, and contributions	349	312	225
42.0	Insurance claims and indemnities	1	1	1
99.0	Direct obligations	1,725	1,540	1,313
99.0	Reimbursable obligations	319	285	240
99.9	Total new obligations, unexpired accounts	2,044	1,825	1,553

Employment Summary

Identification code 014–1611–0–1–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	6,259	5,065	4,839
2001	Reimbursable civilian full-time equivalent employment	910	910	910
3001	Allocation account civilian full-time equivalent employment	743	428	203

Construction

For construction, improvement, acquisition, or removal of buildings and other facilities required in the conservation, management, investigation, protection, and utilization of fish and wildlife resources, and the acquisition of lands and interests therein; $13,705,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 014–1612–0–1–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Line item construction projects	3	6	6
0002	Nationwide engineering service	4	3	3
0003	Bridge, dam and seismic safety	2	2	2
0007	Restoration of Federal Assets (Hurricane Supplemental P.L. 115–123–18CE)	.....	2	2
0008	Construction Deferred Maintenance	.....	2	2
0009	Restoration of Federal Assets (Disaster Supplemental P.L. 116–20–19CE)	3	2	.....
0010	2022 Disaster Supplemental (P.L. 117–43)	9	7	5
0011	2023 Disaster Supplemental (P.L. 117–328)	38	41	42
0014	2025 Disaster Supplemental (P.L. 118–158)	15	56	55
0100	Total, Direct program:	74	121	117
0799	Total direct obligations	74	121	117
0900	Total new obligations, unexpired accounts	74	121	117
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	263	710	606
1021	Recoveries of prior year unpaid obligations	2	1	1
1070	Unobligated balance (total)	265	711	607
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	519	15	14
	Spending authority from offsetting collections, discretionary:			
1700	Collected	.....	1	1
1900	Budget authority (total)	519	16	15
1930	Total budgetary resources available	784	727	622
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	710	606	505
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	153	130	136
3010	New obligations, unexpired accounts	74	121	117
3020	Outlays (gross)	-95	-114	-106
3040	Recoveries of prior year unpaid obligations, unexpired	-2	-1	-1
3050	Unpaid obligations, end of year	130	136	146
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	153	130	136
3200	Obligated balance, end of year	130	136	146
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	519	16	15
	Outlays, gross:			
4010	Outlays from new discretionary authority	14	4	4

CONSTRUCTION—Continued

Program and Financing—Continued

Identification code 014–1612–0–1–302		2025 actual	2026 est.	2027 est.
4011	Outlays from discretionary balances	81	110	102
4020	Outlays, gross (total)	95	114	106
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	.....	-1	-1
4040	Offsets against gross budget authority and outlays (total)	.....	-1	-1
4180	Budget authority, net (total)	519	15	14
4190	Outlays, net (total)	95	113	105

The Construction activity provides funding for projects that focus on construction and rehabilitation, environmental compliance, pollution abatement, hazardous materials cleanup, and seismic safety for facilities on Fish and Wildlife Service lands. This also includes repair and inspection of the Service's dams and bridges. This activity also supports modernization of field communications capability. These projects are needed to accomplish the management objectives and purposes of these structures, protect and enhance natural resources, and fulfill the Service's mission.

Object Classification (in millions of dollars)

Identification code 014–1612–0–1–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	8	5	5
12.1	Civilian personnel benefits	3	2	2
21.0	Travel and transportation of persons	1	1	1
25.1	Advisory and assistance services	.....	1	1
25.2	Other services from non-Federal sources	7	9	9
25.3	Other goods and services from Federal sources	4	11	11
25.4	Operation and maintenance of facilities	1	1	2
25.7	Operation and maintenance of equipment	.....	2	2
26.0	Supplies and materials	3	7	7
31.0	Equipment	1	2	2
32.0	Land and structures	39	72	68
41.0	Grants, subsidies, and contributions	7	8	7
99.0	Direct obligations	74	121	117
99.9	Total new obligations, unexpired accounts	74	121	117

Employment Summary

Identification code 014–1612–0–1–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	71	37	37

STATE AND TRIBAL WILDLIFE GRANTS

Program and Financing (in millions of dollars)

Identification code 014–5474–0–2–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	State wildlife grants	64	60	5
0002	State competitive grants	7	5	1
0003	Tribal Wildlife Grants	6	4	2
0004	Administration	5	4	1
0900	Total new obligations, unexpired accounts	82	73	9
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	44	39	43
1021	Recoveries of prior year unpaid obligations	5	3	3
1070	Unobligated balance (total)	49	42	46
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	72	74	.....
1930	Total budgetary resources available	121	116	46
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	39	43	37
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	152	149	127
3010	New obligations, unexpired accounts	82	73	9
3020	Outlays (gross)	-80	-92	-62
3040	Recoveries of prior year unpaid obligations, unexpired	-5	-3	-3
3050	Unpaid obligations, end of year	149	127	71
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	152	149	127
3200	Obligated balance, end of year	149	127	71
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	72	74	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	16	.....
4011	Outlays from discretionary balances	80	76	62
4020	Outlays, gross (total)	80	92	62
4180	Budget authority, net (total)	72	74	.....
4190	Outlays, net (total)	80	92	62

The 2027 Budget proposes to eliminate funding for the State and Tribal Wildlife Grants program.

Object Classification (in millions of dollars)

Identification code 014–5474–0–2–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	2	2	.....
12.1	Civilian personnel benefits	1	1	.....
25.3	Other goods and services from Federal sources	1	1	1
41.0	Grants, subsidies, and contributions	78	69	8
99.9	Total new obligations, unexpired accounts	82	73	9

Employment Summary

Identification code 014–5474–0–2–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	19	19	.....

MULTINATIONAL SPECIES CONSERVATION FUND

Program and Financing (in millions of dollars)

Identification code 014–1652–0–1–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	African elephant	1	1	1
0003	Rhinoceros and tiger	.....	4	4
0006	Multinational Species Semi Postal Stamp Act (Direct)	.....	1	1
0799	Total direct obligations	1	6	6
0900	Total new obligations, unexpired accounts (object class 41.0)	1	6	6
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	14	34	50
1001	Discretionary unobligated balance brought fwd, Oct 1	13	33	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	21	21	.....
	Spending authority from offsetting collections, mandatory:			
1800	Collected	.....	1	1
1900	Budget authority (total)	21	22	1
1930	Total budgetary resources available	35	56	51
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	34	50	45
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	32	23	14
3010	New obligations, unexpired accounts	1	6	6
3020	Outlays (gross)	-10	-15	-19
3050	Unpaid obligations, end of year	23	14	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	32	23	14

3200	Obligated balance, end of year	23	14	1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	21	21	
	Outlays, gross:			
4010	Outlays from new discretionary authority	1	6	
4011	Outlays from discretionary balances	9	8	18
4020	Outlays, gross (total)	10	14	18
	Mandatory:			
4090	Budget authority, gross		1	1
	Outlays, gross:			
4101	Outlays from mandatory balances		1	1
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources		-1	-1
4180	Budget authority, net (total)	21	21	
4190	Outlays, net (total)	10	14	18

The 2027 Budget proposes to eliminate funding for the Multinational Species Conservation Fund.

Employment Summary

Identification code 014–1652–0–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	4	4	

Neotropical Migratory Bird Conservation

Program and Financing (in millions of dollars)

Identification code 014–1696–0–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Neotropical Migratory Bird		5	
0900 Total new obligations, unexpired accounts (object class 41.0)		5	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		5	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5	5	
1930 Total budgetary resources available	5	10	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10	5	5
3010 New obligations, unexpired accounts		5	
3020 Outlays (gross)	-5	-5	-5
3050 Unpaid obligations, end of year	5	5	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10	5	5
3200 Obligated balance, end of year	5	5	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5	5	
Outlays, gross:			
4010 Outlays from new discretionary authority		1	
4011 Outlays from discretionary balances	5	4	5
4020 Outlays, gross (total)	5	5	5
4180 Budget authority, net (total)	5	5	
4190 Outlays, net (total)	5	5	5

The 2027 Budget proposes to eliminate funding for the Neotropical Migratory Bird Conservation Fund.

Employment Summary

Identification code 014–1696–0–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1	1	

LWCF Land Acquisition

Program and Financing (in millions of dollars)

Identification code 014–5020–0–2–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Land Acquisition Management	15	18	18
0002 Exchanges	2	2	2
0003 Emergencies, Hardships, and Inholdings	2	14	14
0004 Highlands Conservation Act	16	10	10
0005 Land Acquisitions	38	49	49
0006 Sportsmen and Recreational Access		16	16
0100 Total, direct program	73	109	109
0799 Total direct obligations	73	109	109
0801 Land Acquisition (Reimbursable)	1		
0900 Total new obligations, unexpired accounts	74	109	109
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	140	187	190
1001 Discretionary unobligated balance brought fwd, Oct 1	8	8	
1021 Recoveries of prior year unpaid obligations	2	2	2
1070 Unobligated balance (total)	142	189	192
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	119	108	121
1203 Appropriation (previously unavailable)(special or trust)	7	7	6
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-7	-6	-7
1260 Appropriations, mandatory (total)	119	109	120
Spending authority from offsetting collections, discretionary:			
1700 Collected		1	1
1900 Budget authority (total)	119	110	121
1930 Total budgetary resources available	261	299	313
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	187	190	204
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	81	92	57
3010 New obligations, unexpired accounts	74	109	109
3020 Outlays (gross)	-61	-142	-122
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-2	-2
3050 Unpaid obligations, end of year	92	57	42
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	81	92	57
3200 Obligated balance, end of year	92	57	42
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		1	1
Outlays, gross:			
4010 Outlays from new discretionary authority		1	1
4011 Outlays from discretionary balances	10	31	
4020 Outlays, gross (total)	10	32	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources		-1	-1
Mandatory:			
4090 Budget authority, gross	119	109	120
Outlays, gross:			
4100 Outlays from new mandatory authority		34	37
4101 Outlays from mandatory balances	51	76	84
4110 Outlays, gross (total)	51	110	121
4180 Budget authority, net (total)	119	109	120
4190 Outlays, net (total)	61	141	121

Federal Land Acquisition funds are used to protect areas that have native fish or wildlife values and provide natural resource benefits over a broad

LWCF LAND ACQUISITION—Continued

geographical area. Funds in this account also cover acquisition management activities, such as title fees and land surveys. The U.S. Fish and Wildlife Service places emphasis on acquiring important fish, wildlife, and plant habitat for the conservation of listed endangered and threatened species, implementing the North American Waterfowl Management Plan, and conserving migratory birds of conservation concern. The Federal Land Acquisition program uses alternative and innovative conservation tools, including conservation easements, and implements projects that have the input and participation of the affected local communities and stakeholders.

Object Classification (in millions of dollars)

Identification code 014–5020–0–2–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	10	15	15
12.1	Civilian personnel benefits	4	6	6
23.1	Rental payments to GSA	1	2	2
25.1	Advisory and assistance services	1	2	2
25.2	Other services from non-Federal sources	2	3	3
25.3	Other goods and services from Federal sources	2	4	4
32.0	Land and structures	39	53	53
41.0	Grants, subsidies, and contributions	15	24	24
99.0	Direct obligations	74	109	109
99.9	Total new obligations, unexpired accounts	74	109	109

Employment Summary

Identification code 014–5020–0–2–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	92	89	89

LANDOWNER INCENTIVE PROGRAM

The Landowner Incentive Program provided cost-shared, competitive grants to States, Commonwealths, the District of Columbia, Territories, and Tribes to create, supplement or expand upon new or ongoing landowner incentive programs. These programs provided technical and financial assistance to private landowners to help them protect and manage imperiled species and their habitat, while continuing to engage in traditional land use or working conservation practices. The program was phased out in 2008 and minimal balances remain in this account.

MIGRATORY BIRD CONSERVATION ACCOUNT

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5137–0–2–303		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	5	5	5
	Receipts:			
	Current law:			
1110	Migratory Bird Hunting Stamps	24	22	22
1110	Custom Duties on Arms and Ammunition	51	48	48
1110	Migratory Birds Hunting Stamps (Conservation Easements)	16	15	15
1199	Total current law receipts	91	85	85
1999	Total receipts	91	85	85
2000	Total: Balances and receipts	96	90	90
	Appropriations:			
	Current law:			
2101	Migratory Bird Conservation Account	-91	-85	-85
2103	Migratory Bird Conservation Account	-5	-5	-5
2132	Migratory Bird Conservation Account	5	5	5
2199	Total current law appropriations	-91	-85	-85
2999	Total appropriations	-91	-85	-85
5099	Balance, end of year	5	5	5

Program and Financing (in millions of dollars)

Identification code 014–5137–0–2–303		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Printing and Sale of Duck Stamps	1	1	1
0002	Acquisition of Land and Easements	99	84	84
0900	Total new obligations, unexpired accounts	100	85	85
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	17	8	9
1021	Recoveries of prior year unpaid obligations		1	1
1070	Unobligated balance (total)	17	9	10
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	91	85	85
1203	Appropriation (previously unavailable)(special or trust)	5	5	5
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-5	-5	-5
1260	Appropriations, mandatory (total)	91	85	85
1930	Total budgetary resources available	108	94	95
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	8	9	10
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	34	48	72
3010	New obligations, unexpired accounts	100	85	85
3020	Outlays (gross)	-86	-60	-88
3040	Recoveries of prior year unpaid obligations, unexpired		-1	-1
3050	Unpaid obligations, end of year	48	72	68
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	34	48	72
3200	Obligated balance, end of year	48	72	68
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	91	85	85
	Outlays, gross:			
4100	Outlays from new mandatory authority		51	51
4101	Outlays from mandatory balances	86	9	37
4110	Outlays, gross (total)	86	60	88
4180	Budget authority, net (total)	91	85	85
4190	Outlays, net (total)	86	60	88

Funds deposited into this account include import duties on arms and ammunition and receipts in excess of U.S. Postal Service expenses from the sale of Migratory Bird Hunting and Conservation Stamps, also known as Duck Stamps. These funds are used to acquire land and water for migratory bird refuges and waterfowl production areas. In addition, any funds reverted from the States within the Federal Aid in Wildlife Restoration Fund are available for this purpose. The Federal Duck Stamp Act (P.L. 113–264) increased the price of Duck Stamps from $15 to $25, with the $10 increase to be dedicated to the acquisition of conservation easements for conservation of migratory birds.

Object Classification (in millions of dollars)

Identification code 014–5137–0–2–303		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	8	7	7
12.1	Civilian personnel benefits	3	3	3
25.2	Other services from non-Federal sources	1	1	1
25.3	Other goods and services from Federal sources	2	2	2
32.0	Land and structures	86	72	72
99.9	Total new obligations, unexpired accounts	100	85	85

Employment Summary

Identification code 014–5137–0–2–303		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	73	73	70

North American Wetlands Conservation Fund

For expenses necessary to carry out the provisions of the North American Wetlands Conservation Act (16 U.S.C. 4401 et seq.), $10,000,000, to remain available until expended.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5241–0–2–302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	7	7	7
2000 Total: Balances and receipts	7	7	7
5099 Balance, end of year	7	7	7

Program and Financing (in millions of dollars)

Identification code 014–5241–0–2–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Wetlands conservation projects	18	42	45
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	47	79	86
1001 Discretionary unobligated balance brought fwd, Oct 1	43	76	.....
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	48	79	86
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	49	49	10
1900 Budget authority (total)	49	49	10
1930 Total budgetary resources available	97	128	96
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	79	86	51
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	83	54	44
3010 New obligations, unexpired accounts	18	42	45
3020 Outlays (gross)	-46	-52	-49
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	54	44	40
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	83	54	44
3200 Obligated balance, end of year	54	44	40
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	49	49	10
Outlays, gross:			
4010 Outlays from new discretionary authority	2	5	1
4011 Outlays from discretionary balances	43	47	48
4020 Outlays, gross (total)	45	52	49
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	1	.....	.....
4180 Budget authority, net (total)	49	49	10
4190 Outlays, net (total)	46	52	49

Funds deposited into this account include direct appropriations and fines, penalties, and forfeitures collected under the authority of the Migratory Bird Treaty Act (16 U.S.C. 707).

The North American Wetlands Conservation Fund supports wetlands conservation projects approved by the Migratory Bird Conservation Commission. Interest on obligations held in the Federal Aid in Wildlife Restoration Fund is also available for this purpose. In addition, a portion of receipts to the Sport Fish Restoration Account is also available for coastal wetlands conservation projects.

These projects help fulfill the habitat protection, restoration, and enhancement goals of the North American Waterfowl Management Plan and the Tripartite Agreement among Mexico, Canada, and the United States. These projects may involve partnerships with public agencies and private entities, with non-Federal matching contributions, for the long-term conservation of habitat for migratory birds and other fish and wildlife, including species that are listed, or are candidates to be listed, under the Endangered Species Act (16 U.S.C. 1531).

Wetlands conservation projects include obtaining a real property interest in lands or waters, including water rights; the restoration, management or enhancement of habitat; and training and development for conservation management in Mexico. Funding may be provided for assistance for wetlands conservation projects in Canada or Mexico.

Object Classification (in millions of dollars)

Identification code 014–5241–0–2–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
41.0 Grants, subsidies, and contributions	17	41	44
99.0 Direct obligations	18	42	45
99.9 Total new obligations, unexpired accounts	18	42	45

Employment Summary

Identification code 014–5241–0–2–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	8	8	9

Cooperative Endangered Species Conservation Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5143–0–2–302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	955	1,022	1,088
0198 Reconciliation adjustment	.....	.....	.....
0199 Balance, start of year	955	1,022	1,088
Receipts:			
Current law:			
1140 Payment from the General Fund, Cooperative Endangered Species Conservation Fund	90	88	93
2000 Total: Balances and receipts	1,045	1,110	1,181
Appropriations:			
Current law:			
2101 Cooperative Endangered Species Conservation Fund	-23	-22	.....
5099 Balance, end of year	1,022	1,088	1,181

Program and Financing (in millions of dollars)

Identification code 014–5143–0–2–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Conservation Grants to States	5	4	2
0002 HCP Planning Assistance Grants	.....	2	1
0004 Administration	2	1	1
0005 HCP Land Acquisition Grants to States	.....	31	31
0006 Species Recovery Land Acquisition	1	20	20
0007 Payment to special fund unavailable receipt account	90	88	91
0900 Total new obligations, unexpired accounts	98	146	146
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	23	112	129
1001 Discretionary unobligated balance brought fwd, Oct 1	22	60	.....
1021 Recoveries of prior year unpaid obligations	34	13	13
1070 Unobligated balance (total)	57	125	142
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation CESCF special fund [145143]	23	22	.....
Appropriations, mandatory:			
1200 Appropriation	90	88	93
1201 Appropriation (special or trust fund)	40	40	40
1203 Appropriation (previously unavailable)(special or trust)	2	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1260 Appropriations, mandatory (total)	130	128	133
1900 Budget authority (total)	153	150	133
1930 Total budgetary resources available	210	275	275

COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND—Continued

Program and Financing—Continued

Identification code 014–5143–0–2–302		2025 actual	2026 est.	2027 est.
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	112	129	129
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	173	101	60
3010	New obligations, unexpired accounts	98	146	146
3020	Outlays (gross)	-136	-174	-153
3040	Recoveries of prior year unpaid obligations, unexpired	-34	-13	-13
3050	Unpaid obligations, end of year	101	60	40
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	173	101	60
3200	Obligated balance, end of year	101	60	40
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	23	22	
	Outlays, gross:			
4010	Outlays from new discretionary authority		2	
4011	Outlays from discretionary balances	30	41	20
4020	Outlays, gross (total)	30	43	20
	Mandatory:			
4090	Budget authority, gross	130	128	133
	Outlays, gross:			
4100	Outlays from new mandatory authority	90	99	104
4101	Outlays from mandatory balances	16	32	29
4110	Outlays, gross (total)	106	131	133
4180	Budget authority, net (total)	153	150	133
4190	Outlays, net (total)	136	174	153

The 2027 Budget proposes to eliminate discretionary funding for the Cooperative Endangered Species Conservation Fund.

Object Classification (in millions of dollars)

Identification code 014–5143–0–2–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1	1	
12.1	Civilian personnel benefits	1	1	
25.3	Other goods and services from Federal sources	1	1	1
41.0	Grants, subsidies, and contributions	6	55	52
94.0	Financial transfers	90	88	93
99.0	Direct obligations	99	146	146
99.5	Adjustment for rounding	-1		
99.9	Total new obligations, unexpired accounts	98	146	146

Employment Summary

Identification code 014–5143–0–2–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	7	7	

NATIONAL WILDLIFE REFUGE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5091–0–2–806		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	1		
0198	Reconciliation adjustment	-1		
0199	Balance, start of year			
	Receipts:			
	Current law:			
1130	National Wildlife Refuge Fund	9	8	8
2000	Total: Balances and receipts	9	8	8
	Appropriations:			
	Current law:			
2101	National Wildlife Refuge Fund	-9	-8	-8
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014–5091–0–2–806		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Expenses for sales	3	4	4
0003	Payments to counties	18	17	9
0900	Total new obligations, unexpired accounts	21	21	13
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5	6	6
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	13	13	
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	9	8	8
1900	Budget authority (total)	22	21	8
1930	Total budgetary resources available	27	27	14
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	6	6	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	2	2
3010	New obligations, unexpired accounts	21	21	13
3020	Outlays (gross)	-20	-21	-8
3050	Unpaid obligations, end of year	2	2	7
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	2	2
3200	Obligated balance, end of year	2	2	7
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	13	13	
	Outlays, gross:			
4010	Outlays from new discretionary authority	13	13	
	Mandatory:			
4090	Budget authority, gross	9	8	8
	Outlays, gross:			
4100	Outlays from new mandatory authority		6	6
4101	Outlays from mandatory balances	7	2	2
4110	Outlays, gross (total)	7	8	8
4180	Budget authority, net (total)	22	21	8
4190	Outlays, net (total)	20	21	8

The Refuge Revenue Sharing Act (16 U.S.C. 715s) authorizes the Service to make payments to counties in which Fish and Wildlife Service fee lands are located from the revenues resulting from the sale of products from Service lands, less expenses for producing the revenue and activities related to revenue sharing. The 2027 Budget does not propose to supplement revenues with discretionary funding.

Object Classification (in millions of dollars)

Identification code 014–5091–0–2–806		2025 actual	2026 est.	2027 est.
	Direct obligations:			
26.0	Supplies and materials	1	1	1
41.0	Grants, subsidies, and contributions	20	20	12
99.0	Direct obligations	21	21	13
99.9	Total new obligations, unexpired accounts	21	21	13

Employment Summary

Identification code 014–5091–0–2–806		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	3	3	3

Recreation Enhancement Fee Program, FWS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5252–0–2–303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Recreation Enhancement Fee, Fish and Wildlife Service	8	7	7
2000 Total: Balances and receipts	8	7	7
Appropriations:			
Current law:			
2101 Recreation Enhancement Fee Program, FWS	-8	-7	-7
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014–5252–0–2–303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Recreation Enhancement Fee Program	8	7	7
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	18	18	18
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	8	7	7
1930 Total budgetary resources available	26	25	25
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	18	18	18
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	5	3
3010 New obligations, unexpired accounts	8	7	7
3020 Outlays (gross)	-7	-9	-9
3050 Unpaid obligations, end of year	5	3	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	5	3
3200 Obligated balance, end of year	5	3	1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	8	7	7
Outlays, gross:			
4100 Outlays from new mandatory authority		4	4
4101 Outlays from mandatory balances	7	5	5
4110 Outlays, gross (total)	7	9	9
4180 Budget authority, net (total)	8	7	7
4190 Outlays, net (total)	7	9	9

The Federal Lands Recreation Enhancement Act (FLREA) was passed as part of the Omnibus Appropriations bill for 2005. Approximately 164 Fish and Wildlife Service sites collect entrance fees and other receipts. All receipts are deposited into a recreation fee account of which at least 80 percent is returned to the collecting site.

The recreation fee program supports user generated cost recovery for the operation and maintenance of recreation areas, visitor services improvements, and habitat enhancement projects on Federal lands. Fees are used primarily at the site to improve visitor access, enhance public safety and security, address maintenance needs, enhance resource protection, and cover the costs of collection. Recreation fees are often used at Service sites to fund student intern and various youth programs focusing on hunting, fishing, wildlife observation, wildlife photography, environmental education, and environmental interpretation.

Object Classification (in millions of dollars)

Identification code 014–5252–0–2–303	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1	1	1
11.3 Other than full-time permanent	1	1	1
11.9 Total personnel compensation	2	2	2
12.1 Civilian personnel benefits	1	1	1
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	1	1	1
25.4 Operation and maintenance of facilities	1	1	1
26.0 Supplies and materials	1	1	1
32.0 Land and structures	1	1	1
41.0 Grants, subsidies, and contributions	1	1	1
99.0 Direct obligations	9	9	9
99.5 Adjustment for rounding	-1	-2	-2
99.9 Total new obligations, unexpired accounts	8	7	7

Employment Summary

Identification code 014–5252–0–2–303	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	27	27	27

Federal Aid in Wildlife Restoration

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5029–0–2–303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	995	919	975
Receipts:			
Current law:			
1110 Excise Taxes, Federal Aid to Wildlife Restoration Fund	861	920	938
1140 Earnings on Investments, Federal Aid to Wildlife Restoration Fund	96	100	103
1199 Total current law receipts	957	1,020	1,041
1999 Total receipts	957	1,020	1,041
2000 Total: Balances and receipts	1,952	1,939	2,016
Appropriations:			
Current law:			
2101 Federal Aid in Wildlife Restoration	-1,028	-960	-1,023
2103 Federal Aid in Wildlife Restoration	-63	-59	-55
2132 Federal Aid in Wildlife Restoration	59	55	58
2199 Total current law appropriations	-1,032	-964	-1,020
2999 Total appropriations	-1,032	-964	-1,020
5098 Rounding adjustment	-1		
5099 Balance, end of year	919	975	996

Program and Financing (in millions of dollars)

Identification code 014–5029–0–2–303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Multi-state conservation grant program	8	7	7
0004 Administration	16	13	13
0005 Wildlife restoration grants	1,059	1,053	1,051
0006 NAWCF (interest used for grants)	13	15	14
0007 Section 10 hunter education	7	7	7
0900 Total new obligations, unexpired accounts	1,103	1,095	1,092
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	701	701	644
1021 Recoveries of prior year unpaid obligations	71	74	70
1070 Unobligated balance (total)	772	775	714
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1,028	960	1,023
1203 Appropriation (previously unavailable)(special or trust)	63	59	55
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-59	-55	-58
1260 Appropriations, mandatory (total)	1,032	964	1,020
1930 Total budgetary resources available	1,804	1,739	1,734
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	701	644	642
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,472	1,438	1,423
3010 New obligations, unexpired accounts	1,103	1,095	1,092
3020 Outlays (gross)	-1,066	-1,036	-1,034

FEDERAL AID IN WILDLIFE RESTORATION—Continued

Program and Financing—Continued

Identification code 014–5029–0–2–303		2025 actual	2026 est.	2027 est.
3040	Recoveries of prior year unpaid obligations, unexpired	-71	-74	-70
3050	Unpaid obligations, end of year	1,438	1,423	1,411
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,472	1,438	1,423
3200	Obligated balance, end of year	1,438	1,423	1,411
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1,032	964	1,020
	Outlays, gross:			
4100	Outlays from new mandatory authority		200	212
4101	Outlays from mandatory balances	1,066	836	822
4110	Outlays, gross (total)	1,066	1,036	1,034
4180	Budget authority, net (total)	1,032	964	1,020
4190	Outlays, net (total)	1,066	1,036	1,034
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	2,990	2,770	2,642
5001	Total investments, EOY: Federal securities: Par value	2,770	2,642	2,384

The Federal Aid in Wildlife Restoration Act (16 U.S.C. 669 et seq.), also known as the Pittman-Robertson Wildlife Restoration Act, created a program to fund the selection, restoration, rehabilitation and improvement of wildlife habitat, hunter education and safety, and wildlife management research. Under the program, States, Puerto Rico, Guam, the Virgin Islands, American Samoa, and the Northern Mariana Islands are allocated funds from an excise tax on sporting arms and ammunition, handguns, and a tax on certain archery equipment. States are reimbursed up to 75 percent of the cost of approved wildlife and hunter education projects.

The Wildlife and Sport Fish Restoration Programs Improvement Act (P.L. 106–408) amends the Pittman-Robertson Wildlife Restoration Act and authorizes a Multistate Conservation Grant Program, as well as the Firearm and Bow Hunter Education and Safety Program that provides grants to the States.

The Target Practice and Marksmanship Training Support Act (P.L. 116–17) amends the Pittman-Robertson Wildlife Restoration Act to define a public target range and offers States alternatives for funding specific activities related to public target ranges.

The Wetlands Conservation and Access Improvement Act (P.L. 119–40) amended the Pittman-Robertson Wildlife Restoration Act (16 U.S.C. 669(b)(2)(C)) to extend the availability of interest earned on obligations held in the Federal Aid to Wildlife Restoration Fund (i.e., the Wildlife Restoration Trust Fund) to carry out approved wetlands conservation projects to 2033.

Object Classification (in millions of dollars)

Identification code 014–5029–0–2–303		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	8	8	8
12.1	Civilian personnel benefits	3	3	3
25.1	Advisory and assistance services	1		
25.3	Other goods and services from Federal sources	4	3	2
32.0	Land and structures	4	3	2
41.0	Grants, subsidies, and contributions	1,082	1,078	1,077
99.0	Direct obligations	1,102	1,095	1,092
99.5	Adjustment for rounding	1		
99.9	Total new obligations, unexpired accounts	1,103	1,095	1,092

Employment Summary

Identification code 014–5029–0–2–303		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	68	46	46

COASTAL IMPACT ASSISTANCE

Program and Financing (in millions of dollars)

Identification code 014–5579–0–2–306		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Administration		1	1
0900	Total new obligations, unexpired accounts (object class 25.1)		1	1
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	4	3
1930	Total budgetary resources available	4	4	3
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4	3	2
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts		1	1
3020	Outlays (gross)		-1	-1
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances		1	1
4180	Budget authority, net (total)			
4190	Outlays, net (total)		1	1

The Energy Policy Act (P.L. 109–58) amends section 31 of the Outer Continental Shelf (OCS) Lands Act (43 U.S.C. 1356 et seq.) to require that for each of the fiscal years 2007 through 2010, $250,000,000 in OCS revenues be distributed each year to coastal States that have submitted approved coastal impact assistance plans. The formula for distribution is based on the amount of qualified OCS revenues generated off the coastline of each producing State. In addition, 35 percent of each State's allocable share is to be distributed to coastal political subdivisions based on population, coastline, and distance to applicable OCS leases. In 2011, administration of this program was transferred from the Bureau of Ocean Energy Management to the Fish and Wildlife Service.

Employment Summary

Identification code 014–5579–0–2–306		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	2	1	1

MISCELLANEOUS PERMANENT APPROPRIATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9927–0–2–302		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1130	Rents and Charges for Quarters, Fish and Wildlife Service	5	4	4
2000	Total: Balances and receipts	5	4	4
	Appropriations:			
	Current law:			
2101	Miscellaneous Permanent Appropriations	-5	-4	-4
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014–9927–0–2–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Miscellaneous Permanents	5	4	4
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	12	12	12
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	5	4	4

1930	Total budgetary resources available	17	16	16
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	12	12	12
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1	
3010	New obligations, unexpired accounts	5	4	4
3020	Outlays (gross)	-5	-5	-4
3050	Unpaid obligations, end of year	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1	
3200	Obligated balance, end of year	1		
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	5	4	4
	Outlays, gross:			
4100	Outlays from new mandatory authority		2	2
4101	Outlays from mandatory balances	5	3	2
4110	Outlays, gross (total)	5	5	4
4180	Budget authority, net (total)	5	4	4
4190	Outlays, net (total)	5	5	4

Operation and maintenance of quarters.—Revenue from the rental of Government quarters is deposited in this account for use in the operation and maintenance of such quarters for the Fish and Wildlife Service, pursuant to Public Law 98–473, Section 320; 98 Stat. 1874, as amended.

Proceeds from sales, water resources development projects.—Receipts collected from the sale of timber and crops from National Wildlife Refuge System lands leased or licensed from the Department of the Army may be used to pay the costs of production of the timber and crops and for managing wildlife habitat, 16 U.S.C. 460(d).

Lahontan Valley and Pyramid Lake Fish and Wildlife Fund.—Under the Truckee-Carson Pyramid Lake Water Rights Settlement Act, the Lahontan Valley and Pyramid Lake Fish and Wildlife Fund receives revenues and donations from non-Federal parties to support the restoration and enhancement of wetlands in the Lahontan Valley and to restore and protect the Pyramid Lake fishery. Revenues received from the Bureau of Reclamation's Washoe Project in excess of operation and maintenance costs for the Stampede Reservoir are available without further appropriation. Donations made for express purposes and State cost-sharing funds are available without further appropriation. The Secretary of the Interior is also authorized to deposit proceeds from the sale of certain lands and interests in lands into the Pyramid Lake Fish and Wildlife Fund.

Community Partnership Enhancement.—Under the National Wildlife Refuge System Volunteer and Community Partnership Enhancement Act (P.L. 105–242, dated October 5, 1998), the Service is authorized to enter into cooperative agreements with nonprofit organizations, academic institutions, or State and local governments to construct, operate, maintain, or improve refuge facilities and services, and to promote volunteer outreach and education programs.

Object Classification (in millions of dollars)

Identification code 014–9927–0–2–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.2	Other services from non-Federal sources	1		
25.4	Operation and maintenance of facilities	1	1	1
26.0	Supplies and materials	1	1	1
32.0	Land and structures	1	1	1
99.0	Direct obligations	5	4	4
99.9	Total new obligations, unexpired accounts	5	4	4

Employment Summary

Identification code 014–9927–0–2–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	4	4	4

Trust Funds

SPORT FISH RESTORATION

Program and Financing (in millions of dollars)

Identification code 014–8151–0–7–303		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payments to States for sport fish restoration	432	434	433
0003	North American wetlands conservation grants	12	14	12
0004	Coastal wetlands conservation grants	24	23	21
0006	Administration	16	13	13
0007	National communication and outreach		12	14
0009	Multi-State conservation activities	3	3	3
0010	Marine Fisheries Commissions and Boating Council	1	1	1
0011	Boating Infrastructure Improvement	24	25	27
0900	Total new obligations, unexpired accounts	512	525	524
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	269	317	382
1021	Recoveries of prior year unpaid obligations	45	42	45
1070	Unobligated balance (total)	314	359	427
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	752	797	805
1203	Appropriation (previously unavailable)(special or trust)	27	30	31
1220	Appropriations transferred to other accts [096–8333]	-94	-100	-101
1220	Appropriations transferred to other accts [070–8149]	-140	-148	-150
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-30	-31	-32
1260	Appropriations, mandatory (total)	515	548	553
1930	Total budgetary resources available	829	907	980
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	317	382	456
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	671	647	637
3010	New obligations, unexpired accounts	512	525	524
3020	Outlays (gross)	-491	-493	-505
3040	Recoveries of prior year unpaid obligations, unexpired	-45	-42	-45
3050	Unpaid obligations, end of year	647	637	611
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	671	647	637
3200	Obligated balance, end of year	647	637	611
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	515	548	553
	Outlays, gross:			
4100	Outlays from new mandatory authority		143	143
4101	Outlays from mandatory balances	491	350	362
4110	Outlays, gross (total)	491	493	505
4180	Budget authority, net (total)	515	548	553
4190	Outlays, net (total)	491	493	505

The Federal Aid in Sport Fish Restoration Act, also known as the Dingell-Johnson Sport Fish Restoration Act (16 U.S.C. 777 et seq.), created a fishery resources, conservation, and restoration program funded by excise taxes on fishing equipment and certain other sport fish related products and fuel.

The Wildlife and Sport Fish Restoration Programs Improvement Act (P.L. 106–408) amends the Dingell-Johnson Sport Fish Restoration Act and authorizes a Multistate Conservation Grant Program. It also provides funding for several fisheries commissions and the Sport Fishing and Boating Partnership Council.

The Sport Fish Restoration Act specifies that the net deposits made into the Sport Fish Restoration and Boating Safety Trust Fund, minus the distri-

SPORT FISH RESTORATION—Continued

butions for administrative expenses for the Fish and Wildlife Service and the United States Coast Guard, special commissions, and the Boating Council, be distributed to support the following:

The Coastal Wetlands Planning, Protection, and Restoration Act (16 U.S.C. 3951 et seq.).—18.673 percent of net deposits, or amounts collected in small engine fuels excise taxes as provided by 26 U.S.C. 9504(b), whichever is greater, are to be made available and distributed as follows: 70 percent to the U.S. Army Corps of Engineers for priority project and conservation planning activities in Louisiana; 15 percent to the Fish and Wildlife Service for coastal wetlands conservation grants; and 15 percent to the Fish and Wildlife Service for wetlands conservation projects per the North American Wetlands Conservation Act (16 U.S.C. 4407).

Boating Safety Programs.—17.315 percent of net deposits are to be made available to the United States Coast Guard for State recreational boating safety programs.

Boating Infrastructure Improvement.—Four percent of net deposits are to be made available to the Secretary of the Interior to make grants to 1) States, as determined through a competitive award process, for the development and maintenance of facilities for transient non-trailerable recreational vessels 26 feet or longer, or 2) States, Commonwealths, the District of Columbia and Territories, as determined through a competitive award process, to carry out projects for the construction, renovation, operation, and maintenance of pumpout stations and waste reception facilities, as well as for educational programs on proper disposal of sewage. Not more than 75 percent of the four percent shall be available for grants under either of the award processes referenced in this paragraph.

National Outreach and Communications Programs.—Two percent of net deposits are to be made available to the Secretary of the Interior to develop national and State outreach plans to promote safe fishing and boating opportunities and the conservation of aquatic resources.

Grants to States.—58.012 percent of net deposits are provided to the States, Puerto Rico, Guam, the Virgin Islands, American Samoa, the Northern Mariana Islands, and the District of Columbia for up to 75 percent of the cost of approved projects including: research into fisheries problems, surveys and inventories of fish populations, acquisition and improvement of fish habitat, and provision of access for public use and $3 million is reserved for Multistate Conservation Activities.

Object Classification (in millions of dollars)

Identification code 014–8151–0–7–303		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	7	7	7
12.1	Civilian personnel benefits	3	3	3
25.1	Advisory and assistance services	1	.....	.....
25.3	Other goods and services from Federal sources	4	3	3
41.0	Grants, subsidies, and contributions	495	512	511
99.0	Direct obligations	510	525	524
99.5	Adjustment for rounding	2	.....	.....
99.9	Total new obligations, unexpired accounts	512	525	524

Employment Summary

Identification code 014–8151–0–7–303		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	60	42	42

CONTRIBUTED FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–8216–0–7–302		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1130	Deposits, Contributed Funds, Fish and Wildlife Service	4	5	5
2000	Total: Balances and receipts	4	5	5
	Appropriations:			
	Current law:			
2101	Contributed Funds	-4	-5	-5
5099	Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 014–8216–0–7–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Contributed Funds	4	5	5
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	19	19	19
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	4	5	5
1930	Total budgetary resources available	23	24	24
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	19	19	19
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	2	2
3010	New obligations, unexpired accounts	4	5	5
3020	Outlays (gross)	-4	-5	-5
3050	Unpaid obligations, end of year	2	2	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	2	2
3200	Obligated balance, end of year	2	2	2
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	4	5	5
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	1	1
4101	Outlays from mandatory balances	4	4	4
4110	Outlays, gross (total)	4	5	5
4180	Budget authority, net (total)	4	5	5
4190	Outlays, net (total)	4	5	5

Donated funds support activities such as endangered species projects, refuge and fish hatchery operations and maintenance, and migratory bird conservation and invasive species mitigation projects.

Object Classification (in millions of dollars)

Identification code 014–8216–0–7–302		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	1	1	1
11.9	Total personnel compensation	1	1	1
12.1	Civilian personnel benefits	1	1	1
26.0	Supplies and materials	1	1	1
32.0	Land and structures	1	1	1
41.0	Grants, subsidies, and contributions	1	1	1
99.0	Direct obligations	5	5	5
99.5	Adjustment for rounding	-1	.....	.....
99.9	Total new obligations, unexpired accounts	4	5	5

Employment Summary

Identification code 014–8216–0–7–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	13	15	15

ADMINISTRATIVE PROVISIONS

The United States Fish and Wildlife Service may carry out the operations of Service programs by direct expenditure, contracts, grants, cooperative agreements and re-

imbursable agreements with public and private entities. Appropriations and funds available to the United States Fish and Wildlife Service shall be available for repair of damage to public roads within and adjacent to reservation areas caused by operations of the Service; options for the purchase of land at not to exceed one dollar for each option; facilities incident to such public recreational uses on conservation areas as are consistent with their primary purpose; and the maintenance and improvement of aquaria, buildings, and other facilities under the jurisdiction of the Service and to which the United States has title, and which are used pursuant to law in connection with management, and investigation of fish and wildlife resources: Provided, That notwithstanding section 501 of title 44, United States Code, the Service may, under cooperative cost sharing and partnership arrangements authorized by law, procure printing services from cooperators in connection with jointly produced publications for which the cooperators share at least one-half the cost of printing either in cash or services and the Service determines the cooperator is capable of meeting accepted quality standards: Provided further, That the Service may accept donated aircraft as replacements for existing aircraft: Provided further, That notwithstanding section 3302 of title 31, United States Code, all fees collected for non-toxic shot review and approval shall be deposited under the heading "United States Fish and Wildlife Service—Resource Management" and shall be available to the Secretary, without further appropriation, to be used for expenses of processing of such non-toxic shot type or coating applications and revising regulations as necessary, and shall remain available until expended.

National Park Service

Federal Funds

Operation of the National Park System

For expenses necessary for the management, operation, and maintenance of areas and facilities administered by the National Park Service and for the general administration of the National Park Service, $2,140,752,000, of which not to exceed $15,000 may be for official reception and representation expenses: Provided, That funds appropriated under this heading in this Act are available for the purposes of section 5 of the Act of August 18, 1978, Public Law 95–348.

In addition, for purposes described in section 2404 of the John D. Dingell, Jr. Conservation, Management, and Recreation Act, Public Law 116–9 (54 U.S.C. 102712 note), an amount equal to the amount deposited in this fiscal year into the National Park Medical Services Fund established pursuant to such section of such Act, to remain available until expended, shall be derived from such Fund.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–1036–0–1–303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1	1	1
2000 Total: Balances and receipts	1	1	1
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 014–1036–0–1–303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Park management	2,613	2,590	2,106
0002 External administrative costs	220	201	169
0005 2022 Inflation Reduction Act (P.L. 117–169)	132	.....	.....
0006 Celebrating America's 250th Anniversary (P.L. 119–21)	25	106	19
0799 Total direct obligations	2,990	2,897	2,294
0801 Operation of the National Park System (Reimbursable)	62	62	62
0900 Total new obligations, unexpired accounts	3,052	2,959	2,356
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	659	267	285
1001 Discretionary unobligated balance brought fwd, Oct 1	100	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	-426	.....	.....
1021 Recoveries of prior year unpaid obligations	5	5	5
1070 Unobligated balance (total)	238	272	290
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,894	2,901	2,141
1120 Appropriations transferred to other acct [247–5721]	-3	-3	.....
1121 Appropriations transferred from other acct [014–5762]	1	2	2
1160 Appropriation, discretionary (total)	2,892	2,900	2,143
Appropriations, mandatory:			
1200 Appropriation	150	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	59	59	59
1701 Change in uncollected payments, Federal sources	13	13	13
1750 Spending auth from offsetting collections, disc (total)	72	72	72
1900 Budget authority (total)	3,114	2,972	2,215
1930 Total budgetary resources available	3,352	3,244	2,505
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-33	.....	.....
1941 Unexpired unobligated balance, end of year	267	285	149
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,046	946	869
3010 New obligations, unexpired accounts	3,052	2,959	2,356
3011 Obligations ("upward adjustments"), expired accounts	7	.....	.....
3020 Outlays (gross)	-3,106	-3,031	-2,411
3040 Recoveries of prior year unpaid obligations, unexpired	-5	-5	-5
3041 Recoveries of prior year unpaid obligations, expired	-48	.....	.....
3050 Unpaid obligations, end of year	946	869	809
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-14	-20	-33
3070 Change in uncollected pymts, Fed sources, unexpired	-13	-13	-13
3071 Change in uncollected pymts, Fed sources, expired	7	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-20	-33	-46
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,032	926	836
3200 Obligated balance, end of year	926	836	763
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,964	2,972	2,215
Outlays, gross:			
4010 Outlays from new discretionary authority	2,321	2,175	1,622
4011 Outlays from discretionary balances	697	736	676
4020 Outlays, gross (total)	3,018	2,911	2,298
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-19	-19	-19
4033 Non-Federal sources	-48	-40	-40
4040 Offsets against gross budget authority and outlays (total)	-67	-59	-59
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-13	-13	-13
4052 Offsetting collections credited to expired accounts	8	.....	.....
4060 Additional offsets against budget authority only (total)	-5	-13	-13
4070 Budget authority, net (discretionary)	2,892	2,900	2,143
4080 Outlays, net (discretionary)	2,951	2,852	2,239
Mandatory:			
4090 Budget authority, gross	150	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances	88	120	113
4180 Budget authority, net (total)	3,042	2,900	2,143
4190 Outlays, net (total)	3,039	2,972	2,352

The National Park Service (NPS) administers 433 units and over 85 million acres of land in 50 States, the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands. This annual appropriation funds the operation of areas and facilities administered under the National Park System through two budget activities Park Management and External Administrative Costs. This account also contains reimbursable activity such as recovery of costs associated with special use permits.

The first activity, Park Management, covers the management and operation of park areas, and is divided into five subactivities that represent functional areas:

Resource stewardship.—Encompasses resource management operations that provide for the protection of unique natural and historical features of units of the National Park System.

Visitor services.—Includes operations that provide orientation, educational, and interpretive programs to enhance the visitor's park experience. It also provides for the efficient management of commercial services for the benefit of visitors and the protection of resources.

OPERATION OF THE NATIONAL PARK SYSTEM—Continued

Park protection.—Provides for the protection of park resources, visitors, and staff. Funding supports law enforcement operations, including the United States Park Police, that reduce vandalism and other destruction of park resources, and advance safety, and public health operations across the national park system.

Facility operations and maintenance.—Encompasses the maintenance and protection of buildings, other facilities, lands, and other government investments.

Park support.—Covers the management, supervision, and administrative operations for park areas and partnerships.

The second activity, External Administrative Costs, funds costs which are largely determined by organizations outside the National Park Service and for which funding requirements are less flexible. The requirements for these costs are mandated in accordance with applicable laws. To promote the efficient performance of the National Park Service, these costs are most effectively managed on a centralized basis.

Object Classification (in millions of dollars)

Identification code 014–1036–0–1–303		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	1,049	911	722
11.3	Other than full-time permanent	88	77	61
11.5	Other personnel compensation	97	98	99
11.8	Special personal services payments	1	1	.....
11.9	Total personnel compensation	1,235	1,087	882
12.1	Civilian personnel benefits	498	431	342
13.0	Benefits for former personnel	7	7	7
21.0	Travel and transportation of persons	22	20	22
22.0	Transportation of things	7	7	7
23.1	Rental payments to GSA	47	45	47
23.2	Rental payments to others	15	17	13
23.3	Communications, utilities, and miscellaneous charges	130	150	120
24.0	Printing and reproduction	3	3	2
25.1	Advisory and assistance services	52	60	48
25.2	Other services from non-Federal sources	195	224	181
25.3	Other goods and services from Federal sources	266	285	229
25.4	Operation and maintenance of facilities	143	145	116
25.5	Research and development contracts	1	1	1
25.6	Medical care	1	1	1
25.7	Operation and maintenance of equipment	41	41	33
26.0	Supplies and materials	90	104	62
31.0	Equipment	38	44	30
32.0	Land and structures	40	42	32
41.0	Grants, subsidies, and contributions	158	182	118
42.0	Insurance claims and indemnities	1	1	1
99.0	Direct obligations	2,990	2,897	2,294
99.0	Reimbursable obligations	62	62	62
99.9	Total new obligations, unexpired accounts	3,052	2,959	2,356

Employment Summary

Identification code 014–1036–0–1–303		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	12,951	11,488	8,984
1001	Direct civilian full-time equivalent employment	481	.....	.....
2001	Reimbursable civilian full-time equivalent employment	338	338	338
3001	Allocation account civilian full-time equivalent employment	780	348	38
3001	Allocation account civilian full-time equivalent employment	8	3	.....

PRESIDENTIAL CAPITAL STEWARDSHIP PROGRAM

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 014–1052–4–1–303		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Presidential Capital Stewardship Program	.....	.....	6,000
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	.....	.....	10,000
1930	Total budgetary resources available	.....	.....	10,000
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	.....	.....	4,000
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	.....	.....	6,000
3020	Outlays (gross)	.....	.....	-1,000
3050	Unpaid obligations, end of year	.....	.....	5,000
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year	.....	.....	5,000
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	.....	.....	10,000
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	.....	1,000
4180	Budget authority, net (total)	.....	.....	10,000
4190	Outlays, net (total)	.....	.....	1,000

The Presidential Capital Stewardship Program appropriation supports the National Park Service in carrying out priority construction and rehabiliation projects in the Washington D.C. area, including in national park units.

Object Classification (in millions of dollars)

Identification code 014–1052–4–1–303		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	.....	.....	5
11.3	Other than full-time permanent	.....	.....	2
11.5	Other personnel compensation	.....	.....	1
11.9	Total personnel compensation	.....	.....	8
12.1	Civilian personnel benefits	.....	.....	1
23.3	Communications, utilities, and miscellaneous charges	.....	.....	10
25.1	Advisory and assistance services	.....	.....	10
25.2	Other services from non-Federal sources	.....	.....	2,650
25.3	Other goods and services from Federal sources	.....	.....	1,000
25.4	Operation and maintenance of facilities	.....	.....	1,500
25.7	Operation and maintenance of equipment	.....	.....	25
26.0	Supplies and materials	.....	.....	50
31.0	Equipment	.....	.....	20
32.0	Land and structures	.....	.....	376
41.0	Grants, subsidies, and contributions	.....	.....	350
99.9	Total new obligations, unexpired accounts	.....	.....	6,000

Employment Summary

Identification code 014–1052–4–1–303		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	.....	.....	100

CENTENNIAL CHALLENGE

Program and Financing (in millions of dollars)

Identification code 014–2645–0–1–303		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Centennial Challenge	11	13	15
0801	Centennial Challenge (Reimbursable)	7	7	7
0900	Total new obligations, unexpired accounts	18	20	22
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	67	70	64
1001	Discretionary unobligated balance brought fwd, Oct 1	34	34	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	12	5	.....

	Spending authority from offsetting collections, mandatory:			
1800	Collected	9	9	9
1900	Budget authority (total)	21	14	9
1930	Total budgetary resources available	88	84	73
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	70	64	51
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	18	24	29
3010	New obligations, unexpired accounts	18	20	22
3020	Outlays (gross)	-12	-15	-19
3050	Unpaid obligations, end of year	24	29	32
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	18	24	29
3200	Obligated balance, end of year	24	29	32
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	12	5	
	Outlays, gross:			
4010	Outlays from new discretionary authority		2	
4011	Outlays from discretionary balances	11	9	11
4020	Outlays, gross (total)	11	11	11
	Mandatory:			
4090	Budget authority, gross	9	9	9
	Outlays, gross:			
4100	Outlays from new mandatory authority		1	1
4101	Outlays from mandatory balances	1	3	7
4110	Outlays, gross (total)	1	4	8
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-9	-9	-9
4180	Budget authority, net (total)	12	5	
4190	Outlays, net (total)	3	6	10

Centennial Challenge funds are used to complete projects with partner donations. All Federal funds must be matched on a 1:1 basis, derived from non-Federal sources in the form of cash, assets, or a pledge of donation guaranteed by an irrevocable letter of credit. Projects are administered under existing National Park Service partnership authorities. The National Park Service will continue to execute projects funded from prior year appropriations.

Object Classification (in millions of dollars)

Identification code 014–2645–0–1–303		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.3	Personnel compensation: Other than full-time permanent	1	1	
25.2	Other services from non-Federal sources	1	1	1
25.4	Operation and maintenance of facilities	7	8	11
32.0	Land and structures	2	3	3
99.0	Direct obligations	11	13	15
99.0	Reimbursable obligations	7	7	7
99.9	Total new obligations, unexpired accounts	18	20	22

Employment Summary

Identification code 014–2645–0–1–303		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	9	9	

Visitor Experience Improvements Fund

Program and Financing (in millions of dollars)

Identification code 014–4488–0–3–303		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Visitor Experience Improvements Fund		6	1
0900	Total new obligations, unexpired accounts (object class 25.2)		6	1
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	14	15	11
	Budget authority:			
	Appropriations, mandatory:			
1202	Appropriation (previously unavailable)	1		
	Spending authority from offsetting collections, mandatory:			
1800	Collected		2	3
1900	Budget authority (total)	1	2	3
1930	Total budgetary resources available	15	17	14
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	15	11	13
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			1
3010	New obligations, unexpired accounts		6	1
3020	Outlays (gross)		-5	-2
3050	Unpaid obligations, end of year		1	
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			1
3200	Obligated balance, end of year		1	
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1	2	3
	Outlays, gross:			
4100	Outlays from new mandatory authority		1	1
4101	Outlays from mandatory balances		4	1
4110	Outlays, gross (total)		5	2
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources		-2	-3
4180	Budget authority, net (total)	1		
4190	Outlays, net (total)		3	-1
	Memorandum (non-add) entries:			
5096	Unexpired unavailable balance, SOY: Appropriations	1		

The Visitor Experience Improvements Authority (VEIA) Revolving Fund provides for the administration of commercial services contracts, service contracts, and related professional services contracts, for the operation and expansion of commercial visitor facilities and visitor services programs. This includes expenses necessary for the management, improvement, enhancement, operation, construction, and maintenance of commercial visitor services facilities. Funds are also used to make payments for possessory interest and leasehold surrender interest in existing commercial services contracts awarded under separate authorities. VEIA is designated as a revolving fund pursuant to Title VII of the National Park Service Centennial Act of 2016 (P.L. 114–289). The authority to enter into a new VEIA contract expired December 16, 2025. No additional agreements will be issued under this authority.

National Recreation and Preservation

For expenses necessary to carry out cultural programs, environmental compliance and review, international park affairs, and grant administration, not otherwise provided for, $6,043,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 014–1042–0–1–303		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Natural programs	17	15	5
0003	Cultural programs	40	35	15
0006	International park affairs	2	2	1
0008	Heritage partnership programs	28	26	4
0799	Total direct obligations	87	78	25
0801	National Recreation and Preservation (Reimbursable)	4	4	4
0900	Total new obligations, unexpired accounts	91	82	29
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	12	15	29
1001	Discretionary unobligated balance brought fwd, Oct 1	12		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	90	92	6

NATIONAL RECREATION AND PRESERVATION—Continued

Program and Financing—Continued

Identification code 014–1042–0–1–303		2025 actual	2026 est.	2027 est.
	Spending authority from offsetting collections, discretionary:			
1700	Collected	4	4	4
1900	Budget authority (total)	94	96	10
1930	Total budgetary resources available	106	111	39
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	15	29	10
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	84	70	43
3010	New obligations, unexpired accounts	91	82	29
3020	Outlays (gross)	-103	-109	-56
3041	Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050	Unpaid obligations, end of year	70	43	16
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	84	70	43
3200	Obligated balance, end of year	70	43	16
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	94	96	10
	Outlays, gross:			
4010	Outlays from new discretionary authority	44	64	8
4011	Outlays from discretionary balances	59	45	48
4020	Outlays, gross (total)	103	109	56
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-4	-4	-4
4040	Offsets against gross budget authority and outlays (total)	-4	-4	-4
4180	Budget authority, net (total)	90	92	6
4190	Outlays, net (total)	99	105	52

The National Recreation and Preservation appropriation covers a range of activities relating to management of natural and historic resources, environmental compliance and international park affairs. This appropriation is comprised of the following budget activities:

Cultural Programs.—Manages the National Register of Historic Places; reviews and certifies applications for Federal Tax Credits for Historic Preservation as a reimbursable activity; conducts cultural resources management planning through the National Historic Landmarks program, the Historic American Buildings Survey, the Historic American Engineering Record and the Historic American Landscapes Survey programs; advances the application of science and technology in historic preservation; and provides information distribution and skills training in the preservation and conservation of the Nation's significant historic and cultural resources through the National Center for Preservation Technology and Training. This activity also includes grant administration funding.

Environmental Compliance and Review.—Provides review and commentary on environmental impact statements, Federal licensing, permit applications, and other actions that may impact areas of National Park Service jurisdiction.

International Park Affairs.—This includes programs that provide technical and financial assistance to parks along the international border to achieve common goals with partners, maintain cooperative relationships, and mitigate impacts to resources.

Object Classification (in millions of dollars)

Identification code 014–1042–0–1–303		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	22	17	3
11.3	Other than full-time permanent	1	1	.....
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	24	19	4
12.1	Civilian personnel benefits	9	7	5
25.2	Other services from non-Federal sources	2	2	2
25.3	Other goods and services from Federal sources	2	2	2
41.0	Grants, subsidies, and contributions	50	48	12
99.0	Direct obligations	87	78	25
99.0	Reimbursable obligations	4	4	4
99.9	Total new obligations, unexpired accounts	91	82	29

Employment Summary

Identification code 014–1042–0–1–303		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	194	148	20
2001	Reimbursable civilian full-time equivalent employment	24	24	24

URBAN PARK AND RECREATION FUND

The Urban Park Recreation Recovery Act of 1978 authorizes matching grants and technical assistance to eligible economically distressed urban communities to revitalize and improve recreation opportunities. The program provides direct Federal grants to local governments to rehabilitate existing indoor and outdoor recreation facilities; to demonstrate innovative ways to enhance park and recreation opportunities; and to develop local Recovery Action Plans to identify needs, priorities and strategies for revitalization of the total recreation system.

CONSTRUCTION

For construction, improvements, repair, or replacement of physical facilities, and compliance and planning for programs and areas administered by the National Park Service, $48,675,000, to remain available until expended: Provided, That the solicitation and contract shall contain the clause availability of funds found at 48 CFR 52.232–18: Provided further, That National Park Service Donations, Park Concessions Franchise Fees, and Recreation Fees may be made available for the cost of adjustments and changes within the original scope of effort for projects funded by the National Park Service Construction appropriation: Provided further, That the Secretary of the Interior shall notify the Committees on Appropriations, in accordance with current reprogramming thresholds, prior to making any charges authorized by this section.

Program and Financing (in millions of dollars)

Identification code 014–1039–0–1–303		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Line item construction and maintenance	218	78	54
0002	Special programs	26	42	32
0003	Construction planning	7	7	7
0005	Construction program management and operations	30	28	28
0006	Management planning	11	11	11
0007	Restoration of Federal Assets (Hurricane Supplemental P.L. 115–123)	1	.....	.....
0008	Restoration of Federal Assets (Disaster Supplemental P.L. 116–20)	3	1	.....
0009	Disaster Relief Supplemental [P.L. 117–43]	38	38	20
0010	Disaster Supplemental (P.L. 117–328)	54	194	425
0011	Disaster Supplemental (P.L. 118–158)	101	100	125
0799	Total direct obligations	489	499	702
0801	Construction (and Major Maintenance) (Reimbursable)	79	79	79
0900	Total new obligations, unexpired accounts	568	578	781
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,848	3,848	3,481
1001	Discretionary unobligated balance brought fwd, Oct 1	1,842	3,844	.....
1021	Recoveries of prior year unpaid obligations	10	.....	.....
1070	Unobligated balance (total)	1,858	3,848	3,481
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	2,435	88	49
	Spending authority from offsetting collections, discretionary:			
1700	Collected	152	152	152
1701	Change in uncollected payments, Federal sources	-29	-29	-29
1750	Spending auth from offsetting collections, disc (total)	123	123	123
1900	Budget authority (total)	2,558	211	172
1930	Total budgetary resources available	4,416	4,059	3,653

	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3,848	3,481	2,872
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	541	595	479
3010	New obligations, unexpired accounts	568	578	781
3020	Outlays (gross)	-504	-694	-784
3040	Recoveries of prior year unpaid obligations, unexpired	-10	.....	.....
3050	Unpaid obligations, end of year	595	479	476
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-133	-104	-75
3070	Change in uncollected pymts, Fed sources, unexpired	29	29	29
3090	Uncollected pymts, Fed sources, end of year	-104	-75	-46
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	408	491	404
3200	Obligated balance, end of year	491	404	430
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,558	211	172
	Outlays, gross:			
4010	Outlays from new discretionary authority	59	111	105
4011	Outlays from discretionary balances	445	577	679
4020	Outlays, gross (total)	504	688	784
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-102	-102	-102
4033	Non-Federal sources	-50	-50	-50
4040	Offsets against gross budget authority and outlays (total)	-152	-152	-152
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	29	29	29
4070	Budget authority, net (discretionary)	2,435	88	49
4080	Outlays, net (discretionary)	352	536	632
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	6	.....
4180	Budget authority, net (total)	2,435	88	49
4190	Outlays, net (total)	352	542	632

The Construction appropriation supports several National Park Service mission goals, including preserving park resources, providing for visitor enjoyment, and improving organizational effectiveness. In addition, this account contains activity related to reimbursable agreements.

The Construction appropriation is composed of five budget activities:

Line item construction.—This activity provides for the construction, rehabilitation, and replacement of facilities needed to accomplish the management objectives approved for each park. The National Park Service will continue to execute projects funded from prior year appropriations.

Special programs.—This activity includes Emergency and Unscheduled Projects and Employee Housing.

Construction planning.—This activity includes the project planning to prepare working drawings, specification documents, and contracts needed to construct or rehabilitate National Park Service facilities.

Construction program management and operations.—This activity provides centralized design and engineering management services, as well as contracting services for park construction projects.

Management planning.—This activity provides funding to prepare and update unit management plans and for environmental impact planning and compliance. The unit management plans guide National Park Service actions for the protection, use, development, and management of each park unit.

Object Classification (in millions of dollars)

Identification code 014–1039–0–1–303	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	34	27	21
11.3 Other than full-time permanent	3	3	2
11.5 Other personnel compensation	4	4	4
11.9 Total personnel compensation	41	34	27
12.1 Civilian personnel benefits	14	11	8
21.0 Travel and transportation of persons	2	2	2
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	1	1	2
25.2 Other services from non-Federal sources	229	235	352
25.4 Operation and maintenance of facilities	85	85	131
25.7 Operation and maintenance of equipment	3	3	5
26.0 Supplies and materials	2	2	3
31.0 Equipment	32	36	50
32.0 Land and structures	72	82	111
41.0 Grants, subsidies, and contributions	7	7	10
99.0 Direct obligations	489	499	702
99.0 Reimbursable obligations	79	79	79
99.9 Total new obligations, unexpired accounts	568	578	781

Employment Summary

Identification code 014–1039–0–1–303	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	335	261	201
2001 Reimbursable civilian full-time equivalent employment	382	382	382
3001 Allocation account civilian full-time equivalent employment	344	344	344

LWCF Land Acquisition and State Assistance

Program and Financing (in millions of dollars)

Identification code 014–5035–0–2–303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Land acquisition	14	14	14
0005 Grants to States	139	150	169
0006 GAOA - Federal Land Acquisition	117	75	75
0007 GAOA - State Assistance	485	300	300
0008 GAOA - American Battlefield Protection Program	21	22	24
0900 Total new obligations, unexpired accounts	776	561	582
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,393	1,226	1,279
1001 Discretionary unobligated balance brought fwd, Oct 1	118	118	.....
1021 Recoveries of prior year unpaid obligations	62	30	30
1070 Unobligated balance (total)	1,455	1,256	1,309
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) GOMESA	125	163	163
1201 Appropriation (special or trust fund) GAOA LWCF	430	429	444
1203 Appropriation (previously unavailable)(special or trust)	24	25	24
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-7	-9	-9
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-25	-24	-25
1260 Appropriations, mandatory (total)	547	584	597
1900 Budget authority (total)	547	584	597
1930 Total budgetary resources available	2,002	1,840	1,906
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,226	1,279	1,324
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,090	1,387	1,471
3010 New obligations, unexpired accounts	776	561	582
3020 Outlays (gross)	-417	-447	-630
3040 Recoveries of prior year unpaid obligations, unexpired	-62	-30	-30
3050 Unpaid obligations, end of year	1,387	1,471	1,393
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,090	1,387	1,471
3200 Obligated balance, end of year	1,387	1,471	1,393
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	80	90	69
Mandatory:			
4090 Budget authority, gross	547	584	597
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	29	32
4101 Outlays from mandatory balances	337	328	529
4110 Outlays, gross (total)	337	357	561
4180 Budget authority, net (total)	547	584	597

LWCF Land Acquisition and State Assistance—Continued

Program and Financing—Continued

Identification code 014–5035–0–2–303		2025 actual	2026 est.	2027 est.
4190	Outlays, net (total)	417	447	630
	Memorandum (non-add) entries:			
5050	Unfunded contract authority, SOY	70	70	70
5052	Unfunded contract authority, EOY	70	70	70
5099	Unexpired unavailable balance, SOY: unfunded contract authority	14	14	14
5100	Unexpired unavailable balance, EOY: unfunded contract authority	14	14	14

The Land Acquisition and State Assistance appropriation uses permanent funding derived from the Land and Water Conservation Fund to support National Park Service land acquisition activities and provide grants to States for the purchase and development of land for outdoor recreation activities.

In addition, P.L. 109–432 allows a portion of the revenue collected from certain oil and gas leases in the Gulf of America's Outer Continental Shelf (OCS) to be deposited to the Land and Water Conservation Fund and distributed to States in accordance with the Land and Water Conservation Act of 1965. The National Park Service portion of the revenue is 12.5 percent of total qualified OCS revenues. These OCS receipts became available for expenditure as mandatory funding beginning in 2009. The Full-Year Continuing Appropriations Act, 2025 (P.L. 119–4) permits the use of up to three percent of the amounts authorized to be disbursed for costs of administration per the statute.

The Full-Year Continuing Appropriations Act, 2025 also made available up to seven percent of State Conservation Grant funding for use by States for their grant administration. The FY 2027 Budget proposes to continue this authority.

The Land Acquisition and State Assistance program is composed of the following budget activities:

Federal land acquisition.—Provides for the acquisition of land and interests in land to preserve and protect, for public use and enjoyment, the historic, scenic, and recreational values of congressionally authorized areas within the National Park System. The land acquisition program will focus on acquisition of high-priority inholdings that create a burden to the public

State conservation grants.—Provides matching grants to States and local units of government for the acquisition and development of land and facilities that provide the public access to new opportunities to engage in outdoor recreation.

American Battlefield Protection Program.—The American Battlefield Protection Program awards grants for the acquisition, modernization and restoration of American battlefields. The program supports the protection of battlefield lands associated with the Revolutionary War, the Civil War, and the War of 1812 and it aids State and local governments and non-profit organizations to acquire or otherwise preserve these important cultural resources for recreational access and education.

Object Classification (in millions of dollars)

Identification code 014–5035–0–2–303		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	19	19	19
11.9	Total personnel compensation	19	19	19
12.1	Civilian personnel benefits	8	8	8
23.2	Rental payments to others	2	2	2
25.2	Other services from non-Federal sources	3	3	3
25.3	Other goods and services from Federal sources	2	2	2
32.0	Land and structures	110	100	100
41.0	Grants, subsidies, and contributions	631	426	447
42.0	Insurance claims and indemnities	1	1	1
99.9	Total new obligations, unexpired accounts	776	561	582

Employment Summary

Identification code 014–5035–0–2–303		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	170	170	170

National Park Medical Services Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5762–0–2–303		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1130	Fees, National Park Medical Services Fund	1	2	2
2000	Total: Balances and receipts	1	2	2
	Appropriations:			
	Current law:			
2101	National Park Medical Services Fund	-1	-2	-2
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014–5762–0–2–303		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	1	2	2
1120	Appropriations transferred to other acct [014–1036]	-1	-2	-2
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

The National Park Medical Services Fund was established in the John D. Dingell, Jr. Conservation, Management, And Recreation Act (P.L. 116–9). The Fund consists of fees collected for medical services provided to persons in units of the National Park System or for medical services provided by National Park Service personnel outside units of the National Park System and donations to the Fund. Amounts deposited into the Fund are available, to the extent provided in advance by Acts of appropriation, for units of the National Park System to provide medical services. Funds may also be used to obtain and improve medical facilities, equipment, vehicles, and other needs as well as prepare needs assessments or other programmatic analyses and management plans for medical services programs.

Recreation Fee Permanent Appropriations

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9928–0–2–303		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	2	2	2
	Receipts:			
	Current law:			
1130	Recreation Enhancement Fee, National Park System	385	596	666
2000	Total: Balances and receipts	387	598	668
	Appropriations:			
	Current law:			
2101	Recreation Fee Permanent Appropriations	-386	-596	-666
2103	Recreation Fee Permanent Appropriations	-2	-2	-2
2132	Recreation Fee Permanent Appropriations	2	2	2
2199	Total current law appropriations	-386	-596	-666
2999	Total appropriations	-386	-596	-666
5098	Rounding adjustment	1		
5099	Balance, end of year	2	2	2

Program and Financing (in millions of dollars)

Identification code 014–9928–0–2–303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Recreational Fee Program	378	621	688
0002 Transportation systems fund	1	1	1
0799 Total direct obligations	379	622	689
0801 Reimbursable program activity	10	10	10
0900 Total new obligations, unexpired accounts	389	632	699
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	376	388	367
1021 Recoveries of prior year unpaid obligations	5	5	5
1070 Unobligated balance (total)	381	393	372
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	386	596	666
1203 Appropriation (previously unavailable)(special or trust)	2	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1260 Appropriations, mandatory (total)	386	596	666
Spending authority from offsetting collections, mandatory:			
1800 Collected	10	10	10
1900 Budget authority (total)	396	606	676
1930 Total budgetary resources available	777	999	1,048
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	388	367	349
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	305	266	482
3010 New obligations, unexpired accounts	389	632	699
3020 Outlays (gross)	-423	-411	-417
3040 Recoveries of prior year unpaid obligations, unexpired	-5	-5	-5
3050 Unpaid obligations, end of year	266	482	759
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	305	266	482
3200 Obligated balance, end of year	266	482	759
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	396	606	676
Outlays, gross:			
4100 Outlays from new mandatory authority	10	129	143
4101 Outlays from mandatory balances	413	282	274
4110 Outlays, gross (total)	423	411	417
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-10	-10	-10
4180 Budget authority, net (total)	386	596	666
4190 Outlays, net (total)	413	401	407

Recreation fee program.—The National Park Service (NPS) and other land management agencies operate a fee program that allows parks and other units to collect admission and user fees in accordance with the Federal Lands Recreation Enhancement Act (FLREA). The Expanding Public Lands Outdoor Recreation Experiences Act (P.L. 118–234) extended the FLREA authority through FY 2031. Net proceeds are used to provide benefits and services to the visitor throughout the National Park System. At least 80 percent of collections must remain at the park unit until expended, unless that revenue exceeds the reasonable needs for the unit for that fiscal year, in which case the NPS can reduce the percent retained, but not below 60 percent. Proceeds from the sale of the America the Beautiful passes, which allow access to all public lands that charge fees for a year, are distributed among the Federal land management agencies which offer them for sale, including the NPS, the Bureau of Land Management, the U.S. Fish and Wildlife Service, the Bureau of Reclamation, and the U.S. Forest Service, as determined by the Secretaries of the Department of the Interior and the Department of Agriculture in accordance with Public Law 108–447. The National Park Service Centennial Act (P.L. 114–289) established in the National Park Foundation, a Second Century Endowment for NPS projects and activities, funded through offsetting collections from the first $10 million collected in each fiscal year, generated from the America the Beautiful Senior Pass.

Deed-restricted parks fee program.—Park units where admission fees may not be collected by reason of deed restrictions retain any other recreation fees collected and use them for certain park operation purposes in accordance with Public Law 105–327. This law applies to Great Smoky Mountains National Park, Lincoln Home National Historic Site, and Abraham Lincoln Birthplace National Historic Site.

Transportation systems fund.—Fees charged for public use of transportation services at parks are retained and used by each collecting park for costs associated with the transportation systems in accordance with section 501 of Public Law 105–391.

Payment for tax losses on land acquired for Grand Teton National Park.—Revenues received from fees collected from visitors are used to compensate the State of Wyoming for tax losses on Grand Teton National Park lands (16 U.S.C. 406d–3).

Object Classification (in millions of dollars)

Identification code 014–9928–0–2–303	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	67	68	69
11.3 Other than full-time permanent	34	34	34
11.5 Other personnel compensation	7	7	7
11.9 Total personnel compensation	108	109	110
12.1 Civilian personnel benefits	33	34	34
21.0 Travel and transportation of persons	1	2	1
23.3 Communications, utilities, and miscellaneous charges	8	13	13
24.0 Printing and reproduction	3	5	5
25.1 Advisory and assistance services	2	5	3
25.2 Other services from non-Federal sources	56	103	124
25.3 Other goods and services from Federal sources	7	11	23
25.4 Operation and maintenance of facilities	48	122	122
25.7 Operation and maintenance of equipment	13	42	52
26.0 Supplies and materials	11	42	52
31.0 Equipment	5	8	8
32.0 Land and structures	65	96	112
41.0 Grants, subsidies, and contributions	19	30	30
99.0 Direct obligations	379	622	689
99.0 Reimbursable obligations	10	10	10
99.9 Total new obligations, unexpired accounts	389	632	699

Employment Summary

Identification code 014–9928–0–2–303	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,770	1,770	1,770

Historic Preservation Fund

For expenses necessary in carrying out division A of subtitle III of title 54, United States Code, $11,000,000, to be derived from the Historic Preservation Fund and to remain available until September 30, 2028, of which $11,000,000 is for grants to Historically Black Colleges and Universities, to be made without imposing the matching requirements in section 507(c) of division I of the Omnibus Parks and Public Lands Management Act of 1996, Public Law 104–333 (54 U.S.C. 302101 note).

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5140–0–2–303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	3,322	3,303	3,272
0198 Reconciliation adjustment	.....	.....	.....
0199 Balance, start of year	3,322	3,303	3,272
Receipts:			
Current law:			
1130 Historic Preservation Fund, Rent Receipts, Outer Continental Shelf Lands	150	150	150
2000 Total: Balances and receipts	3,472	3,453	3,422

HISTORIC PRESERVATION FUND—Continued

Special and Trust Fund Receipts—Continued

Identification code 014–5140–0–2–303	2025 actual	2026 est.	2027 est.
Appropriations:			
Current law:			
2101 Historic Preservation Fund	-169	-181	-11
5099 Balance, end of year	3,303	3,272	3,411

Program and Financing (in millions of dollars)

Identification code 014–5140–0–2–303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Grants-in-aid	136	176	41
0002 Save America's Treasures grants	25	42	9
0005 Historic Preservation Fund Projects	16	.....	.....
0006 Grants to States and Territories (2025 Disaster Supplemental P.L. 118–158)	.....	48	1
0900 Total new obligations, unexpired accounts	177	266	51
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	105	147	62
1001 Discretionary unobligated balance brought fwd, Oct 1	105	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	50	.....	.....
1101 Appropriation (special fund, definite) HPF	169	181	11
1160 Appropriation, discretionary (total)	219	181	11
1930 Total budgetary resources available	324	328	73
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	147	62	22
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year	5	8	8
1953 Expired unobligated balance, end of year	8	8	8
1955 Unobligated balances withdrawn and returned to general fund	4	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	417	396	463
3010 New obligations, unexpired accounts	177	266	51
3020 Outlays (gross)	-192	-199	-189
3041 Recoveries of prior year unpaid obligations, expired	-6	.....	.....
3050 Unpaid obligations, end of year	396	463	325
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	417	396	463
3200 Obligated balance, end of year	396	463	325
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	219	181	11
Outlays, gross:			
4010 Outlays from new discretionary authority	11	37	2
4011 Outlays from discretionary balances	181	162	187
4020 Outlays, gross (total)	192	199	189
4180 Budget authority, net (total)	219	181	11
4190 Outlays, net (total)	192	199	189

The Historic Preservation Fund appropriation funds grants that facilitate the preservation of the Nation's historic resources. This appropriation provides grants-in-aid to Historically Black Colleges and Universities. These grants provide physical preservation assistance to buildings located on campuses of Historically Black Colleges and Universities (HBCUs) that are listed in or eligible for the National Register. The program also funds National Register nominations and Preservation Plans for HBCU campuses.

Object Classification (in millions of dollars)

Identification code 014–5140–0–2–303	2025 actual	2026 est.	2027 est.
11.3 Direct obligations: Personnel compensation: Other than full-time permanent	1	1	.....
11.9 Total personnel compensation	1	1	.....
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	1	1	1
41.0 Grants, subsidies, and contributions	174	263	49
99.9 Total new obligations, unexpired accounts	177	266	51

Employment Summary

Identification code 014–5140–0–2–303	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	8	7	1

OTHER PERMANENT APPROPRIATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9924–0–2–303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	3	2	1
Receipts:			
Current law:			
1130 Rents and Charges for Quarters, National Park Service	32	33	34
1130 Rental Payments, Park Buildings Lease and Maintenance Fund	27	12	13
1130 Concession Improvement Accounts Deposit	8	8	9
1130 User Fees for Filming and Photography on Public Lands	.....	1	1
1130 Park Concessions Franchise Fees	192	198	204
1199 Total current law receipts	259	252	261
1999 Total receipts	259	252	261
2000 Total: Balances and receipts	262	254	262
Appropriations:			
Current law:			
2101 Other Permanent Appropriations	-260	-253	-261
5099 Balance, end of year	2	1	1

Program and Financing (in millions of dollars)

Identification code 014–9924–0–2–303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operation and maintenance of quarters	28	43	44
0003 Park concessions franchise fees	121	155	160
0005 Rental Payments, Park Buildings Lease and Maintenance Fund	14	15	16
0006 Concessions improvements accounts	8	7	7
0007 Contribution for annuity benefits for USPP	38	44	42
0008 Filming and Photography Special Use Fee Program	1	3	2
0900 Total new obligations, unexpired accounts	210	267	271
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	463	554	587
1021 Recoveries of prior year unpaid obligations	3	3	3
1070 Unobligated balance (total)	466	557	590
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	45	44	42
1201 Appropriation (special or trust fund)	260	253	261
1260 Appropriations, mandatory (total)	305	297	303
1900 Budget authority (total)	305	297	303
1930 Total budgetary resources available	771	854	893
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-7	.....	.....
1941 Unexpired unobligated balance, end of year	554	587	622
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	75	97	149
3010 New obligations, unexpired accounts	210	267	271
3020 Outlays (gross)	-185	-212	-301
3040 Recoveries of prior year unpaid obligations, unexpired	-3	-3	-3
3050 Unpaid obligations, end of year	97	149	116
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	75	97	149
3200 Obligated balance, end of year	97	149	116

	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	305	297	303
	Outlays, gross:			
4100	Outlays from new mandatory authority	38	178	182
4101	Outlays from mandatory balances	147	34	119
4110	Outlays, gross (total)	185	212	301
4180	Budget authority, net (total)	305	297	303
4190	Outlays, net (total)	185	212	301

Park concessions franchise fees.—Franchise fees for concessioner activities in the National Park System (NPS) are deposited in this account and used for certain park operations activities in accordance with section 407 of Public Law 105–391. At least 80 percent of collections must remain at the park unit until expended, unless that revenue exceeds the reasonable needs for the unit for that fiscal year, in which case the NPS can reduce the percent retained, but not below 60 percent. The National Park Service Centennial Act (P.L. 114–289), established a new concessions contracting authority within NPS, which is described under the Visitor Experience Improvements Fund account.

Concessions improvement accounts.—National Park Service agreements with private concessioners providing visitor services within national parks can require concessioners to deposit a portion of gross receipts or a fixed sum of money in a separate bank account. A concessioner may expend funds from such an account with the approval of the park superintendent for improvements to facilities that directly support concession visitor services but would not otherwise be funded through the appropriations process. Concessioners do not accrue possessory interests from improvements funded through these accounts.

Park buildings lease and maintenance fund.—Rental payments for leases to use buildings and associated property in the National Park System are deposited in this account and used for infrastructure needs at park units in accordance with section 802 of Public Law 105–391.

Operation and maintenance of quarters.—Revenues from the rental of Government-owned quarters to park employees are deposited in this account and used to operate and maintain Government-owned quarters within the National Park System.

Filming and photography special use fees.—In limited circumstances, the National Park Service may issue permits and retain associated fees to use park lands and facilities for filming, still photography, and similar activities.

Contributions to U.S. Park Police annuity benefits.—Necessary costs of benefit payments to annuitants under the pension program for United States Park Police officers hired prior to January 1, 1984, established under Public Law 85–157, are paid from the General Fund of the Treasury to the extent the payments exceed deductions from salaries of active duty employees in the program. Permanent funding for such payments was provided in the Department of the Interior and Related Agencies Appropriations Act, 2002. Before 2002, such payments were funded from appropriations made annually to the National Park Service.

Delaware Water Gap, Route 209 Operations.—The Delaware Water Gap National Recreation Area Improvement Act, section 4(b) of Public Law 109–156, as amended by Public Law 115–101, directs the Department of the Interior to establish a fee and permit program for the use of Highway 209 by commercial vehicles. All fees received are set aside in a special account and made available for the administration and enforcement of the program, including registering vehicles, issuing permits and vehicle identification stickers, and personnel costs. The Consolidated Appropriations Act, 2023 (P.L. 117–328) extended this authority through the end of FY 2026 and the FY 2027 Budget proposes to extend the authority.

Object Classification (in millions of dollars)

Identification code 014–9924–0–2–303	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	22	22	22
11.3 Other than full-time permanent	9	10	10
11.5 Other personnel compensation	3	3	3
11.9 Total personnel compensation	34	35	35
12.1 Civilian personnel benefits	11	11	11
23.3 Communications, utilities, and miscellaneous charges	11	15	16
25.1 Advisory and assistance services	9	12	12
25.2 Other services from non-Federal sources	66	85	86
25.3 Other goods and services from Federal sources	1	3	3
25.4 Operation and maintenance of facilities	38	50	50
25.7 Operation and maintenance of equipment	5	6	7
26.0 Supplies and materials	12	18	19
31.0 Equipment	7	9	9
32.0 Land and structures	12	17	18
41.0 Grants, subsidies, and contributions	4	6	5
99.9 Total new obligations, unexpired accounts	210	267	271

Employment Summary

Identification code 014–9924–0–2–303	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	442	442	442

Trust Funds

CONSTRUCTION (TRUST FUND)

Parkway construction project funds have been derived from the Highway Trust Fund through appropriations to liquidate contract authority, which has been provided under section 104(a)(8) of the Federal Aid Highway Act of 1978, title I of Public Law 95–599, as amended, and appropriations language, which has made the contract authority and the appropriations available until expended.

MISCELLANEOUS TRUST FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9972–0–7–303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1	.....	.....
0198 Rounding adjustment	-1	.....	.....
0199 Balance, start of year	.....	.....	.....
Receipts:			
Current law:			
1130 Donations to National Park Service	65	288	188
1140 Earnings on Investments, Donations to National Park Service	8	5	4
1198 Rounding adjustment	-1	.....	.....
1199 Total current law receipts	72	293	192
1999 Total receipts	72	293	192
2000 Total: Balances and receipts	72	293	192
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds	-72	-293	-192
5099 Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 014–9972–0–7–303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Donations to National Park Service	69	270	165
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	158	162	186
1021 Recoveries of prior year unpaid obligations	1	1	1
1070 Unobligated balance (total)	159	163	187
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	72	293	192
1930 Total budgetary resources available	231	456	379

MISCELLANEOUS TRUST FUNDS—Continued

Program and Financing—Continued

Identification code 014–9972–0–7–303		2025 actual	2026 est.	2027 est.
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	162	186	214
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	72	54	126
3010	New obligations, unexpired accounts	69	270	165
3020	Outlays (gross)	-86	-197	-220
3040	Recoveries of prior year unpaid obligations, unexpired	-1	-1	-1
3050	Unpaid obligations, end of year	54	126	70
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	72	54	126
3200	Obligated balance, end of year	54	126	70
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	72	293	192
	Outlays, gross:			
4100	Outlays from new mandatory authority		117	77
4101	Outlays from mandatory balances	86	80	143
4110	Outlays, gross (total)	86	197	220
4180	Budget authority, net (total)	72	293	192
4190	Outlays, net (total)	86	197	220

National Park Service, donations.—The Secretary of the Interior accepts and uses donated moneys for the purposes of the National Park System (54 U.S.C. 101101), as designated by the donor when stated.

Preservation, Birthplace of Abraham Lincoln, National Park Service.—This Fund consists of an endowment established by the Lincoln Farm Association. The interest therefrom is available for preservation of the Abraham Lincoln Birthplace National Historic Site, Kentucky (16 U.S.C. 211, 212).

Object Classification (in millions of dollars)

Identification code 014–9972–0–7–303		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	7	7	7
11.3	Other than full-time permanent	10	10	10
11.5	Other personnel compensation	2	2	2
11.9	Total personnel compensation	19	19	19
12.1	Civilian personnel benefits	5	5	5
21.0	Travel and transportation of persons	1	1	1
23.3	Communications, utilities, and miscellaneous charges	1	1	1
24.0	Printing and reproduction	1	1	1
25.2	Other services from non-Federal sources	9	9	8
25.3	Other goods and services from Federal sources	1	200	100
25.4	Operation and maintenance of facilities	19	18	17
25.7	Operation and maintenance of equipment	2	3	2
26.0	Supplies and materials	2	3	2
31.0	Equipment	1	2	1
32.0	Land and structures	3	3	3
41.0	Grants, subsidies, and contributions	5	5	5
99.9	Total new obligations, unexpired accounts	69	270	165

Employment Summary

Identification code 014–9972–0–7–303		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	305	305	305

ADMINISTRATIVE PROVISIONS

(INCLUDING TRANSFER OF FUNDS)

In addition to other uses set forth in section 101917(c)(2) of title 54, United States Code, franchise fees credited to a sub-account shall be available for expenditure by the Secretary, without further appropriation, for use at any unit within the National Park System to extinguish or reduce liability for Possessory Interest or leasehold surrender interest. Such funds may only be used for this purpose to the extent that the benefitting unit anticipated franchise fee receipts over the term of the contract at that unit exceed the amount of funds used to extinguish or reduce liability. Franchise fees at the benefitting unit shall be credited to the sub-account of the originating unit over a period not to exceed the term of a single contract at the benefitting unit, in the amount of funds so expended to extinguish or reduce liability.

For the costs of administration of the Land and Water Conservation Fund grants authorized by section 105(a)(2)(B) of Public Law 109–432, as amended (43 U.S.C. 1331 note), the National Park Service may retain up to 3 percent of the amounts which are authorized to be disbursed under such section, such retained amounts to remain available until expended.

National Park Service funds may be transferred to the Federal Highway Administration (FHWA), Department of Transportation, for purposes authorized under section 203 of title 23, United States Code. Transfers may include a reasonable amount for FHWA administrative support costs.

INDIAN AFFAIRS

BUREAU OF INDIAN AFFAIRS

Federal Funds

OPERATION OF INDIAN PROGRAMS

(INCLUDING TRANSFERS OF FUNDS)

For expenses necessary for the operation of Indian programs, as authorized by law, including the Snyder Act of November 2, 1921, as amended (25 U.S.C. 13), and the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.), $1,272,857,000, to remain available until September 30, 2028, except as otherwise provided herein; of which not to exceed $15,000 may be for official reception and representation expenses; of which not to exceed $1,500,000 shall be available for the assumption of functions and activities formerly performed by the Office of Navajo and Hopi Indian Relocation (ONHIR) as authorized by the Navajo-Hopi Land Settlement Act of 1974(Public Law 93–351, as amended), to ensure the full and complete discharge of the functions of ONHIR, including the functions and responsibilities of ONHIR relating to certified relocation applications, appeals pending with ONHIR, records management, and support services for households relocated pursuant to the Navajo-Hopi Land Settlement Act of 1974: Provided, That any funding made available in this or prior Acts to the Office of the Navajo and Hopi Indian Relocation or the "Department of the Interior — Indian Affairs — Bureau of Indian Affairs — Operation of Indian Programs" for the Navajo-Hopi Settlement Program may be used by the Department for such purposes including through reprogramming or transfer: Provided further, That federally recognized Indian tribes and tribal organizations of federally recognized Indian tribes may use their tribal priority allocations for unmet welfare assistance costs: Provided further, That not to exceed $37,888,000 shall remain available until expended for road maintenance, land records improvement, hearings and appeals, and the Navajo-Hopi Settlement Program: Provided further, That any forestry funds allocated to a federally recognized tribe which remain unobligated as of September 30, 2028, may be transferred during fiscal year 2029 to an Indian forest land assistance account established for the benefit of the holder of the funds within the holder's trust fund account: Provided further, That any such unobligated balances not so transferred shall expire on September 30, 2029: Provided further, That in order to enhance the safety of Bureau field employees, the Bureau may use funds to purchase uniforms or other identifying articles of clothing for personnel: Provided further, That not to exceed $6,938,000 of funds made available under this heading may, as needed, be transferred to "Office of the Secretary—Departmental Operations" for trust, probate, and administrative functions: Provided further, That the Bureau of Indian Affairs may accept transfers of funds from United States Customs and Border Protection to supplement any other funding available for reconstruction or repair of roads owned by the Bureau of Indian Affairs as identified on the National Tribal Transportation Facility Inventory, 23 U.S.C. 202(b)(1).

Program and Financing (in millions of dollars)

Identification code 014–2100–0–1–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0007	Tribal Government	406	406	401
0008	Human services	154	159	104
0009	Trust - Natural resources management	312	324	302
0010	Trust - Real estate services	163	167	161
0011	Education	68	68	5
0012	Public safety and justice	577	663	649
0013	Community and economic development	27	27	24

0014	Executive direction and administrative services	262	262	200
0017	2022 Bipartisan Infrastructure Law (P.L. 117–58)	73	43	39
0019	2022 Inflation Reduction Act (P.L. 117–169)	178	54	37
0020	2023 Disaster Supplemental (P.L. 117–328)		41	41
0021	2025 Disaster Supplemental (P.L. 118–158)	13	5	
0799	Total direct obligations	2,233	2,219	1,963
0807	Operation of Indian Programs (Reimbursable)	36	39	36
0808	Reimbursable program - Education Recovery Act	2		
0899	Total reimbursable obligations	38	39	36
0900	Total new obligations, unexpired accounts	2,271	2,258	1,999
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,046	878	661
1001	Discretionary unobligated balance brought fwd, Oct 1	544		
1011	Unobligated balance transfer from other acct [014–2106]	5		
1012	Unobligated balance transfers between expired and unexpired accounts	19	14	14
1021	Recoveries of prior year unpaid obligations	16	2	2
1070	Unobligated balance (total)	1,086	894	677
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,915	1,933	1,273
1121	Appropriations transferred from other acct [014–2106]	61		
1121	Appropriations transferred from other acct [014–0102]	2		
1160	Appropriation, discretionary (total)	1,978	1,933	1,273
	Advance appropriations, discretionary:			
1170	Advance appropriation	43	43	
	Spending authority from offsetting collections, discretionary:			
1700	Collected	37	48	48
1701	Change in uncollected payments, Federal sources	5		
1750	Spending auth from offsetting collections, disc (total)	42	48	48
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1		
1801	Change in uncollected payments, Federal sources		1	1
1850	Spending auth from offsetting collections, mand (total)	1	1	1
1900	Budget authority (total)	2,064	2,025	1,322
1930	Total budgetary resources available	3,150	2,919	1,999
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	878	661	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	808	700	1,066
3010	New obligations, unexpired accounts	2,271	2,258	1,999
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-2,346	-1,890	-1,548
3040	Recoveries of prior year unpaid obligations, unexpired	-16	-2	-2
3041	Recoveries of prior year unpaid obligations, expired	-18		
3050	Unpaid obligations, end of year	700	1,066	1,515
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-66	-67	-68
3070	Change in uncollected pymts, Fed sources, unexpired	-5	-1	-1
3071	Change in uncollected pymts, Fed sources, expired	4		
3090	Uncollected pymts, Fed sources, end of year	-67	-68	-69
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	742	633	998
3200	Obligated balance, end of year	633	998	1,446
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,063	2,024	1,321
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,381	1,219	820
4011	Outlays from discretionary balances	756	668	725
4020	Outlays, gross (total)	2,137	1,887	1,545
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-38	-48	-48
4033	Non-Federal sources	-3		
4040	Offsets against gross budget authority and outlays (total)	-41	-48	-48
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-5		
4052	Offsetting collections credited to expired accounts	4		
4060	Additional offsets against budget authority only (total)	-1		
4070	Budget authority, net (discretionary)	2,021	1,976	1,273
4080	Outlays, net (discretionary)	2,096	1,839	1,497
	Mandatory:			
4090	Budget authority, gross	1	1	1
	Outlays, gross:			
4100	Outlays from new mandatory authority		1	1
4101	Outlays from mandatory balances	209	2	2
4110	Outlays, gross (total)	209	3	3
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources:	-1		
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired		-1	-1
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	208	3	3
4180	Budget authority, net (total)	2,021	1,976	1,273
4190	Outlays, net (total)	2,304	1,842	1,500

This account covers expenses associated with the following activities:

Tribal Government.—This activity promotes the sovereignty of federally recognized Indian Tribes by supporting and assisting them in the development and maintenance of strong and stable governments capable of administering quality programs and developing economies. This activity also provides for the maintenance of Bureau of Indian Affairs (BIA) roads and bridges.

Human Services.—This activity provides funding for social services and Indian Child Welfare Act programs. The objective of this activity is to improve the quality of life for individual Indians who live on or near Indian reservations and to help protect children, the elderly, and disabled from abuse and neglect.

Trust: Natural Resources Management.—This activity provides for the management, development, and protection of Indian trust land and natural resource assets and related treaty rights. Natural resource programs in Indian Country include agriculture, forestry, water, irrigation operations and maintenance including related power distribution, fish, wildlife, and parks, and energy and minerals.

Trust: Real Estate.—This activity promotes cooperative efforts with landowners for the optimal utilization, development, and enhancement of trust and restricted Federal Indian-owned lands. The activity includes general real estate services, probate, land title and records, environmental compliance, other trust services and rights protection.

Public Safety and Justice.—This activity funds law enforcement activities in Indian Country in over 25 States. Programs under this activity include investigative, police, and detention services; tribal courts; fire protection; and facilities maintenance.

Community and Economic Development.—This activity promotes the economic vitality of American Indians and Alaska Natives through job placement and training, economic development, and community development programs.

Executive Direction and Administrative Services.—This activity supports the management of finance, budget, acquisition, and property functions; as well as information technology resources, personnel services, facilities management, payment of General Services Administration rentals and direct rentals, and intra-governmental payments. Significant portions of Indian Affairs activities are executed under contracts or compacts with federally recognized Indian Tribes to run tribal and Federal programs. Funding also supports BIA or Bureau of Indian Education oversight and technical assistance for these activities in the central and regional offices.

Object Classification (in millions of dollars)

Identification code 014–2100–0–1–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	271	271	251
11.3 Other than full-time permanent	2	2	2
11.5 Other personnel compensation	34	34	34
11.9 Total personnel compensation	307	307	287
12.1 Civilian personnel benefits	120	120	116
13.0 Benefits for former personnel	4	4	4
21.0 Travel and transportation of persons	9	9	9
23.2 Rental payments to others	16	16	16

OPERATION OF INDIAN PROGRAMS—Continued

Object Classification—Continued

Identification code 014–2100–0–1–999		2025 actual	2026 est.	2027 est.
23.3	Communications, utilities, and miscellaneous charges	25	25	25
25.1	Advisory and assistance services	41	41	41
25.2	Other services from non-Federal sources	1,478	1,428	1,293
25.3	Other goods and services from Federal sources	115	115	52
25.4	Operation and maintenance of facilities	6	6	6
25.7	Operation and maintenance of equipment	7	7	7
26.0	Supplies and materials	13	13	13
31.0	Equipment	21	21	21
32.0	Land and structures	18	18	18
41.0	Grants, subsidies, and contributions	53	89	53
99.0	Direct obligations	2,233	2,219	1,961
99.0	Reimbursable obligations	38	39	38
99.9	Total new obligations, unexpired accounts	2,271	2,258	1,999

Employment Summary

Identification code 014–2100–0–1–999		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	2,909	2,931	2,407
2001	Reimbursable civilian full-time equivalent employment	28	28	28
3001	Allocation account civilian full-time equivalent employment	455	190	1

CONTRACT SUPPORT COSTS

For payments to tribes and tribal organizations for contract support costs associated with Indian Self-Determination and Education Assistance Act, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.), agreements with the Bureau of Indian Affairs and the Bureau of Indian Education for fiscal year 2027, such sums as may be necessary, which shall be available for obligation through September 30, 2028: Provided, That notwithstanding any other provision of law, no amounts made available under this heading shall be available for transfer to another budget account.

Program and Financing (in millions of dollars)

Identification code 014–2240–0–1–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0007	Tribal Government	288	205	205
0100	Direct program activities, subtotal	288	205	205
0900	Total new obligations, unexpired accounts (object class 25.2)	288	205	205
	Budgetary resources:			
	Unobligated balance:			
1021	Recoveries of prior year unpaid obligations	1		
1037	Unobligated balance of appropriations withdrawn	-1		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	288	205	216
1900	Budget authority (total)	288	205	216
1930	Total budgetary resources available	288	205	216
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			11
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	101	105	193
3010	New obligations, unexpired accounts	288	205	205
3011	Obligations ("upward adjustments"), expired accounts	60		
3020	Outlays (gross)	-342	-117	-216
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	105	193	182
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	101	105	193
3200	Obligated balance, end of year	105	193	182
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	288	205	216
	Outlays, gross:			
4010	Outlays from new discretionary authority	194	102	108
4011	Outlays from discretionary balances	148	15	108
4020	Outlays, gross (total)	342	117	216
4180	Budget authority, net (total)	288	205	216
4190	Outlays, net (total)	342	117	216

The 2027 Budget proposes to continue to manage this account as an indefinite appropriation to ensure the availability of full funding to meet contract support costs requirements for the fiscal year.

PAYMENTS FOR TRIBAL LEASES

For payments to tribes and tribal organizations for leases pursuant to section 105(l) of the Indian Self-Determination and Education Assistance Act, Public Law 93–638, as amended (25 U.S.C. 5324(l)), for fiscal year 2027, such sums as may be necessary, which shall be available for obligation through September 30, 2028: Provided, That notwithstanding any other provision of law, no amounts made available under this heading shall be available for transfer to another budget account.

Program and Financing (in millions of dollars)

Identification code 014–0200–0–1–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Lease Payments	134	138	138
0900	Total new obligations, unexpired accounts (object class 25.2)	134	138	138
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	134	138	148
1930	Total budgetary resources available	134	138	148
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			10
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	23	32	101
3010	New obligations, unexpired accounts	134	138	138
3011	Obligations ("upward adjustments"), expired accounts	48		
3020	Outlays (gross)	-173	-69	-135
3050	Unpaid obligations, end of year	32	101	104
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	23	32	101
3200	Obligated balance, end of year	32	101	104
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	134	138	148
	Outlays, gross:			
4010	Outlays from new discretionary authority	35	69	74
4011	Outlays from discretionary balances	138		61
4020	Outlays, gross (total)	173	69	135
4180	Budget authority, net (total)	134	138	148
4190	Outlays, net (total)	173	69	135

The 2027 Budget proposes to continue to manage this account as an indefinite appropriation to ensure the full availability of budget authority needed for such lease agreements. Funding from the account would be used for either Bureau of Indian Affairs or Bureau of Indian Education Section 105(l) lease costs.

CONSTRUCTION

(INCLUDING TRANSFER OF FUNDS)

For construction, repair, improvement, and maintenance of irrigation and power systems, buildings, utilities, and other facilities, including architectural and engineering services by contract; acquisition of lands, and interests in lands; and preparation of lands for farming, and for construction of the Navajo Indian Irrigation Project pursuant to the Act of June 13, 1962, Public Law 87–483, as amended; $88,097,000, to remain available until expended: Provided, That such amounts as may be available for the construction of the Navajo Indian Irrigation Project may be transferred to the Bureau of Reclamation: Provided further, That any funds

provided for the Safety of Dams program pursuant to the Indian Dams Safety Act of 1994, Public Law 103–302, as amended (25 U.S.C. 3804), shall be made available on a nonreimbursable basis: Provided further, That this appropriation may be reimbursed from the Bureau of Trust Funds Administration appropriation for the appropriate share of construction costs for space expansion needed in agency offices to meet trust reform implementation: Provided further, That of the funds made available under this heading, $10,000,000 shall be derived from the Indian Irrigation Fund established by section 3211 of the Water Infrastructure Improvements for the Nation Act, Public Law 114–322, as amended: Provided further, That amounts provided under this heading are made available for the modernization of Federal field communication capabilities, in addition to amounts otherwise made available for such purpose.

Program and Financing (in millions of dollars)

Identification code 014–2301–0–1–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Education construction	19	43	43
0002 Public safety and justice construction	19	17	15
0003 Resource management construction	46	41	41
0004 Other Program Construction	10	18	18
0005 BOR Allocation Account		1	1
0006 WIIN IRRIGATION PROJECTS	4	8	8
0008 2022 Bipartisan Infrastructure Law (P.L. 117–58)	59	37	37
0009 2023 Disaster Supplemental (P.L. 117–328)		3	3
0799 Total direct obligations	157	168	166
0807 Construction (Reimbursable)		2	2
0900 Total new obligations, unexpired accounts	157	170	168
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	373	462	524
1001 Discretionary unobligated balance brought fwd, Oct 1	373	416	
1021 Recoveries of prior year unpaid obligations	17	24	24
1070 Unobligated balance (total)	390	486	548
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	124	126	78
1121 Appropriations transferred from other acct [014–5639]	10	10	10
1160 Appropriation, discretionary (total)	134	136	88
Advance appropriations, discretionary:			
1170 Advance appropriation	50	50	
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	8	8
1701 Change in uncollected payments, Federal sources	-1		
1750 Spending auth from offsetting collections, disc (total)		8	8
Spending authority from offsetting collections, mandatory:			
1800 Collected		14	11
1801 Change in uncollected payments, Federal sources	45		
1850 Spending auth from offsetting collections, mand (total)	45	14	11
1900 Budget authority (total)	229	208	107
1930 Total budgetary resources available	619	694	655
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	462	524	487
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	296	264	300
3010 New obligations, unexpired accounts	157	170	168
3020 Outlays (gross)	-172	-110	-94
3040 Recoveries of prior year unpaid obligations, unexpired	-17	-24	-24
3050 Unpaid obligations, end of year	264	300	350
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-45	-45
3070 Change in uncollected pymts, Fed sources, unexpired	-44		
3090 Uncollected pymts, Fed sources, end of year	-45	-45	-45
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	295	219	255
3200 Obligated balance, end of year	219	255	305
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	184	194	96
Outlays, gross:			
4010 Outlays from new discretionary authority	18	25	19
4011 Outlays from discretionary balances	154	64	54
4020 Outlays, gross (total)	172	89	73
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	-8	-8
4040 Offsets against gross budget authority and outlays (total)	-1	-8	-8
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1		
4060 Additional offsets against budget authority only (total)	1		
4070 Budget authority, net (discretionary)	184	186	88
4080 Outlays, net (discretionary)	171	81	65
Mandatory:			
4090 Budget authority, gross	45	14	11
Outlays, gross:			
4100 Outlays from new mandatory authority		7	6
4101 Outlays from mandatory balances		14	15
4110 Outlays, gross (total)		21	21
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources		-14	-11
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-45		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)		7	10
4180 Budget authority, net (total)	184	186	88
4190 Outlays, net (total)	171	88	75

Public safety and justice construction.—This activity provides for the planning, design, improvement, repair, replacement, and construction of law enforcement and detention center facilities on Indian lands.

Resources management construction.—This activity provides for the construction, extension, and rehabilitation of irrigation projects, dams, and related power systems on Indian reservations.

Other program construction.—This activity provides for the improvement and repair of Indian Affairs' regional and agency facilities, telecommunications, field communications, the facilities management system, and construction program management.

Object Classification (in millions of dollars)

Identification code 014–2301–0–1–452	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	6	6	6
11.9 Total personnel compensation	6	6	6
12.1 Civilian personnel benefits	2	2	2
25.1 Advisory and assistance services	4	4	4
25.2 Other services from non-Federal sources	98	109	107
25.4 Operation and maintenance of facilities	10	10	10
25.7 Operation and maintenance of equipment	3	3	3
32.0 Land and structures	18	18	18
41.0 Grants, subsidies, and contributions	16	16	16
99.0 Direct obligations	157	168	166
99.0 Reimbursable obligations		2	2
99.9 Total new obligations, unexpired accounts	157	170	168

Employment Summary

Identification code 014–2301–0–1–452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	59	59	34
2001 Reimbursable civilian full-time equivalent employment	1	1	1
3001 Allocation account civilian full-time equivalent employment	109	109	109

High-Hazard Indian Dam Safety Deferred Maintenance Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5637–0–2–452	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	2	28	30
0198 Reconciliation adjustment	13		
0199 Balance, start of year	15	28	30

HIGH-HAZARD INDIAN DAM SAFETY DEFERRED MAINTENANCE FUND—Continued

Special and Trust Fund Receipts—Continued

Identification code 014–5637–0–2–452	2025 actual	2026 est.	2027 est.
Receipts:			
Current law:			
1140 Earnings on Investments, High-Hazard Indian Dam Safety Deferred Maintenance Fund	13	2	2
2000 Total: Balances and receipts	28	30	32
5099 Balance, end of year	28	30	32

Program and Financing (in millions of dollars)

Identification code 014–5637–0–2–452	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	23	.....	.....
1134 Appropriations precluded from obligation	-23	.....	.....
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	.....	.....	.....
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	197	233	268
5001 Total investments, EOY: Federal securities: Par value	233	268	308
5096 Unexpired unavailable balance, SOY: Appropriations	182	205	205
5098 Unexpired unavailable balance, EOY: Appropriations	205	205	205

LOW-HAZARD INDIAN DAM SAFETY DEFERRED MAINTENANCE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5638–0–2–452	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	7	12	13
0198 Reconciliation adjustment	-1	.....	.....
0199 Balance, start of year	6	12	13
Receipts:			
Current law:			
1140 Earnings on Investments, Low-Hazard Indian Dam Safety Deferred Maintenance Fund	6	1	1
2000 Total: Balances and receipts	12	13	14
5099 Balance, end of year	12	13	14

Program and Financing (in millions of dollars)

Identification code 014–5638–0–2–452	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10	.....	.....
1134 Appropriations precluded from obligation	-10	.....	.....
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	.....	.....	.....
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	86	102	118
5001 Total investments, EOY: Federal securities: Par value	102	118	137
5096 Unexpired unavailable balance, SOY: Appropriations	80	90	90
5098 Unexpired unavailable balance, EOY: Appropriations	90	90	90

INDIAN IRRIGATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5639–0–2–452	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	.....	6	7
Receipts:			
Current law:			
1140 Earnings on Investments, Indian Irrigation Fund	16	2	2
2000 Total: Balances and receipts	16	8	9
Appropriations:			
Current law:			
2101 Indian Irrigation Fund	-10	-1	-1
5099 Balance, end of year	6	7	8

Program and Financing (in millions of dollars)

Identification code 014–5639–0–2–452	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	35	35	35
1101 Appropriation (special or trust)	10	1	1
1102 Appropriation (previously unavailable)	.....	9	9
1120 Appropriations transferred to other acct [014–2301]	-10	-10	-10
1134 Appropriations precluded from obligation	-35	-35	-35
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	.....	.....	.....
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	239	269	299
5001 Total investments, EOY: Federal securities: Par value	269	299	331
5096 Unexpired unavailable balance, SOY: Appropriations	238	273	299
5098 Unexpired unavailable balance, EOY: Appropriations	273	299	325

WHITE EARTH SETTLEMENT FUND

Program and Financing (in millions of dollars)

Identification code 014–2204–0–1–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payments for White Earth Settlement	.....	2	2
0900 Total new obligations, unexpired accounts (object class 41.0)	.....	2	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	.....	2	2
1930 Total budgetary resources available	1	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	.....	2	2
3020 Outlays (gross)	.....	-2	-2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	.....	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	2	2
4180 Budget authority, net (total)	.....	2	2
4190 Outlays, net (total)	.....	2	2

The White Earth Reservation Land Settlement Act of 1985 (P.L. 99–264) authorizes the payment of funds to eligible allottees or heirs of the White Earth Reservation in Minnesota, as determined by the Secretary of the Interior. The payment of funds shall be treated as the final judgment, award, or compromise settlement under the provisions of Title 31, United States Code, section 1304.

INDIAN LAND AND WATER CLAIM SETTLEMENTS AND MISCELLANEOUS PAYMENTS TO INDIANS

For payments and necessary administrative expenses for implementation of Indian land and water claim settlements pursuant to the White Earth Reservation Land Settlement Act of 1985, Public Law 99–264, as amended (25 U.S.C. 331 note), the Truckee-Carson-Pyramid Lake Water Rights Settlement Act, title II of Public Law 101–618, and the Hualapai Tribe Water Rights Settlement Act of 2022, Public Law

117–349, and for implementation of other land and water rights settlements, $58,897,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 014–2303–0–1–452		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	White Earth	2	2	
0040	Hualapai Tribe Water Rights Settlement Act of 2022 (P.L. 117–349)			58
0900	Total new obligations, unexpired accounts (object class 25.2)	2	2	58
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	37	36	35
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1	1	59
1900	Budget authority (total)	1	1	59
1930	Total budgetary resources available	38	37	94
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	36	35	36
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	16	1	
3010	New obligations, unexpired accounts	2	2	58
3020	Outlays (gross)	-17	-3	-33
3050	Unpaid obligations, end of year	1		25
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	16	1	
3200	Obligated balance, end of year	1		25
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1	1	59
	Outlays, gross:			
4010	Outlays from new discretionary authority			30
4011	Outlays from discretionary balances	17	3	3
4020	Outlays, gross (total)	17	3	33
4180	Budget authority, net (total)	1	1	59
4190	Outlays, net (total)	17	3	33

Land settlements:

White Earth Reservation Land Settlement Act (P.L. 99–264).—Funds are used to investigate and verify questionable transfers of land by which individual Indian allottees, or their heirs, were divested of ownership; and to pay compensation to said allottees or heirs in accordance with the Act. A major portion of work is contracted under P.L. 93–638, as amended, to the White Earth Reservation Business Committee.

Water settlements:

Hualapai Tribe Water Rights Settlement Act of 2022 (P.L. 117–349).—Funds are used for payments in accordance with the enacted settlement which establishes the Hualapai Water Trust Fund Account, which the Tribe can use to develop water infrastructure on its reservation; and the Hualapai Water Settlement Implementation Fund Account for groundwater monitoring in the Truxton Basin.

Miscellaneous Payments to Indians:

Truckee River Operating Agreement (P.L. 101–618).—Funds are used to pay the BIA share of ongoing administrative fees for the Truckee River Operating Agreement authorized in Section 205 of the Truckee-Carson-Pyramid Lake Water Settlement Act for services provided to implement the settlement. In addition, funds are used to pay the BIA share of the cost of operation and maintenance of Boca Dam and Reservoir pursuant to Section 7 of the Truckee River Operating Agreement.

Indian Water Rights Settlement Completion Fund

Program and Financing (in millions of dollars)

Identification code 014–2699–0–1–452		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	66		
1010	Unobligated balance transfer to other accts [014–0680]	-43		
1010	Unobligated balance transfer to other accts [014–4079]	-23		
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

P.L. 117–58 established the Indian Water Rights Settlement Completion Fund with the authority to transfer amounts to funds or accounts authorized to receive discretionary appropriations, or to satisfy other obligations identified by the Secretary of the Interior, under an Indian water settlement approved and authorized by an Act of Congress before the date of enactment of the Act, November 15, 2021. The Act provided $2.5 billion in mandatory funding to be deposited in the Fund to remain available until expended.

Indian Land Consolidation

Program and Financing (in millions of dollars)

Identification code 014–2103–0–1–452		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Indian Land Consolidation	8	8	6
0801	Indian Land Consolidation (Reimbursable)		1	1
0900	Total new obligations, unexpired accounts	8	9	7
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	10	6	6
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	4	4	
	Spending authority from offsetting collections, discretionary:			
1700	Collected		5	5
1900	Budget authority (total)	4	9	5
1930	Total budgetary resources available	14	15	11
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	6	6	4
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		1	2
3010	New obligations, unexpired accounts	8	9	7
3020	Outlays (gross)	-7	-8	-6
3050	Unpaid obligations, end of year	1	2	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year		1	2
3200	Obligated balance, end of year	1	2	3
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4	9	5
	Outlays, gross:			
4010	Outlays from new discretionary authority	2	7	5
4011	Outlays from discretionary balances	5	1	1
4020	Outlays, gross (total)	7	8	6
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources		-5	-5
4040	Offsets against gross budget authority and outlays (total)		-5	-5
4180	Budget authority, net (total)	4	4	
4190	Outlays, net (total)	7	3	1

The 2027 Budget proposes to eliminate funding for the Indian Land Consolidation Program.

INDIAN LAND CONSOLIDATION—Continued

Object Classification (in millions of dollars)

Identification code 014–2103–0–1–452	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	2	
32.0 Land and structures	6	6	6
99.0 Direct obligations	8	8	6
99.0 Reimbursable obligations		1	1
99.9 Total new obligations, unexpired accounts	8	9	7

Employment Summary

Identification code 014–2103–0–1–452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	13	13	

INDIAN WATER RIGHTS AND HABITAT ACQUISITION PROGRAM

Program and Financing (in millions of dollars)

Identification code 014–5505–0–2–303	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
1930 Total budgetary resources available	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

Funds were appropriated in 2003 for the settlement of the water claims of the Shivwits Band of the Paiute Indian Tribe of Utah in order to complete the requirements of the settlement as authorized by P.L. 106–263, which specified the use of the Land and Water Conservation Fund for the implementation of the water rights and habitat acquisition program.

OPERATION AND MAINTENANCE OF QUARTERS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5051–0–2–452	2025 actual	2026 est.	2027 est.
0100 Balance, start of year		1	1
Receipts:			
Current law:			
1130 Rents and Charges for Quarters, Bureau of Indian Affairs	4	4	4
2000 Total: Balances and receipts	4	5	5
Appropriations:			
Current law:			
2101 Operation and Maintenance of Quarters	-4	-4	-4
5098 Rounding adjustment	1		
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 014–5051–0–2–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operations and maintenance	2	4	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	8	8
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	4	4	4
1930 Total budgetary resources available	10	12	12
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8	8	8
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2		
3010 New obligations, unexpired accounts	2	4	4
3020 Outlays (gross)	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	4	4	4
Outlays, gross:			
4100 Outlays from new mandatory authority	1	4	4
4101 Outlays from mandatory balances	3		
4110 Outlays, gross (total)	4	4	4
4180 Budget authority, net (total)	4	4	4
4190 Outlays, net (total)	4	4	4

The Federal Employees Quarters and Facilities Act of 1964 (P.L. 88–459) is the basic authority under which the Secretary may use funds from the rental of quarters to defray the costs of operation and maintenance incidental to the employee quarters program. Public Law 98–473 established a special Fund, to remain available until expended, for the operation and maintenance of quarters.

Object Classification (in millions of dollars)

Identification code 014–5051–0–2–452	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	1	1	1
11.9 Total personnel compensation	1	1	1
25.2 Other services from non-Federal sources	1	3	3
99.0 Direct obligations	2	4	4
99.9 Total new obligations, unexpired accounts	2	4	4

Employment Summary

Identification code 014–5051–0–2–452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	13	13	13

MISCELLANEOUS PERMANENT APPROPRIATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–9925–0–2–452	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	8	9	6
0198 Reconciliation adjustment	1		
0199 Balance, start of year	9	9	6
Receipts:			
Current law:			
1130 Deposits, Operation and Maintenance, Indian Irrigation Systems	39	41	42
1130 Power Revenues, Indian Irrigation Projects	99	102	102
1140 Earnings on Investments, Operation and Maintenance, Indian Irrigation Systems	3	1	1
1140 Earnings on Investments, Indian Irrigation Projects	1	1	1
1199 Total current law receipts	142	145	146
1999 Total receipts	142	145	146
2000 Total: Balances and receipts	151	154	152
Appropriations:			
Current law:			
2101 Miscellaneous Permanent Appropriations	-142	-150	-149
2103 Miscellaneous Permanent Appropriations			-2
2132 Miscellaneous Permanent Appropriations		2	2
2199 Total current law appropriations	-142	-148	-149
2999 Total appropriations	-142	-148	-149
5099 Balance, end of year	9	6	3

Program and Financing (in millions of dollars)

Identification code 014–9925–0–2–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Operation and maintenance, Indian irrigation systems	36	36	36
0003 Power systems, Indian irrigation projects	95	93	92
0004 Alaska resupply program		1	1
0900 Total new obligations, unexpired accounts	131	130	129
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	95	113	133
1021 Recoveries of prior year unpaid obligations	2	2	2
1033 Recoveries of prior year paid obligations	5		
1070 Unobligated balance (total)	102	115	135
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	142	150	149
1203 Appropriation (previously unavailable)(special or trust)			2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced		-2	-2
1260 Appropriations, mandatory (total)	142	148	149
1900 Budget authority (total)	142	148	149
1930 Total budgetary resources available	244	263	284
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	113	133	155
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	35	30	24
3010 New obligations, unexpired accounts	131	130	129
3020 Outlays (gross)	-134	-134	-150
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-2	-2
3050 Unpaid obligations, end of year	30	24	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	35	30	24
3200 Obligated balance, end of year	30	24	1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	142	148	149
Outlays, gross:			
4100 Outlays from new mandatory authority	67	74	76
4101 Outlays from mandatory balances	67	60	74
4110 Outlays, gross (total)	134	134	150
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-5		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	5		
4160 Budget authority, net (mandatory)	142	148	149
4170 Outlays, net (mandatory)	129	134	150
4180 Budget authority, net (total)	142	148	149
4190 Outlays, net (total)	129	134	150
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	94	109	117
5001 Total investments, EOY: Federal securities: Par value	109	117	125

Claims and treaty obligations.—Payments are made to fulfill treaty obligations with the Senecas of New York (Act of February 19, 1831), the Six Nations of New York (Act of November 11, 1794), and the Pawnees of Oklahoma (the treaty of September 24, 1857).

Operation and maintenance, Indian irrigation systems.—Revenues derived from charges for operation and maintenance of Indian irrigation projects are used to defray in part the cost of operating and maintaining these projects (25 U.S.C. 162a (The Act of November 4, 1983), 60 Stat. 895, P.L. 98–146).

Power systems, Indian irrigation projects.—Revenues collected from the sale of electric power by the Colorado River and Flathead power systems are used to operate and maintain those systems (25 U.S.C. 162a (The Act of November 4, 1983), 60 Stat. 895; 65 Stat. 254, P.L. 98–146). This activity also includes Cochiti Wet Field Solution funds that were transferred from the Corps of Engineers to pay for operation and maintenance, repair, and replacement of the on-going drainage system (P.L. 102–358).

Alaska resupply program.—Revenues collected from operation of the Alaska Resupply Program are used to operate and maintain this program (P.L. 77–457, 56 Stat. 95).

Object Classification (in millions of dollars)

Identification code 014–9925–0–2–452	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	21	21	21
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	23	23	23
12.1 Civilian personnel benefits	6	6	6
23.3 Communications, utilities, and miscellaneous charges	39	39	39
25.2 Other services from non-Federal sources	38	37	36
25.3 Other goods and services from Federal sources	7	7	7
25.4 Operation and maintenance of facilities	2	2	2
25.7 Operation and maintenance of equipment	7	7	7
26.0 Supplies and materials	5	5	5
32.0 Land and structures	1	1	1
41.0 Grants, subsidies, and contributions	3	3	3
99.9 Total new obligations, unexpired accounts	131	130	129

Employment Summary

Identification code 014–9925–0–2–452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	222	222	222

Indian Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 014–4416–0–3–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0715 Other (Rounding)		1	1
0900 Total new obligations, unexpired accounts		1	1
Budgetary resources:			
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected		1	1
1900 Budget authority (total)		1	1
1930 Total budgetary resources available		1	1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		1	1
3020 Outlays (gross)		-1	-1
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross		1	1
Financing disbursements:			
4110 Outlays, gross (total)		1	1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Collections of loans		-1	-1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

Status of Direct Loans (in millions of dollars)

Identification code 014–4416–0–3–452	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	1	1	1
1290 Outstanding, end of year	1	1	1

Indian Direct Loan Financing Account—Continued

Balance Sheet (in millions of dollars)

Identification code 014–4416–0–3–452	2024 actual	2025 actual
ASSETS:		
Federal assets:		
Investments in U.S. securities:		
1106 Receivables, net	1	
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	1	1
1405 Allowance for subsidy cost (-)		
1499 Net present value of assets related to direct loans	1	1
1999 Total assets	2	1
LIABILITIES:		
Federal liabilities:		
2103 Debt		
2104 Resources payable to Treasury		
2105 Other	2	1
2999 Total liabilities	2	1
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	2	1

Revolving Fund for Loans Liquidating Account

Status of Direct Loans (in millions of dollars)

Identification code 014–4409–0–3–452	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	1	1	1
1290 Outstanding, end of year	1	1	1

Balance Sheet (in millions of dollars)

Identification code 014–4409–0–3–452	2024 actual	2025 actual
ASSETS:		
1601 Direct loans, gross	1	1
1602 Interest receivable		
1603 Allowance for estimated uncollectible loans and interest (-)		
1699 Value of assets related to direct loans	1	1
1999 Total assets	1	1
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury	1	1
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	1	1

Indian Guaranteed Loan Program Account

For the cost of administrative expenses, as authorized by the Indian Financing Act of 1974, Public Law 93–262, as amended (25 U.S.C. 1451 et seq.), and of guaranteed loans and insured loans, $500,000, to remain available until September 30, 2028: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974, Public Law 93–344, as amended.

Program and Financing (in millions of dollars)

Identification code 014–2628–0–1–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0702 Loan guarantee subsidy	2	11	
0707 Reestimates of loan guarantee subsidy	1	2	
0708 Interest on reestimates of loan guarantee subsidy	2	2	
0709 Administrative expenses		1	
0900 Total new obligations, unexpired accounts	5	16	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	12	12
1001 Discretionary unobligated balance brought fwd, Oct 1	1	11	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	13	13	1
Appropriations, mandatory:			
1200 Appropriation	3	3	
1900 Budget authority (total)	16	16	1
1930 Total budgetary resources available	17	28	13
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	12	12	13
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9	5	6
3010 New obligations, unexpired accounts	5	16	
3020 Outlays (gross)	-9	-15	-2
3050 Unpaid obligations, end of year	5	6	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9	5	6
3200 Obligated balance, end of year	5	6	4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	13	13	1
Outlays, gross:			
4010 Outlays from new discretionary authority	2	11	
4011 Outlays from discretionary balances	4	1	2
4020 Outlays, gross (total)	6	12	2
Mandatory:			
4090 Budget authority, gross	3	3	
Outlays, gross:			
4100 Outlays from new mandatory authority	3	3	
4180 Budget authority, net (total)	16	16	1
4190 Outlays, net (total)	9	15	2

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 014–2628–0–1–452	2025 actual	2026 est.	2027 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Indian Guaranteed Loans	40	224	
215002 Indian Insured Loans	3	3	
215999 Total loan guarantee levels	43	227	
Guaranteed loan subsidy (in percent):			
232001 Indian Guaranteed Loans	5.01	4.90	
232002 Indian Insured Loans	4.89	6.78	
232999 Weighted average subsidy rate	5.00	4.92	
Guaranteed loan subsidy budget authority:			
233001 Indian Guaranteed Loans	2	11	
233999 Total subsidy budget authority	2	11	
Guaranteed loan subsidy outlays:			
234001 Indian Guaranteed Loans	2	11	
234002 Indian Insured Loans	1		
234999 Total subsidy outlays	3	11	
Guaranteed loan reestimates:			
235001 Indian Guaranteed Loans	-19	-6	
235999 Total guaranteed loan reestimates	-19	-6	
Administrative expense data:			
3510 Budget authority	1	1	1
3590 Outlays from new authority	1	1	1

The 2027 Budget eliminates this program and does not provide funding for new loan subsidies. Resources for management of existing guaranteed and insured loans are maintained.

Object Classification (in millions of dollars)

Identification code 014–2628–0–1–452	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	
25.3 Other goods and services from Federal sources	1		
41.0 Grants, subsidies, and contributions	3	15	
99.9 Total new obligations, unexpired accounts	5	16	

Employment Summary

Identification code 014–2628–0–1–452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	11	11	2

Indian Guaranteed Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 014–4415–0–3–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Interest supplement payments	1	2	2
Credit program obligations:			
0711 Default claim payments on principal		2	2
0712 Default claim payments on interest		1	1
0742 Downward reestimates paid to receipt accounts	17	7	
0743 Interest on downward reestimates	4	2	
0791 Direct program activities, subtotal	21	12	3
0900 Total new obligations, unexpired accounts	22	14	5
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	66	60	63
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	9	17	
1801 Change in uncollected payments, Federal sources	7		
1850 Spending auth from offsetting collections, mand (total)	16	17	
1900 Budget authority (total)	16	17	
1930 Total budgetary resources available	82	77	63
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	60	63	58
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			9
3010 New obligations, unexpired accounts	22	14	5
3020 Outlays (gross)	-22	-5	-5
3050 Unpaid obligations, end of year		9	9
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-15	-15
3070 Change in uncollected pymts, Fed sources, unexpired	-7		
3090 Uncollected pymts, Fed sources, end of year	-15	-15	-15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-8	-15	-6
3200 Obligated balance, end of year	-15	-6	-6
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	16	17	
Financing disbursements:			
4110 Outlays, gross (total)	22	5	5
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from program account	-5	-14	
4122 Interest on uninvested funds	-1		
4123 Non-Federal sources	-3	-3	
4130 Offsets against gross budget authority and outlays (total)	-9	-17	
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-7		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	13	-12	5
4180 Budget authority, net (total)			
4190 Outlays, net (total)	13	-12	5

Status of Guaranteed Loans (in millions of dollars)

Identification code 014–4415–0–3–452	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	43	227	
2150 Total guaranteed loan commitments	43	227	
2199 Guaranteed amount of guaranteed loan commitments			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	542	551	694
2231 Disbursements of new guaranteed loans	93	227	93
2251 Repayments and prepayments	-82	-82	-82
2261 Adjustments: Terminations for default that result in loans receivable	-2	-2	-2
2290 Outstanding, end of year	551	694	703
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	478	478	478
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	3	3	4
2331 Disbursements for guaranteed loan claims	1	2	2
2351 Repayments of loans receivable	-1	-1	-1
2361 Write-offs of loans receivable			
2390 Outstanding, end of year	3	4	5

Balance Sheet (in millions of dollars)

Identification code 014–4415–0–3–452	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	56	45
Investments in U.S. securities:		
1106 Receivables, net	1	1
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	3	3
1502 Interest receivable		
1505 Allowance for subsidy cost (-)	-1	-1
1599 Net present value of assets related to defaulted guaranteed loans	2	2
1901 Other Federal assets: Upward Subsidy Reestimate Receivable		
1999 Total assets	59	48
LIABILITIES:		
Federal liabilities:		
2103 Debt		
2105 Other-Downward Reestimate	20	9
2204 Non-Federal liabilities: Liabilities for loan guarantees	39	39
2999 Total liabilities	59	48
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	59	48

Indian Loan Guaranty and Insurance Fund Liquidating Account

Status of Guaranteed Loans (in millions of dollars)

Identification code 014–4410–0–3–452	2025 actual	2026 est.	2027 est.
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	1	1	1
2351 Repayments of loans receivable			
2390 Outstanding, end of year	1	1	1

Balance Sheet (in millions of dollars)

Identification code 014–4410–0–3–452	2024 actual	2025 actual
ASSETS:		
1701 Defaulted guaranteed loans, gross	1	1
1702 Interest receivable		
1703 Allowance for estimated uncollectible loans and interest (-)		
1799 Value of assets related to loan guarantees	1	1
1999 Total assets	1	1

SELIS-QLISPE KSANKA SETTLEMENT TRUST FUND

Program and Financing (in millions of dollars)

Identification code 014–5740–0–2–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 CSKT Water Settlement	112	90	90
0900 Total new obligations, unexpired accounts (object class 41.0)	112	90	90
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	112	90	90
1930 Total budgetary resources available	112	90	90
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	112	90	90
3020 Outlays (gross)	-112	-90	-90
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	112	90	90
Outlays, gross:			
4100 Outlays from new mandatory authority	112	90	90
4180 Budget authority, net (total)	112	90	90
4190 Outlays, net (total)	112	90	90

The Selis-Qlispe Ksanka Settlement Trust Fund was established in the Montana Water Rights Protection Act (P.L. 116–260). The Act settles claims to water rights in Montana for the Confederated Salish and Kootenai Tribes of the Flathead Indian Reservation. The Act authorizes annual payments of $90,000,000 to the Trust Fund out of any Funds in the Treasury not otherwise appropriated starting in fiscal year 2021 through fiscal year 2030 for a total of $900,000,000. The Act also authorizes discretionary appropriations of $1,000,000,000 for deposit in the Trust Fund. The Trust Fund includes two accounts: the Salish and Kootenai Compact Account and the Salish and Kootenai Settlement Implementation Account. Funds deposited into the account are adjusted to reflect fluctuations in costs occurring after the date of enactment of the Act up to the day of deposit to the Fund. The Trust Fund is interest bearing.

Trust Funds

GIFTS AND DONATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–8367–0–7–452	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Gifts and Donations, Bureau of Indian Affairs	7	1	1
2000 Total: Balances and receipts	7	1	1
Appropriations:			
Current law:			
2101 Gifts and Donations	-7	-1	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014–8367–0–7–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	1	1	1
0900 Total new obligations, unexpired accounts (object class 41.0)	1	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	7	7
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	7	1	1
1930 Total budgetary resources available	8	8	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7	7	7
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	1
3010 New obligations, unexpired accounts	1	1	1
3020 Outlays (gross)	-1	-2	
3050 Unpaid obligations, end of year	2	1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	1
3200 Obligated balance, end of year	2	1	2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	7	1	1
Outlays, gross:			
4101 Outlays from mandatory balances	1	2	
4180 Budget authority, net (total)	7	1	1
4190 Outlays, net (total)	1	2	

BUREAU OF INDIAN EDUCATION

Federal Funds

OPERATION AND MAINTENANCE OF QUARTERS, BUREAU OF INDIAN EDUCATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5621–0–2–452	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Rents and Charges for Quarters, Bureau of Indian Education	3	3	3
2000 Total: Balances and receipts	3	3	3
Appropriations:			
Current law:			
2101 Operation and Maintenance of Quarters, Bureau of Indian Education	-3	-3	-3
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014–5621–0–2–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 OM Quarters	3	3	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3	3	3
1930 Total budgetary resources available	5	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		2	1
3010 New obligations, unexpired accounts	3	3	3
3020 Outlays (gross)	-1	-4	-2
3050 Unpaid obligations, end of year	2	1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		2	1
3200 Obligated balance, end of year	2	1	2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	3	3	3
Outlays, gross:			
4100 Outlays from new mandatory authority	1	2	2
4101 Outlays from mandatory balances		2	
4110 Outlays, gross (total)	1	4	2
4180 Budget authority, net (total)	3	3	3
4190 Outlays, net (total)	1	4	2

Object Classification (in millions of dollars)

Identification code 014–5621–0–2–452		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1	1	1
25.2	Other services from non-Federal sources	2	2	2
99.9	Total new obligations, unexpired accounts	3	3	3

Employment Summary

Identification code 014–5621–0–2–452		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	12	12	12

Operation of Indian Education Programs

For expenses necessary for the operation of Indian education programs, as authorized by law, including the Snyder Act of November 2, 1921, as amended (25 U.S.C. 13), the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.), the Education Amendments of 1978, Public Law 95–561, as amended (25 U.S.C. 2001–2019), and the Tribally Controlled Schools Act of 1988, Public Law 100–297, as amended (25 U.S.C. 2501 et seq.), $894,368,000 to remain available until September 30, 2028, except as otherwise provided herein: Provided, That federally recognized Indian tribes and tribal organizations of federally recognized Indian tribes may use their tribal priority allocations for unmet welfare assistance costs: Provided further, That not to exceed $719,888,000 for school operations costs of Bureau-funded schools and other education programs shall become available on June 1, 2027, and shall remain available until September 30, 2028: Provided further, That notwithstanding any other provision of law, including but not limited to 25 U.S.C. 5301 et seq. and section 1128 of the Education Amendments of 1978, Public Law 95–561, as amended (25 U.S.C. 2008), not to exceed $93,515,000 within and only from such amounts made available for school operations shall be available for administrative cost grants associated with grants approved prior to June 1, 2027: Provided further, That in order to enhance the safety of Bureau field employees, the Bureau may use funds to purchase uniforms or other identifying articles of clothing for personnel.

Program and Financing (in millions of dollars)

Identification code 014–2106–0–1–501		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Education	951	949	951
0003	American Rescue Plan (P.L. 117–2)		2	
0100	Direct program activities, subtotal	951	951	951
0799	Total direct obligations	951	951	951
0807	OIEP Reimbursable	400	400	400
0809	Reimbursable program activities, subtotal	400	400	400
0899	Total reimbursable obligations	400	400	400
0900	Total new obligations, unexpired accounts	1,351	1,351	1,351
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	481	521	511
1001	Discretionary unobligated balance brought fwd, Oct 1	479		
1010	Unobligated balance transfer to other accts [014–2100]	-5		
1011	Unobligated balance transfer from other acct [047–0616]		3	
1021	Recoveries of prior year unpaid obligations	18		
1070	Unobligated balance (total)	494	524	511
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,131	1,132	894
1120	Appropriations transferred to other acct [014–2100]	-61		
1160	Appropriation, discretionary (total)	1,070	1,132	894
	Spending authority from offsetting collections, discretionary:			
1700	Collected	211	106	106
1701	Change in uncollected payments, Federal sources	97	100	100
1750	Spending auth from offsetting collections, disc (total)	308	206	206
1900	Budget authority (total)	1,378	1,338	1,100
1930	Total budgetary resources available	1,872	1,862	1,611
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	521	511	260
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	392	273	678
3010	New obligations, unexpired accounts	1,351	1,351	1,351
3011	Obligations ("upward adjustments"), expired accounts	7		
3020	Outlays (gross)	-1,451	-946	-1,291
3040	Recoveries of prior year unpaid obligations, unexpired	-18		
3041	Recoveries of prior year unpaid obligations, expired	-8		
3050	Unpaid obligations, end of year	273	678	738
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-68	-161	-261
3070	Change in uncollected pymts, Fed sources, unexpired	-97	-100	-100
3071	Change in uncollected pymts, Fed sources, expired	4		
3090	Uncollected pymts, Fed sources, end of year	-161	-261	-361
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	324	112	417
3200	Obligated balance, end of year	112	417	377
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,378	1,338	1,100
	Outlays, gross:			
4010	Outlays from new discretionary authority	645	602	519
4011	Outlays from discretionary balances	763	308	737
4020	Outlays, gross (total)	1,408	910	1,256
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-200	-106	-106
4033	Non-Federal sources	-16	-2	-2
4040	Offsets against gross budget authority and outlays (total)	-216	-108	-108
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-97	-100	-100
4052	Offsetting collections credited to expired accounts	5	2	2
4060	Additional offsets against budget authority only (total)	-92	-98	-98
4070	Budget authority, net (discretionary)	1,070	1,132	894
4080	Outlays, net (discretionary)	1,192	802	1,148
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	43	36	35
4180	Budget authority, net (total)	1,070	1,132	894
4190	Outlays, net (total)	1,235	838	1,183

The Operation of Indian Education Programs appropriation provides school operations resources for education-related services and benefits provided to federally recognized Indian Tribes, individual American Indians and Alaska Natives, and Bureau of Indian Education-funded schools.

Object Classification (in millions of dollars)

Identification code 014–2106–0–1–501		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	49	49	49
11.3	Other than full-time permanent	118	118	118
11.5	Other personnel compensation	12	12	12
11.9	Total personnel compensation	179	179	179
12.1	Civilian personnel benefits	64	64	64
21.0	Travel and transportation of persons	7	7	7
23.3	Communications, utilities, and miscellaneous charges	32	32	32
25.1	Advisory and assistance services	14	14	14
25.2	Other services from non-Federal sources	65	65	65
25.3	Other goods and services from Federal sources	12	12	12
25.4	Operation and maintenance of facilities	19	19	19
25.6	Medical care	2	2	2
25.7	Operation and maintenance of equipment	12	12	12
26.0	Supplies and materials	36	36	36
31.0	Equipment	15	15	15
32.0	Land and structures	22	22	22
41.0	Grants, subsidies, and contributions	472	472	472
99.0	Direct obligations	951	951	951
99.0	Reimbursable obligations	400	400	400
99.9	Total new obligations, unexpired accounts	1,351	1,351	1,351

OPERATION OF INDIAN EDUCATION PROGRAMS—Continued

Employment Summary

Identification code 014–2106–0–1–501	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,126	2,126	2,051
2001 Reimbursable civilian full-time equivalent employment	517	517	504
3001 Allocation account civilian full-time equivalent employment	1	1	1

EDUCATION CONSTRUCTION

For construction, repair, improvement, and maintenance of buildings, utilities, and other facilities necessary for the operation of Indian education programs, including architectural and engineering services by contract; acquisition of lands, and interests in lands; $35,417,000, to remain available until expended: Provided, That in order to ensure timely completion of construction projects, the Secretary of the Interior may assume control of a project and all funds related to the project, if, not later than 18 months after the date of the enactment of this Act, any Tribally Controlled Schools Act of 1998, part B of title V of Public Law 100–297, as amended (25 U.S.C. 2501, et seq.), grantee receiving funds appropriated in this Act or in any prior Act, has not completed the planning and design phase of the project and commenced construction.

Program and Financing (in millions of dollars)

Identification code 014–2105–0–1–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Education Construction	126	126	48
0799 Total direct obligations	126	126	48
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	542	805	914
1001 Discretionary unobligated balance brought fwd, Oct 1	542	804	.....
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	543	805	914
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	388	235	35
1930 Total budgetary resources available	931	1,040	949
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	805	914	901
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	347	262	112
3010 New obligations, unexpired accounts	126	126	48
3020 Outlays (gross)	-210	-276	-157
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	262	112	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	347	262	112
3200 Obligated balance, end of year	262	112	3
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	388	235	35
Outlays, gross:			
4010 Outlays from new discretionary authority	8	96	9
4011 Outlays from discretionary balances	202	180	148
4020 Outlays, gross (total)	210	276	157
4180 Budget authority, net (total)	388	235	35
4190 Outlays, net (total)	210	276	157

The Education Construction program supports the Bureau of Indian Education (BIE) by renovating or replacing BIE-funded schools and dormitories to provide an environment conducive to quality educational achievement and improved opportunities for Indian students. The program provides safe, and functional facilities to students attending BIE-funded schools and dormitories.

Object Classification (in millions of dollars)

Identification code 014–2105–0–1–452	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	2	2	1
11.9 Total personnel compensation	2	2	1
12.1 Civilian personnel benefits	1	1	.....
25.1 Advisory and assistance services	2	2	.....
25.2 Other services from non-Federal sources	76	76	27
25.4 Operation and maintenance of facilities	8	8	.....
25.7 Operation and maintenance of equipment	1	1	.....
41.0 Grants, subsidies, and contributions	36	36	20
99.9 Total new obligations, unexpired accounts	126	126	48

Employment Summary

Identification code 014–2105–0–1–452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	15	15	13

Trust Funds

GIFTS AND DONATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–8361–0–7–501	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	.....	.....	.....
Receipts:			
Current law:			
1130 Receipts, Gifts and Donations	3	1	1
2000 Total: Balances and receipts	3	1	1
Appropriations:			
Current law:			
2101 Gifts and Donations	-3	-1	-1
5099 Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 014–8361–0–7–501	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Gifts and Donations, Bureau of Indian Affairs (Direct)	3	1	1
0900 Total new obligations, unexpired accounts (object class 41.0)	3	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	5	5
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3	1	1
1930 Total budgetary resources available	8	6	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	3	1	1
3020 Outlays (gross)	-3	-1	-1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	3	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority	1	1	1
4101 Outlays from mandatory balances	2	.....	.....
4110 Outlays, gross (total)	3	1	1
4180 Budget authority, net (total)	3	1	1
4190 Outlays, net (total)	3	1	1

Donations and contributed funds.—The Secretary of the Interior may accept donations of funds or other property, and may use the donated property in accordance with the terms of the donation in furtherance of any

program authorized by other provision of law for the benefit of Indians (25 U.S.C. 5341).

Employment Summary

Identification code 014–8361–0–7–501	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	5	5	5

ADMINISTRATIVE PROVISIONS

The Bureau of Indian Affairs and the Bureau of Indian Education may carry out the operation of Indian programs by direct expenditure, contracts, cooperative agreements, compacts, and grants, either directly or in cooperation with States and other organizations.

Notwithstanding the Act of September 22, 1961, Public Law 87–279, as amended (25 U.S.C. 15), the Bureau of Indian Affairs may contract for services in support of the management, operation, and maintenance of the Power Division of the San Carlos Irrigation Project.

Notwithstanding any other provision of law, no funds available to the Bureau of Indian Affairs or the Bureau of Indian Education for central office oversight and Executive Direction and Administrative Services (except Executive Direction and Administrative Services funding for Tribal Priority Allocations, regional offices, and facilities operations and maintenance) shall be available for contracts, grants, compacts, or cooperative agreements with the Bureau of Indian Affairs or the Bureau of Indian Education under the provisions of the Indian Self-Determination Act or the Tribal Self-Governance Act of 1994, Public Law 103–413.

In the event any tribe returns appropriations made available by this Act to the Bureau of Indian Affairs or the Bureau of Indian Education, this action shall not diminish the Federal Government's trust responsibility to that tribe, or the government-to-government relationship between the United States and that tribe, or that tribe's ability to access future appropriations.

Notwithstanding any other provision of law, no funds available to the Bureau of Indian Education, other than the amounts provided herein for assistance to public schools under the Act of April 16, 1934, as amended (25 U.S.C. 5342 et seq.), shall be available to support the operation of any elementary or secondary school in the State of Alaska.

No funds available to the Bureau of Indian Education shall be used to support expanded grades for any school or dormitory beyond the grade structure in place or approved by the Secretary of the Interior at each school in the Bureau of Indian Education school system as of October 1, 1995, except that the Secretary of the Interior may waive this prohibition to support expansion of up to one additional grade when the Secretary determines such waiver is needed to support accomplishment of the mission of the Bureau of Indian Education, or more than one grade to expand the elementary grade structure for Bureau-funded schools with a K-2 grade structure on October 1, 1996. Appropriations made available in this or any prior Act for schools funded by the Bureau shall be available, in accordance with the Bureau's funding formula, only to the schools in the Bureau school system as of September 1, 1996, and to any school or school program that was reinstated in fiscal year 2012. Funds made available under this Act may not be used to establish a charter school at a Bureau-funded school (as that term is defined in section 1141 of the Education Amendments of 1978, Public Law 95–561, as amended (25 U.S.C. 2021)), except that a charter school that is in existence on the date of the enactment of this Act and that has operated at a Bureau-funded school before September 1, 1999, may continue to operate during that period, but only if the charter school pays to the Bureau a pro rata share of funds to reimburse the Bureau for the use of the real and personal property (including buses and vans), the funds of the charter school are kept separate and apart from Bureau funds, and the Bureau does not assume any obligation for charter school programs of the State in which the school is located if the charter school loses such funding. Employees of Bureau-funded schools sharing a campus with a charter school and performing functions related to the charter school's operation and employees of a charter school shall not be treated as Federal employees for purposes of chapter 171 of title 28, United States Code.

Notwithstanding any other provision of law, including section 113 of the Department of the Interior and Related Agencies Appropriations Act, 2000, Appendix C of Public Law 106–113, if in fiscal year 2003 or 2004 a grantee received indirect and administrative costs pursuant to a distribution formula based on section 5(f) of Public Law 101–301, the Secretary shall continue to distribute indirect and administrative cost funds to such grantee using the section 5(f) distribution formula.

Funds available under this Act may not be used to establish satellite locations of schools in the Bureau school system as of September 1, 1996, except that the Secretary may waive this prohibition in order for an Indian tribe to provide language and cultural immersion educational programs for non-public schools located within the jurisdictional area of the tribal government which exclusively serve tribal members, do not include grades beyond those currently served at the existing Bureau-funded school, provide an educational environment with educator presence and academic facilities comparable to the Bureau-funded school, comply with all applicable Tribal, Federal, or State health and safety standards, and the Americans with Disabilities Act, and demonstrate the benefits of establishing operations at a satellite location in lieu of incurring extraordinary costs, such as for transportation or other impacts to students such as those caused by busing students extended distances: Provided, That no funds available under this Act may be used to fund operations, maintenance, rehabilitation, construction, or other facilities-related costs for such assets that are not owned by the Bureau: Provided further, That the term "satellite school" means a school location physically separated from the existing Bureau school by more than 50 miles but that forms part of the existing school in all other respects.

Funds made available for Tribal Priority Allocations within Operation of Indian Programs and Operation of Indian Education Programs may be used to execute requested adjustments in tribal priority allocations initiated by an Indian tribe.

BUREAU OF TRUST FUNDS ADMINISTRATION

Federal Funds

FEDERAL TRUST PROGRAMS

(INCLUDING TRANSFER OF FUNDS)

For the operation of trust programs for Indians by direct expenditure, contracts, cooperative agreements, compacts, and grants, $90,090,000, to remain available until expended, of which not to exceed $7,808,000 from this or any other Act, may be available for settlement support: Provided, That funds for trust management improvements and litigation support may, as needed, be transferred to or merged with the Bureau of Indian Affairs, "Operation of Indian Programs" and Bureau of Indian Education, "Operation of Indian Education Programs" accounts; the Office of the Solicitor, "Salaries and Expenses" account; and the Office of the Secretary, "Departmental Operations" account: Provided further, That funds made available through contracts or grants obligated during fiscal year 2027, as authorized by the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.), shall remain available until expended by the contractor or grantee: Provided further, That notwithstanding any other provision of law, the Secretary shall not be required to provide a quarterly statement of performance for any Indian trust account that has not had activity for at least 15 months and has a balance of $15 or less: Provided further, That the Secretary shall issue an annual account statement and maintain a record of any such accounts and shall permit the balance in each such account to be withdrawn upon the express written request of the account holder: Provided further, That not to exceed $100,000 is available for the Secretary to make payments to correct administrative errors of either disbursements from or deposits to Individual Indian Money or Tribal accounts after September 30, 2002: Provided further, That erroneous payments that are recovered shall be credited to and remain available in this account for this purpose: Provided further, That the Secretary shall not be required to reconcile Special Deposit Accounts with a balance of less than $500 unless the Bureau of Trust Funds Administration receives proof of ownership from a Special Deposit Accounts claimant: Provided further, That notwithstanding section 102 of the American Indian Trust Fund Management Reform Act of 1994, Public Law 103–412 (25 U.S.C. 4011) or any other provision of law, the Secretary may aggregate the trust accounts of individuals whose whereabouts are unknown for a continuous period of at least 5 years and shall not be required to generate periodic statements of performance for the individual accounts: Provided further, That with respect to the preceding proviso, the Secretary shall continue to maintain sufficient records to determine the balance of the individual accounts, including any accrued interest and income, and such funds shall remain available to the individual account holders.

Program and Financing (in millions of dollars)

Identification code 014–0120–0–1–808	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Program operations, support, and improvements	88	88	88
0002 Executive direction	2	2	2
0799 Total direct obligations	90	90	90
0801 Reimbursable program activity	2	.....	.....
0900 Total new obligations, unexpired accounts	92	90	90

FEDERAL TRUST PROGRAMS—Continued

Program and Financing—Continued

Identification code 014–0120–0–1–808	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	14	25	35
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1070 Unobligated balance (total)	16	25	35
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	100	100	90
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	.....	.....
1900 Budget authority (total)	101	100	90
1930 Total budgetary resources available	117	125	125
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	25	35	35
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	34	18	7
3010 New obligations, unexpired accounts	92	90	90
3020 Outlays (gross)	-105	-101	-88
3040 Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	18	7	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	34	18	7
3200 Obligated balance, end of year	18	7	9
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	101	100	90
Outlays, gross:			
4010 Outlays from new discretionary authority	75	90	81
4011 Outlays from discretionary balances	30	11	7
4020 Outlays, gross (total)	105	101	88
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	.....	.....
4180 Budget authority, net (total)	100	100	90
4190 Outlays, net (total)	104	101	88

To provide financial Trust services to Indian Tribes, individual American Indians, and Alaska Natives, the 2027 Budget requests funds for the Bureau of Trust Funds Administration (BTFA) within the Office of the Assistant Secretary-Indian Affairs.

Executive Direction.—This activity supports BTFA staff and the Bureau's responsibilities and authorities for Indian trust fund management.

Trust Operations and Program Operations.—This activity supports the management and investment of approximately $8.8 billion held in trust for Indian Tribes and individual Indians. Responsibilities include accurate and timely posting of receipts, investment, disbursement, reconciliation, and providing timely financial information to Indian Tribes and individual Indian money account holders.

Object Classification (in millions of dollars)

Identification code 014–0120–0–1–808	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	42	35	32
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	45	38	35
12.1 Civilian personnel benefits	17	17	17
23.1 Rental payments to GSA	2	2	2
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	3	3	3
25.2 Other services from non-Federal sources	12	12	12
25.2 Other services from non-Federal sources	1	1	2
25.3 Other goods and services from Federal sources	6	11	13
25.7 Operation and maintenance of equipment	2	2	2
31.0 Equipment	1	1	1
99.0 Direct obligations	90	88	88
99.0 Reimbursable obligations	2	2	2
99.9 Total new obligations, unexpired accounts	92	90	90

Employment Summary

Identification code 014–0120–0–1–808	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	399	399	332
2001 Reimbursable civilian full-time equivalent employment	4	4	3

TRIBAL SPECIAL FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5265–0–2–452	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	.....	.....	.....
Receipts:			
Current law:			
1130 Interest on Investments in GSEs, Tribal Special Fund	2	2	2
1130 Miscellaneous Sales of Assets, Tribal Special Fund	10	.....	.....
1140 Earnings on Investment, Tribal Special Fund	1	1	1
1199 Total current law receipts	13	3	3
1999 Total receipts	13	3	3
2000 Total: Balances and receipts	13	3	3
Appropriations:			
Current law:			
2101 Tribal Special Fund	-13	-3	-3
5099 Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 014–5265–0–2–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Tribal Special Fund (Direct)	3	3	3
0900 Total new obligations, unexpired accounts (object class 41.0)	3	3	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15	25	25
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	13	3	3
1930 Total budgetary resources available	28	28	28
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	25	25	25
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	3	3	3
3020 Outlays (gross)	-3	-3	-3
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	13	3	3
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	3	3
4101 Outlays from mandatory balances	3	.....	.....
4110 Outlays, gross (total)	3	3	3
4180 Budget authority, net (total)	13	3	3
4190 Outlays, net (total)	3	3	3
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	15	26	26
5001 Total investments, EOY: Federal securities: Par value	26	26	15
5010 Total investments, SOY: non-Fed securities: Market value	84	84	84
5011 Total investments, EOY: non-Fed securities: Market value	84	84	84

The Tribal Special Fund includes the following accounts: Tribal Economic Recovery Fund which consists of the Papago Cooperative Fund, Ute Tribe Trust Fund, and Cochiti Wetfields.

Tribal trust funds are deposited into a consolidated account in the U.S. Department of the Treasury pursuant to: 1) general or specific acts of the

Congress and 2) Federal management of tribal real properties, the titles to which are held in trust for the Tribes by the United States. These funds are available to respective tribal groups for various purposes, under various acts of the Congress, and may be subject to the provisions of tribal constitutions, bylaws, charters, and resolutions of the various Tribes, bands, or groups.

TRUST LAND CONSOLIDATION FUND

Program and Financing (in millions of dollars)

Identification code 014–5670–0–2–452	2025 actual	2026 est.	2027 est.
Memorandum (non-add) entries:			
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year	1	1	1
1953 Expired unobligated balance, end of year	1	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

Trust Funds

TRIBAL TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–8030–0–7–452	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	2		
0198 Reconciliation adjustment	-2		
0199 Balance, start of year			
Receipts:			
Current law:			
1130 Interest on Investments in GSEs, Tribal Trust Fund	26	27	28
1130 Return of Principal from Private Sector Investments, Tribal Trust Fund	99	103	107
1130 Miscellaneous Sales of Assets, Tribal Trust Fund	114	119	123
1140 Earnings on Investments, Tribal Trust Fund	26	20	20
1198 Rounding adjustment	1		
1199 Total current law receipts	266	269	278
1999 Total receipts	266	269	278
2000 Total: Balances and receipts	266	269	278
Appropriations:			
Current law:			
2101 Tribal Trust Fund	-266	-269	-278
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 014–8030–0–7–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Tribal Trust Fund (Direct)	165	269	278
0900 Total new obligations, unexpired accounts (object class 41.0)	165	269	278
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	671	772	772
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	266	269	278
1930 Total budgetary resources available	937	1,041	1,050
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	772	772	772
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	165	269	278
3020 Outlays (gross)	-165	-269	-278
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	266	269	278
Outlays, gross:			
4100 Outlays from new mandatory authority		250	259
4101 Outlays from mandatory balances	165	19	19
4110 Outlays, gross (total)	165	269	278
4180 Budget authority, net (total)	266	269	278
4190 Outlays, net (total)	165	269	278
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	743	886	886
5001 Total investments, EOY: Federal securities: Par value	886	886	886
5010 Total investments, SOY: non-Fed securities: Market value	826	825	825
5011 Total investments, EOY: non-Fed securities: Market value	825	825	825

The Tribal Trust Fund includes the following accounts: White Mountain Apache Tribe Fund, Confederated Salish and Kootenai Tribes Water Rights Settlement Fund, Blackfeet Nation Fund, Navajo Trust Fund and Hualapai Water Trust Fund.

Tribal trust funds are deposited into a consolidated account in the U.S. Department of the Treasury pursuant to: 1) general or specific Acts of the Congress and 2) Federal management of tribal real properties, the titles to which are held in trust for the Tribes by the United States. These funds are available to respective tribal groups for various purposes, under various acts of the Congress, and may be subject to the provisions of tribal constitutions, bylaws, charters, and resolutions of the various Tribes, bands, or groups.

DEPARTMENTAL OFFICES

Federal Funds

OFFICE OF THE SECRETARY

DEPARTMENTAL OPERATIONS

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses for management of the Department of the Interior and for grants and cooperative agreements, as authorized by law, $127,798,000, to remain available until September 30, 2028; of which not to exceed $15,000 may be for official reception and representation expenses; of which up to $1,000,000 shall be available for workers compensation payments and unemployment compensation payments associated with the orderly closure of the United States Bureau of Mines; and of which $9,295,000 for Indian land, mineral, and resource valuation activities shall remain available until expended: Provided, That funds for Indian land, mineral, and resource valuation activities may, as needed, be transferred to and merged with the Bureau of Indian Affairs "Operation of Indian Programs" and Bureau of Indian Education "Operation of Indian Education Programs" accounts and the Bureau of Trust Funds Administration "Federal Trust Programs" account: Provided further, That funds made available through contracts or grants obligated during fiscal year 2027, as authorized by the Indian Self-Determination Act of 1975, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.), shall remain available until expended by the contractor or grantee.

Program and Financing (in millions of dollars)

Identification code 014–0102–0–1–306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0012 Leadership and Administration - Direct	110	94	86
0013 Management Services - Direct	35	35	39
0019 2022 Bipartisan Infrastructure Law (P.L. 117–58)	113	113	113
0021 LWCF - Mandatory (GAOA, P.L. 116–152)	20	20	20
0100 Direct program subtotal	278	262	258
0799 Total direct obligations	278	262	258
0804 Leadership and Administration - Reimbursable	25	25	25
0807 2022 Bipartisan Infrastructure Law (P.L. 117–58) - Reimb	3	3	3
0899 Total reimbursable obligations	28	28	28
0900 Total new obligations, unexpired accounts	306	290	286
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	154	192	232
1001 Discretionary unobligated balance brought fwd, Oct 1	130		
1021 Recoveries of prior year unpaid obligations	5	3	3
1070 Unobligated balance (total)	159	195	235

OFFICE OF THE SECRETARY—Continued

Program and Financing—Continued

Identification code 014–0102–0–1–306	2025 actual	2026 est.	2027 est.
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	147	131	128
1120 Appropriations transferred to other acct - BIA [014–2100]	-2		
1120 Appropriations transferred to other acct - FWS [014–1611]	-1		
1160 Appropriation, discretionary (total)	144	131	128
Advance appropriations, discretionary:			
1170 Advance appropriation	142	142	
1172 Advance appropriations transferred to other accounts - OIG [014–0104]	-1	-1	
1180 Advanced appropriation, discretionary (total)	141	141	
Appropriations, mandatory:			
1201 Appropriation (GAOA P.L. 116–152)	19	19	19
1202 Appropriation (previously unavailable)		1	1
1203 Appropriation (previously unavailable)(special or trust)	1		
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	19	19	19
Spending authority from offsetting collections, discretionary:			
1700 Collected	36	36	36
Spending authority from offsetting collections, mandatory:			
1800 Collected	1		
1801 Change in uncollected payments, Federal sources	-1		
1900 Budget authority (total)	340	327	183
1930 Total budgetary resources available	499	522	418
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	192	232	132
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	216	182	97
3010 New obligations, unexpired accounts	306	290	286
3011 Obligations ("upward adjustments"), expired accounts	5		
3020 Outlays (gross)	-339	-372	-379
3040 Recoveries of prior year unpaid obligations, unexpired	-5	-3	-3
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	182	97	1
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-35	-30	-30
3070 Change in uncollected pymts, Fed sources, unexpired	1		
3071 Change in uncollected pymts, Fed sources, expired	4		
3090 Uncollected pymts, Fed sources, end of year	-30	-30	-30
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	181	152	67
3200 Obligated balance, end of year	152	67	-29
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	321	308	164
Outlays, gross:			
4010 Outlays from new discretionary authority	190	205	104
4011 Outlays from discretionary balances	122	143	252
4020 Outlays, gross (total)	312	348	356
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-45	-45	-45
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	9	9	9
4060 Additional offsets against budget authority only (total)	9	9	9
4070 Budget authority, net (discretionary)	285	272	128
4080 Outlays, net (discretionary)	267	303	311
Mandatory:			
4090 Budget authority, gross	19	19	19
Outlays, gross:			
4100 Outlays from new mandatory authority	18	17	17
4101 Outlays from mandatory balances	9	7	6
4110 Outlays, gross (total)	27	24	23
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-1		
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	1		
4160 Budget authority, net (mandatory)	19	19	19
4170 Outlays, net (mandatory)	26	24	23
4180 Budget authority, net (total)	304	291	147
4190 Outlays, net (total)	293	327	334

This appropriation supports the functions of the Office of the Secretary of the Interior, including executive-level leadership, policy, guidance, and coordination of the responsibilities carried out by its bureaus and offices. In addition, the appropriation supports programmatic functions carried out by the Office of the Secretary including the Department's quasi-judicial and appellate responsibilities, the Appraisal and Valuation Services Office, and the Office of Subsistence Management. The appropriation also provides for workers' and unemployment compensation payments for former Bureau of Mines employees.

Object Classification (in millions of dollars)

Identification code 014–0102–0–1–306	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent - Direct	78	60	65
11.1 Full-time permanent - Allocation	4	4	4
11.3 Other than full-time permanent	6	5	5
11.5 Other personnel compensation	3	3	3
11.9 Total personnel compensation	91	72	77
12.1 Civilian personnel benefits	33	25	27
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	3	4	3
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	2	2	2
25.1 Advisory and assistance services	1	1	1
25.2 Other services from non-Federal sources	17	18	17
25.3 Other goods and services from Federal sources	34	36	34
25.7 Operation and maintenance of equipment	1	1	1
26.0 Supplies and materials	1	1	1
31.0 Equipment	1	1	1
41.0 Grants, subsidies, and contributions	92	99	92
99.0 Direct obligations	278	262	258
99.0 Reimbursable obligations	28	28	28
99.9 Total new obligations, unexpired accounts	306	290	286

Employment Summary

Identification code 014–0102–0–1–306	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	540	412	445
2001 Reimbursable civilian full-time equivalent employment	80	58	58
3001 Allocation account civilian full-time equivalent employment	29	27	27

MINERAL LEASING AND ASSOCIATED PAYMENTS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5003–0–2–999	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	219	207	218
Receipts:			
Current law:			
1130 Receipts from Mineral Leasing, Public Lands	3,622	3,831	3,946
2000 Total: Balances and receipts	3,841	4,038	4,164
Appropriations:			
Current law:			
2101 Mineral Leasing and Associated Payments	-3,622	-3,831	-3,946
2103 Mineral Leasing and Associated Payments	-218	-207	-218
2132 Mineral Leasing and Associated Payments	207	218	225
2199 Total current law appropriations	-3,633	-3,820	-3,939
2999 Total appropriations	-3,633	-3,820	-3,939
5098 Rounding adjustment	-1		
5099 Balance, end of year	207	218	225

Program and Financing (in millions of dollars)

Identification code 014–5003–0–2–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Mineral Leasing and Associated Payments (Direct)	3,633	3,820	3,939
0900 Total new obligations, unexpired accounts (object class 41.0)	3,633	3,820	3,939
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3,622	3,831	3,946
1203 Appropriation (previously unavailable)(special or trust)	218	207	218
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-207	-218	-225
1260 Appropriations, mandatory (total)	3,633	3,820	3,939
1900 Budget authority (total)	3,633	3,820	3,939
1930 Total budgetary resources available	3,636	3,823	3,942
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	3,633	3,820	3,939
3020 Outlays (gross)	-3,633	-3,820	-3,939
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	3,633	3,820	3,939
Outlays, gross:			
4100 Outlays from new mandatory authority	3,633	3,820	3,939
4180 Budget authority, net (total)	3,633	3,820	3,939
4190 Outlays, net (total)	3,633	3,820	3,939

Under the Mineral Leasing Act (MLA), States receive fifty percent of Federal revenues generated from mineral production occurring on Federal lands within that State's boundaries. Alaska is the exception, receiving a 90 percent share of receipts from Federal mineral leasing in that State. Separate statutes cover revenue sharing payments from the National Petroleum Reserve-Alaska and the 1002 Area of the Arctic National Wildlife Refuge, where the traditional MLA fifty-percent State share applies. To partially cover the costs of administering the Federal mineral leasing program, the Bipartisan Budget Act of 2013 permanently amended the MLA to deduct two percent from the required payments to States under the Act. These payments are administered by Interior's Office of Natural Resources Revenue.

National Petroleum Reserve, Alaska

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5045–0–2–806	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	11	12	15
Receipts:			
Current law:			
1130 Receipts from Oil and Gas Leases, National Petroleum Reserve in Alaska, MMS	18	48	33
2000 Total: Balances and receipts	29	60	48
Appropriations:			
Current law:			
2101 National Petroleum Reserve, Alaska	-18	-48	-33
2132 National Petroleum Reserve, Alaska	1	3	2
2199 Total current law appropriations	-17	-45	-31
2999 Total appropriations	-17	-45	-31
5099 Balance, end of year	12	15	17

Program and Financing (in millions of dollars)

Identification code 014–5045–0–2–806	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 National Petroleum Reserve, Alaska (Direct)	17	45	31
0900 Total new obligations, unexpired accounts (object class 41.0)	17	45	31
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	18	48	33
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-3	-2
1260 Appropriations, mandatory (total)	17	45	31
1930 Total budgetary resources available	17	45	31
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	17	45	31
3020 Outlays (gross)	-17	-45	-31
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	17	45	31
Outlays, gross:			
4100 Outlays from new mandatory authority	17	45	31
4180 Budget authority, net (total)	17	45	31
4190 Outlays, net (total)	17	45	31

Payments to Alaska from oil and gas leasing in the National Petroleum Reserve-Alaska (NPR-A).—Public Law 96–514 requires that 50 percent of all Federal revenues received from oil and gas leasing in the NPR-A be paid to the State of Alaska. These payments are administered by Interior's Office of Natural Resources Revenue.

Payment to Alaska, Arctic National Wildlife Refuge

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5488–0–2–806	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			1
Receipts:			
Current law:			
1130 Arctic National Wildlife Refuge, Rent, Royalties and Bonuses, (Alaska Share)		17	4
2000 Total: Balances and receipts		17	5
Appropriations:			
Current law:			
2101 Payment to Alaska, Arctic National Wildlife Refuge		-17	-4
2102 Payment to Alaska, Arctic National Wildlife Refuge			-1
2132 Payment to Alaska, Arctic National Wildlife Refuge		1	
2199 Total current law appropriations		-16	-5
2999 Total appropriations		-16	-5
5099 Balance, end of year		1	

Program and Financing (in millions of dollars)

Identification code 014–5488–0–2–806	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment to Alaska, Arctic National Wildlife Refuge		16	5
0900 Total new obligations, unexpired accounts (object class 41.0)		16	5
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)		17	4
1202 Appropriation (previously unavailable)			1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced		-1	
1260 Appropriations, mandatory (total)		16	5
1930 Total budgetary resources available		16	5

PAYMENT TO ALASKA, ARCTIC NATIONAL WILDLIFE REFUGE—Continued

Program and Financing—Continued

Identification code 014–5488–0–2–806	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		16	5
3020 Outlays (gross)		-16	-5
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		16	5
Outlays, gross:			
4100 Outlays from new mandatory authority		16	5
4180 Budget authority, net (total)		16	5
4190 Outlays, net (total)		16	5

In accordance with Section 20001 of the 2017 Tax Cuts and Jobs Act (P.L. 115–97), the State of Alaska will receive 50 percent of Federal revenues generated from mineral production occurring in the 1002 Area of the Coastal Plain of the Arctic National Wildlife Refuge (ANWR). These payments are administered by the Office of Natural Resources Revenue.

LEASES OF LANDS ACQUIRED FOR FLOOD CONTROL, NAVIGATION, AND ALLIED PURPOSES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5248–0–2–302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	29	34	37
0198 Reconciliation adjustment	1		
0199 Balance, start of year	30	34	37
Receipts:			
Current law:			
1130 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes	66	47	49
2000 Total: Balances and receipts	96	81	86
Appropriations:			
Current law:			
2101 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes	-66	-47	-49
2132 Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes	4	3	3
2199 Total current law appropriations	-62	-44	-46
2999 Total appropriations	-62	-44	-46
5099 Balance, end of year	34	37	40

Program and Financing (in millions of dollars)

Identification code 014–5248–0–2–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Leases of Lands Acquired for Flood Control, Navigation, and Alli (Direct)	62	44	46
0900 Total new obligations, unexpired accounts (object class 41.0)	62	44	46
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	66	47	49
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-4	-3	-3
1260 Appropriations, mandatory (total)	62	44	46
1930 Total budgetary resources available	62	44	46
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	62	44	46
3020 Outlays (gross)	-62	-44	-46
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	62	44	46
Outlays, gross:			
4100 Outlays from new mandatory authority	62	44	46
4180 Budget authority, net (total)	62	44	46
4190 Outlays, net (total)	62	44	46

According to the Flood Control Act of 1936 (33 U.S.C. 701 et seq.), 75 percent of revenue collected in the Treasury from the leasing of lands acquired by the United States for flood control, navigation, and allied purposes, is to be shared with the State in which it was collected. These funds are to be expended as the State legislature may prescribe for the benefit of the public schools and roads in the county from which the revenue was collected, or for defraying other expenses of county government. These expenses include public obligations of levee and drainage districts for flood control and drainage improvements. Payments are administered by Interior's Office of Natural Resources Revenue.

NATIONAL FORESTS FUND, PAYMENT TO STATES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5243–0–2–302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	4	5	5
0198 Reconciliation adjustment	1		
0199 Balance, start of year	5	5	5
Receipts:			
Current law:			
1130 National Forests Fund, Payments to States	5	6	7
2000 Total: Balances and receipts	10	11	12
Appropriations:			
Current law:			
2101 National Forests Fund, Payment to States	-5	-6	-6
5099 Balance, end of year	5	5	6

Program and Financing (in millions of dollars)

Identification code 014–5243–0–2–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 National Forests Fund, Payment to States (Direct)	5	6	6
0900 Total new obligations, unexpired accounts (object class 41.0)	5	6	6
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	5	6	6
1930 Total budgetary resources available	5	6	6
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	5	6	6
3020 Outlays (gross)	-5	-6	-6
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	5	6	6
Outlays, gross:			
4100 Outlays from new mandatory authority	5	6	6
4180 Budget authority, net (total)	5	6	6
4190 Outlays, net (total)	5	6	6

Since May 23, 1908 (16 U.S.C. 499), 25 percent of the revenues collected from onshore mineral leasing and production on national forest lands have been paid to the State in which the national forest resides. A State's payment is based on national forest acreage. Where a national forest is situated in several States, an individual State payment is proportionate to its area within that particular national forest. These payments are administered by Interior's Office of Natural Resources Revenue.

Geothermal Lease Revenues, Payment to Counties

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5574–0–2–806	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			1
Receipts:			
Current law:			
1130 Geothermal Lease Revenues, County Share	8	9	7
2000 Total: Balances and receipts	8	9	8
Appropriations:			
Current law:			
2101 Geothermal Lease Revenues, Payment to Counties	-8	-9	-7
2102 Geothermal Lease Revenues, Payment to Counties			-1
2132 Geothermal Lease Revenues, Payment to Counties		1	
2199 Total current law appropriations	-8	-8	-8
2999 Total appropriations	-8	-8	-8
5099 Balance, end of year		1	

Program and Financing (in millions of dollars)

Identification code 014–5574–0–2–806	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Geothermal Lease Revenues, Payment to Counties (Direct)	8	8	8
0900 Total new obligations, unexpired accounts (object class 41.0)	8	8	8
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	8	9	7
1202 Appropriation (previously unavailable)			1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced		-1	
1260 Appropriations, mandatory (total)	8	8	8
1930 Total budgetary resources available	8	8	8
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	8	8	8
3020 Outlays (gross)	-8	-8	-8
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	8	8	8
Outlays, gross:			
4100 Outlays from new mandatory authority	8	8	8
4180 Budget authority, net (total)	8	8	8
4190 Outlays, net (total)	8	8	8

The Energy Policy Act of 2005 (P.L. 109–58) amended section 20 of the Geothermal Steam Act of 1970 (30 U.S.C. 1019 et seq.) to provide that for the revenues collected from geothermal leasing, 50 percent of the revenues are to be paid to the State and 25 percent are to be paid to the county in which the leased lands or geothermal resources are located. Payments are administered by Interior's Office of Natural Resources Revenue.

States Share From Certain Gulf of America Leases

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5535–0–2–302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	497	633	659
0198 Reconciliation adjustment	1		
0199 Balance, start of year	498	633	659
Receipts:			
Current law:			
1130 Outer Continental Shelf Rentals and Bonuses, State Share from Certain Gulf of America Leases	28	210	111
1130 Outer Continental Shelf Royalties	461	277	377
1199 Total current law receipts	489	487	488
1999 Total receipts	489	487	488
2000 Total: Balances and receipts	987	1,120	1,147
Appropriations:			
Current law:			
2101 States Share from Certain Gulf of America Leases	-375	-489	-488
2132 States Share from Certain Gulf of America Leases	21	28	28
2199 Total current law appropriations	-354	-461	-460
2999 Total appropriations	-354	-461	-460
5099 Balance, end of year	633	659	687

Program and Financing (in millions of dollars)

Identification code 014–5535–0–2–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 States Share from Certain Gulf of America Leases (Direct)	354	461	460
0900 Total new obligations, unexpired accounts (object class 41.0)	354	461	460
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	375	489	488
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-21	-28	-28
1260 Appropriations, mandatory (total)	354	461	460
1930 Total budgetary resources available	354	461	460
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	354	461	460
3020 Outlays (gross)	-354	-461	-460
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	354	461	460
Outlays, gross:			
4100 Outlays from new mandatory authority	354	461	460
4180 Budget authority, net (total)	354	461	460
4190 Outlays, net (total)	354	461	460

P.L. 109–432 provides that 37.5 percent of Outer Continental Shelf revenues from certain leases, in most cases subject to an annual payment cap, be distributed to four coastal States (Alabama, Louisiana, Mississippi, and Texas) and their local governments based on a complex allocation formula. These payments are administered by Interior's Office of Natural Resources Revenue.

Environmental Improvement and Restoration Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5425–0–2–302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1,646	1,685	1,732
Receipts:			
Current law:			
1140 Interest Earned, Environmental Improvement and Restoration Fund	48	57	53
2000 Total: Balances and receipts	1,694	1,742	1,785
Appropriations:			
Current law:			
2101 Environmental Improvement and Restoration Fund	-9	-10	-12
5099 Balance, end of year	1,685	1,732	1,773

Program and Financing (in millions of dollars)

Identification code 014–5425–0–2–302	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	1,660	1,703	1,717
5001 Total investments, EOY: Federal securities: Par value	1,703	1,717	1,770

ENVIRONMENTAL IMPROVEMENT AND RESTORATION FUND—Continued

Title IV of the Department of the Interior and Related Agencies Appropriations Act, 1998 (P.L. 105–83) established the Environmental Improvement and Restoration Fund account. As required by law, 50 percent of the principal and 50 percent of the interest from the Alaska Escrow account are deposited into the Environmental Improvement and Restoration Fund. The law requires that the corpus of the Fund be invested. Twenty percent of the interest earned by the Fund is permanently appropriated to the Department of Commerce, and the unappropriated balance of interest remains in the Fund, subject to appropriation. At this time, no budget authority is requested.

LAND AND WATER CONSERVATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5005–0–2–303		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	21,352	22,624	22,494
0198	Reconciliation adjustment	1,169	.....	.....
0199	Balance, start of year	22,521	22,624	22,494
	Receipts:			
	Current law:			
1110	Land and Water Conservation Fund, Motorboat Fuels Tax,	1	1	1
1130	Outer Continental Shelf Royalties, LWCF Share from Certain Leases, National Park Service	127	92	126
1130	Land and Water Conservation Fund, Royalty Receipts, Outer Continental Shelf	867	760	888
1130	Outer Continental Shelf Rents and Bonuses, LWCF Share from Certain Gulf of America Leases	35	70	37
1130	Land and Water Conservation Fund, Surplus Property Sales	10	2	2
1199	Total current law receipts	1,040	925	1,054
1999	Total receipts	1,040	925	1,054
2000	Total: Balances and receipts	23,561	23,549	23,548
	Appropriations:			
	Current law:			
2101	State, Private and Tribal Forestry	-94	-88	-95
2101	LWCF Land Acquisition	.....	-1	-1
2101	LWCF Land Acquisition	-124	-150	-124
2101	LWCF Land Acquisition	-74	-66	-58
2101	LWCF Land Acquisition	-119	-108	-121
2101	Cooperative Endangered Species Conservation Fund	-40	-40	-40
2101	LWCF Land Acquisition and State Assistance	-125	-163	-163
2101	LWCF Land Acquisition and State Assistance	-430	-429	-444
2101	Salaries and Expenses	-19	-19	-19
2102	Salaries and Expenses	.....	-1	-1
2103	State, Private and Tribal Forestry	-5	-5	-5
2103	LWCF Land Acquisition	-4	-4	-4
2103	LWCF Land Acquisition	-7	-7	-6
2103	LWCF Land Acquisition and State Assistance	-24	-25	-24
2103	Salaries and Expenses	-1	.....	.....
2132	State, Private and Tribal Forestry	5	5	5
2132	LWCF Land Acquisition	4	4	3
2132	LWCF Land Acquisition	7	6	7
2132	Cooperative Endangered Species Conservation Fund	2	2	2
2132	LWCF Land Acquisition and State Assistance	7	9	9
2132	LWCF Land Acquisition and State Assistance	25	24	25
2132	Salaries and Expenses	1	1	1
2199	Total current law appropriations	-1,015	-1,055	-1,053
2999	Total appropriations	-1,015	-1,055	-1,053
5098	Reconciliation adjustment	78	.....	.....
5099	Balance, end of year	22,624	22,494	22,495

NONRECURRING EXPENSES FUND

Public Law 118–42 established the Department of the Interior Nonrecurring Expenses Fund (NEF). This Fund will allow the Department to transfer unobligated balances of expired discretionary funds appropriated for Fiscal Year 2024 and subsequent years, no later than the fifth fiscal year after the last fiscal year of availability, to the NEF to become available for use as no-year funds to support specific purposes. The NEF will provide funding for critical infrastructure projects that may require significant one-time investments such as information technology modernization projects. These requirements often do not coincide with the timing of the budget formulation process and are difficult to forecast. In many cases, these costs either cannot be accommodated within existing funds or are emergency requirements that would otherwise require the Department to reprogram existing funds from other priorities.

ADMINISTRATIVE PROVISIONS

For fiscal year 2027, up to $550,000 of the payments authorized by chapter 69 of title 31, United States Code, may be retained for administrative expenses of the Payments in Lieu of Taxes Program: Provided, That the amounts provided under this Act specifically for the Payments in Lieu of Taxes program are the only amounts available for payments authorized under chapter 69 of title 31, United States Code: Provided further, That in the event the sums appropriated for any fiscal year for payments pursuant to this chapter are insufficient to make the full payments authorized by that chapter to all units of local government, then the payment to each local government shall be made proportionally: Provided further, That the Secretary may make adjustments to payment to individual units of local government to correct for prior overpayments or underpayments: Provided further, That no payment shall be made pursuant to that chapter to otherwise eligible units of local government if the computed amount of the payment is less than $100.

The Office of the Secretary provides for the administration of the Payments in Lieu of Taxes program, which makes payments to counties and other units of local government for lands within their boundaries administered by the Bureau of Land Management, U.S. Forest Service, the National Park Service, the Fish and Wildlife Service, and certain other agencies. Funding for the program is in a separate account within Department-Wide programs.

INSULAR AFFAIRS

The Secretary of the Interior is charged with the responsibility of promoting the economic and political development of those insular areas which are under U.S. jurisdiction and within the responsibility of the Department of the Interior. The Secretary originates and implements Federal policy for the U.S. Territories; guides and coordinates certain operating programs and construction projects; provides information services and technical assistance; coordinates certain Federal programs and services provided to the Freely Associated States, and participates in foreign policy and defense matters concerning the U.S. Territories and the Freely Associated States.

Federal Funds

COMPACT OF FREE ASSOCIATION

For grants and necessary expenses, $250,000, to remain available until expended, to support Federal services and programs provided to the Republic of Palau, the Republic of the Marshall Islands, and the Federated States of Micronesia.

Program and Financing (in millions of dollars)

Identification code 014–0415–0–1–808		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Federal services assistance	3	1	.....
0091	Direct program activities, subtotal	3	1	.....
0192	Subtotal	3	1	.....
0201	Assistance to the Marshall Islands	306	297	199
0202	Assistance to the Federated States of Micronesia	396	140	140
0203	Assistance to Palau	80	41	42
0205	Judicial Training	1	1	1
0291	Subtotal, permanent indefinite	783	479	382
0799	Total direct obligations	786	480	382
0801	Compact of Free Association (Reimbursable)	2	.....	.....
0802	Palau (Reimbursable)	20	.....	.....

0899	Total reimbursable obligations	22	.....	.....
0900	Total new obligations, unexpired accounts	808	480	382
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	367	360	369
1001	Discretionary unobligated balance brought fwd, Oct 1	3	4	.....
1021	Recoveries of prior year unpaid obligations	2	9	9
1070	Unobligated balance (total)	369	369	378
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	3	1	.....
	Appropriations, mandatory:			
1200	Appropriation	776	479	382
	Spending authority from offsetting collections, discretionary:			
1700	Collected	20	.....	.....
1900	Budget authority (total)	799	480	382
1930	Total budgetary resources available	1,168	849	760
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	360	369	378
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	232	266	291
3010	New obligations, unexpired accounts	808	480	382
3011	Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020	Outlays (gross)	-772	-446	-414
3040	Recoveries of prior year unpaid obligations, unexpired	-2	-9	-9
3041	Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050	Unpaid obligations, end of year	266	291	250
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	232	266	291
3200	Obligated balance, end of year	266	291	250
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	23	1	.....
	Outlays, gross:			
4011	Outlays from discretionary balances	6	1	.....
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-20	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-20	.....	.....
	Mandatory:			
4090	Budget authority, gross	776	479	382
	Outlays, gross:			
4100	Outlays from new mandatory authority	696	329	258
4101	Outlays from mandatory balances	70	116	156
4110	Outlays, gross (total)	766	445	414
4180	Budget authority, net (total)	779	480	382
4190	Outlays, net (total)	752	446	414

The peoples of the Republic of the Marshall Islands, the Federated States of Micronesia and the Republic of Palau approved Compacts of Free Association negotiated by the United States and their governments. The Compact of Free Association Act of 1985 (P.L. 99–239) constituted the necessary authorizing legislation to make annual payments to the Republic of the Marshall Islands and the Federated States of Micronesia. Payments began in 1987 and continued through 2003 when the original economic assistance package expired. The Compact of Free Association Amendments Act of 2003 (P.L. 108–188), continued financial assistance to the Federated States of Micronesia and the Republic of the Marshall Islands through 2023. The Compact of Free Association for the Republic of Palau was enacted on November 14, 1986 as Public Law 99–658, and was implemented on October 1, 1994. Financial assistance provisions under the Compact of Free Association with the Republic of Palau were set to expire on September 30, 2009, however, under the 2010 Compact Review Agreement (CRA) the United States agreed to provide continued economic assistance to the Government of Palau through 2024. The Compacts of Free Association Amendments Act of 2024 (P.L. 118–42) renewed financial assistance to the Republic of the Marshall Islands, the Federated States of Micronesia, and the Republic of Palau through fiscal year 2043.

Object Classification (in millions of dollars)

Identification code 014–0415–0–1–808		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.3	Other goods and services from Federal sources	5	1	.....
41.0	Grants, subsidies, and contributions	782	479	382
99.0	Direct obligations	787	480	382
99.0	Reimbursable obligations	20	.....	.....
99.5	Adjustment for rounding	1	.....	.....
99.9	Total new obligations, unexpired accounts	808	480	382

Payments to the United States Territories, Fiscal Assistance

Program and Financing (in millions of dollars)

Identification code 014–0418–0–1–806		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Advance payments to Guam of estimated U.S. income tax collections	80	80	80
0002	Advance payments to the Virgin Islands of estimated U.S. excise tax collections	225	226	292
0900	Total new obligations, unexpired accounts (object class 41.0)	305	306	372
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	305	306	372
1930	Total budgetary resources available	305	306	372
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	305	306	372
3020	Outlays (gross)	-305	-306	-372
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	305	306	372
	Outlays, gross:			
4100	Outlays from new mandatory authority	305	306	372
4180	Budget authority, net (total)	305	306	372
4190	Outlays, net (total)	305	306	372

Public Law 95–348 requires that certain revenues collected by the U.S. Treasury involving Guam and the Virgin Islands (income taxes withheld and excise taxes) be paid prior to the start of the fiscal year of collection. The 2027 Budget includes funds for these advance payments.

Assistance to Territories

For expenses necessary for assistance to territories under the jurisdiction of the Department of the Interior, $102,748,000, of which: (1) $93,528,000 shall remain available until expended for territorial assistance, including general technical assistance, maintenance assistance, disaster assistance, coral reef initiative and natural resources activities, and brown tree snake control and research; grants to the judiciary in American Samoa for compensation and expenses, as authorized by the Act of February 20, 1929, as amended (48 U.S.C. 1661(c)); grants to the Government of American Samoa, in addition to current local revenues, for construction and support of governmental functions; grants to the Government of the Virgin Islands, as authorized by law; grants to the Government of Guam, as authorized by law; and grants to the Government of the Northern Mariana Islands, as authorized by section 702 of the Act of March 24, 1976, Public Law 94–241; and (2) $9,220,000 shall be available until September 30, 2028, for salaries and expenses of the Office of Insular Affairs: Provided, That all financial transactions of the territorial and local governments herein provided for, including such transactions of all agencies or instrumentalities established or used by such governments, may be audited by the Government Accountability Office, at its discretion, in accordance with chapter 35 of title 31, United States Code: Provided further, That Northern Mariana Islands Covenant grant funding shall be provided according to those terms of the Agreement of the Special Representatives on Future United States Financial Assistance for the Northern Mariana Islands approved by section 118 of the Department of the Interior and Related Agencies Appropriations Act, 1996, Public Law 104–134, as amended

ASSISTANCE TO TERRITORIES—Continued

(48 U.S.C. 1804): Provided further, That the funds for the program of operations and maintenance improvement are appropriated to institutionalize routine operations and maintenance improvement of capital infrastructure with territorial participation and cost sharing to be determined by the Secretary based on the grantee's commitment to timely maintenance of its capital assets: Provided further, That any appropriation for disaster assistance under this heading in this Act or previous appropriations Acts may be used as non-Federal matching funds for the purpose of hazard mitigation grants provided pursuant to section 404 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, Public Law 93–288, as amended (42 U.S.C. 5170c).

Program and Financing (in millions of dollars)

Identification code 014–0412–0–1–808		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0009	Office of Insular Affairs	9	12	9
0010	Technical assistance	10	23	20
0015	Coral Reef Initiative & Natural Resources		3	1
0017	Maintenance Assistance		4	
0018	American Samoa operations grants	28	29	24
0019	Brown Treesnake	1	4	4
0021	Energizing Insular Communities	5	15	17
0031	Compact Impact Discretionary	9		
0091	Direct subtotal, discretionary	62	90	75
0101	Capital Improvement Program, Mandatory	32	28	28
0900	Total new obligations, unexpired accounts	94	118	103
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	16	57	65
1001	Discretionary unobligated balance brought fwd, Oct 1	14	54	
1021	Recoveries of prior year unpaid obligations	15	9	9
1070	Unobligated balance (total)	31	66	74
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	92	89	75
	Appropriations, mandatory:			
1200	Appropriation	28	28	28
1900	Budget authority (total)	120	117	103
1930	Total budgetary resources available	151	183	177
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	57	65	74
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	297	266	229
3010	New obligations, unexpired accounts	94	118	103
3020	Outlays (gross)	-110	-146	-131
3040	Recoveries of prior year unpaid obligations, unexpired	-15	-9	-9
3050	Unpaid obligations, end of year	266	229	192
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3071	Change in uncollected pymts, Fed sources, expired	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	296	266	229
3200	Obligated balance, end of year	266	229	192
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	92	89	75
	Outlays, gross:			
4010	Outlays from new discretionary authority	35	44	38
4011	Outlays from discretionary balances	50	71	63
4020	Outlays, gross (total)	85	115	101
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources:	-1		
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1		
4060	Additional offsets against budget authority only (total)	1		
4070	Budget authority, net (discretionary)	92	89	75
4080	Outlays, net (discretionary)	84	115	101
	Mandatory:			
4090	Budget authority, gross	28	28	28
	Outlays, gross:			
4100	Outlays from new mandatory authority		1	1
4101	Outlays from mandatory balances	25	30	29
4110	Outlays, gross (total)	25	31	30
4180	Budget authority, net (total)	120	117	103
4190	Outlays, net (total)	109	146	131

This appropriation provides support for basic government operations for those insular areas requiring such support, capital infrastructure improvements, special program and economic development assistance, and technical assistance.

Pursuant to section 118 of Public Law 104–134, $27.7 million in mandatory covenant capital improvement program grant funding is allocated to high priority needs in the U.S. Territories.

Object Classification (in millions of dollars)

Identification code 014–0412–0–1–808		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	4	6	5
11.9	Total personnel compensation	4	6	5
12.1	Civilian personnel benefits	2	2	2
21.0	Travel and transportation of persons		1	1
25.2	Other services from non-Federal sources	8	11	8
25.3	Other goods and services from Federal sources	2	3	3
41.0	Grants, subsidies, and contributions	77	95	84
99.0	Direct obligations	93	118	103
99.5	Adjustment for rounding	1		
99.9	Total new obligations, unexpired accounts	94	118	103

Employment Summary

Identification code 014–0412–0–1–808		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	27	36	32

ASSISTANCE TO AMERICAN SAMOA DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 014–4163–0–3–806		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0713	Payment of interest to Treasury		1	1
0900	Total new obligations, unexpired accounts		1	1
	Budgetary resources:			
	Financing authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1	1	1
1825	Spending authority from offsetting collections applied to repay debt	-1		
1850	Spending auth from offsetting collections, mand (total)		1	1
1930	Total budgetary resources available		1	1
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts		1	1
3020	Outlays (gross)		-1	-1
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross		1	1
	Financing disbursements:			
4110	Outlays, gross (total)		1	1
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources - interest payments fr. Am. Samoa	-1	-1	-1
4180	Budget authority, net (total)	-1		
4190	Outlays, net (total)	-1		

Status of Direct Loans (in millions of dollars)

Identification code 014–4163–0–3–806	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	7	7	7
1251 Repayments: Repayments	-1	-1	-1
1261 Adjustments: Capitalized interest	1	1	1
1290 Outstanding, end of year	7	7	7

In 2000, the American Samoa Government (ASG) was authorized to borrow $18.6 million from the U.S. Treasury in order to reduce significant past due debts to vendors. Repayment of the loan is secured and accomplished with funds as they become due and payable to ASG from the Escrow Account established under the terms and conditions of the Tobacco Master Settlement Agreement. The ASG agreed to significant financial reforms as a prerequisite to receiving the loan proceeds.

Balance Sheet (in millions of dollars)

Identification code 014–4163–0–3–806	2024 actual	2025 actual
ASSETS:		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	7	7
1405 Allowance for subsidy cost (-)	-1	-1
1499 Net present value of assets related to direct loans	6	6
1999 Total assets	6	6
LIABILITIES:		
2103 Federal liabilities: Debt	6	6
NET POSITION:		
3300 Cumulative results of operations	.....	.....
4999 Total liabilities and net position	6	6

Administrative Provisions

(including transfer of funds)

At the request of the Governor of Guam, the Secretary may transfer discretionary funds or mandatory funds provided under section 104(e) of the Compact of Free Association Amendments Act of 2003, Public Law 108–188, as amended (48 U.S.C. 1921c(e)), and the Omnibus Consolidated Rescissions and Appropriations Act of 1996, Public Law 104–134, that are allocated for Guam, to the Secretary of Agriculture for the subsidy cost of direct or guaranteed loans, plus not to exceed three percent of the amount of the subsidy transferred for the cost of loan administration, for the purposes authorized by the Rural Electrification Act of 1936 (7 U.S.C. 901–905b) and section 306(a)(1) of the Consolidated Farm and Rural Development Act (7 U.S.C. 1926(a)(1)) for construction and repair projects in Guam, and such funds shall remain available until expended: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974, Public Law 93–344, as amended: Provided further, That such loans or loan guarantees may be made without regard to the population of the area, credit elsewhere requirements, and restrictions on the types of eligible entities under the Rural Electrification Act of 1936 and section 306(a)(1) of the Consolidated Farm and Rural Development Act: Provided further, That any funds transferred to the Secretary of Agriculture shall be in addition to funds otherwise made available to make or guarantee loans under such authorities.

Office of the Solicitor

Federal Funds

Salaries and Expenses

For necessary expenses of the Office of the Solicitor, $60,212,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 014–0107–0–1–306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Salaries and Expenses (Direct)	98	84	60
0801 Salaries and Expenses (Reimbursable)	27	24	24
0900 Total new obligations, unexpired accounts	125	108	84
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	5	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	98	84	60
Spending authority from offsetting collections, discretionary:			
1700 Collected	22	24	24
1701 Change in uncollected payments, Federal sources	3	.....	.....
1750 Spending auth from offsetting collections, disc (total)	25	24	24
1900 Budget authority (total)	123	108	84
1930 Total budgetary resources available	130	113	89
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15	10	2
3010 New obligations, unexpired accounts	125	108	84
3020 Outlays (gross)	-130	-116	-85
3050 Unpaid obligations, end of year	10	2	1
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-8	-8
3070 Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	1	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-8	-8	-8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9	2	-6
3200 Obligated balance, end of year	2	-6	-7
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	123	108	84
Outlays, gross:			
4010 Outlays from new discretionary authority	108	102	79
4011 Outlays from discretionary balances	22	14	6
4020 Outlays, gross (total)	130	116	85
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-23	-24	-24
4040 Offsets against gross budget authority and outlays (total)	-23	-24	-24
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
4052 Offsetting collections credited to expired accounts	1	.....	.....
4060 Additional offsets against budget authority only (total)	-2	.....	.....
4070 Budget authority, net (discretionary)	98	84	60
4080 Outlays, net (discretionary)	107	92	61
4180 Budget authority, net (total)	98	84	60
4190 Outlays, net (total)	107	92	61

The Office of the Solicitor provides legal advice and counsel to the Secretary, the Secretariat, and all constituent bureaus and offices of the Department of the Interior. All attorneys employed in the Department for the purposes of providing legal services are under the supervision of the Solicitor, except the Justices of American Samoa and the attorneys in the Office of Congressional and Legislative Affairs, Office of Inspector General, and the Office of Hearings and Appeals. Additionally, the Office administers the Department's ethics program and manages Freedom of Information Act programs. The Office is comprised of staff located in Washington, D.C. and in several regional and field offices across the nation.

Object Classification (in millions of dollars)

Identification code 014–0107–0–1–306	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	58	47	33
11.3 Other than full-time permanent	2	2	.....
11.9 Total personnel compensation	60	49	33
12.1 Civilian personnel benefits	22	17	13
23.1 Rental payments to GSA	3	3	3
25.2 Other services from non-Federal sources	10	12	8
25.3 Other goods and services from Federal sources	2	2	2

SALARIES AND EXPENSES—Continued

Object Classification—Continued

Identification code 014–0107–0–1–306		2025 actual	2026 est.	2027 est.
25.7	Operation and maintenance of equipment	1	1	1
99.0	Direct obligations	98	84	60
99.0	Reimbursable obligations	27	24	24
99.9	Total new obligations, unexpired accounts	125	108	84

Employment Summary

Identification code 014–0107–0–1–306		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	373	309	209
2001	Reimbursable civilian full-time equivalent employment	105	89	89
3001	Allocation account civilian full-time equivalent employment	58	45	45

OFFICE OF INSPECTOR GENERAL

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Office of Inspector General, $48,500,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 014–0104–0–1–306		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses (Direct)	67	61	51
0005	2022 Bipartisan Infrastructure Law (P.L. 117–58)	5	4	11
0006	2022 INFLATION REDUCTION ACT (P.L. 117–169)	2	2	2
0007	American Relief Act (P.L. 118–158)	.....	1	2
0799	Total direct obligations	74	68	66
0801	Salaries and Expenses (Reimbursable)	2	2	.....
0900	Total new obligations, unexpired accounts	76	70	66
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	99	102	36
1001	Discretionary unobligated balance brought fwd, Oct 1	92	98	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	67	.....	49
1100	Appropriation - Supplemental P.L. 118–158	8	.....	.....
1160	Appropriation, discretionary (total)	75	.....	49
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from Office of the Secretary [014–0102]	1	1	.....
1173	Advance appropriations transferred from Wildland Fire Management [014–1125]	1	1	.....
1180	Advanced appropriation, discretionary (total)	2	2	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2	2	2
1900	Budget authority (total)	79	4	51
1930	Total budgetary resources available	178	106	87
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	102	36	21
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	9	6	60
3010	New obligations, unexpired accounts	76	70	66
3020	Outlays (gross)	-79	-16	-52
3050	Unpaid obligations, end of year	6	60	74
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	9	6	60
3200	Obligated balance, end of year	6	60	74
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	79	4	51
	Outlays, gross:			
4010	Outlays from new discretionary authority	59	2	48
4011	Outlays from discretionary balances	18	12	2
4020	Outlays, gross (total)	77	14	50
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2	-2	-2
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	2	2	2
4180	Budget authority, net (total)	77	2	49
4190	Outlays, net (total)	77	14	50

The mission of the Office of Inspector General is to promote economy, efficiency, and effectiveness and to prevent and detect waste, fraud, abuse, and mismanagement in the programs and operations of the U.S. Department of the Interior. This mission is achieved by conducting fair, objective, and neutral audits, inspections, evaluations, investigations, and reviews. OIG recommends corrective actions to strengthen departmental programs and reports findings to DOI officials and Congress. OIG also refers potential criminal violations to the U.S. Department of Justice and provides active support for prosecutions and civil actions.

Object Classification (in millions of dollars)

Identification code 014–0104–0–1–306		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	43	36	35
11.5	Other personnel compensation	3	3	3
11.9	Total personnel compensation	46	39	38
12.1	Civilian personnel benefits	18	17	16
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	2	3	3
25.2	Other services from non-Federal sources	1	2	2
25.3	Other goods and services from Federal sources	5	5	5
31.0	Equipment	1	1	1
99.0	Direct obligations	74	68	66
99.0	Reimbursable obligations	2	2	.....
99.9	Total new obligations, unexpired accounts	76	70	66

Employment Summary

Identification code 014–0104–0–1–306		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	272	225	227
2001	Reimbursable civilian full-time equivalent employment	13	10	.....

NATIONAL INDIAN GAMING COMMISSION

Federal Funds

SALARIES AND EXPENSES

Program and Financing (in millions of dollars)

Identification code 014–0118–0–1–806		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Salaries and Expenses (Reimbursable)	2	3	3
0900	Total new obligations, unexpired accounts (object class 25.2)	2	3	3
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	2	2
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2	3	3
1930	Total budgetary resources available	4	5	5
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	2	2
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	2	3	3
3020	Outlays (gross)	-2	-3	-3

	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2	3	3
	Outlays, gross:			
4010	Outlays from new discretionary authority	1	3	3
4011	Outlays from discretionary balances	1	.....	.....
4020	Outlays, gross (total)	2	3	3
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-2	-3	-3
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	.....	.....

The National Indian Gaming Commission conducts background investigations of individuals and entities with a financial interest in, or management responsibility for, potential management contracts. Tribes may also submit fingerprint cards to the Commission for processing by the Federal Bureau of Investigation and the Commission may charge a fee to process fingerprint cards on behalf of the Tribes. The Commission is reimbursed from the potential contractors to conduct these background investigations and for fingerprint processing costs.

National Indian Gaming Commission, Gaming Activity Fees

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5141–0–2–806	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	2	2	2
Receipts:			
Current law:			
1110 National Indian Gaming Commission, Gaming Activity Fees	33	32	30
2000 Total: Balances and receipts	35	34	32
Appropriations:			
Current law:			
2101 National Indian Gaming Commission, Gaming Activity Fees	-33	-32	-30
2103 National Indian Gaming Commission, Gaming Activity Fees	-2	-2	-2
2132 National Indian Gaming Commission, Gaming Activity Fees	2	2	2
2199 Total current law appropriations	-33	-32	-30
2999 Total appropriations	-33	-32	-30
5099 Balance, end of year	2	2	2

Program and Financing (in millions of dollars)

Identification code 014–5141–0–2–806	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 National Indian Gaming Commission, Gaming Activity Fees (Direct)	29	30	31
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	12	17	19
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	13	17	19
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	33	32	30
1203 Appropriation (previously unavailable)(special or trust)	2	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1260 Appropriations, mandatory (total)	33	32	30
1930 Total budgetary resources available	46	49	49
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	17	19	18
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8	5	6
3010 New obligations, unexpired accounts	29	30	31
3020 Outlays (gross)	-31	-29	-30
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	5	6	7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8	5	6
3200 Obligated balance, end of year	5	6	7
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	33	32	30
Outlays, gross:			
4100 Outlays from new mandatory authority	16	13	12
4101 Outlays from mandatory balances	15	16	18
4110 Outlays, gross (total)	31	29	30
4180 Budget authority, net (total)	33	32	30
4190 Outlays, net (total)	31	29	30

The Indian Gaming Regulatory Act (IGRA) established the National Indian Gaming Commission (NIGC) as an independent Federal regulatory agency within the Department of the Interior. The purpose of the IGRA and the NIGC is to support and promote tribal economic development, self-sufficiency and strong tribal governments through the operation of gaming on Indian lands. The Commission collaborates with Tribes to monitor and regulate gaming activities conducted on Indian Lands to ensure gaming operations are conducted with integrity and Tribes are the primary beneficiaries of gaming revenues. IGRA authorizes the Commission to assess and collect fees on tribal gaming revenues to cover agency operating costs.

Object Classification (in millions of dollars)

Identification code 014–5141–0–2–806	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	17	18	18
12.1 Civilian personnel benefits	6	6	7
21.0 Travel and transportation of persons	.....	1	1
23.1 Rental payments to GSA	2	1	1
25.3 Other goods and services from Federal sources	4	4	4
99.9 Total new obligations, unexpired accounts	29	30	31

Employment Summary

Identification code 014–5141–0–2–806	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	125	131	138

Department-Wide Programs

Federal Funds

Office of Natural Resources Revenue

For necessary expenses for management of the collection and disbursement of royalties, fees, and other mineral revenue proceeds, and for grants and cooperative agreements, as authorized by law, $134,073,000, to remain available until September 30, 2028; of which $43,327,000 shall remain available until expended for the purpose of mineral revenue management activities: Provided, That notwithstanding any other provision of law, $50,000 shall be available for refunds of overpayments in connection with certain Indian leases in which the Secretary of the Interior concurred with the claimed refund due, to pay amounts owed to Indian allottees or tribes, or to correct prior unrecoverable erroneous payments.

Program and Financing (in millions of dollars)

Identification code 014–1113–0–1–306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of Natural Resources Revenue	138	151	126
0100 Direct program activities, subtotal	138	151	126
0801 Office of Natural Resources Revenue [Reimbursable]	2	1	1
0900 Total new obligations, unexpired accounts	140	152	127

OFFICE OF NATURAL RESOURCES REVENUE—Continued

Program and Financing—Continued

Identification code 014–1113–0–1–306		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	49	83	95
1021	Recoveries of prior year unpaid obligations	5	3	3
1070	Unobligated balance (total)	54	86	98
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	168	160	134
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1	1	1
1900	Budget authority (total)	169	161	135
1930	Total budgetary resources available	223	247	233
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	83	95	106
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	69	40	40
3010	New obligations, unexpired accounts	140	152	127
3020	Outlays (gross)	-164	-149	-148
3040	Recoveries of prior year unpaid obligations, unexpired	-5	-3	-3
3050	Unpaid obligations, end of year	40	40	16
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	69	40	40
3200	Obligated balance, end of year	40	40	16
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	169	161	135
	Outlays, gross:			
4010	Outlays from new discretionary authority	104	113	95
4011	Outlays from discretionary balances	60	36	53
4020	Outlays, gross (total)	164	149	148
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	-1	-1
4180	Budget authority, net (total)	168	160	134
4190	Outlays, net (total)	163	148	147

The Office of Natural Resources Revenue (ONRR) is responsible for ensuring natural resource and energy revenues from Federal and Indian leases are effectively, efficiently, and accurately collected, accounted for, verified and disbursed to recipients in a timely manner. ONRR revenue distributions are made to States, Tribes, individual Indian mineral royalty owners, and U.S. Treasury accounts.

Object Classification (in millions of dollars)

Identification code 014–1113–0–1–306		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	65	57	56
11.5	Other personnel compensation	2	2	1
11.9	Total personnel compensation	67	59	57
12.1	Civilian personnel benefits	25	22	22
23.1	Rental payments to GSA	2	2	2
23.3	Communications, utilities, and miscellaneous charges	6	6	4
25.1	Advisory and assistance services	13	35	23
25.2	Other services from non-Federal sources	2	2	1
25.3	Other goods and services from Federal sources	10	9	6
25.7	Operation and maintenance of equipment		1	1
31.0	Equipment	1	1	1
41.0	Grants, subsidies, and contributions	12	14	9
99.0	Direct obligations	138	151	126
99.0	Reimbursable obligations	2	1	1
99.9	Total new obligations, unexpired accounts	140	152	127

Employment Summary

Identification code 014–1113–0–1–306		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	511	440	433
2001	Reimbursable civilian full-time equivalent employment	4	1	1

PAYMENTS IN LIEU OF TAXES

For necessary expenses for payments authorized by chapter 69 of title 31, United States Code, $635,000,000.

Program and Financing (in millions of dollars)

Identification code 014–1114–0–1–806		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payments in Lieu of Taxes (Direct)	645	635	635
0900	Total new obligations, unexpired accounts (object class 41.0)	645	635	635
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriations, discretionary			635
	Appropriations, mandatory:			
1200	Appropriation	645	635	
1900	Budget authority (total)	645	635	635
1930	Total budgetary resources available	645	635	635
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	645	635	635
3020	Outlays (gross)	-645	-635	-635
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			635
	Outlays, gross:			
4010	Outlays from new discretionary authority			635
	Mandatory:			
4090	Budget authority, gross	645	635	
	Outlays, gross:			
4100	Outlays from new mandatory authority	645	635	
4180	Budget authority, net (total)	645	635	635
4190	Outlays, net (total)	645	635	635

Public Law 94–565 (31 U.S.C. 6901–07), as amended, authorizes Payments in Lieu of Taxes ("PILT payments") to counties and other units of local government for lands within their boundaries administered by the Bureau of Land Management, the National Park Service, the Fish and Wildlife Service, and the Bureau of Reclamation. Additionally, PILT payments cover Federal lands administered by the U.S. Forest Service, U.S. Army Corps of Engineers, and the Utah Reclamation Mitigation and Conservation Commission. The PILT payment formula is based on a number of factors, including the amount of Federal land within an eligible unit of local government, its population, and certain other Federal payments the local government may receive. From the inception of the PILT program in 1977 through 2007, PILT funding was subject to annual appropriations. The Emergency Economic Stabilization Act of 2008 provided a five-year (FYs 2008–2012) mandatory funding stream for PILT at the full authorization levels calculated using the existing PILT formula. The Moving Ahead for Progress in the 21st Century Act (P.L. 112–141) extended the mandatory authorization through 2013, and the Agricultural Act of 2014 (P.L. 113–79) extended the mandatory authorization through 2014.

The Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act for Fiscal Year 2015 and the Consolidated and Further Continuing Appropriations Act (P.L. 113–235) extended PILT payment authority through 2015 with a combination of discretionary and mandatory funds. The Consolidated Appropriations Act of 2016 (P.L. 114–113) provided discretionary PILT funding within the Office of the Secretary, Departmental Operations account to extend payment authority through 2016. The Consolidated Appropriations Act, 2017 (P.L. 115–31) provided discretionary PILT funding within Department-wide Programs.

Congressional appropriations for 2018 (P.L. 115–141), 2019 (P.L. 116–6), 2020 (P.L. 116–94), 2021 (P.L. 116–260), 2022 (P.L. 117–103), 2023 (P.L. 117–328), 2024 (P.L. 118–42), and 2025 (P.L. 119–4) each provided PILT

funding at the full authorized payment levels. The 2027 Budget proposes discretionary funding for PILT payments within Department-wide Programs.

Employment Summary

Identification code 014–1114–0–1–806	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2	2	2

Central Hazardous Materials Fund

For necessary expenses of the Department of the Interior and any of its component offices and bureaus for the response action, including associated activities, performed pursuant to the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, Public Law 96–510, as amended (42 U.S.C. 9601 et seq.), $6,280,000, to remain available until expended: Provided, That amounts provided under this heading in this or prior Acts shall not be available to fund liabilities or obligations of the United States, or any agency or department thereof, for past or future response actions or costs agreed to pursuant to section 122 of Public Law 96–510 (42 U.S.C. 9622) or imposed by court order in any action pursuant to Public Law 96–510 or other Federal or State environmental law.

Program and Financing (in millions of dollars)

Identification code 014–1121–0–1–304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Remedial Action	13	11	8
0801 Central Hazardous Materials Fund (Reimbursable)	6	7	7
0900 Total new obligations, unexpired accounts	19	18	15
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	22	58	65
1021 Recoveries of prior year unpaid obligations	5	.....	.....
1070 Unobligated balance (total)	27	58	65
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10	9	6
Spending authority from offsetting collections, discretionary:			
1700 Collected	40	16	18
1900 Budget authority (total)	50	25	24
1930 Total budgetary resources available	77	83	89
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	58	65	74
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	19	17	23
3010 New obligations, unexpired accounts	19	18	15
3020 Outlays (gross)	-16	-12	-27
3040 Recoveries of prior year unpaid obligations, unexpired	-5	.....	.....
3050 Unpaid obligations, end of year	17	23	11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	19	17	23
3200 Obligated balance, end of year	17	23	11
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	50	25	24
Outlays, gross:			
4010 Outlays from new discretionary authority	3	8	7
4011 Outlays from discretionary balances	13	4	20
4020 Outlays, gross (total)	16	12	27
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-34	.....	.....
4033 Non-Federal sources	-6	-16	-18
4040 Offsets against gross budget authority and outlays (total)	-40	-16	-18
4070 Budget authority, net (discretionary)	10	9	6
4080 Outlays, net (discretionary)	-24	-4	9
4180 Budget authority, net (total)	10	9	6
4190 Outlays, net (total)	-24	-4	9

The Comprehensive Environmental Response, Compensation and Liability Act, as amended , (42 U.S.C. 9601 et seq.) authorizes the President to investigate and clean up releases of hazardous substances. Under Executive Order 12580, the Secretary of the Interior is vested with the authority to address releases or threatened releases of hazardous substances on lands under the Department's jurisdiction, custody or control. The Central Hazardous Materials Fund is used to fund response investigations and cleanup of hazardous substances on such lands and to enable the Department to pursue potentially responsible parties for recovery of costs. The Fund is authorized to collect and retain within this account amounts recovered from responsible parties.

Object Classification (in millions of dollars)

Identification code 014–1121–0–1–304	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent - Direct	2	2	2
11.1 Full-time permanent - Allocation	1	1	1
11.9 Total personnel compensation	3	3	3
12.1 Civilian personnel benefits	1	1	1
25.2 Other services from non-Federal sources	8	6	4
25.3 Other goods and services from Federal sources	1	1	.....
99.0 Direct obligations	13	11	8
99.0 Reimbursable obligations	6	7	7
99.9 Total new obligations, unexpired accounts	19	18	15

Employment Summary

Identification code 014–1121–0–1–304	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	4	4	4

Natural Resource Damage Assessment and Restoration

Natural Resource Damage Assessment Fund

To conduct natural resource damage assessment, restoration activities, and onshore oil spill preparedness by the Department of the Interior necessary to carry out the provisions of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, Public Law 96–510, as amended (42 U.S.C. 9601 et seq.), the Federal Water Pollution Control Act Amendments of 1972, Public Law 92–500, as amended (33 U.S.C. 1251 et seq.), the Oil Pollution Act of 1990, Public Law 101–380, as amended (33 U.S.C. 2701 et seq.), and section 100721 et seq. of title 54, United States Code, $4,709,000, to remain available until expended.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–1618–0–1–302	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	.....	.....	.....
Receipts:			
Current law:			
1130 Natural Resources Damages from Legal Actions	558	570	570
1140 Natural Resources Damages from Legal Actions, EOI	104	84	84
1199 Total current law receipts	662	654	654
1999 Total receipts	662	654	654
2000 Total: Balances and receipts	662	654	654
Appropriations:			
Current law:			
2101 Natural Resource Damage Assessment Fund	-662	-654	-654
5099 Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 014–1618–0–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Damage assessments	4	6	6
0002 Prince William Sound restoration	1	3	3
0003 Other restoration	78	310	310
0004 Program management	7	4	4

NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION—Continued

Program and Financing—Continued

Identification code 014–1618–0–1–302		2025 actual	2026 est.	2027 est.
0005	Onshore oil spill preparedness	1	1	1
0900	Total new obligations, unexpired accounts	91	324	324
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2,558	3,082	3,355
1001	Discretionary unobligated balance brought fwd, Oct 1	10	10	.....
1010	Unobligated balance transfer to other accts [013–4316]	-46	-50	-50
1010	Unobligated balance transfer to other accts [012–4368]	-2	-3	-5
1010	Unobligated balance transfer to other accts [012–9921]	-1	-1	-1
1010	Unobligated balance transfer to other accts [068–4365]	-1	.....	.....
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	2,509	3,028	3,299
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	8	7	5
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	662	654	654
1220	Appropriations transferred to other acct [013–4316]	-6	-8	-8
1220	Appropriations transferred to other acct [068–4365]	.....	-2	-2
1260	Appropriations, mandatory (total)	656	644	644
1900	Budget authority (total)	664	651	649
1930	Total budgetary resources available	3,173	3,679	3,948
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3,082	3,355	3,624
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	58	39	24
3010	New obligations, unexpired accounts	91	324	324
3020	Outlays (gross)	-109	-339	-332
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	39	24	16
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	58	39	24
3200	Obligated balance, end of year	39	24	16
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	8	7	5
	Outlays, gross:			
4010	Outlays from new discretionary authority	5	5	4
4011	Outlays from discretionary balances	4	3	2
4020	Outlays, gross (total)	9	8	6
	Mandatory:			
4090	Budget authority, gross	656	644	644
	Outlays, gross:			
4100	Outlays from new mandatory authority	1	97	97
4101	Outlays from mandatory balances	99	234	229
4110	Outlays, gross (total)	100	331	326
4180	Budget authority, net (total)	664	651	649
4190	Outlays, net (total)	109	339	332
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	2,459	2,990	1,900
5001	Total investments, EOY: Federal securities: Par value	2,990	1,900	1,800

Under the Natural Resource Damage Assessment and Restoration (NRDAR) Fund, natural resource damage assessments are performed to provide the basis for claims against responsible parties for the restoration of injured natural resources. Funds are appropriated to conduct damage assessments, provide restoration support, prepare for response to potential inland oil spills, and for program management. In addition, funds will be received for the restoration of damaged resources and other activities and for natural resource damage assessments from responsible parties through cooperative assessment agreements, negotiated settlements, or other legal actions by the Department of the Interior. Responsible parties may also provide in-kind services to restore injured natural resources.

Restoration activities include: 1) the replacement and enhancement of affected resources; 2) acquisition of equivalent resources and services; and, 3) long-term environmental monitoring and research programs directed to the prevention, containment, and amelioration of hazardous substances and oil spill sites.

The NRDAR Fund operates as a Department-wide program, incorporating the interdisciplinary expertise of its various bureaus and offices. Natural resource damage assessments and the restoration of injured natural resources are authorized by the Comprehensive Environmental Response, Compensation, and Liability Act, as amended (42 U.S.C. 9601 et seq.), Federal Water Pollution Control Act, as amended (33 U.S.C. 1251 et seq.), the Oil Pollution Act of 1990 (33 U.S.C. 2701 et seq.), and the System Unit Resource Protection Act (54 U.S.C. 100721). Since 1992, amounts received by the United States and its State and tribal co-trustee partners from responsible parties for restoration or reimbursement in settlement of natural resource damages may be deposited in the Fund and shall accrue interest.

Object Classification (in millions of dollars)

Identification code 014–1618–0–1–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent - Direct	4	4	4
11.1	Full-time permanent - Allocation	9	10	10
11.3	Other than full-time permanent - Allocation	2	2	2
11.9	Total personnel compensation	15	16	16
12.1	Civilian personnel benefits - Allocation	1	1	1
12.1	Civilian personnel benefits - Direct	4	4	4
21.0	Travel and transportation of persons - Allocation	1	1	1
25.1	Advisory and assistance services - Allocation	.....	1	1
25.2	Other services from non-Federal sources - Allocation	.....	1	1
25.2	Other services from non-Federal sources - Direct	5	5	5
25.3	Other goods and services from Federal sources - Allocation	3	3	3
25.3	Other goods and services from Federal sources - Direct	.....	1	1
25.4	Operation and maintenance of facilities - Allocation	.....	1	1
26.0	Supplies and materials - Direct	1	1	1
31.0	Equipment - Allocation	.....	1	1
32.0	Land and structures - Allocation	16	20	20
41.0	Grants, subsidies, and contributions - Allocation	8	20	20
42.0	Insurance claims and indemnities - Direct	37	248	248
99.0	Direct obligations	91	324	324
99.9	Total new obligations, unexpired accounts	91	324	324

Employment Summary

Identification code 014–1618–0–1–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	20	20	18

EXXON VALDEZ RESTORATION PROGRAM

The 2027 Budget reflects the receipts, transfers, and mandatory spending by the Department of the Interior associated with the civil and criminal settlements resulting from the 1989 *Exxon Valdez* oil spill in the Prince William Sound and surrounding areas. Funding from the settlements, including interest, is provided to Federal and State of Alaska natural resource trustee agencies to restore the natural resources and services damaged by the spill. The *Exxon Valdez* Oil Spill Trustee Council consists of three State and three Federal trustees who oversee restoration of the injured ecosystem through the use of civil settlement funds.

WILDLAND FIRE MANAGEMENT

The 2027 Budget does not request funding for wildland fire management within DOI's Department-wide programs . Instead, the 2027 Budget requests funding for wildland fire accounts under the U.S. Wildland Fire Service. The 2027 Budget reforms Federal wildland fire management to create an integrated, cost-efficient, and operationally more effective organization by building on the recent unification of the Department of the Interior's (Interior) wildland fire resources and operations and establishment of the U.S. Wildland Fire Service (USWFS). The 2027 Budget proposes a further strategic unification by consolidating the Department of Agriculture

(USDA) Forest Service's (FS) wildland fire resources and operations into the USWFS in Interior. Contingent upon the enactment of legislation unifying the wildland fire programs of Interior and USDA, the USWFS will fund all wildland fire resources currently funded separately by the two departments, employ all Federal wildland fire personnel working on lands administered by Interior and USDA FS, and manage Federal wildland fire response policies. The USWFS also will continue funding Tribal Nations' wildland fire personnel. Please consult the U.S. Wildland Fire Service section of the Appendix for more information.

Working Capital Fund

For the operation and maintenance of a departmental financial and business management system, data management, information technology improvements of general benefit to the Department, cybersecurity, and the consolidation of facilities and operations throughout the Department, $75,764,000, to remain available until expended: Provided, That none of the funds appropriated in this Act or any other Act may be used to establish reserves in the Working Capital Fund account other than for accrued annual leave and depreciation of equipment without prior notice to the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That the Secretary of the Interior may assess reasonable charges to State, local, and tribal government employees for training services provided by the National Indian Program Training Center, other than training related to the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.): Provided further, That the Secretary may lease or otherwise provide space and related facilities, equipment, or professional services of the National Indian Program Training Center to State, local and tribal government employees or persons or organizations engaged in cultural, educational, or recreational activities (as defined in section 3306(a) of title 40, United States Code) at the prevailing rate for similar space, facilities, equipment, or services in the vicinity of the National Indian Program Training Center: Provided further, That all funds received pursuant to the two preceding provisos shall be credited to this account, shall be available until expended, and shall be used by the Secretary for necessary expenses of the National Indian Program Training Center: Provided further, That the Secretary may enter into grants and cooperative agreements to support the Office of Natural Resource Revenue's collection and disbursement of royalties, fees, and other mineral revenue proceeds, as authorized by law.

Program and Financing (in millions of dollars)

Identification code 014–4523–0–4–306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Enterprise Initiatives (Discretionary)	111	96	73
0002 Spectrum (Mandatory)	5	3	3
0100 Direct program activities, subtotal	116	99	76
0799 Total direct obligations	116	99	76
0807 WCF Reimbursable Activities	1,591	1,957	1,948
0809 Reimbursable program activities, subtotal	1,591	1,957	1,948
0900 Total new obligations, unexpired accounts	1,707	2,056	2,024
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	387	482	540
1001 Discretionary unobligated balance brought fwd, Oct 1	368	463	.....
1021 Recoveries of prior year unpaid obligations	91	66	66
1033 Recoveries of prior year paid obligations	1	.....	.....
1070 Unobligated balance (total)	479	548	606
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	108	91	76
Appropriations, mandatory:			
1221 Appropriations transferred from other acct - OMB [011–5512]	5	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,478	1,957	1,948
1701 Change in uncollected payments, Federal sources	119	.....	.....
1750 Spending auth from offsetting collections, disc (total)	1,597	1,957	1,948
1900 Budget authority (total)	1,710	2,048	2,024
1930 Total budgetary resources available	2,189	2,596	2,630
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	482	540	606
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	556	498	227
3010 New obligations, unexpired accounts	1,707	2,056	2,024
3020 Outlays (gross)	-1,674	-2,261	-2,086
3040 Recoveries of prior year unpaid obligations, unexpired	-91	-66	-66
3050 Unpaid obligations, end of year	498	227	99
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-472	-591	-591
3070 Change in uncollected pymts, Fed sources, unexpired	-119	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-591	-591	-591
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	84	-93	-364
3200 Obligated balance, end of year	-93	-364	-492
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,705	2,048	2,024
Outlays, gross:			
4010 Outlays from new discretionary authority	1,100	1,721	1,705
4011 Outlays from discretionary balances	571	534	378
4020 Outlays, gross (total)	1,671	2,255	2,083
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,467	-1,946	-1,937
4033 Non-Federal sources	-12	-11	-11
4040 Offsets against gross budget authority and outlays (total)	-1,479	-1,957	-1,948
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-119	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060 Additional offsets against budget authority only (total)	-118	.....	.....
4070 Budget authority, net (discretionary)	108	91	76
4080 Outlays, net (discretionary)	192	298	135
Mandatory:			
4090 Budget authority, gross	5	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances	3	6	3
4180 Budget authority, net (total)	113	91	76
4190 Outlays, net (total)	195	304	138
Memorandum (non-add) entries:			
5096 Unexpired unavailable balance, SOY: Appropriations	3	3	3
5098 Unexpired unavailable balance, EOY: Appropriations	3	3	3

The Department's Working Capital Fund finances services and activities that can be performed more effectively and efficiently in a centralized manner, including business services provided by the Interior Business Center (IBC). Activities financed through the Fund include information technology and security, systems hosting and help desk services, communications, human capital, civil rights, procurement and grants management, aircraft services, central reproduction, supplies and health services, and safety and health initiatives. Departmental administrative systems hosted through the Fund include the Federal Personnel and Payroll System and the Financial and Business Management System (FBMS). The IBC provides financial management, acquisition, and human resource services as well as payroll services to other agencies as one of the Government-wide shared service providers selected by the Office of Personnel Management. Through the National Indian Program Training Center, a component of Department of the Interior (DOI) University, the Working Capital Fund provides training courses and other services related to Indian culture, law and programs to Federal Government employees. The appropriated portion of the Working Capital Fund includes discretionary funding for FBMS operations and maintenance, and enhancements; strengthening cybersecurity and the IT supply chain; improving data management; and evaluating program effectiveness.

Object Classification (in millions of dollars)

Identification code 014–4523–0–4–306	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	17	15	15

WORKING CAPITAL FUND—Continued

Object Classification—Continued

Identification code 014–4523–0–4–306		2025 actual	2026 est.	2027 est.
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	18	16	16
12.1	Civilian personnel benefits	7	6	6
23.1	Rental payments to GSA	1	1	
23.3	Communications, utilities, and miscellaneous charges	42	36	25
25.1	Advisory and assistance services	11	9	7
25.2	Other services from non-Federal sources	21	18	12
25.3	Other goods and services from Federal sources	10	8	6
25.7	Operation and maintenance of equipment	3	2	2
31.0	Equipment	3	3	2
99.0	Direct obligations	116	99	76
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	407	851	853
11.3	Other than full-time permanent	5	11	11
11.5	Other personnel compensation	9	19	19
11.9	Total personnel compensation	421	881	883
12.1	Civilian personnel benefits	224	467	469
13.0	Benefits for former personnel	1	3	
21.0	Travel and transportation of persons	2	1	1
23.1	Rental payments to GSA	35	21	20
23.2	Rental payments to others	4	2	2
23.3	Communications, utilities, and miscellaneous charges	78	70	69
25.1	Advisory and assistance services	166	119	117
25.2	Other services from non-Federal sources	335	210	206
25.3	Other goods and services from Federal sources	153	96	95
25.4	Operation and maintenance of facilities	8	9	9
25.5	Research and development contracts	2	1	1
25.6	Medical care	3	2	2
25.7	Operation and maintenance of equipment	130	59	59
26.0	Supplies and materials	8	5	5
31.0	Equipment	17	9	8
41.0	Grants, subsidies, and contributions	2	1	1
42.0	Insurance claims and indemnities	2	1	1
99.0	Reimbursable obligations	1,591	1,957	1,948
99.9	Total new obligations, unexpired accounts	1,707	2,056	2,024

Employment Summary

Identification code 014–4523–0–4–306		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	114	98	98
2001	Reimbursable civilian full-time equivalent employment	3,305	6,828	6,828

INTERIOR FRANCHISE FUND

Program and Financing (in millions of dollars)

Identification code 014–4529–0–4–306		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Reimbursable Activity	2,596	2,809	3,351
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,008	457	548
1021	Recoveries of prior year unpaid obligations	479	91	91
1070	Unobligated balance (total)	1,487	548	639
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1,354	2,809	3,351
1701	Change in uncollected payments, Federal sources	212		
1750	Spending auth from offsetting collections, disc (total)	1,566	2,809	3,351
1900	Budget authority (total)	1,566	2,809	3,351
1930	Total budgetary resources available	3,053	3,357	3,990
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	457	548	639
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,678	2,409	2,448
3010	New obligations, unexpired accounts	2,596	2,809	3,351
3020	Outlays (gross)	-2,386	-2,679	-3,351
3040	Recoveries of prior year unpaid obligations, unexpired	-479	-91	-91
3050	Unpaid obligations, end of year	2,409	2,448	2,357
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-555	-767	-767
3070	Change in uncollected pymts, Fed sources, unexpired	-212		
3090	Uncollected pymts, Fed sources, end of year	-767	-767	-767
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2,123	1,642	1,681
3200	Obligated balance, end of year	1,642	1,681	1,590
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,566	2,809	3,351
	Outlays, gross:			
4010	Outlays from new discretionary authority	525	1,404	1,676
4011	Outlays from discretionary balances	1,861	1,275	1,675
4020	Outlays, gross (total)	2,386	2,679	3,351
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1,354	-2,809	-3,351
4040	Offsets against gross budget authority and outlays (total)	-1,354	-2,809	-3,351
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-212		
4070	Budget authority, net (discretionary)			
4080	Outlays, net (discretionary)	1,032	-130	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	1,032	-130	

The Interior Franchise Fund (IFF) was established by the Government Management Reform Act (P.L. 103–356) as amended, and provides acquisition management and administrative services to the Department of the Interior and other Federal agencies on a competitive, fee basis. Operating costs for the IFF are funded fully by the fees collected in exchange for the services provided.

Object Classification (in millions of dollars)

Identification code 014–4529–0–4–306		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	26	35	36
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	27	36	37
12.1	Civilian personnel benefits	10	13	13
21.0	Travel and transportation of persons	3	3	4
23.1	Rental payments to GSA		1	1
23.3	Communications, utilities, and miscellaneous charges	6	4	5
25.1	Advisory and assistance services	685	545	652
25.2	Other services from non-Federal sources	1,100	1,577	1,886
25.3	Other goods and services from Federal sources	17	18	21
25.4	Operation and maintenance of facilities	25	14	17
25.5	Research and development contracts	524	360	430
25.6	Medical care	2	1	1
25.7	Operation and maintenance of equipment	44	31	37
26.0	Supplies and materials	2	4	4
31.0	Equipment	7	61	74
41.0	Grants, subsidies, and contributions	144	141	169
99.9	Total new obligations, unexpired accounts	2,596	2,809	3,351

Employment Summary

Identification code 014–4529–0–4–306		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	183	243	243

NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 014–5715–0–2–302		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	92	111	14
	Receipts:			
	Current law:			
1140	Earnings on Investments, National Parks and Public Land Legacy Restoration Fund	335	245	184

	Proposed:			
1240	Earnings on Investments, National Parks and Public Land Legacy Restoration Fund	.....	.....	56
1999	Total receipts	335	245	240
2000	Total: Balances and receipts	427	356	254
	Appropriations:			
	Current law:			
2101	National Parks and Public Land Legacy Restoration Fund	-335	-245	-184
2103	National Parks and Public Land Legacy Restoration Fund	-92	-111	-14
2132	National Parks and Public Land Legacy Restoration Fund	111	14	10
2199	Total current law appropriations	-316	-342	-188
	Proposed:			
2201	National Parks and Public Land Legacy Restoration Fund	.....	.....	-56
2232	National Parks and Public Land Legacy Restoration Fund	.....	.....	95
2299	Total proposed appropriations	.....	.....	39
2999	Total appropriations	-316	-342	-149
5099	Balance, end of year	111	14	105

Program and Financing (in millions of dollars)

Identification code 014–5715–0–2–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Great American Outdoors Act (P.L. 116–152)	1,118	1,089	1,065
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3,546	4,352	3,662
1010	Unobligated balance transfer to other accts [012–5716]	-40	-50	-37
1021	Recoveries of prior year unpaid obligations	29	107	107
1033	Recoveries of prior year paid obligations	4	.....	.....
1070	Unobligated balance (total)	3,539	4,409	3,732
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	1,900	.....	.....
1201	Appropriation (special or trust fund)	335	245	184
1203	Appropriation (previously unavailable)(special or trust)	92	111	14
1220	Appropriations transferred to other acct [012–5716]	-285	.....	.....
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-111	-14	-10
1260	Appropriations, mandatory (total)	1,931	342	188
1930	Total budgetary resources available	5,470	4,751	3,920
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4,352	3,662	2,855
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,461	1,698	1,737
3010	New obligations, unexpired accounts	1,118	1,089	1,065
3020	Outlays (gross)	-852	-943	-728
3040	Recoveries of prior year unpaid obligations, unexpired	-29	-107	-107
3050	Unpaid obligations, end of year	1,698	1,737	1,967
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,461	1,698	1,737
3200	Obligated balance, end of year	1,698	1,737	1,967
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1,931	342	188
	Outlays, gross:			
4100	Outlays from new mandatory authority	6	40	20
4101	Outlays from mandatory balances	846	903	708
4110	Outlays, gross (total)	852	943	728
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-4	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	4	.....	.....
4160	Budget authority, net (mandatory)	1,931	342	188
4170	Outlays, net (mandatory)	848	943	728
4180	Budget authority, net (total)	1,931	342	188
4190	Outlays, net (total)	848	943	728
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	5,557	6,681	5,741
5001	Total investments, EOY: Federal securities: Par value	6,681	5,741	4,787

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	1,931	342	188
Outlays	848	943	728
Legislative proposal, subject to PAYGO:			
Budget Authority	.....	.....	1,576
Outlays	.....	.....	228
Total:			
Budget Authority	1,931	342	1,764
Outlays	848	943	956

Object Classification (in millions of dollars)

Identification code 014–5715–0–2–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent (allocation)	30	34	33
11.3	Other than full-time permanent (allocation)	7	7	8
11.5	Other personnel compensation (allocation)	2	2	2
11.9	Total personnel compensation	39	43	43
12.1	Civilian personnel benefits (allocation)	14	16	16
21.0	Travel and transportation of persons	3	3	3
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	4	.....	.....
25.2	Other services from non-Federal sources	331	219	173
25.3	Other goods and services from Federal sources	11	11	11
25.4	Operation and maintenance of facilities	301	448	462
25.7	Operation and maintenance of equipment	1	1	1
26.0	Supplies and materials	2	2	3
31.0	Equipment	1	1	1
32.0	Land and structures	385	316	322
41.0	Grants, subsidies, and contributions	25	28	29
99.9	Total new obligations, unexpired accounts	1,118	1,089	1,065

National Parks and Public Land Legacy Restoration Fund

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 014–5715–4–2–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Great American Outdoors Act (P.L. 116–152)	.....	.....	243
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	.....	.....	1,900
1201	Appropriation (special or trust fund)	.....	.....	56
1220	Appropriations transferred to other acct [012–5716]	.....	.....	-285
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	.....	.....	-95
1260	Appropriations, mandatory (total)	.....	.....	1,576
1930	Total budgetary resources available	.....	.....	1,576
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	.....	.....	1,333
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	.....	.....	243
3020	Outlays (gross)	.....	.....	-228
3050	Unpaid obligations, end of year	.....	.....	15
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year	.....	.....	15
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	.....	.....	1,576
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	.....	228
4180	Budget authority, net (total)	.....	.....	1,576
4190	Outlays, net (total)	.....	.....	228
	Memorandum (non-add) entries:			
5001	Total investments, EOY: Federal securities: Par value	.....	.....	1,728

NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND—Continued

The Great American Outdoors Act (P.L. 116–152) established the National Parks and Public Land Legacy Restoration Fund to address deferred maintenance at the Department of the Interior and the U.S. Forest Service. The Fund supports restoration of deteriorating assets through allocations to the National Park Service, U.S. Fish and Wildlife Service, Bureau of Land Management, Bureau of Indian Education, and U.S. Forest Service. The Fund is supported by an annual deposit for five years based on 50 percent of all Federal energy development revenue from the prior year that would otherwise be credited or deposited as miscellaneous receipts to the Treasury. The Departments of the Interior and Agriculture annually submit projects to Congress for awareness, execute projects, and monitor results/program performance. This Fund makes a significant investment in the facilities which support the important missions of the Department of the Interior and the U.S. Forest Service and help maintain America's national treasures for future generations. The 2027 Budget proposes to reauthorize the National Parks and Public Land Legacy Restoration Fund for five years, which received its last deposit based on qualified energy development revenues in fiscal year 2025.

Object Classification (in millions of dollars)

Identification code 014–5715–4–2–302		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent (allocation)			5
11.9	Total personnel compensation			5
12.1	Civilian personnel benefits (allocation)			2
25.2	Other services from non-Federal sources			61
25.3	Other goods and services from Federal sources			16
25.4	Operation and maintenance of facilities			73
26.0	Supplies and materials			1
32.0	Land and structures			85
99.9	Total new obligations, unexpired accounts			243

ENERGY COMMUNITY REVITALIZATION PROGRAM

Program and Financing (in millions of dollars)

Identification code 014–2641–0–1–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	State Grants	3	3	
0011	2022 Bipartisan Infrastructure Law (P.L. 117–58)	544	544	542
0900	Total new obligations, unexpired accounts	547	547	542
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3,390	2,835	2,044
1001	Discretionary unobligated balance brought fwd, Oct 1	3,390	2,834	
1010	Unobligated balance transfer to other acct - USDA-FS [012–1106]	-19		
1021	Recoveries of prior year unpaid obligations	6	36	36
1070	Unobligated balance (total)	3,377	2,871	2,080
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	5	5	
1120	Appropriations transferred to other acct [014–1125]		-285	
1160	Appropriation, discretionary (total)	5	-280	
1900	Budget authority (total)	5	-280	
1930	Total budgetary resources available	3,382	2,591	2,080
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,835	2,044	1,538
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	784	1,119	1,353
3010	New obligations, unexpired accounts	547	547	542
3020	Outlays (gross)	-206	-277	-279
3040	Recoveries of prior year unpaid obligations, unexpired	-6	-36	-36
3050	Unpaid obligations, end of year	1,119	1,353	1,580
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	784	1,119	1,353
3200	Obligated balance, end of year	1,119	1,353	1,580
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	5	-280	
	Outlays, gross:			
4010	Outlays from new discretionary authority		-283	
4011	Outlays from discretionary balances	206	560	279
4020	Outlays, gross (total)	206	277	279
4180	Budget authority, net (total)	5	-280	
4190	Outlays, net (total)	206	277	279

This account includes funding to execute programs and activities authorized by Section 40704 "Abandoned Hardrock Mine Reclamation" and Section 40601 "Orphaned Well Site Plugging, Remediation, and Restoration of P.L. 117–58 (30 U.S.C. 1245). The Abandoned Hardrock Mine Reclamation Program provides grants to States and Tribal communities impacted by abandoned hard rock mining activities. The Abandoned Hard Rock Mine Reclamation Program also provides funding to address abandoned hardrock mines scattered across Federal lands. No discretionary funds are requested in this account in 2027.

Under Section 40601 of 30 U.S.C. 1245, the Orphaned Wells program provides mandatory funding resources to States and Tribes to address orphaned sites where the companies that created them have left and are no longer viable to address the needed cleanup and closure. No discretionary funds are requested in 2027 for orphaned oil and gas well remediation activities which are funded separately through P.L. 117–58.

Object Classification (in millions of dollars)

Identification code 014–2641–0–1–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent - Direct	3	2	2
11.1	Full-time permanent - Allocation	2	2	2
11.3	Other than full-time permanent	2	2	2
11.9	Total personnel compensation	7	6	6
12.1	Civilian personnel benefits	2	2	2
25.2	Other services from non-Federal sources	23	23	23
25.3	Other goods and services from Federal sources	4	4	3
25.4	Operation and maintenance of facilities	4	4	4
41.0	Grants, subsidies, and contributions	507	508	504
99.9	Total new obligations, unexpired accounts	547	547	542

Employment Summary

Identification code 014–2641–0–1–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	28	24	22

GREAT SALT LAKE WATERSHED RECOVERY PROGRAM

For carrying out activities that support the long-term sustainability of the Great Salt Lake watershed and its ecosystems, in addition to amounts otherwise available, $1,000,000,000, to remain available until expended: Provided, That the Secretary may transfer such amounts to any bureau or office of the Department of the Interior and the head of any Federal department or agency to carry out such purposes: Provided further, That such transfer authority is in addition to any other transfer authority provided by law.

Program and Financing (in millions of dollars)

Identification code 014–0132–0–1–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Great Salt Lake Watershed Recovery			400
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation			1,000

1930	Total budgetary resources available			1,000
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			600
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			400
3020	Outlays (gross)			-400
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			1,000
	Outlays, gross:			
4010	Outlays from new discretionary authority			400
4180	Budget authority, net (total)			1,000
4190	Outlays, net (total)			400

The Great Salt Lake Watershed Recovery Program supports a comprehensive Federal program that will restore and protect Utah's Great Salt Lake. The Department will work with cooperating Federal agencies, including the U.S. Army Corps of Engineers, Environmental Protection Agency, and Department of Agriculture, to ensure the long-term sustainability of the Great Salt Lake, which is a critical ecological and economic asset to Utah, the region, and the country. Interior and Federal partners will take action to improve water flows into and within the lake, restore ecosystems, remove invasive species, and address toxins in the lakebed outside of any active environmental remediation sites.

Object Classification (in millions of dollars)

Identification code 014–0132–0–1–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent			2
41.0 Grants, subsidies, and contributions			398
99.9 Total new obligations, unexpired accounts			400

Employment Summary

Identification code 014–0132–0–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			8

ADMINISTRATIVE PROVISION

There is hereby authorized for acquisition from available resources within the Working Capital Fund, aircraft which may be obtained by donation, purchase, or through available excess surplus property: Provided, That existing aircraft being replaced may be sold, with proceeds derived or trade-in value used to offset the purchase price for the replacement aircraft.

U.S. WILDLAND FIRE SERVICE

U.S. WILDLAND FIRE SERVICE

Federal Funds

WILDLAND FIRE SERVICE OPERATIONS

Program and Financing (in millions of dollars)

Identification code 014–1125–0–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Preparedness	523	500	500
0004 Fire suppression operations	382	400	400
0006 Fuels Management	223	255	255
0008 Burned area rehabilitation	9	25	25
0009 Facilities Construction and Maintenance	20	15	15
0010 Joint Fire Science	5	4	4
0011 Wildfire Suppression Cap Adjustment	715	305	305
0012 2022 Disaster Supplemental (P.L. 117–43)	1	2	2
0013 2022 Infrastructure Investment and Jobs Act (P.L. 117–58)	290	282	282
0014 2023 Disaster Supplemental (P.L. 117–328)	4	20	20
0799 Total direct obligations	2,172	1,808	1,808
0801 Fire reimbursable	83	97	97
0900 Total new obligations, unexpired accounts	2,255	1,905	1,905
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	538	582	630
1001 Discretionary unobligated balance brought fwd, Oct 1	538	580	
1011 Unobligated balance transfer from other acct [014–0130]	725	405	
1011 Unobligated balance transfer from other acct [012–1115]	21		
1021 Recoveries of prior year unpaid obligations	41	60	60
1070 Unobligated balance (total)	1,325	1,047	690
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,147	383	1,160
1121 Appropriations transferred from other acct [012–1122]	3		
1121 Appropriations transferred from other acct [012–1115]	3		
1121 Appropriations transferred from other acct [014–2641]		285	
1121 Appropriations transferred from other acct [014–5015]		354	
1160 Appropriation, discretionary (total)	1,153	1,022	1,160
Advance appropriations, discretionary:			
1170 Advance appropriation - Infrastructure Investment and Jobs Act [P.L. 117–58]	263	263	
1172 Advance appropriations transferred to other accounts [014–0104]	-1	-1	
1173 Advance appropriations transferred from other accounts [068–0103]		125	
1180 Advanced appropriation, discretionary (total)	262	387	
Spending authority from offsetting collections, discretionary:			
1700 Collected	91	76	76
1701 Change in uncollected payments, Federal sources	6	3	3
1750 Spending auth from offsetting collections, disc (total)	97	79	79
1900 Budget authority (total)	1,512	1,488	1,239
1930 Total budgetary resources available	2,837	2,535	1,929
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	582	630	24
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	662	782	521
3010 New obligations, unexpired accounts	2,255	1,905	1,905
3020 Outlays (gross)	-2,094	-2,106	-1,404
3040 Recoveries of prior year unpaid obligations, unexpired	-41	-60	-60
3050 Unpaid obligations, end of year	782	521	962
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-56	-62	-65
3070 Change in uncollected pymts, Fed sources, unexpired	-6	-3	-3
3090 Uncollected pymts, Fed sources, end of year	-62	-65	-68
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	606	720	456
3200 Obligated balance, end of year	720	456	894
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,512	1,488	1,239
Outlays, gross:			
4010 Outlays from new discretionary authority	933	1,076	1,123
4011 Outlays from discretionary balances	1,161	1,030	281
4020 Outlays, gross (total)	2,094	2,106	1,404
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-37	-16	-16
4033 Non-Federal sources	-54	-60	-60
4040 Offsets against gross budget authority and outlays (total)	-91	-76	-76
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-6	-3	-3
4060 Additional offsets against budget authority only (total)	-6	-3	-3
4070 Budget authority, net (discretionary)	1,415	1,409	1,160
4080 Outlays, net (discretionary)	2,003	2,030	1,328
4180 Budget authority, net (total)	1,415	1,409	1,160
4190 Outlays, net (total)	2,003	2,030	1,328

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	1,415	1,409	1,160
Outlays	2,003	2,030	1,328

WILDLAND FIRE SERVICE OPERATIONS—Continued

Summary of Budget Authority and Outlays—Continued

	2025 actual	2026 est.	2027 est.
Legislative proposal, not subject to PAYGO:			
Budget Authority			2,802
Outlays			2,522
Total:			
Budget Authority	1,415	1,409	3,962
Outlays	2,003	2,030	3,850

Object Classification (in millions of dollars)

Identification code 014–1125–0–1–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent - direct	7	7	7
11.1 Full-time permanent - allocation	299	304	305
11.3 Other than full-time permanent - allocation	26	27	27
11.5 Other personnel compensation - direct	5	5	5
11.5 Other personnel compensation - allocation	249	249	249
11.8 Special personal services payments - allocation	35	35	35
11.9 Total personnel compensation	621	627	628
12.1 Civilian personnel benefits - direct	3	3	3
12.1 Civilian personnel benefits - allocation	198	198	198
21.0 Travel and transportation of persons - allocation	54	54	54
22.0 Transportation of things - allocation	3	3	3
23.1 Rental payments to GSA - allocation	1	1	1
23.2 Rental payments to others - allocation	3	3	3
23.3 Communications, utilities, and miscellaneous charges - direct	8	8	8
23.3 Communications, utilities, and miscellaneous charges - allocation	34	34	34
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services - direct	8	8	8
25.1 Advisory and assistance services - allocation	7	7	7
25.2 Other services from non-Federal sources - direct	7	7	7
25.2 Other services from non-Federal sources - allocation	797	427	426
25.3 Other goods and services from Federal sources - direct	9	9	9
25.3 Other goods and services from Federal sources - allocation	113	113	113
25.4 Operation and maintenance of facilities - allocation	10	10	10
25.6 Medical care - direct	10	10	10
25.6 Medical care - allocation	2	2	2
25.7 Operation and maintenance of equipment - allocation	10	10	10
25.8 Subsistence and support of persons - allocation	1	1	1
26.0 Supplies and materials - allocation	76	76	76
31.0 Equipment - allocation	33	33	33
32.0 Land and structures - allocation	18	18	18
41.0 Grants, subsidies, and contributions - direct	5	5	5
41.0 Grants, subsidies, and contributions - allocation	140	140	140
99.0 Direct obligations	2,172	1,808	1,808
99.0 Reimbursable obligations	83	97	97
99.9 Total new obligations, unexpired accounts	2,255	1,905	1,905

Employment Summary

Identification code 014–1125–0–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	38	2,504	4,274
2001 Reimbursable civilian full-time equivalent employment		134	221

WILDLAND FIRE SERVICE OPERATIONS

(Legislative proposal, not subject to PAYGO)

Contingent upon the enactment of legislation unifying the wildland fire programs of the Departments of the Interior and Agriculture, for necessary expenses of the existing United States Wildland Fire Service within the Department of the Interior, $3,961,953,000, to remain available until expended, of which $1,394,657,000 shall be available for wildfire suppression operations, and is provided to meet the terms of section 4004(b)(5)(B) of S. Con. Res. 14 (117th Congress), the concurrent resolution on the budget for fiscal year 2022: Provided, That persons hired pursuant to 43 U.S.C. 1469 may be furnished subsistence and lodging without cost from funds available from this appropriation: Provided further, That notwithstanding 42 U.S.C. 1856d, sums received by a bureau or office of the Department of the Interior for fire protection rendered pursuant to 42 U.S.C. 1856 et seq., for protection of United States property, may be credited to the appropriation from which funds were expended to provide that protection, and are available without fiscal year limitation: Provided further, That the Secretary may enter into procurement contracts, grants, or cooperative agreements, for fuels management and burned area rehabilitation activities, and for training and monitoring associated with such activities on Federal land, or on non-Federal land when such activities benefit resources on Federal land or Federally-recognized Tribal land: Provided further, That the costs of implementing any cooperative agreement between the Federal Government and any non-Federal entity may be shared, as mutually agreed on by the affected parties: Provided further, That notwithstanding requirements of the Competition in Contracting Act (41 U.S.C. 3301 et seq.), the Secretary, for purposes of fuels management activities, may obtain maximum practicable competition among: (1) local private, nonprofit, or cooperative entities; (2) Youth Conservation Corps crews, Public Lands Corps, or related partnerships with State, local, or nonprofit youth groups; (3) small or micro- businesses; or (4) other entities that will hire or train locally a significant percentage, defined as 50 percent or more, of the project workforce to complete such contracts: Provided further, That in implementing this section, the Secretary shall develop written guidance to field units to ensure accountability and consistent application of the authorities provided herein: Provided further, That funds appropriated under this heading may be used to reimburse the United States Fish and Wildlife Service and the National Marine Fisheries Service for the costs of carrying out their responsibilities under the Endangered Species Act of 1973 (16 U.S.C. 1531 et seq.) to consult and conference, as required by section 7 of such Act, in connection with wildland fire management activities: Provided further, That the Secretary may use the funds appropriated in this Act to enter into leases of real property with local governments, at or below fair market value, to construct capitalized improvements for fire facilities on such leased properties, including but not limited to fire guard stations, retardant stations, and other initial attack and fire support facilities, and to make advance payments for any such lease or for construction activity associated with the lease: Provided further, That the Secretary of the Interior and the Secretary of Agriculture may authorize the transfer of funds appropriated for any wildland fire purpose between the Departments and may transfer funds available to their respective Departments and agencies for activities related to Federal wildland fire missions among and between the Departments and agencies affected by the establishment and implementation of the United States Wildland Fire Service: Provided further, That funds provided for wildfire suppression shall be available for support of Federal emergency response actions: Provided further, That funds appropriated under this heading shall be available for assistance to or through the Departments of State or Defense in connection with forest and rangeland research, technical information, and assistance in foreign countries, and, with the concurrence of the appropriate Secretary, shall be available to support forestry, wildland fire management, and related natural resource activities outside the United States and its territories and possessions, including technical assistance, education and training, and cooperation with United States and international organizations: Provided further, That any moneys received by the United States as a result of the compromise or settlement of any claim whether sounding in tort, contract, or any other cause of action involving present or potential damage to lands managed by the Departments of the Interior or Agriculture resulting from wildland fires shall be credited to this account and shall be available until expended.

Program and Financing (in millions of dollars)

Identification code 014–1125–2–1–302	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Preparedness			1,155
0004 Fire suppression operations			1,011
0006 Fuels Management			657
0009 Facilities Construction and Maintenance			27
0010 Joint Fire Science			3
0016 Fire Intelligence			77
0799 Total direct obligations			2,930
0801 Fire reimbursable			15
0900 Total new obligations, unexpired accounts			2,945
Budgetary resources:			
Unobligated balance:			
1011 Unobligated balance transfer from other acct (base) [012–1115]			509
1011 Unobligated balance transfer from other acct (IIJA) [012–1115]			9
1011 Unobligated balance transfer from other acct (IRA) [012–1115]			32
1011 Unobligated balance transfer from other acct (IIJA) [012–1106]			66
1011 Unobligated balance transfer from other acct (base) [012–1106]			28

1011	Unobligated balance transfer from other acct (IIJA) [012–1105]			118
1070	Unobligated balance (total)			762
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation			2,802
1900	Budget authority (total)			2,802
1930	Total budgetary resources available			3,564
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			619
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			2,945
3020	Outlays (gross)			-2,522
3050	Unpaid obligations, end of year			423
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			423
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			2,802
	Outlays, gross:			
4010	Outlays from new discretionary authority			2,522
4180	Budget authority, net (total)			2,802
4190	Outlays, net (total)			2,522

The 2027 Budget reforms Federal wildland fire management to create an integrated, cost-efficient, and operationally more effective organization by building on the recent unification of the Department of the Interior's (Interior) wildland fire resources and operations and establishment of the U.S. Wildland Fire Service (USWFS). The 2027 Budget proposes a further strategic unification by consolidating the Department of Agriculture (USDA) Forest Service's (FS) wildland fire resources and operations into the USWFS in Interior. Contingent upon the enactment of legislation unifying the wildland fire programs of Interior and USDA, the USWFS will fund all wildland fire resources currently funded separately by the two departments, employ all Federal wildland fire personnel working on lands administered by Interior and USDA FS, and manage Federal wildland fire response policies. The USWFS also will continue funding Tribal Nations' wildland fire personnel. This integrated, cost-efficient, and operationally more effective organization will streamline Federal wildfire suppression response, risk mitigation efforts, and coordination with non-federal partners to combat the wildfire crisis.

Firefighter Pay Reforms — The 2027 Budget fully funds the costs of permanent pay increases and incident response premium pay for Federal and Tribal wildland firefighters across the United States, both of which were enacted in 2025. The 2027 Budget also requests permanent extension of the premium pay cap waiver for wildland fire personnel.

Preparedness — Funds the non-emergency and predictable aspects of wildland fire management activities, including the initial attack suppression action on wildfires. Preparedness includes readiness, operational planning, oversight, procurement, training, supervision, and deployment of wildland fire suppression personnel and equipment prior to the occurrence of wildfire. It also includes activities related to program monitoring and evaluation, and the integration of fire into land-use planning.

Suppression Operations — Funds the total spectrum of management actions taken to suppress wildfires in a safe, cost-effective manner. This activity includes emergency actions taken during and immediately following a wildfire to stabilize the soil and structures to prevent erosion, floods, landslides, and further resource damage. The 2027 Budget request fully funds Federal suppression operations at the ten-year average of obligations as reported in the 2015 President's Budget, in accordance with the Consolidated Appropriations Act, 2018 (Public Law 115–141). That Act also amended the Balanced Budget and Emergency Deficit Control Act to provide additional new budget authority for fiscal years 2020 through 2027. This additional budget authority is provided in the Wildfire Suppression Operations Reserve Fund account and made available subject to the requirements in Public Law 115–141.

Fuels Management — Funds hazardous fuels management aimed at mitigating risk to communities and their values, including areas in the wildland urban interface. Interior contributes to community adaptation to wildland fire and improves the ability to safely and appropriately respond to wildfire. Funding for this activity covers the planning, operational aspects, and monitoring of fuels management projects. Interior uses such methods as prescribed fire, establishing potential control locations, and mechanical thinning.

Other Operations — Funds all other aspects of wildland fire management, including Burned Area Rehabilitation, Facilities Construction and Maintenance, Intelligence and Technology, and Grants and Partnerships. Burned Area Rehabilitation begins the recovery process for lands and resources damaged by wildland fires that would not return to fire-adapted conditions on their own. The Facilities Construction and Maintenance subactivity funds construction and maintenance of facilities to house firefighters and other personnel, and equipment used in wildland firefighting and fuels management activities. The new Intelligence and Technology program subactivity supports unified wildland fire information technology, research, and science, including the Joint Fire Science Program that is currently co-administered by Interior and USDA FS. The new Grants and Partnerships subactivity includes targeted funding for rural fire assistance, which helps local cooperators protect remote communities and natural resources.

Object Classification (in millions of dollars)

Identification code 014–1125–2–1–302	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent - direct			954
11.1 Full-time permanent - allocation			51
11.5 Other personnel compensation - direct			741
11.8 Special personal services payments - allocation			111
11.9 Total personnel compensation			1,857
12.1 Civilian personnel benefits - direct			652
25.2 Other services from non-Federal sources - direct			421
99.0 Direct obligations			2,930
99.0 Reimbursable obligations			15
99.9 Total new obligations, unexpired accounts			2,945

Employment Summary

Identification code 014–1125–2–1–302	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			11,314
2001 Reimbursable civilian full-time equivalent employment			18

Wildfire Suppression Operations Reserve Fund

Program and Financing (in millions of dollars)

Identification code 014–0130–0–1–302	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	770	405	370
1010 Unobligated balance transfer to other accts [014–1125]	-725	-405	
1070 Unobligated balance (total)	45		370
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	360	370	380
1930 Total budgetary resources available	405	370	750
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	405	370	750
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	360	370	380
4180 Budget authority, net (total)	360	370	380
4190 Outlays, net (total)			

WILDFIRE SUPPRESSION OPERATIONS RESERVE FUND—Continued

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	360	370	380
Legislative proposal, not subject to PAYGO:			
Budget Authority			2,570
Total:			
Budget Authority	360	370	2,950
Outlays			

WILDFIRE SUPPRESSION OPERATIONS RESERVE FUND

(Legislative proposal, not subject to PAYGO)

Contingent upon the enactment of legislation unifying the wildland fire programs of the Departments of the Interior and Agriculture, in addition to the amounts provided under the heading "Wildland Fire Service Operations", $2,950,000,000, to remain available until transferred, and is provided to meet the terms of section 4004(b)(5)(B) of S. Con. Res. 14 (117th Congress), the concurrent resolution onthe budget for fiscal year 2022: Provided, That such amounts may be transferred to and merged with amounts made available under the heading "Wildland Fire Service Operations" for wildfire suppression operations in the fiscal year in which such amounts are transferred: Provided further, That the Secretary of the Interior and the Secretary of Agriculture may transfer funds made available to their respective Departments and agencies for activities related to Federal wildland fire missions among and between the Departments and agencies affected by the establishment and implementation of the United States Wildland Fire Service.

Program and Financing (in millions of dollars)

Identification code 014–0130–2–1–302		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation			2,570
1930	Total budgetary resources available			2,570
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			2,570
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			2,570
4180	Budget authority, net (total)			2,570
4190	Outlays, net (total)			

The 2027 Budget reforms Federal wildland fire management to create an integrated, cost-efficient, and operationally more effective organization by building on the recent unification of the Department of the Interior's (Interior) wildland fire resources and operations in the new the U.S. Wildland Fire Service (USWFS). Contingent upon the enactment of legislation unifying the wildland fire programs of Interior and the Department of Agriculture (USDA), the 2027 Budget transfers USDA Forest Service's (FS) current wildland fire management responsibilities and resources to Interior. This includes unifying the Departments' individual Wildfire Suppression Operations Reserve Fund accounts. In addition to the amounts provided for wildfire suppression operations through the main wildland fire appropriation, the Consolidated Appropriations Act, 2018 (Public Law 115–141) amended the Balanced Budget and Emergency Deficit Control Act to provide additional budget authority for fiscal years 2020 through 2027. This budget authority is available for transfer to the main wildland fire account when appropriations for wildfire suppression in that account are close to depletion. The additional budget authority helps ensure adequate resources are available to fight wildfires, protect communities, and safeguard human life during the most severe fire seasons.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

		2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:				
014–143500	General Fund Proprietary Interest Receipts, not Otherwise Classified	25	22	22
014–149300	Interest Received from Outer Continental Shelf Escrow Account		1	1
014–181100	Rent and Bonuses from Land Leases for Resource Exploration and Extraction	16	30	18
014–181200	Rent and Bonuses from Onshore Renewable Energy Development	23	21	44
014–182000	Rent and Bonuses on Outer Continental Shelf Lands	110		
014–202000	Royalties on Outer Continental Shelf Lands	3,975	4,631	4,642
014–202500	Arctic National Wildlife Refuge (ANWR) Oil and Gas Leasing Revenues, Federal Share		17	4
014–203200	Hardrock Mining Holding Fee	87	52	55
014–203900	Royalties on Natural Resources, not Otherwise Classified	877	892	916
014–222900	Sale of Timber, Wildlife and Other Natural Land Products, not Otherwise Classified	22	15	15
014–248400	Receipts from Grazing Fees, Federal Share	4	6	6
014–272930	Indian Loan Guarantee, Downward Reestimates of Subsidies	21	9	
014–322000	All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	63	68	68
General Fund Offsetting receipts from the public		5,223	5,764	5,791
Intragovernmental payments:				
014–388500	Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	63	1	1
General Fund Intragovernmental payments		63	1	1

GENERAL PROVISIONS

(INCLUDING TRANSFERS OF FUNDS)

EMERGENCY TRANSFER AUTHORITY—INTRA-BUREAU

SEC. 101. Appropriations made in this title shall be available for expenditure or transfer (within each bureau or office), with the approval of the Secretary of the Interior, for the emergency reconstruction, replacement, or repair of aircraft, buildings, utilities, or other facilities or equipment damaged or destroyed by fire, flood, storm, or other unavoidable causes: Provided, That no funds shall be made available under this authority until funds specifically made available to the Department of the Interior for emergencies shall have been exhausted: Provided further, That it is the sense of the Congress that all funds used pursuant to this section should be replenished by a supplemental appropriation, to be requested as promptly as possible.

EMERGENCY TRANSFER AUTHORITY—DEPARTMENT-WIDE

SEC. 102. The Secretary of the Interior may authorize the expenditure or transfer of any no year appropriation in this title, in addition to the amounts included in the budget programs of the several agencies, for the suppression or emergency prevention of wildland fires on or threatening lands under the jurisdiction of the Department of the Interior; for the emergency rehabilitation of burned-over lands under its jurisdiction; for emergency actions related to potential or actual earthquakes, floods, volcanoes, storms, or other unavoidable causes; for contingency planning subsequent to actual oil spills; for response and natural resource damage assessment activities related to actual oil spills or releases of hazardous substances into the environment; for the prevention, suppression, and control of actual or potential grasshopper and Mormon cricket outbreaks on lands under the jurisdiction of the Secretary, pursuant to the authority in section 417(b) of the Agricultural Risk Protection Act of 2000, Public Law 106–224 (7 U.S.C. 7717(b)); for emergency reclamation projects under section 410 of the Surface Mining Control and Reclamation Act of 1977, Public Law 95–87 (30 U.S.C. 1240); and shall transfer, from any no year funds available to the Office of Surface Mining Reclamation and Enforcement, such funds as may be necessary to permit assumption of regulatory authority in the event a primacy State is not carrying out the regulatory provisions of the Surface Mining Act: Provided, That appropriations made in this title for wildland fire operations shall be available for the payment of obligations incurred during the preceding fiscal year, and for reimbursement to other Federal agencies for destruction of vehicles,

aircraft, or other equipment in connection with their use for wildland fire operations, with such reimbursement to be credited to appropriations currently available at the time of receipt thereof: Provided further, That for wildland fire operations, no funds shall be made available under this authority until the Secretary determines that funds appropriated for "wildland fire suppression" shall be exhausted within 30 days: Provided further, That it is the sense of the Congress that all funds used pursuant to this section should be replenished by a supplemental appropriation, to be requested as promptly as possible: Provided further, That such replenishment funds shall be used to reimburse, on a pro rata basis, accounts from which emergency funds were transferred.

AUTHORIZED USE OF FUNDS

SEC. 103. Appropriations made to the Department of the Interior in this title shall be available for services as authorized by section 3109 of title 5, United States Code, when authorized by the Secretary of the Interior, in total amount not to exceed $500,000; purchase and replacement of motor vehicles, including specially equipped law enforcement vehicles; hire, maintenance, and operation of aircraft; hire of passenger motor vehicles; purchase of reprints; payment for telephone service in private residences in the field, when authorized under regulations approved by the Secretary; and the payment of dues, when authorized by the Secretary, for library membership in societies or associations which issue publications to members only or at a price to members lower than to subscribers who are not members.

AUTHORIZED USE OF FUNDS, INDIAN TRUST MANAGEMENT

SEC. 104. Appropriations made in this Act under the headings Bureau of Indian Affairs and Bureau of Indian Education, and Bureau of Trust Funds Administration and any unobligated balances from prior appropriations Acts made under the same headings shall be available for expenditure or transfer for Indian trust management and reform activities. Total funding for settlement support activities shall not exceed amounts specifically designated in this Act for such purpose. The Secretary shall notify the House and Senate Committees on Appropriations within 60 days of the expenditure or transfer of any funds under this section, including the amount expended or transferred and how the funds will be used.

REDISTRIBUTION OF FUNDS, BUREAU OF INDIAN AFFAIRS

SEC. 105. Notwithstanding any other provision of law, the Secretary of the Interior is authorized to redistribute any Tribal Priority Allocation funds, including tribal base funds, to alleviate tribal funding inequities by transferring funds to address identified, unmet needs, dual enrollment, overlapping service areas or inaccurate distribution methodologies. No tribe shall receive a reduction in Tribal Priority Allocation funds of more than 10 percent in fiscal year 2027. Under circumstances of dual enrollment, overlapping service areas or inaccurate distribution methodologies, the 10 percent limitation does not apply.

ELLIS, GOVERNORS, AND LIBERTY ISLANDS

SEC. 106. Notwithstanding any other provision of law, the Secretary of the Interior is authorized to acquire lands, waters, or interests therein, including the use of all or part of any pier, dock, or landing within the State of New York and the State of New Jersey, for the purpose of operating and maintaining facilities in the support of transportation and accommodation of visitors to Ellis, Governors, and Liberty Islands, and of other program and administrative activities, by donation or with appropriated funds, including franchise fees (and other monetary consideration), or by exchange; and the Secretary is authorized to negotiate and enter into leases, subleases, concession contracts, or other agreements for the use of such facilities on such terms and conditions as the Secretary may determine reasonable: Provided, That for the purposes of section 200306(a) of title 54, United States Code, such lands, waters, or interests acquired under this heading shall be considered to be within the exterior boundary of a System unit authorized or established.

TEMPORARY EMPLOYEE HOURS EXEMPTION

SEC. 107. Section 316.401(d)(ii) of title 5, Code of Federal Regulations, shall be applied by the National Park Service by substituting "6 months (1,040 hours)" for "9 months (1,560 hours)".

FIELD UNIT LOCAL HIRING

SEC. 108. The Secretary of the Interior may recruit and directly appoint qualified individuals into the competitive service who are certified as maintaining a permanent and exclusive residence in the vicinity of a field unit, into any position at or below grades GS-9 or WG-15 or equivalent within such field unit: Provided, That any action authorized herein shall be consistent with the merit principles of section 2301 of title 5, United States Code, and with the public notice requirements of section 3327 of title 5, United States Code: Provided further, That appointments under this authority shall be considered compliant with all applicable provisions of chapter 33 of title 5, United States Code.

NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING

SEC. 109. Subsections (c) and (e) of section 305302 and subsection (a) of section 305304 of title 54, United States Code, are amended by striking "shall" and inserting "may".

DELAWARE WATER GAP NATIONAL RECREATION AREA ROUTE 209 OPERATIONS

SEC. 110. The first sentence of subsection (b) of section 4 of the Delaware Water Gap National Recreation Area Improvement Act, Public Law 109–156, as amended through Public Law 115–101 and Public Law 117–328, is further amended by striking "2026" and inserting "2036".

OUTER CONTINENTAL SHELF INSPECTION FEES

SEC. 111. (a) In fiscal year 2027, the Secretary of the Interior shall collect a nonrefundable inspection fee, which shall be deposited in the " Marine Minerals Administration" account, from the lessee, operator, or predecessor for facilities subject to inspection under section 22 of the Outer Continental Shelf Lands Act, as amended (43 U.S.C. 1348(c)).

(b) Annual fees shall be collected for facilities that are above the waterline, excluding drilling rigs, and are in place at the start of the fiscal year. Fees for fiscal year 2027 shall be—

(1) $10,500 for facilities with no wells, but with processing equipment or gathering lines;

(2) $17,000 for facilities with 1 to 10 wells, with any combination of active or inactive wells; and

(3) $31,500 for facilities with more than 10 wells, with any combination of active or inactive wells.

(c) Fees for drilling rigs shall be assessed for all inspections completed in fiscal year 2027. Fees for fiscal year 2027 shall be—

(1) $30,500 per inspection for rigs operating in water depths of 500 feet or more; and

(2) $16,700 per inspection for rigs operating in water depths of less than 500 feet.

(d) Fees for inspection of well operations conducted via non-rig units as outlined in title 30 CFR 250 subparts D, E, F, and Q shall be assessed for all inspections completed in fiscal year 2027. Fees for fiscal year 2027 shall be—

(1) $13,260 per inspection for non-rig units operating in water depths of 2,500 feet or more;

(2) $11,530 per inspection for non-rig units operating in water depths between 500 and 2,499 feet; and

(3) $4,470 per inspection for non-rig units operating in water depths of less than 500 feet.

(e) Fees for inspection of offshore wind projects shall be assessed for all inspections completed in fiscal year 2027. Fees for fiscal year 2027 shall be—

(1) $7,300 for onshore visit to offshore wind project control center;

(2) $72,800 for physical inspection of any wind turbine generator or substation either under construction or operating on the OCS;

(3) $15,400 for visual inspection of each wind turbine generator or substation either under construction or operating on the OCS; and

(4) $5,300 for onshore pre-production inspection of each wind turbine generator or substation prior to installation on the OCS.

(f) The Secretary shall bill lessees, operators, or predecessors under subsection (b) quarterly, with payment required within 30 days of billing. The Secretary shall bill lessees, operators, or predecessors under subsections (c) and (e) within 30 days of the end of the month in which the inspection occurred, with payment required within 30 days of billing. The Secretary shall bill lessees, operators, or predecessors under subsection (d) with payment required by the end of the following quarter.

CONTRACTS AND AGREEMENTS FOR WILD HORSE AND BURRO HOLDING FACILITIES

SEC. 112. Notwithstanding any other provision of this Act, the Secretary of the Interior may enter into multiyear cooperative agreements with nonprofit organizations and other appropriate entities, and may enter into multiyear contracts in accordance with the provisions of section 3903 of title 41, United States Code (except that the 5-year term restriction in subsection (a) shall not apply), for the long-term care and maintenance of excess wild free roaming horses and burros by such organizations or entities on private land. Such cooperative agreements and contracts may not exceed 10 years, subject to renewal at the discretion of the Secretary.

MASS MARKING OF SALMONIDS

SEC. 113. The United States Fish and Wildlife Service shall, in carrying out its responsibilities to protect threatened and endangered species of salmon, implement a system of mass marking of salmonid stocks, intended for harvest, that are released from federally operated or federally financed hatcheries including but not limited to fish releases of coho, chinook, and steelhead species. Marked fish must have a visible mark that can be readily identified by commercial and recreational fishers.

CONTRACTS AND AGREEMENTS WITH INDIAN AFFAIRS

SEC. 114. Notwithstanding any other provision of law, during fiscal year 2027, in carrying out work involving cooperation with State, local, and tribal governments or any political subdivision thereof, Indian Affairs may record obligations against accounts receivable from any such entities, except that total obligations at the end

of the fiscal year shall not exceed total budgetary resources available at the end of the fiscal year.

DEPARTMENT OF THE INTERIOR EXPERIENCED SERVICES PROGRAM

SEC. 115. (a) Notwithstanding any other provision of law relating to Federal grants and cooperative agreements, the Secretary of the Interior is authorized to make grants to, or enter into cooperative agreements with, private nonprofit organizations designated by the Secretary of Labor under title V of the Older Americans Act of 1965, Public Law 89–73, to utilize the talents of older Americans in programs authorized by other provisions of law administered by the Secretary and consistent with such provisions of law.

(b) Prior to awarding any grant or agreement under subsection (a), the Secretary shall ensure that the agreement would not—

(1) result in the displacement of individuals currently employed by the Department, including partial displacement through reduction of non-overtime hours, wages, or employment benefits;

(2) result in the use of an individual under the Department of the Interior Experienced Services Program for a job or function in a case in which a Federal employee is in a layoff status from the same or substantially equivalent job within the Department; or

(3) affect existing contracts for services.

SEPARATION OF ACCOUNTS

SEC. 116. The Secretary of the Interior, in order to implement an orderly transition to separate accounts of the Bureau of Indian Affairs and the Bureau of Indian Education, may transfer funds among and between the successor offices and bureaus affected by the reorganization.

INTERAGENCY MOTOR POOL

SEC. 117. Notwithstanding any other provision of law or Federal regulation, federally recognized Indian tribes or authorized tribal organizations that receive Tribally-Controlled School Grants pursuant to the Tribally Controlled Schools Act of 1998, Part B of Title V of Public Law 100–297, as amended (25 U.S.C. 2501, et seq.), may obtain interagency motor vehicles and related services for performance of any activities carried out under such grants to the same extent as if they were contracting under the Indian Self-Determination and Education Assistance Act of 1975, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.).

APPRAISER PAY AUTHORITY

SEC. 118. For fiscal year 2027, funds made available in this or any other Act or otherwise made available to the Department of the Interior for the Appraisal and Valuation Services Office may be used by the Secretary of the Interior to establish higher minimum rates of basic pay for employees of the Department of the Interior in the Appraiser (GS-1171) job series at grades 11 through 15 carrying out appraisals of real property and appraisal reviews conducted in support of the Department's realty programs at rates no greater than 15 percent above the minimum rates of basic pay normally scheduled, and such higher rates shall be consistent with subsections (e) through (h) of section 5305 of title 5, United States Code.

SAGE-GROUSE

SEC. 119. None of the funds made available by this or any other Act may be used by the Secretary of the Interior to write or issue pursuant to section 4 of the Endangered Species Act of 1973, Public Law 93–205, as amended (16 U.S.C. 1533)—

(1) a proposed rule for greater sage-grouse (Centrocercus urophasianus);

(2) a proposed rule for the Columbia basin distinct population segment of greater sage-grouse.

STATE CONSERVATION GRANTS

SEC. 120. For expenses necessary to carry out section 200305 of title 54, United States Code, the National Park Service may retain up to 7 percent of the State Conservation Grants program to provide to States, the District of Columbia, and insular areas, as matching grants to support state program administrative costs.

TRANSFER OF NATIONAL MARINE FISHERIES SERVICE ACTIVITIES

SEC. 121. Amounts made available in this Act or any other Act, including transfers, to the Department of the Interior under the heading "Fish and Wildlife Service—Resource Management" may be used to carry out any provision of the Endangered Species Act of 1973 (16 U.S.C. 1531 et seq.), as amended, notwithstanding the Reorganization Plan No. 4 of 1970, except with respect to enforcement and the importation or exportation of terrestrial plants, and may be used to carry out any provision of the Marine Mammal Protection Act of 1972 (16 U.S.C. 1361 et seq.), as amended, to the same extent as if references in such statutes to the Department of Commerce refer to the Department of the Interior and any references to the Secretary of Commerce refer to the Secretary of the Interior.

HISTORIC PRESERVATION FUND DEPOSITS

SEC. 122. Section 303102 of title 54, United States Code, shall be applied by substituting "fiscal year 2027" for "fiscal year 2023".

INTERIOR AUTHORITY FOR OPERATING EFFICIENCIES

SEC. 123. (a) In fiscal years 2027 and 2028, the Secretary of the Interior may authorize and execute agreements to achieve operating efficiencies among and between two or more component bureaus and offices through the following activities:

(1) co-locating in offices and facilities leased or owned by any such component and sharing related utilities and equipment;

(2) detailing or assigning staff on a non-reimbursable basis for up to 5 business days; and

(3) sharing staff and equipment necessary to meet mission requirements.

(b) The authority provided by subsection (a) is to support areas of mission alignment between and among component bureaus and offices or where geographic proximity allows for efficiencies.

(c) Bureaus and offices entering into agreements authorized under subsections (a)(1) and (a)(3) shall bear costs for such agreements in a manner that reflects their approximate benefit and share of total costs, which may or may not include indirect costs.

(d) In furtherance of the requirement in subsection (c), the Secretary of the Interior may make transfers of funds in advance or on a reimbursable basis.

CONTRIBUTION AUTHORITY

SEC. 124. Section 113 of division G of the Consolidated Appropriations Act, 2014, Public Law 113–76, as amended by section 114 of division E of the Consolidated Appropriations Act, 2019, Public Law 116–6, and by section 124 of division C of the Commerce, Justice, Science; Energy and Water Development; and Interior and Environment Appropriations Act, 2026, Public Law 119–74, is further amended by inserting ", or any successor agency," after "Enforcement".

APPLICATIONS FOR PERMITS TO DRILL FEES EXTENSION

SEC. 125. Section 35 of the Mineral Leasing Act of 1920, as amended (30 U.S.C. 191), is further amended in subsection (d) by striking "2026" each place it appears and inserting "2027".

EXPEDITED REVIEW OF INTERIOR BOARD OF LAND APPEALS AND INTERIOR BOARD OF INDIAN APPEALS CASES

SEC. 126. (a) REQUEST FOR EXPEDITED REVIEW. Notwithstanding the procedures set forth in 43 C.F.R. part 4, subpart E, or the procedures set forth in 43 C.F.R. part 4 Subpart D, an appellant before the Board of Land Appeals or the Board of Indian Appeals whose appeal has been pending for more than 18 months from the date of receipt may submit to the Board a written request for expedited review of the appeal. If all appellants submit or join such a request, the Board will issue a final decision on the appeal not later than 6 months after the date of receipt of the last request.

(b) ACTION BY THE BOARD.—When an appellant submits a notice of their intent to seek expedited review, the following procedures govern the appeal:

(1) If more than one appellant filed the appeal, all appellants must jointly submit a request to seek expedited review;

(2) The Board may issue a briefing schedule to ensure that it has sufficient time to issue a decision within the deadline set forth in subsection (a);

(3) The Board may issue a summary opinion, addressing only those issues necessary for resolving the appeal. Should the Board issue such a summary opinion, the record for purposes of judicial review under sections 704 and 706 of title 5, United States Code, includes the record and rationale before, and articulated by, the Board and the agency decision reviewed by the Board.

(c) NO BOARD DECISION.—If the Board does not issue a decision on the appeal by the deadline described in subsection (a), the agency decision that has been appealed will constitute final agency action for purposes of section 704 of Title 5, United States Code.

(d) APPLICABILITY.—This section applies to any appeal described in subsection (a) that is

(1) pending before the Board as of the date of enactment of this Act; or

(2) filed with the Board after the date of enactment of this Act.

(e) CONFLICT.—In the event of a conflict between the deadline described in subsection (a) and a deadline under section 115(h) of the Federal Oil and Gas Royalty Management Act of 1982 (30 U.S.C. 1724(h)); section 525(b) of the Surface Mining Control and Reclamation Act of 1977 (30 U.S.C. 1275(b)); or any other applicable statutory or regulatory limitation, the shorter of the two following deadlines controls: the deadline described in subsection (a) or the deadline described in the applicable statute or regulation.

(Legislative proposal, not subject to PAYGO)

TRANSFER OF FUNDS, MARINE MINERALS ADMINISTRATION

SEC. 127. The Secretary of the Interior, in order to implement a reorganization of the Bureau of Ocean Energy Management and the Bureau of Safety and Environ-

mental Enforcement, may transfer affected program funds as necessary to effectuate the reorganization.

GENERAL PROVISIONS—DEPARTMENT OF THE INTERIOR

SEC. 201. (a) None of the funds provided in title II of this Act for Water and Related Resources, or provided by previous or subsequent appropriations Acts to the agencies or entities funded in title II of this Act for Water and Related Resources that remain available for obligation or expenditure in fiscal year 2027, shall be available for obligation or expenditure through a reprogramming of funds that—

(1) initiates or creates a new program, project, or activity;

(2) eliminates a program, project, or activity;

(3) increases funds for any program, project, or activity for which funds have been denied or restricted by this Act, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;

(4) restarts or resumes any program, project or activity for which funds are not provided in this Act, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;

(5) transfers funds in excess of the following limits, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress:

(A) 15 percent for any program, project or activity for which $2,000,000 or more is available at the beginning of the fiscal year; or

(B) $400,000 for any program, project or activity for which less than $2,000,000 is available at the beginning of the fiscal year;

(6) transfers more than $500,000 from either the Facilities Operation, Maintenance, and Rehabilitation category or the Resources Management and Development category to any program, project, or activity in the other category, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress; or

(7) transfers, where necessary to discharge legal obligations of the Bureau of Reclamation, more than $5,000,000 to provide adequate funds for settled contractor claims, increased contractor earnings due to accelerated rates of operations, and real estate deficiency judgments, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress.

(b) Subsection (a)(5) shall not apply to any transfer of funds within the Facilities Operation, Maintenance, and Rehabilitation category.

(c) For purposes of this section, the term "transfer" means any movement of funds into or out of a program, project, or activity.

SEC. 202. (a) None of the funds appropriated or otherwise made available by this Act may be used to determine the final point of discharge for the interceptor drain for the San Luis Unit until development by the Secretary of the Interior and the State of California of a plan, which shall conform to the water quality standards of the State of California as approved by the Administrator of the Environmental Protection Agency, to minimize any detrimental effect of the San Luis drainage waters.

(b) The costs of the Kesterson Reservoir Cleanup Program and the costs of the San Joaquin Valley Drainage Program shall be classified by the Secretary of the Interior as reimbursable or nonreimbursable and collected until fully repaid pursuant to the "Cleanup Program—Alternative Repayment Plan" and the "SJVDP—Alternative Repayment Plan" described in the report entitled "Repayment Report, Kesterson Reservoir Cleanup Program and San Joaquin Valley Drainage Program, February 1995", prepared by the Department of the Interior, Bureau of Reclamation. Any future obligations of funds by the United States relating to, or providing for, drainage service or drainage studies for the San Luis Unit shall be fully reimbursable by San Luis Unit beneficiaries of such service or studies pursuant to Federal reclamation law.

SEC. 203. (a) The Calfed Bay-Delta Authorization Act, title I of Public Law 108–361, as amended, shall be applied by substituting "2027" for "2022" each place it appears.

(b) Section 103(f)(4)(A) of the Calfed Bay Delta Authorization Act (Public Law 108–361), as amended, shall be applied by substituting "$40,000,000" for "$32,600,000".

SEC. 204. Section 9106(g)(2) of the Omnibus Public Land Management Act of 2009, Public Law 111–11, as amended, shall be applied by substituting "2027" for "2022".

SEC. 205. Section 9503(f) of the Omnibus Public Land Management Act of 2009, Public Law 111–11, as amended (42 U.S.C. 10363(f)), shall be applied by substituting "2027" for "2023".

SEC. 206. Funds made available under the "Water & Related Resources" heading in this and prior Acts allocated to the White Mountain Apache Tribe settlement may be deposited into the Cost Overrun Subaccount established within the Lower Colorado River Basin Development Fund pursuant to section 312(e) of the White Mountain Apache Tribe Water Rights Quantification Act of 2010 (title III of Public Law 111–291).

SEC. 207. Section 10 of Public Law 89–108, as amended (79 Stat. 433; 100 Stat. 424; 106 Stat. 4669; 114 Stat. 2763A291; 140 Stat. 74) is further amended -

(a) in subsection (b)(1), by

striking "$50,000,000" and inserting "$200,000,000"; and

(b) in subsection (e), by striking "$50,000,000" and inserting "$200,000,000".

TITLE IV—GENERAL PROVISIONS

(INCLUDING TRANSFERS OF FUNDS)

OBLIGATION OF APPROPRIATIONS

SEC. 401. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

MINING APPLICATIONS

SEC. 402. (a) LIMITATION OF FUNDS.—None of the funds appropriated or otherwise made available pursuant to this Act shall be obligated or expended to accept or process applications for a patent for any mining or mill site claim located under the general mining laws.

(b) EXCEPTIONS.—Subsection (a) shall not apply if the Secretary of the Interior determines that, for the claim concerned: (1) a patent application was filed with the Secretary on or before September 30, 1994; and (2) all requirements established under sections 2325 and 2326 of the Revised Statutes (30 U.S.C. 29 and 30) for vein or lode claims, sections 2329, 2330, 2331, and 2333 of the Revised Statutes (30 U.S.C. 35, 36, and 37) for placer claims, and section 2337 of the Revised Statutes (30 U.S.C. 42) for mill site claims, as the case may be, were fully complied with by the applicant by that date.

(c) REPORT.—On September 30, 2028, the Secretary of the Interior shall file with the House and Senate Committees on Appropriations and the Committee on Natural Resources of the House and the Committee on Energy and Natural Resources of the Senate a report on actions taken by the Department under the plan submitted pursuant to section 314(c) of the Department of the Interior and Related Agencies Appropriations Act, 1997 (Public Law 104–208).

(d) MINERAL EXAMINATIONS.—In order to process patent applications in a timely and responsible manner, upon the request of a patent applicant, the Secretary of the Interior shall allow the applicant to fund a qualified third-party contractor to be selected by the Director of the Bureau of Land Management to conduct a mineral examination of the mining claims or mill sites contained in a patent application as set forth in subsection (b). The Bureau of Land Management shall have the sole responsibility to choose and pay the third-party contractor in accordance with the standard procedures employed by the Bureau of Land Management in the retention of third-party contractors.

CONTRACT SUPPORT COSTS, PRIOR YEAR LIMITATION

SEC. 403. Sections 405 and 406 of division F of the Consolidated and Further Continuing Appropriations Act, 2015,Public Law 113–235 shall continue in effect in fiscal year 2027.

CONTRACT SUPPORT COSTS, FISCAL YEAR 2027 LIMITATION

SEC. 404. Amounts provided by this Act for fiscal year 2027 under the headings "Department of Health and Human Services, Indian Health Service, Contract Support Costs" and "Department of the Interior, Bureau of Indian Affairs and Bureau of Indian Education, Contract Support Costs" are the only amounts available for contract support costs arising out of self-determination or self-governance contracts, grants, compacts, or annual funding agreements for fiscal year 2027 with the Bureau of Indian Affairs, Bureau of Indian Education, and the Indian Health Service: Provided, That such amounts provided by this Act are not available for payment of claims for contract support costs for prior years, or for repayments of payments for settlements or judgments awarding contract support costs for prior years.

FOREST MANAGEMENT PLANS

SEC. 405. The Secretary of Agriculture shall not be considered to be in violation of section 6(f)(5)(A) of the Forest and Rangeland Renewable Resources Planning Act of 1974 (16 U.S.C. 1604(f)(5)(A)) solely because more than 15 years have passed without revision of the plan for a unit of the National Forest System. Nothing in this section exempts the Secretary from any other requirement of the Forest and Rangeland Renewable Resources Planning Act (16 U.S.C. 1600 et seq.) or any other law: Provided, That if the Secretary is not acting expeditiously and in good faith, within the funding available, to revise a plan for a unit of the National Forest System, this

section shall be void with respect to such plan and a court of proper jurisdiction may order completion of the plan on an accelerated basis.

PROHIBITION ON NO-BID CONTRACTS

SEC. 406. None of the funds appropriated or otherwise made available by this Act to executive branch agencies may be used to enter into any Federal contract unless such contract is entered into in accordance with the requirements of Chapter 33 of title 41, United States Code, or Chapter 137 of title 10, United States Code, and the Federal Acquisition Regulation, unless—

(1) Federal law specifically authorizes a contract to be entered into without regard for these requirements, including formula grants for States, or federally recognized Indian tribes;

(2) such contract is authorized by the Indian Self-Determination and Education Assistance Act, Public Law 93–638, as amended (25 U.S.C. 5301 et seq.) or by any other Federal laws that specifically authorize a contract within an Indian tribe as defined in section 4(e) of that Act (25 U.S.C. 5304(e)); or

(3) such contract was awarded prior to the date of enactment of this Act.

POSTING OF REPORTS

SEC. 407. (a) Any agency receiving funds made available in this Act, shall, subject to subsections (b) and (c), post on the public website of that agency any report required to be submitted by the Congress in this or any other Act, upon the determination by the head of the agency that it shall serve the national interest.

(b) Subsection (a) shall not apply to a report if—

(1) the public posting of the report compromises national security; or

(2) the report contains proprietary information.

(c) The head of the agency posting such report shall do so only after such report has been made available to the requesting Committee or Committees of Congress for no less than 45 days.

EXTENSION OF GRAZING PERMITS

SEC. 408. The terms and conditions of section 325 of Public Law 108–108 (117 Stat. 1307), regarding grazing permits issued by the Forest Service on any lands not subject to administration under section 402 of the Federal Lands Policy and Management Act (43 U.S.C. 1752), should remain in effect for fiscal year 2027.

FUNDING PROHIBITION

SEC. 409. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network is designed to block access to pornography websites.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

HUMANE TRANSFER AND TREATMENT OF ANIMALS

SEC. 410. (a) Notwithstanding any other provision of law, the Secretary of the Interior, with respect to land administered by the Bureau of Land Management, or the Secretary of Agriculture, with respect to land administered by the Forest Service (referred to in this section as the "Secretary concerned"), may transfer excess wild horses and burros that have been removed from land administered by the Secretary concerned to other Federal, State, and local government agencies.

(b) The Secretary concerned may make a transfer under subsection (a) immediately on the request of an approved non-profit organization, an approved individual, an approved foreign country; and a Federal, State, or local government agency.

(c) An excess wild horse or burro transferred under subsection (a) shall lose status as a wild free-roaming horse or burro (as defined in section 2 of the Wild Free-Roaming Horses and Burros Act, Public Law 92–195, as amended (16 U.S.C. 1332)).

FOREST SERVICE FACILITY REALIGNMENT AND ENHANCEMENT AUTHORIZATION EXTENSION

SEC. 411. Section 503(f) of Public Law 109–54 (16 U.S.C. 580d note) shall be applied by substituting "September 30, 2027" for "September 30, 2019".

USE OF AMERICAN IRON AND STEEL

SEC. 412. (a)(1) None of the funds made available by a State water pollution control revolving fund as authorized by section 1452 of the Safe Drinking Water Act (42 U.S.C. 300j–12) shall be used for a project for the construction, alteration, maintenance, or repair of a public water system or treatment works unless all of the iron and steel products used in the project are produced in the United States.

(2) In this section, the term "iron and steel" products means the following products made primarily of iron or steel: lined or unlined pipes and fittings, manhole covers and other municipal castings, hydrants, tanks, flanges, pipe clamps and restraints, valves, structural steel, reinforced precast concrete, and construction materials.

(b) Subsection (a) shall not apply in any case or category of cases in which the Administrator of the Environmental Protection Agency (in this section referred to as the "Administrator") finds that—

(1) applying subsection (a) would be inconsistent with the public interest;

(2) iron and steel products are not produced in the United States in sufficient and reasonably available quantities and of a satisfactory quality; or

(3) inclusion of iron and steel products produced in the United States will increase the cost of the overall project by more than 25 percent.

(c) If the Administrator receives a request for a waiver under this section, the Administrator shall make available to the public on an informal basis a copy of the request and information available to the Administrator concerning the request, and shall allow for informal public input on the request for at least 15 days prior to making a finding based on the request. The Administrator shall make the request and accompanying information available by electronic means, including on the official public Internet Web site of the Environmental Protection Agency.

(d) This section shall be applied in a manner consistent with United States obligations under international agreements.

(e) The Administrator may retain up to 0.25 percent of the funds appropriated in this Act for the Clean and Drinking Water State Revolving Funds for carrying out the provisions described in subsection (a)(1) for management and oversight of the requirements of this section.

LOCAL COOPERATOR TRAINING AGREEMENTS AND TRANSFERS OF EXCESS EQUIPMENT AND SUPPLIES FOR WILDFIRES

SEC. 413. The Secretary of the Interior is authorized to enter into grants and cooperative agreements with volunteer fire departments, rural fire departments, rangeland fire protection associations, and similar organizations to provide for wildland fire training and equipment, including supplies and communication devices. Notwithstanding section 121(c) of title 40, United States Code, or section 521 of title 40, United States Code, the Secretary is further authorized to transfer title to excess Department of the Interior firefighting equipment no longer needed to carry out the functions of the Department's wildland fire management program to such organizations.

LOCAL CONTRACTORS

SEC. 414. Section 412 of division E of Public Law 112–74 shall be applied by substituting "fiscal year 2027" for "fiscal year 2019".

SHASTA-TRINITY MARINA FEE AUTHORITY AUTHORIZATION EXTENSION

SEC. 415. Section 422 of division F of Public Law 110–161 (121 Stat 1844), as amended, shall be applied by substituting "fiscal year 2027" for "fiscal year 2019".

INTERPRETIVE ASSOCIATION AUTHORIZATION EXTENSION

SEC. 416. Section 426 of division G of Public Law 113–76 (16 U.S.C. 565a–1 note) shall be applied by substituting "September 30, 2027" for "September 30, 2019".

FOREST BOTANICAL PRODUCTS FEE COLLECTION AUTHORIZATION EXTENSION

SEC. 417. Section 339 of the Department of the Interior and Related Agencies Appropriations Act, 2000 (as enacted into law by Public Law 106–113; 16 U.S.C. 528 note), as amended by section 335(6) of Public Law 108–108 and section 432 of Public Law 113–76, shall be applied by substituting "fiscal year 2027" for "fiscal year 2019".

TRIBAL LEASES

SEC. 418. (a) Notwithstanding any other provision of law, in the case of any lease under section 105(l) of the Indian Self-Determination and Education Assistance Act, Public Law 93–638, as amended (25 U.S.C. 5324(l)), the initial lease term shall commence no earlier than the date of receipt of the lease proposal.

FOREST ECOSYSTEM HEALTH AND RECOVERY FUND

SEC. 419. The authority provided under the heading "Forest Ecosystem Health and Recovery Fund" in title I of division A of the Department of the Interior, Environment, and Related Agencies Appropriations Act, 2010, Public Law 111–88, as amended by section 117 of division F of Public Law 113–235, is further amended by inserting "fiscal year 2027" for "fiscal year 2026" each place it appears.

SMALL REMOTE INCINERATORS

SEC. 420. None of the funds made available in this Act may be used to implement or enforce the regulation issued on March 21, 2011 at 40 CFR part 60 subparts CCCC and DDDD with respect to units in the State of Alaska that are defined as "small, remote incinerator" units in those regulations and, until a subsequent regulation is issued, the Administrator shall implement the law and regulations in effect prior to such date.

TIMBER SALE REQUIREMENTS

SEC. 421. No timber sale in Alaska's Region 10 shall be advertised if the indicated rate is deficit (defined as the value of the timber is not sufficient to cover all logging and stumpage costs and provide a normal profit and risk allowance under the Forest Service's appraisal process) when appraised using a residual value appraisal. The western red cedar timber from those sales which is surplus to the needs of the domestic processors in Alaska, shall be made available to domestic processors in the contiguous 48 United States at prevailing domestic prices. All additional western red cedar volume not sold to Alaska or contiguous 48 United States domestic processors may be exported to foreign markets at the election of the timber sale holder. All Alaska yellow cedar may be sold at prevailing export prices at the election of the timber sale holder.

TRANSFER AUTHORITY TO FEDERAL HIGHWAY ADMINISTRATION FOR THE NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND

SEC. 422. Funds made available or allocated in this Act to the Department of the Interior or the Department of Agriculture that are subject to the allocations and limitations in section 200402(e) of title 54, United States Code, and prohibitions in 200402(f) of title 54, United States Code, may be further allocated or reallocated to the Federal Highway Administration for transportation projects of the covered agencies defined in section 200401(2) of title 54, United States Code.

PROHIBITION ON USE OF FUNDS

SEC. 423. Notwithstanding any other provision of law, none of the funds made available in this Act or any other Act may be used to promulgate or implement any regulation requiring the issuance of permits under title V of the Clean Air Act (42 U.S.C. 7661 et seq.) for carbon dioxide, nitrous oxide, water vapor, or methane emissions resulting from biological processes associated with livestock production.

FUNDING PROHIBITION

SEC. 424. None of the funds made available by this or any other Act may be used to regulate the lead content of ammunition, ammunition components, or fishing tackle under the Toxic Substances Control Act (15 U.S.C. 2601 et seq.) or any other law.

FIREFIGHTER PAY CAP

SEC. 425. Section 1701 of division B of the Extending Government Funding and Delivering Emergency Assistance Act (5 U.S.C. 5547 note), as amended, is further amended in subsections (a), (b), and (c) by striking "2021 or 2022 or 2023 or 2024" each place it appears and inserting "calendar years 2021 through 2026 and each calendar year thereafter".

ALASKA NATIVE REGIONAL HEALTH ENTITIES AUTHORIZATION EXTENSION

SEC. 426. Section 424(a) of title IV of division G of the Consolidated Appropriations Act, 2014 (Public Law 113–76) shall be applied by substituting "October 1, 2027" for "December 24, 2022".

LAVA RIDGE WIND PROJECT

SEC. 427. (a) None of the funds made available by this Act may be obligated or expended for the purpose of issuing a right-of-way, or processing or approving any notice to proceed or related action, to approve any construction or operational activities relating to the Lava Ridge Wind Project right-of-way authorization.

LIMITATION

SEC. 428. If requested by the claimant of any mining claim located within the area covered by Public Land Order 7921, the Bureau of Land Management shall prioritize completion of a validity determination for such claim. The Bureau of Land Management shall strive to complete any such validity determination not later than 3 years of receipt of the request.

WORLD WAR I CENTENNIAL COMMISSION

SEC. 429. In addition to the authority provided by section 6(g) of the World War I Centennial Commission Act, as authorized by the World War I Centennial Commission Act (Public Law 112–272) and the Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act for Fiscal Year 2015 (Public Law 113–291), the World War I Commission may accept money, in-kind personnel services, contractual support, or any appropriate support from any executive branch agency for activities of the Commission.

TRIBAL AGREEMENTS

SEC. 430. Notwithstanding sections 106(b)(2) and 516(a) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. 5325(b)(2), 5396(a)), the Secretary of Health and Human Services and the Secretary of the Interior may reduce the amount of funds provided under the terms of a self-determination contract or compact entered into under that Act if—(1) the approval of an increase to the amount of funds that would otherwise be required under the terms of such contract or compact was made pursuant to section 507(b) of that Act (25 U.S.C. 5387(b)) or section 900.18 or 1000.179 of title 25, Code of Federal Regulations; and (2) the amount of the reduction does not exceed the amount of the increase.

OFFICE OF NAVAJO AND HOPI INDIAN RELOCATION

SEC. 431. (a) MODIFICATION

(1) In general. Subsection 12(f) of the Navajo Hopi Land Settlement Act of 1974, Public Law 93–531, as amended, is further amended—

(A) by striking "cease to exist when the President determines that its functions have been fully discharged" and inserting "terminate effective September 30, 2026"; and

(B) by inserting at the end of the subsection the following new sentence: "Upon termination, the Secretary shall assume any remaining functions or responsibilities of the Office of Navajo and Hopi Indian Relocation (ONHIR) authorized by the Navajo-Hopi Land Settlement Act of 1974, including functions or responsibilities of ONHIR relating to certified relocation applications and appeals pending as of the date of the enactment of this Act, beneficiary support services, warranty and repair obligations for relocation homes, and records management."

(2) Effective Date. The amendments made by paragraph (1) shall take effect on the date of enactment of this Act.

(b) EFFECT ON OTHER LAWS

(1) In general, nothing in this section or the amendments made by this section affects

(A) The application or effect of any Federal law other than the Navajo-Hopi Land Settlement Act of 1974 (25 U.S.C. 640d et seq.), as amended by subsection (a); or

(B) Any limitation on the authority of the Secretary of the Interior under any Federal law or regulation other than the Navajo-Hopi Land Settlement Act of 1974 (25 U.S.C. 640d et seq.), as amended.

(2) REFERENCES IN OTHER LAWS. An express reference to the Navajo-Hopi Land Settlement Act of 1974 (25 U.S.C. 640d et seq.) contained in any other Federal law shall be considered to be a reference to that Act, as amended by subsection (a).

REPORT ON ALLOCATION OF PROJECTS, NATIONAL PARKS AND PUBLIC LAND LEGACY RESTORATION FUND AND LAND AND WATER CONSERVATION FUND

SEC. 432. Within 90 days of enactment of this Act, the Secretaries of the Interior and Agriculture shall provide a report to Congress detailing the projects or activities for which amounts made available from the National Parks and Public Land Legacy Restoration fund and the Land and Water Conservation Fund were allocated for fiscal year 2027.

REALLOCATION OF FUNDS, LAND AND WATER CONSERVATION FUND

SEC. 433. If any portion of a project specified under the accounts titled "Land Acquisition Projects" and "Forest Legacy Projects" in fiscal years 2021 through 2026 is intended to be carried out within the Federal land unit or project boundary but outside the boundary of the project as described in the project data sheet submitted from the Secretary of Agriculture to Congress, not later than 30 days before the date on which the Secretary of Agriculture expends amounts on the project, the Secretary of Agriculture shall provide written notice to the House and Senate Committees on Appropriations of such expenditure.

EXPANSION OF HAZARDOUS FUELS MITIGATION AUTHORITIES

SEC. 434. (a) During the period covered by this Act, the Secretary of the Interior may utilize applicable emergency procedures under section 46.150 of title 43, Code of Federal Regulations, section 402.05 of title 50, Code of Federal Regulations, and section 800.12 of title 36, Code of Federal Regulations, or superseding regulations for such sections, for actions involving hazardous fuels mitigation, including the use of targeted grazing, to address significant imminent wildland fire threats posed by high fuel loads, as well as wildland fire threats to highly-valued ecosystems and critical oil and gas infrastructure. The use of such procedures is hereby ratified and deemed consistent with the requirements of National Environmental Policy Act of 1969 (42 U.S.C. 4321 et seq.), section 306108 of title 54, United States Code, and section 7 of the Endangered Species Act of 1973 (16 U.S.C. 1536), as applicable.

(b) The Healthy Forests Restoration Act of 2003 (16 U.S.C. 6501 et seq.), as amended, shall be applied—

(1) in section 603(c) (16 U.S.C. 6591b(c))—

(A) in paragraph (1), by substituting "10,000" for "3,000"; and

(B) in paragraph (2)—

(i) in subparagraph (A), by substituting the following: "in the wildland-urban interface;"; and

(ii) in subparagraph (B)—

(I) by substituting the following: "(B) outside the wildland-urban interface that are of high hazard;"; and

(II) by inserting after subparagraph (B), as substituted, the following: "(C) within existing fuels reduction areas; (D) within Sage Grouse habitat; (E) within USFWS designated critical habitat; (F) within Giant Sequoia and Redwood ecosystems or areas adjacent to these ecosystems; (G) within surface drinking water watersheds, including tribal water supplies and systems; (H) adjacent to or within 1 mile of energy infrastructure; or (I) impacted by insect and disease outbreaks.";

(2) in section 605(c)(1) (16 U.S.C. 6591d(c)(1)), by substituting "10,000" for "3,000"; and

(3) in section 606(g)(1) (16 U.S.C. 6591e(g)(1)), by substituting "10,000" for "4,500".

(c) Section 40806(d)(1) of the Infrastructure Investment and Jobs Act (16 U.S.C. 6592b(d)(1)) shall be applied by substituting "10,000" for "3,000".

FOREST SERVICE PARTICIPATION IN ACES PROGRAM

SEC. 435. Section 8302(b) of the Agricultural Act of 2014 (16 U.S.C. 3851a(b)) shall be applied by substituting "October 1, 2027" for "October 1, 2023".

(Legislative proposal, not subject to PAYGO)

TRANSFER OF FUNDS, WILDLAND FIRE

SEC. 436. Contingent upon the enactment of legislation consolidating the wildland fire programs of the Departments of the Interior and Agriculture, the Secretary of the Interior and the Secretary of Agriculture, in order to implement an orderly transition to the U.S. Wildland Fire Service, may transfer funds among and between appropriations of the Departments and agencies affected by the reorganization.

DEPARTMENT OF JUSTICE

JUSTICE OPERATIONS, MANAGEMENT, AND ACCOUNTABILITY

Federal Funds

Salaries and Expenses

For expenses necessary for the operations, management, and accountability of the Department of Justice, $190,000,000, of which not to exceed $4,000,000 shall remain available until September 30, 2028, and of which not to exceed $4,000,000 for security and construction of Department of Justice facilities shall remain available until expended.

Program and Financing (in millions of dollars)

Identification code 015–0129–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Department Leadership	58	56	65
0005 Justice Management Division	84	84	125
0006 Justice Operations, Management, and Accountability No-Year	14	30	12
0799 Total direct obligations	156	170	202
0801 Salaries and Expenses (Reimbursable)	26	37	35
0900 Total new obligations, unexpired accounts	182	207	237
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	32	99	17
1001 Discretionary unobligated balance brought fwd, Oct 1	32	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	8	4	4
1020 Adjustment of unobligated bal brought forward, Oct 1	.....	-56	.....
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1070 Unobligated balance (total)	42	47	21
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	142	140	190
1121 Appropriations transferred from other acct [015–0406]	6	.....	.....
1121 Appropriations transferred from other acct [015–0409]	8	.....	.....
1160 Appropriation, discretionary (total)	156	140	190
Appropriations, mandatory:			
1200 Appropriation	56	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	17	37	35
1701 Change in uncollected payments, Federal sources	9	.....	.....
1750 Spending auth from offsetting collections, disc (total)	26	37	35
Spending authority from offsetting collections, mandatory:			
1800 Collected	1	.....	.....
1900 Budget authority (total)	239	177	225
1930 Total budgetary resources available	281	224	246
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	99	17	9
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	53	44	28
3010 New obligations, unexpired accounts	182	207	237
3011 Obligations ("upward adjustments"), expired accounts	5	.....	.....
3020 Outlays (gross)	-191	-223	-220
3040 Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050 Unpaid obligations, end of year	44	28	45
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-16	-14	-14
3070 Change in uncollected pymts, Fed sources, unexpired	-9	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	11	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-14	-14	-14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	37	30	14
3200 Obligated balance, end of year	30	14	31
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	182	177	225
Outlays, gross:			
4010 Outlays from new discretionary authority	150	149	189
4011 Outlays from discretionary balances	41	74	31
4020 Outlays, gross (total)	191	223	220
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-29	-37	-35
4033 Non-Federal sources	-2	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-31	-37	-35
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-9	.....	.....
4052 Offsetting collections credited to expired accounts	14	.....	.....
4060 Additional offsets against budget authority only (total)	5	.....	.....
4070 Budget authority, net (discretionary)	156	140	190
4080 Outlays, net (discretionary)	160	186	185
Mandatory:			
4090 Budget authority, gross	57	.....	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-1	.....	.....
4180 Budget authority, net (total)	212	140	190
4190 Outlays, net (total)	159	186	185

The primary mission of the Justice Operations, Management, and Accountability (JOMA) Salaries and Expenses appropriation is to support the Attorney General and Department of Justice (DOJ) senior policy officials in managing Department resources and developing policy for legal, law enforcement, and criminal justice activities. JOMA also provides administrative support services to the legal divisions and policy guidance and other support to all Department organizations. Most JOMA offices have significant oversight responsibilities that shape DOJ policy and influence the way the Department works toward meeting each of its strategic goals.

Object Classification (in millions of dollars)

Identification code 015–0129–0–1–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	62	63	79
11.3 Other than full-time permanent	7	7	9
11.5 Other personnel compensation	3	3	4
11.9 Total personnel compensation	72	73	92
12.1 Civilian personnel benefits	25	25	32
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	17	18	18
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	2	2	2
25.1 Advisory and assistance services	10	10	14
25.2 Other services from non-Federal sources	2	2	2
25.3 Other goods and services from Federal sources	15	16	30
25.4 Operation and maintenance of facilities	3	10	3
25.7 Operation and maintenance of equipment	6	10	5
26.0 Supplies and materials	2	2	2
99.0 Direct obligations	156	170	202
99.0 Reimbursable obligations	26	37	35
99.9 Total new obligations, unexpired accounts	182	207	237

Employment Summary

Identification code 015–0129–0–1–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	403	438	500
2001 Reimbursable civilian full-time equivalent employment	71	100	100

Justice Information Sharing Technology

(including transfer of funds)

For necessary expenses for information sharing technology, including planning, development, deployment and departmental direction, $149,000,000, to remain available until expended: Provided, That the Attorney General may transfer up to $40,000,000 to this account, from funds available to the Department of Justice for information technology, to remain available until expended, for enterprise-wide

JUSTICE INFORMATION SHARING TECHNOLOGY—Continued

information technology initiatives: Provided further, That the transfer authority in the preceding proviso is in addition to any other transfer authority contained in this Act: Provided further, That any transfer pursuant to the first proviso shall be treated as a reprogramming under section 504 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section.

Program and Financing (in millions of dollars)

Identification code 015–0134–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Justice Information Sharing Technology	50	38	149
0801	Justice Information Sharing Technology (Reimbursable)	35	35	27
0900	Total new obligations, unexpired accounts	85	73	176
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	32	37	28
1001	Discretionary unobligated balance brought fwd, Oct 1	30	28	.....
1021	Recoveries of prior year unpaid obligations	4	6	5
1070	Unobligated balance (total)	36	43	33
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	38	38	149
1121	Appropriations transferred from other acct [015–0401]	3	.....	.....
1160	Appropriation, discretionary (total)	41	38	149
	Appropriations, mandatory:			
1221	Appropriations transferred from other acct [011–5512]	10	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	15	20	.....
1701	Change in uncollected payments, Federal sources	20	.....	.....
1750	Spending auth from offsetting collections, disc (total)	35	20	.....
1900	Budget authority (total)	86	58	149
1930	Total budgetary resources available	122	101	182
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	37	28	6
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	55	40	.....
3010	New obligations, unexpired accounts	85	73	176
3020	Outlays (gross)	-96	-107	-140
3040	Recoveries of prior year unpaid obligations, unexpired	-4	-6	-5
3050	Unpaid obligations, end of year	40	.....	31
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-32	-52	-52
3070	Change in uncollected pymts, Fed sources, unexpired	-20	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-52	-52	-52
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	23	-12	-52
3200	Obligated balance, end of year	-12	-52	-21
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	76	58	149
	Outlays, gross:			
4010	Outlays from new discretionary authority	48	54	133
4011	Outlays from discretionary balances	46	43	7
4020	Outlays, gross (total)	94	97	140
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-15	-20	.....
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-20	.....	.....
4060	Additional offsets against budget authority only (total)	-20	.....	.....
4070	Budget authority, net (discretionary)	41	38	149
4080	Outlays, net (discretionary)	79	77	140
	Mandatory:			
4090	Budget authority, gross	10	.....	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	1	.....	.....
4101	Outlays from mandatory balances	1	10	.....
4110	Outlays, gross (total)	2	10	.....
4180	Budget authority, net (total)	51	38	149
4190	Outlays, net (total)	81	87	140

The Justice Information Sharing Technology (JIST) appropriation provides resources to the DOJ Chief Information Officer (CIO) to ensure progress towards the DOJ's strategic goals in supporting agents, attorneys, analysts, and administrative staffs across the world with modern, mission-enabling technologies. The CIO is also responsible for ensuring these and other IT investments align with the DOJ's overall IT strategy, as well as its technical reference, enterprise architectures, and cybersecurity requirements.

Enterprise Cybersecurity.—Enhancing the DOJ's cybersecurity posture remains a top and cross-cutting priority for the Department and its leadership, as the DOJ supports a wide range of missions, including national security, law enforcement, and impartial administration of justice. The systems supporting these critical missions must secure sensitive information, enable essential workflows, and protect the integrity of data and information guiding vital decision-making. The DOJ CIO leverages JIST resources to drive continual advances in the Department's cybersecurity architecture, systems and processes to ensure DOJ enterprise and information resources are resilient and secure against a continually evolving threat landscape.

IT Architecture and Oversight.—Oversight of the DOJ IT environment by the CIO is vital given the role of technology in supporting and enabling DOJ's varied legal, investigative, and administrative missions. JIST resources fund the CIO's DOJ-wide IT architecture governance and oversight responsibilities, which include IT planning, IT investment management, IT cybersecurity and IT compliance with enterprise architecture (EA) requirements from the Office of Management and Budget (OMB) and the Government Accountability Office, and IT cybersecurity. The OCIO's IT investment management and oversight encompasses Capital Planning and Investment Control, along with the Department Investment Review Council and the Department Investment Review Board, which allows OCIO to ensure alignment of investments across the enterprise and efficient use of resources. These activities comply with the Federal Information Technology Acquisition Reform Act, the Clinger-Cohen Act, OMB Circular A-130, Managing Information as a Strategic Resource, and other applicable laws, regulations, and Executive Orders governing Federal IT management.

IT Transformation and Innovation Engineering.—IT transformation is an ongoing commitment of the OCIO to evolve the DOJ's IT environment by driving toward shared commodity infrastructure services and simplified design and implementation of tools to advance the mission while reducing risk and driving efficiency. These efforts allow the DOJ to shift from custom government-owned solutions to advanced industry-leading offerings at competitive pricing. The OCIO recognizes modernization and innovation as an ongoing activity, requiring IT strategies and operating models to adapt as technology changes in order to harness new and innovative technologies that meet DOJ mission requirements. By creating partnerships with DOJ components, Federal agencies, and industry leaders for the exploration of new technologies, the OCIO leads the ideation, design, planning, and execution of enterprise IT innovations to enhance DOJ user experience and enable operations while ensuring alignment with DOJ architectures and strategic priorities. The OCIO also uses technology readiness assessments to evaluate the maturity of technologies and readiness for incorporation into a system, as less-than-ready technologies can be the source of program risks, delays, and cost increases.

The JIST account also includes balances of funding transferred from other accounts for the Tribal Access Program (TAP) and the Department's Spectrum Relocation Fund (SRF) allocation. The TAP funds are earmarked for driving collaboration between the Federal, state, local and tribal criminal justice communities by providing Tribal governments with means to access, enter, and exchange data with national crime information systems. The SRF allocations are governed by the OMB-approved plan for Department-level coordination of vacating auctioned spectrum frequency band and replacing equipment affected by the Advanced Wireless Systems -3 auction.

Object Classification (in millions of dollars)

Identification code 015–0134–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	7	7	7
12.1	Civilian personnel benefits	7	6	6
23.1	Rental payments to GSA	1	1	1
25.1	Advisory and assistance services	6	2	3
25.2	Other services from non-Federal sources	.....	1	1
25.3	Other goods and services from Federal sources	.....	1	1
25.7	Operation and maintenance of equipment	13	14	58
31.0	Equipment	16	6	72
99.0	Direct obligations	50	38	149
99.0	Reimbursable obligations	35	35	27
99.9	Total new obligations, unexpired accounts	85	73	176

Employment Summary

Identification code 015–0134–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	40	43	49

Section 100054 Activities, Working Families Tax Cut Act

Program and Financing (in millions of dollars)

Identification code 015–0140–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Section 100054 Activities	.....	500	666
0801	Reimbursable program activity	.....	243	221
0900	Total new obligations, unexpired accounts	.....	743	887
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	.....	.....	2,830
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	3,330	.....
1070	Unobligated balance (total)	.....	3,330	2,830
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	.....	243	221
1900	Budget authority (total)	.....	243	221
1930	Total budgetary resources available	.....	3,573	3,051
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	.....	2,830	2,164
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	.....	743	887
3020	Outlays (gross)	.....	-743	-887
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	.....	243	221
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	243	221
4101	Outlays from mandatory balances	.....	500	666
4110	Outlays, gross (total)	.....	743	887
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	.....	-243	-221
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	500	666

Section 100054 of the Working Families Tax Cut Act appropriated $3.33 billion to the Department to support the execution of law enforcement and litigation priorities across multiple DOJ components. These priorities include combatting drug trafficking and prosecuting immigration-related matters. Resources are being managed from a centralized DOJ account and allocated to a variety of DOJ components. Reimbursable funding is also provided to this account in support of these purpose areas.

Object Classification (in millions of dollars)

Identification code 015–0140–0–1–751		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	.....	184	326
11.9	Total personnel compensation	.....	184	326
12.1	Civilian personnel benefits	.....	79	140
25.2	Other services from non-Federal sources	.....	100	200
25.3	Other goods and services from Federal sources	.....	137	.....
99.0	Direct obligations	.....	500	666
99.0	Reimbursable obligations	.....	243	221
99.9	Total new obligations, unexpired accounts	.....	743	887

Employment Summary

Identification code 015–0140–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	.....	1,227	2,173
2001	Reimbursable civilian full-time equivalent employment	.....	1,067	1,033

Executive Office for Immigration Review

(including transfer of funds)

For expenses necessary for the administration of immigration-related activities of the Executive Office for Immigration Review, $899,000,000, of which $10,000,000 shall be derived by transfer from the Executive Office for Immigration Review fees deposited in the "Immigration Examinations Fee" account: Provided, That not to exceed $50,000,000 of the total amount made available under this heading shall remain available until September 30, 2031, for build-out and modifications of courtroom space.

Program and Financing (in millions of dollars)

Identification code 015–0339–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Executive Office for Immigration Review (EOIR)	847	875	931
0801	Executive Office for Immigration Review (EOIR) Reimb	6	1	1
0809	Reimbursable program activities, subtotal	6	1	1
0900	Total new obligations, unexpired accounts	853	876	932
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	32	1,253	19
1001	Discretionary unobligated balance brought fwd, Oct 1	32	28	.....
1012	Unobligated balance transfers between expired and unexpired accounts	35	24	10
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	-1,200	.....
1021	Recoveries of prior year unpaid obligations	3	4	3
1070	Unobligated balance (total)	70	81	32
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	840	790	889
1121	Appropriations transferred from other acct [070–5088]	4	10	10
1160	Appropriation, discretionary (total)	844	800	899
	Appropriations, mandatory:			
1200	Appropriation	1,200	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	5	.....	.....
1701	Change in uncollected payments, Federal sources	-2	1	1
1750	Spending auth from offsetting collections, disc (total)	3	1	1
	Spending authority from offsetting collections, mandatory:			
1801	Change in uncollected payments, Federal sources	.....	13	.....
1900	Budget authority (total)	2,047	814	900
1930	Total budgetary resources available	2,117	895	932
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-11	.....	.....
1941	Unexpired unobligated balance, end of year	1,253	19	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	247	182	142
3010	New obligations, unexpired accounts	853	876	932
3011	Obligations ("upward adjustments"), expired accounts	10	.....	.....

EXECUTIVE OFFICE FOR IMMIGRATION REVIEW—Continued

Program and Financing—Continued

Identification code 015–0339–0–1–751	2025 actual	2026 est.	2027 est.
3020 Outlays (gross)	-904	-912	-889
3040 Recoveries of prior year unpaid obligations, unexpired	-3	-4	-3
3041 Recoveries of prior year unpaid obligations, expired	-21		
3050 Unpaid obligations, end of year	182	142	182
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-16	-9	-23
3070 Change in uncollected pymts, Fed sources, unexpired	2	-14	-1
3071 Change in uncollected pymts, Fed sources, expired	5		
3090 Uncollected pymts, Fed sources, end of year	-9	-23	-24
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	231	173	119
3200 Obligated balance, end of year	173	119	158
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	847	801	900
Outlays, gross:			
4010 Outlays from new discretionary authority	718	713	801
4011 Outlays from discretionary balances	186	186	88
4020 Outlays, gross (total)	904	899	889
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-7		
4033 Non-Federal sources	-3		
4040 Offsets against gross budget authority and outlays (total)	-10		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	2	-1	-1
4052 Offsetting collections credited to expired accounts	5		
4060 Additional offsets against budget authority only (total)	7	-1	-1
4070 Budget authority, net (discretionary)	844	800	899
4080 Outlays, net (discretionary)	894	899	889
Mandatory:			
4090 Budget authority, gross	1,200	13	
Outlays, gross:			
4100 Outlays from new mandatory authority		13	
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired		-13	
4180 Budget authority, net (total)	2,044	800	899
4190 Outlays, net (total)	894	912	889

The Executive Office for Immigration Review (EOIR) was created on January 9, 1983 through an internal DOJ reorganization that combined the Board of Immigration Appeals (BIA) with the Immigration Judge function. In addition to establishing EOIR as a separate agency within DOJ, this reorganization made the Immigration Courts independent of the agency charged with enforcement of Federal immigration laws. Under delegated authority from the Attorney General, EOIR conducts immigration court proceedings, appellate reviews, and administrative hearings. The Office of the Chief Administrative Hearing Officer was added in 1987. EOIR is headed by a Director, appointed by the Attorney General, who oversees approximately 75 Immigration Courts nationwide, the BIA, and the headquarters organization located in Falls Church.

Object Classification (in millions of dollars)

Identification code 015–0339–0–1–751	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	323	329	336
11.3 Other than full-time permanent	43	55	55
11.5 Other personnel compensation	2	6	6
11.9 Total personnel compensation	368	390	397
12.1 Civilian personnel benefits	133	132	132
21.0 Travel and transportation of persons	1	2	2
22.0 Transportation of things		1	1
23.1 Rental payments to GSA	80	81	88
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	14	4	4
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services	52	88	95
25.2 Other services from non-Federal sources	80	45	45
25.3 Other purchases & Svcs from Gov't accounts	10	6	8
25.4 Operation and maintenance of facilities	43	44	44
25.7 Operation and maintenance of equipment	57	68	100
26.0 Supplies and materials	1	3	1
31.0 Equipment	5	8	11
32.0 Land and structures		1	
42.0 Insurance claims and indemnities	1		1
99.0 Direct obligations	847	875	931
99.0 Reimbursable obligations	6	1	1
99.9 Total new obligations, unexpired accounts	853	876	932

Employment Summary

Identification code 015–0339–0–1–751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,595	2,095	2,651

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General, $97,545,000, including not to exceed $10,000 to meet unforeseen emergencies of a confidential character: Provided, That not to exceed $4,000,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 015–0328–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of Inspector General (Direct)	149	149	108
0801 Office of Inspector General (Reimbursable)	16	16	16
0900 Total new obligations, unexpired accounts	165	165	124
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	22	21	21
1001 Discretionary unobligated balance brought fwd, Oct 1	22		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	139	139	98
1121 Appropriations transferred from other acct [015–5041]	10	10	10
1160 Appropriation, discretionary (total)	149	149	108
Spending authority from offsetting collections, discretionary:			
1700 Collected	7	16	16
1701 Change in uncollected payments, Federal sources	10		
1750 Spending auth from offsetting collections, disc (total)	17	16	16
1900 Budget authority (total)	166	165	124
1930 Total budgetary resources available	188	186	145
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	21	21	21
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	34	30	33
3010 New obligations, unexpired accounts	165	165	124
3011 Obligations ("upward adjustments"), expired accounts	4	5	5
3020 Outlays (gross)	-170	-167	-132
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	30	33	30
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-12	-12
3070 Change in uncollected pymts, Fed sources, unexpired	-10		
3071 Change in uncollected pymts, Fed sources, expired	6		
3090 Uncollected pymts, Fed sources, end of year	-12	-12	-12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	26	18	21
3200 Obligated balance, end of year	18	21	18
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	166	165	124
Outlays, gross:			
4010 Outlays from new discretionary authority	142	142	107
4011 Outlays from discretionary balances	28	25	25
4020 Outlays, gross (total)	170	167	132

	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-13	-16	-16
4040	Offsets against gross budget authority and outlays (total)	-13	-16	-16
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-10		
4052	Offsetting collections credited to expired accounts	6		
4060	Additional offsets against budget authority only (total)	-4		
4070	Budget authority, net (discretionary)	149	149	108
4080	Outlays, net (discretionary)	157	151	116
4180	Budget authority, net (total)	149	149	108
4190	Outlays, net (total)	157	151	116

The Office of the Inspector General (OIG) was statutorily established in the Department of Justice on April 14, 1989. The OIG investigates alleged violations of criminal and civil laws, regulations, and ethical standards arising from the conduct of the Department's employees. The OIG provides leadership and assists management in promoting integrity, economy, efficiency, and effectiveness within the Department and in its financial, contractual, and grant relationships with others. By statute, the OIG also reports to the Attorney General, the Congress, and the public on a semiannual basis regarding its significant activities.

The Audit Division is responsible for independent audits and reviews of Department organizations, programs, functions, computer security and information technology systems, and financial statement audits. The Audit Division also conducts or reviews external audits of expenditures made under Department contracts, grants, and other agreements.

The Investigations Division investigates allegations of civil rights violations, bribery, fraud, abuse and violations of other laws, rules, and procedures that govern Department employees, contractors, and grantees. This Division also develops these cases for criminal prosecution, civil action, or administrative action. In some instances, the OIG refers allegations to components within the Department and requests notification of their findings and of any disciplinary action taken.

The Evaluation and Inspections Division conducts program and management reviews that involve on-site inspection, statistical analysis, and other techniques to review Department programs and activities and makes recommendations for improvement.

The Oversight and Review Division investigates allegations of significant interest to the American public and the Congress, and of vital importance to the Department.

The Office of the General Counsel provides legal advice to OIG management and staff. It also drafts memoranda on issues of law; prepares administrative subpoenas; represents the OIG in personnel, contractual, ethical, and legal matters; and responds to Freedom of Information Act requests.

The Management and Planning Division provides advice to OIG senior leadership on administrative and fiscal policy, and assists OIG components in the areas of budget formulation and execution, security, personnel, training, travel, procurement, property management, telecommunications, records management, quality assurance, internal controls, and general support.

The Information Technology Division executes the OIG's IT strategic vision and goals by directing technology and business process integration, network administration, implementation of computer hardware and software, cybersecurity, applications development, programming services, policy formulation, and other mission-support activities.

Object Classification (in millions of dollars)

Identification code 015–0328–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	73	73	53
11.3	Other than full-time permanent	2	2	2
11.5	Other personnel compensation	5	5	2
11.9	Total personnel compensation	80	80	57
12.1	Civilian personnel benefits	36	36	22
21.0	Travel and transportation of persons	2	2	1
23.1	Rental payments to GSA	10	10	10
23.2	Rental payments to others	1	1	1
23.3	Communications, utilities, and miscellaneous charges	2	2	2
25.1	Advisory and assistance services	4	4	2
25.3	Other goods and services from Federal sources	6	6	5
25.4	Operation and maintenance of facilities	1	1	1
25.7	Operation and maintenance of equipment	2	2	2
31.0	Equipment	5	5	5
99.0	Direct obligations	149	149	108
99.0	Reimbursable obligations	16	16	16
99.9	Total new obligations, unexpired accounts	165	165	124

Employment Summary

Identification code 015–0328–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	529	541	403
2001	Reimbursable civilian full-time equivalent employment	22	22	22

Working Capital Fund

Program and Financing (in millions of dollars)

Identification code 015–4526–0–4–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct - Debt Collection Management	214	209	209
0002	Direct - Retained Earnings	12	12	12
0003	Direct - Unobligated Balance Transfers	30	30	30
0004	Direct - Proceeds	1	1	1
0799	Total direct obligations	257	252	252
0801	Reimbursable program activity - WCF	1,969	2,031	2,038
0900	Total new obligations, unexpired accounts	2,226	2,283	2,290
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	419	453	308
1001	Discretionary unobligated balance brought fwd, Oct 1	419	436	
1012	Unobligated balance transfers between expired and unexpired accounts	330	87	87
1021	Recoveries of prior year unpaid obligations	82	85	91
1033	Recoveries of prior year paid obligations	2	13	12
1070	Unobligated balance (total)	833	638	498
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2,100	2,216	2,217
1701	Change in uncollected payments, Federal sources	31	-53	48
1722	Unobligated balance of spending authority from offsetting collections permanently reduced	-300	-210	-34
1750	Spending auth from offsetting collections, disc (total)	1,831	1,953	2,231
	Spending authority from offsetting collections, mandatory:			
1800	Collected	15		
1900	Budget authority (total)	1,846	1,953	2,231
1930	Total budgetary resources available	2,679	2,591	2,729
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	453	308	439
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	454	438	246
3010	New obligations, unexpired accounts	2,226	2,283	2,290
3020	Outlays (gross)	-2,160	-2,390	-2,414
3040	Recoveries of prior year unpaid obligations, unexpired	-82	-85	-91
3050	Unpaid obligations, end of year	438	246	31
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-526	-557	-504
3070	Change in uncollected pymts, Fed sources, unexpired	-31	53	-48
3090	Uncollected pymts, Fed sources, end of year	-557	-504	-552
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-72	-119	-258
3200	Obligated balance, end of year	-119	-258	-521
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,831	1,953	2,231
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,917	1,953	2,231

WORKING CAPITAL FUND—Continued

Program and Financing—Continued

Identification code 015–4526–0–4–751		2025 actual	2026 est.	2027 est.
4011	Outlays from discretionary balances	243	437	183
4020	Outlays, gross (total)	2,160	2,390	2,414
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1,904	-2,031	-2,031
4033	Non-Federal sources	-198	-198	-198
4040	Offsets against gross budget authority and outlays (total)	-2,102	-2,229	-2,229
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-31	53	-48
4053	Recoveries of prior year paid obligations, unexpired accounts	2	13	12
4060	Additional offsets against budget authority only (total)	-29	66	-36
4070	Budget authority, net (discretionary)	-300	-210	-34
4080	Outlays, net (discretionary)	58	161	185
	Mandatory:			
4090	Budget authority, gross	15	.....	.....
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-15	.....	.....
4180	Budget authority, net (total)	-300	-210	-34
4190	Outlays, net (total)	43	161	185

The Working Capital Fund finances, on a reimbursable basis, those administrative services that can be performed more efficiently at the Department level.

Object Classification (in millions of dollars)

Identification code 015–4526–0–4–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	89	75	75
11.3	Other than full-time permanent	7	10	10
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	97	86	86
12.1	Civilian personnel benefits	28	35	35
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	6	6	6
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	61	61	61
25.2	Other services from non-Federal sources	21	21	21
25.3	Other goods and services from Federal sources	37	37	37
25.4	Operation and maintenance of facilities	1	1	1
25.5	Research and development contracts	1	1	1
25.7	Operation and maintenance of equipment	1	1	1
31.0	Equipment	1	1	1
99.0	Direct obligations	256	252	252
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	72	84	87
11.3	Other than full-time permanent	1	.....	.....
11.5	Other personnel compensation	2	2	2
11.9	Total personnel compensation	75	86	89
12.1	Civilian personnel benefits	161	184	185
13.0	Benefits for former personnel	3	3	3
21.0	Travel and transportation of persons	1	5	5
22.0	Transportation of things	5	5	5
23.1	Rental payments to GSA	622	621	623
23.2	Rental payments to others	3	2	2
23.3	Communications, utilities, and miscellaneous charges	140	122	122
25.1	Advisory and assistance services	152	147	149
25.2	Other services from non-Federal sources	64	41	41
25.3	Other goods and services from Federal sources	149	224	223
25.4	Operation and maintenance of facilities	109	73	73
25.6	Medical care	1	.....	.....
25.7	Operation and maintenance of equipment	255	243	243
26.0	Supplies and materials	2	1	1
31.0	Equipment	228	274	274
99.0	Reimbursable obligations	1,970	2,031	2,038
99.9	Total new obligations, unexpired accounts	2,226	2,283	2,290

Employment Summary

Identification code 015–4526–0–4–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	523	523	523
2001	Reimbursable civilian full-time equivalent employment	471	516	516

UNITED STATES PAROLE COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the United States Parole Commission as authorized, $12,864,000: Provided, That, notwithstanding any other provision of law, upon the expiration of a term of office of a Commissioner, the Commissioner may continue to act until a successor has been appointed.

Program and Financing (in millions of dollars)

Identification code 015–1061–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Determination of parole of prisoners and supervision of parolees	11	13	13
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	14	13	13
1930	Total budgetary resources available	14	13	13
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-3	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	1	1
3010	New obligations, unexpired accounts	11	13	13
3020	Outlays (gross)	-11	-13	-13
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	1	1	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	1	1
3200	Obligated balance, end of year	1	1	1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	14	13	13
	Outlays, gross:			
4010	Outlays from new discretionary authority	10	11	11
4011	Outlays from discretionary balances	1	2	2
4020	Outlays, gross (total)	11	13	13
4180	Budget authority, net (total)	14	13	13
4190	Outlays, net (total)	11	13	13

The United States Parole Commission is responsible for 1) making parole release and revocation decisions for all parole-eligible Federal and District of Columbia Code offenders; 2) setting and enforcing the conditions of supervised release for District of Columbia Code offenders; 3) making release decisions for United States citizens convicted of a crime in another country who voluntarily return to the United States for service of sentence; and 4) exercising decision-making authority over State offenders who are on the State probation or parole, and are transferred to Federal authorities under the witness security program.

The Parole Commission has oversight responsibility for the supervision of District of Columbia parolees and supervised releases under the National Capital Revitalization and Self-Government Improvement Act (P.L. 105–33).

Object Classification (in millions of dollars)

Identification code 015–1061–0–1–751		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	6	6	6
11.9	Total personnel compensation	6	6	6

12.1	Civilian personnel benefits	2	2	2
23.1	Rental payments to GSA	2	2	2
25.2	Other services from non-Federal sources		1	1
25.3	Other goods and services from Federal sources	1	2	2
99.9	Total new obligations, unexpired accounts	11	13	13

Employment Summary

Identification code 015–1061–0–1–751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	40	36	36

LEGAL ACTIVITIES AND U.S. MARSHALS

Federal Funds

Salaries and Expenses, General Legal Activities

(including transfer of funds)

For expenses necessary for the legal activities of the Department of Justice, not otherwise provided for, including not to exceed $20,000 for expenses of collecting evidence, to be expended under the direction of, and to be accounted for solely under the certificate of, the Attorney General; the administration of pardon and clemency petitions; and rent of private or Government-owned space in the District of Columbia, $1,115,000,000, of which not to exceed $50,000,000 for litigation support contracts and information technology projects, including cybersecurity and hardening of critical networks, shall remain available until expended: Provided, That of the total amount appropriated, not to exceed $8,900 shall be available to the Criminal Division for official reception and representation expenses: Provided further, That notwithstanding section 205 of this Act, upon a determination by the Attorney General that emergent circumstances require additional funding for litigation activities of the Civil Division, the Attorney General may transfer such amounts to "Salaries and Expenses, General Legal Activities" from available appropriations for the current fiscal year for the Department of Justice, as may be necessary to respond to such circumstances: Provided further, That any transfer pursuant to the preceding proviso shall be treated as a reprogramming under section 504 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section: Provided further, That of the amount appropriated, such sums as may be necessary shall be available to the Civil Rights Division for salaries and expenses associated with the election monitoring program under section 8 of the Voting Rights Act of 1965 (52 U.S.C. 10305) and to reimburse the Office of Personnel Management for such salaries and expenses: Provided further, That of the amounts provided under this heading for the election monitoring program, $3,390,000 shall remain available until expended: Provided further, That any funds provided under this heading in prior year appropriations Acts that remain available to the Civil Rights Division for salaries and expenses associated with the election monitoring program under section 8 of the Voting Rights Act of 1965 (52 U.S.C. 10305) may also be used to carry out any authorized purposes of the Civil Rights Division: Provided further, That amounts repurposed by the preceding proviso may not be used to increase the number of permanent positions.

In addition, for reimbursement of expenses of the Department of Justice associated with processing cases under the National Childhood Vaccine Injury Act of 1986, $22,700,000, to be appropriated from the Vaccine Injury Compensation Trust Fund and to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 015–0128–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Conduct of Supreme Court proceedings and review of appellate	15	16	16
0002 General tax matters	106	14	
0003 Criminal matters	285	304	332
0004 Claims, customs, and general civil matters	497	629	573
0005 Land, natural resources, and Indian matters	125	128	115
0006 Legal opinions	10	15	12
0007 Civil rights matters	193	134	179
0008 INTERPOL Washington	45		
0009 Office of Pardon Attorney	11	13	17
0010 Office for Access to Justice	9	2	
0011 National Fraud Enforcement Division		5	30
0799 Total direct obligations	1,296	1,260	1,274
0880 Salaries and Expenses, General Legal Activities (Offsetting Collections)	244	244	244
0889 Reimbursable program activities, subtotal	244	244	244
0900 Total new obligations, unexpired accounts	1,540	1,504	1,518
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	220	592	153
1001 Discretionary unobligated balance brought fwd, Oct 1	220		
1012 Unobligated balance transfers between expired and unexpired accounts	23		
1020 Adjustment of unobligated bal brought forward, Oct 1		-235	
1021 Recoveries of prior year unpaid obligations	38		
1033 Recoveries of prior year paid obligations	3		
1070 Unobligated balance (total)	284	357	153
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,090	900	1,115
1121 Appropriations transferred from other acct [015–0404]	95		
1160 Appropriation, discretionary (total)	1,185	900	1,115
Appropriations, mandatory:			
1200 Appropriation	235		
Spending authority from offsetting collections, discretionary:			
1700 Collected	353	241	241
1700 Collected		116	116
1701 Change in uncollected payments, Federal sources	42		
1750 Spending auth from offsetting collections, disc (total)	395	357	357
Spending authority from offsetting collections, mandatory:			
1800 Collected	95	43	43
1801 Change in uncollected payments, Federal sources	-50		
1850 Spending auth from offsetting collections, mand (total)	45	43	43
1900 Budget authority (total)	1,860	1,300	1,515
1930 Total budgetary resources available	2,144	1,657	1,668
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-12		
1941 Unexpired unobligated balance, end of year	592	153	150
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	423	391	404
3010 New obligations, unexpired accounts	1,540	1,504	1,518
3011 Obligations ("upward adjustments"), expired accounts	16		
3020 Outlays (gross)	-1,511	-1,491	-1,492
3040 Recoveries of prior year unpaid obligations, unexpired	-38		
3041 Recoveries of prior year unpaid obligations, expired	-39		
3050 Unpaid obligations, end of year	391	404	430
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-488	-437	-437
3070 Change in uncollected pymts, Fed sources, unexpired	8		
3071 Change in uncollected pymts, Fed sources, expired	43		
3090 Uncollected pymts, Fed sources, end of year	-437	-437	-437
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-65	-46	-33
3200 Obligated balance, end of year	-46	-33	-7
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,580	1,257	1,472
Outlays, gross:			
4010 Outlays from new discretionary authority	1,209	1,094	1,281
4011 Outlays from discretionary balances	268	354	168
4020 Outlays, gross (total)	1,477	1,448	1,449
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-379	-357	-357
4033 Non-Federal sources	-9		
4040 Offsets against gross budget authority and outlays (total)	-388	-357	-357
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-42		
4052 Offsetting collections credited to expired accounts	35		
4060 Additional offsets against budget authority only (total)	-7		
4070 Budget authority, net (discretionary)	1,185	900	1,115
4080 Outlays, net (discretionary)	1,089	1,091	1,092
Mandatory:			
4090 Budget authority, gross	280	43	43
Outlays, gross:			
4100 Outlays from new mandatory authority	26	37	37
4101 Outlays from mandatory balances	8	6	6

SALARIES AND EXPENSES, GENERAL LEGAL ACTIVITIES—Continued

Program and Financing—Continued

Identification code 015–0128–0–1–999		2025 actual	2026 est.	2027 est.
4110	Outlays, gross (total)	34	43	43
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-95	-43	-43
4123	Non-Federal sources	-3	.....	.....
4130	Offsets against gross budget authority and outlays (total)	-98	-43	-43
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	50	.....	.....
4143	Recoveries of prior year paid obligations, unexpired accounts	3	.....	.....
4150	Additional offsets against budget authority only (total)	53	.....	.....
4160	Budget authority, net (mandatory)	235	.....	.....
4170	Outlays, net (mandatory)	-64	.....	.....
4180	Budget authority, net (total)	1,420	900	1,115
4190	Outlays, net (total)	1,025	1,091	1,092

The following Department legal activities are financed from this appropriation:

Supreme Court Proceedings and Appellate Matters.—The Office of the Solicitor General conducts substantially all litigation on behalf of the United States and its agencies in the Supreme Court of the United States, approves decisions to appeal and seek further review in cases involving the United States in the lower Federal courts, and supervises the handling of litigation in the Federal appellate courts.

Criminal Matters.—The Criminal Division develops, enforces, and supervises the application of all Federal criminal laws, except those specifically assigned to other divisions. The mission of the Criminal Division is to identify and respond to critical and emerging national and international criminal threats, and to lead the enforcement, regulatory, and intelligence communities in a coordinated nationwide response to reduce those threats.

Claims, Customs, and General Civil Matters.—The Civil Division represents the Federal Government in civil litigation to defend Federal statutes, regulations, and policies, and to avoid payment of unjustified monetary claims. It also investigates and pursues perpetrators of financial, economic, health care, and other forms of fraud to recover billions of dollars owed to the Federal Government. Examples of non-monetary litigation include the defense of thousands of challenges to immigration enforcement decisions and to Federal activities involving counterterrorism, as well as enforcement of consumer protection laws.

Environment and Natural Resource Matters.—The Environment and Natural Resources Division enforces the Nation's civil and criminal environmental laws and defends environmental challenges to Government action. Additionally, the Division represents the United States in virtually all matters concerning the use and development of the Nation's natural resources and public lands, wildlife protection, Indian rights and claims, worker safety, animal welfare, and the acquisition of Federal property.

Legal Opinions.—The Office of Legal Counsel provides written opinions and oral advice in response to requests from the Counsel to the President, the various agencies of the Executive Branch, and offices within the Department, including the offices of the Attorney General and Deputy Attorney General.

Civil Rights Matters.—This program enforces the Nation's Federal civil rights laws. Through the enforcement of a wide range of anti-discrimination laws, the Division gives meaning to our Nation's promise of equal opportunity. The Division works to uphold and defend the civil and constitutional rights of all individuals, particularly some of the most vulnerable members of our society. The Division enforces Federal statutes that prohibit discrimination and provide a remedy for constitutional violations.

Office of the Pardon Attorney.—The Office of the Pardon Attorney (OPA) receives and evaluates clemency petitions for federal crimes and prepares letters of advice for the President for each application with approval from the Deputy Attorney General. In addition, OPA responds to inquiries concerning executive clemency petitions and the clemency process from applicants, their legal representatives, members of the public, and Members of Congress; prepares all necessary documents to affect the President's decision to grant or deny clemency; and provides advisory services to White House Counsel concerning executive clemency procedures.

Reimbursable Programs.—This reflects reimbursable funding for the following:

Civil Division.—For litigating cases under the National Childhood Vaccine Injury Act, and for litigating a number of extraordinarily large cases on behalf of the United States;

Criminal Division.—For activities related to healthcare fraud and drug prosecutions, international training programs, and asset forfeiture related activities;

Environment and Natural Resources Division.—From numerous client agencies for personnel, automated litigation support, and litigation consultant services for a variety of environmental, natural resource, land acquisition, and Native American cases, including from the Environmental Protection Agency for Superfund enforcement litigation; and

Civil Rights Division.—For activities related to the Division's Complaint Adjudication Office and Health Care Fraud activities.

Fraud Division.—The Fraud Division is the newest litigation division in the Department of Justice. Created in 2026, the Fraud Division will become the Department's central focal point to combat the fraud targeting U.S. taxpayer resources. The Fraud Division will enforce the Federal criminal and civil laws against fraud targeting Federal government programs, Federally funded benefits, businesses, nonprofits, and private citizens nationwide.

Object Classification (in millions of dollars)

Identification code 015–0128–0–1–999		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	538	456	552
11.3	Other than full-time permanent	76	76	78
11.5	Other personnel compensation	9	9	10
11.8	Special personal services payments	12	12	12
11.9	Total personnel compensation	635	553	652
12.1	Civilian personnel benefits	209	185	216
21.0	Travel and transportation of persons	16	20	16
22.0	Transportation of things	1	1	1
23.1	Rental payments to GSA	97	105	101
23.2	Rental payments to others	5	5	5
23.3	Communications, utilities, and miscellaneous charges	15	18	16
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	134	186	115
25.2	Other services from non-Federal sources	14	14	14
25.3	Other goods and services from Federal sources	72	90	60
25.4	Operation and maintenance of facilities	16	16	16
25.7	Operation and maintenance of equipment	26	36	26
26.0	Supplies and materials	3	3	3
31.0	Equipment	26	26	26
41.0	Grants, subsidies, and contributions	25	.....	5
42.0	Insurance claims and indemnities	1	1	1
99.0	Direct obligations	1,296	1,260	1,274
99.0	Reimbursable obligations	244	244	244
99.9	Total new obligations, unexpired accounts	1,540	1,504	1,518

Employment Summary

Identification code 015–0128–0–1–999		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	3,427	2,822	3,375
2001	Reimbursable civilian full-time equivalent employment	568	591	630

SALARIES AND EXPENSES, ANTITRUST DIVISION

For expenses necessary for the enforcement of antitrust and kindred laws, $244,794,000, to remain available until expended, of which not to exceed $5,000 shall be available for official reception and representation expenses: Provided, That notwithstanding any other provision of law, fees collected for premerger notification

filings under the Hart-Scott-Rodino Antitrust Improvements Act of 1976 (15 U.S.C. 18a), regardless of the year of collection, shall be retained and used for necessary expenses in this appropriation, and shall remain available until expended: Provided further, That fees collected in previous fiscal years that are not otherwise appropriated are hereby appropriated, to remain available until expended: Provided further, That the sum herein appropriated from the general fund shall be reduced as such offsetting collections are received during fiscal year 2027, so as to result in a final fiscal year 2027 appropriation from the general fund estimated at $0.

Program and Financing (in millions of dollars)

Identification code 015–0319–0–1–752		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Antitrust	244	312	307
0002	TMF	13	22	5
0799	Total direct obligations	257	334	312
0801	Salaries and Expenses, Antitrust Division (Reimbursable)		1	1
0900	Total new obligations, unexpired accounts	257	335	313
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	47	44	38
1011	Unobligated balance transfer from other acct [047–0616]	15	2	3
1021	Recoveries of prior year unpaid obligations	6	15	5
1070	Unobligated balance (total)	68	61	46
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Offsetting collections- HSR	282	311	286
1700	Offsetting Collections- Reimb		1	1
1702	Offsetting collections (previously unavailable)			61
1724	Spending authority from offsetting collections precluded from obligation (limitation on obligations)	-49		
1750	Spending auth from offsetting collections, disc (total)	233	312	348
1900	Budget authority (total)	233	312	348
1930	Total budgetary resources available	301	373	394
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	44	38	81
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	90	80	92
3010	New obligations, unexpired accounts	257	335	313
3020	Outlays (gross)	-261	-308	-299
3040	Recoveries of prior year unpaid obligations, unexpired	-6	-15	-5
3050	Unpaid obligations, end of year	80	92	101
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	89	79	91
3200	Obligated balance, end of year	79	91	100
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	233	312	348
	Outlays, gross:			
4010	Outlays from new discretionary authority	221	243	251
4011	Outlays from discretionary balances	40	65	48
4020	Outlays, gross (total)	261	308	299
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources		-1	-1
4033	Non-Federal sources	-282	-311	-286
4040	Offsets against gross budget authority and outlays (total)	-282	-312	-287
4070	Budget authority, net (discretionary)	-49		61
4080	Outlays, net (discretionary)	-21	-4	12
4180	Budget authority, net (total)	-49		61
4190	Outlays, net (total)	-21	-4	12
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	12	61	61
5092	Unexpired unavailable balance, EOY: Offsetting collections	61	61	

The Antitrust Division administers and enforces antitrust and related statutes. This program primarily involves the investigation of suspected violations of the antitrust laws, the conduct of civil and criminal proceedings in the Federal courts, and the maintenance of competitive conditions.

The Department's Antitrust Division and the Federal Trade Commission (FTC) are responsible for reviewing corporate mergers to ensure they do not promote anticompetitive practices. Revenue collected from pre-merger filing fees, known as Hart-Scott-Rodino fees, are collected by the FTC and split evenly between the two agencies. In 2027, the Antitrust Division will continue to collect filing fees for pre-merger notifications and will retain these fees for expenditure in support of its programs.

Object Classification (in millions of dollars)

Identification code 015–0319–0–1–752		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	97	98	98
11.3	Other than full-time permanent	22	12	18
11.5	Other personnel compensation	3	3	3
11.8	Special personal services payments	1	1	1
11.9	Total personnel compensation	123	114	120
12.1	Civilian personnel benefits	42	45	41
21.0	Travel and transportation of persons	2	2	2
22.0	Transportation of things		1	1
23.1	Rental payments to GSA	23	25	25
23.2	Rental payments to others		1	1
23.3	Communications, utilities, and miscellaneous charges	2	2	2
24.0	Printing and reproduction		1	1
25.1	Advisory and assistance services	30	40	40
25.2	Other services from non-Federal sources	3	27	23
25.3	Other goods and services from Federal sources	11	19	19
25.4	Operation and maintenance of facilities	4	7	7
25.5	Research and development contracts		2	2
25.7	Operation and maintenance of equipment	5	6	6
26.0	Supplies and materials	1	2	2
31.0	Equipment	9	10	10
32.0	Land and structures	2	30	10
99.0	Direct obligations	257	334	312
99.0	Reimbursable obligations		1	1
99.9	Total new obligations, unexpired accounts	257	335	313

Employment Summary

Identification code 015–0319–0–1–752		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	787	714	741
1001	Direct civilian full-time equivalent employment	8	7	
2001	Reimbursable civilian full-time equivalent employment	1		

Salaries and Expenses, United States Attorneys

For necessary expenses of the Offices of the United States Attorneys, including inter-governmental and cooperative agreements, $2,870,335,000: Provided, That of the total amount appropriated, not to exceed $19,600 shall be available for official reception and representation expenses: Provided further, That not to exceed $40,000,000 shall remain available until September 30, 2028: Provided further, That each United States Attorney shall establish or participate in a task force on human trafficking.

Program and Financing (in millions of dollars)

Identification code 015–0322–0–1–752		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Criminal	2,069	2,048	2,287
0003	Civil	550	544	554
0004	Legal Education	26	29	29
0799	Total direct obligations	2,645	2,621	2,870
0801	Salaries and Expenses, United States Attorneys (Reimbursable)	66	25	25
0900	Total new obligations, unexpired accounts	2,711	2,646	2,895
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	113	647	151
1001	Discretionary unobligated balance brought fwd, Oct 1	99		

SALARIES AND EXPENSES, UNITED STATES ATTORNEYS—Continued

Program and Financing—Continued

Identification code 015–0322–0–1–752	2025 actual	2026 est.	2027 est.
1020 Adjustment of unobligated bal brought forward, Oct 1		-531	
1021 Recoveries of prior year unpaid obligations	4		
1033 Recoveries of prior year paid obligations	10		
1070 Unobligated balance (total)	127	116	151
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,611	2,621	2,870
1121 Appropriations transferred from other acct [011–1070]	1		
1160 Appropriation, discretionary (total)	2,612	2,621	2,870
Appropriations, mandatory:			
1200 Appropriation	531		
Spending authority from offsetting collections, discretionary:			
1700 Collected	87	25	
1701 Change in uncollected payments, Federal sources	16		
1750 Spending auth from offsetting collections, disc (total)	103	25	
Spending authority from offsetting collections, mandatory:			
1800 Collected	81	35	25
1801 Change in uncollected payments, Federal sources	-49		
1850 Spending auth from offsetting collections, mand (total)	32	35	25
1900 Budget authority (total)	3,278	2,681	2,895
1930 Total budgetary resources available	3,405	2,797	3,046
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-47		
1941 Unexpired unobligated balance, end of year	647	151	151
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	519	456	305
3010 New obligations, unexpired accounts	2,711	2,646	2,895
3011 Obligations ("upward adjustments"), expired accounts	16		
3020 Outlays (gross)	-2,715	-2,797	-2,862
3040 Recoveries of prior year unpaid obligations, unexpired	-4		
3041 Recoveries of prior year unpaid obligations, expired	-71		
3050 Unpaid obligations, end of year	456	305	338
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-112	-65	-65
3070 Change in uncollected pymts, Fed sources, unexpired	33		
3071 Change in uncollected pymts, Fed sources, expired	14		
3090 Uncollected pymts, Fed sources, end of year	-65	-65	-65
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	407	391	240
3200 Obligated balance, end of year	391	240	273
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,715	2,646	2,870
Outlays, gross:			
4010 Outlays from new discretionary authority	2,353	2,305	2,497
4011 Outlays from discretionary balances	327		340
4020 Outlays, gross (total)	2,680	2,305	2,837
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-100	-25	
4033 Non-Federal sources	-2		
4040 Offsets against gross budget authority and outlays (total)	-102	-25	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-16		
4052 Offsetting collections credited to expired accounts	15		
4060 Additional offsets against budget authority only (total)	-1		
4070 Budget authority, net (discretionary)	2,612	2,621	2,870
4080 Outlays, net (discretionary)	2,578	2,280	2,837
Mandatory:			
4090 Budget authority, gross	563	35	25
Outlays, gross:			
4100 Outlays from new mandatory authority	32	35	25
4101 Outlays from mandatory balances	3	457	
4110 Outlays, gross (total)	35	492	25
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-91	-35	-25
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	49		
4143 Recoveries of prior year paid obligations, unexpired accounts	10		
4150 Additional offsets against budget authority only (total)	59		
4160 Budget authority, net (mandatory)	531		
4170 Outlays, net (mandatory)	-56	457	
4180 Budget authority, net (total)	3,143	2,621	2,870
4190 Outlays, net (total)	2,522	2,737	2,837

There are 94 United States Attorneys' Offices located throughout the United States, Puerto Rico, the Virgin Islands, Guam, and the Northern Mariana Islands. The 93 U.S. Attorneys (Guam and the Northern Mariana Islands are under the direction of a single U.S. Attorney) prosecute criminal offenses against the United States, represent the Government in civil actions in which the United States is concerned, and initiate proceedings for the collection of fines, penalties, and forfeitures owed to the United States. Additionally, the Justice Department's reorganization eliminated Community Relations Service (CRS) as a standalone component and realigned it within the Executive Office for U.S. Attorneys. The realignment will ensure the continuation of those minimum CRS statutory functions.

Object Classification (in millions of dollars)

Identification code 015–0322–0–1–752	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,259	1,258	1,407
11.3 Other than full-time permanent	97	98	101
11.5 Other personnel compensation	18	19	19
11.8 Special personal services payments	1	1	1
11.9 Total personnel compensation	1,375	1,376	1,528
12.1 Civilian personnel benefits	512	514	571
21.0 Travel and transportation of persons	14	14	15
23.1 Rental payments to GSA	283	273	285
23.2 Rental payments to others	9	9	20
23.3 Communications, utilities, and miscellaneous charges	32	32	32
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services	140	127	129
25.2 Other services from non-Federal sources	45	44	45
25.3 Purchases from Govt Accts	52	50	57
25.4 Operation and maintenance of facilities	83	81	83
25.7 Operation and maintenance of equipment	29	29	29
26.0 Supplies and materials	7	7	7
31.0 Equipment	61	61	65
42.0 Insurance claims and indemnities	2	3	3
99.0 Direct obligations	2,645	2,621	2,870
99.0 Reimbursable obligations	66	25	25
99.9 Total new obligations, unexpired accounts	2,711	2,646	2,895

Employment Summary

Identification code 015–0322–0–1–752	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	9,862	9,544	10,465
2001 Reimbursable civilian full-time equivalent employment	425	506	506

SALARIES AND EXPENSES, FOREIGN CLAIMS SETTLEMENT COMMISSION

For expenses necessary to carry out the activities of the Foreign Claims Settlement Commission, including services as authorized by section 3109 of title 5, United States Code, $2,512,000.

Program and Financing (in millions of dollars)

Identification code 015–0100–0–1–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Foreign Claims	2	3	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3	3	3

1930	Total budgetary resources available	3	4	3
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring		-1	
1941	Unexpired unobligated balance, end of year	1		
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	2	3	3
3020	Outlays (gross)	-2	-3	-3
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3	3	3
	Outlays, gross:			
4010	Outlays from new discretionary authority	2	3	3
4180	Budget authority, net (total)	3	3	3
4190	Outlays, net (total)	2	3	3

The Foreign Claims Settlement Commission adjudicates the claims of United States nationals (individuals and corporations) for losses and injuries caused by foreign governments, pursuant to the International Claims Settlement Act of 1949 and other statutes. In 2027, the Commission will continue to administer the Albania Claims Program in accordance with the 1995 United States-Albanian Claims Settlement Agreement. In addition, the Commission will continue to work as special master in response to referrals from the courts in matters involving trafficking of property in Cuba pursuant to the Cuban Liberty and Democratic Solidarity (LIBERTAD) Act of 1996.

Object Classification (in millions of dollars)

Identification code 015–0100–0–1–153	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
12.1 Civilian personnel benefits		1	1
25.3 Other goods and services from Federal sources	1	1	1
99.0 Direct obligations	2	3	3
99.9 Total new obligations, unexpired accounts	2	3	3

Employment Summary

Identification code 015–0100–0–1–153	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	6	8	8

United States Marshals Service

Salaries and Expenses

For necessary expenses of the United States Marshals Service, $2,180,000,000, of which not to exceed $20,000 shall be available for official reception and representation expenses, not to exceed $8,900 shall be available for INTERPOL Washington official reception and representation expenses, and not to exceed $25,000,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 015–0324–0–1–752	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Judicial and Courthouse Security	590	590	661
0003 Fugitive Apprehension	704	696	986
0004 Prisoner Security and Transportation	240	226	257
0005 Protection of Witnesses	83	90	98
0006 Tactical Operations	115	130	145
0007 Detention Operations	28		33
0799 Total direct obligations	1,760	1,732	2,180
0801 Salaries and Expenses, United States Marshals Service (Reimbursable)	29	79	79
0900 Total new obligations, unexpired accounts	1,789	1,811	2,259
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	22	308	78
1001 Discretionary unobligated balance brought fwd, Oct 1	14		
1012 Unobligated balance transfers between expired and unexpired accounts	21	25	
1020 Adjustment of unobligated bal brought forward, Oct 1		-267	
1021 Recoveries of prior year unpaid obligations	3	5	5
1033 Recoveries of prior year paid obligations	3		
1070 Unobligated balance (total)	49	71	83
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,704	1,732	2,180
1121 Appropriations transferred from other acct [011–1070]	1		
1121 Appropriations transferred from other acct [015–1020]	22		
1121 Appropriations transferred from other acct [015–0409]	13		
1121 Appropriations transferred from other acct [015–0405]	12		
1160 Appropriation, discretionary (total)	1,752	1,732	2,180
Appropriations, mandatory:			
1200 Appropriation	267		
1221 Appropriations transferred from other acct [011–5512]	8		
1260 Appropriations, mandatory (total)	275		
Spending authority from offsetting collections, discretionary:			
1700 Collected	22	79	79
1701 Change in uncollected payments, Federal sources	10	7	7
1750 Spending auth from offsetting collections, disc (total)	32	86	86
1900 Budget authority (total)	2,059	1,818	2,266
1930 Total budgetary resources available	2,108	1,889	2,349
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-11		
1941 Unexpired unobligated balance, end of year	308	78	90
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	314	278	171
3010 New obligations, unexpired accounts	1,789	1,811	2,259
3011 Obligations ("upward adjustments"), expired accounts	11		
3020 Outlays (gross)	-1,806	-1,913	-2,221
3040 Recoveries of prior year unpaid obligations, unexpired	-3	-5	-5
3041 Recoveries of prior year unpaid obligations, expired	-27		
3050 Unpaid obligations, end of year	278	171	204
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-9	-15	-22
3070 Change in uncollected pymts, Fed sources, unexpired	-10	-7	-7
3071 Change in uncollected pymts, Fed sources, expired	4		
3090 Uncollected pymts, Fed sources, end of year	-15	-22	-29
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	305	263	149
3200 Obligated balance, end of year	263	149	175
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,784	1,818	2,266
Outlays, gross:			
4010 Outlays from new discretionary authority	1,564	1,636	2,039
4011 Outlays from discretionary balances	236	277	182
4020 Outlays, gross (total)	1,800	1,913	2,221
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-21	-79	-79
4033 Non-Federal sources	-6	-7	-7
4034 Offsetting governmental collections	-1		
4040 Offsets against gross budget authority and outlays (total)	-28	-86	-86
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-10	-7	-7
4052 Offsetting collections credited to expired accounts	3	7	7
4053 Recoveries of prior year paid obligations, unexpired accounts	3		
4060 Additional offsets against budget authority only (total)	-4		
4070 Budget authority, net (discretionary)	1,752	1,732	2,180
4080 Outlays, net (discretionary)	1,772	1,827	2,135
Mandatory:			
4090 Budget authority, gross	275		
Outlays, gross:			
4101 Outlays from mandatory balances	6		
4180 Budget authority, net (total)	2,027	1,732	2,180
4190 Outlays, net (total)	1,778	1,827	2,135

The Federal Government is represented by a United States Marshal in each of the 94 judicial districts. The primary mission of the United States Marshals Service (USMS) is to protect, defend, and enforce the American justice system by securing Federal court facilities and ensuring the safety

UNITED STATES MARSHALS SERVICE—Continued

of judges, court personnel, and the public; apprehending fugitives and non-compliant sex offenders; maintaining custody of Federal prisoners and providing for their security and transportation from arrest to incarceration; ensuring the safety of protected government witnesses and their families; executing Federal warrants and court orders; managing seized assets acquired through illegal means; and providing custody, management, and disposal of forfeited assets. The USMS is the principal support force in the Federal judicial system and an integral part of the Federal law enforcement community.

The USMS derives other Federal funds from the Administrative Office of the U.S. Courts for the Judicial Facility Security Program, the Assets Forfeiture Fund for seized assets management and disposal, and the Fees and Expenses of Witnesses appropriation for security and relocation of protected witnesses. Non-Federal funds are derived from State and local governments for witness protection and the transportation of prisoners pursuant to State writs, as well as fees collected from service of civil process and sales associated with judicial orders.

For 2027, the USMS requests program increases to support the Administration's priorities including enhancements for Judicial Security Protective Operations, Fugitive Task Forces, Protective Equipment Program, Safe Task Forces, Immigration Enforcement, and the Cyclical Replacement of Vehicles.

Object Classification (in millions of dollars)

Identification code 015–0324–0–1–752		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	598	613	655
11.3	Other than full-time permanent	15	17	17
11.5	Other personnel compensation	123	129	130
11.8	Special personal services payments	1	1	1
11.9	Total personnel compensation	737	760	803
12.1	Civilian personnel benefits	388	412	440
21.0	Travel and transportation of persons	37	28	21
22.0	Transportation of things	2	1	2
23.1	Rental payments to GSA	214	216	218
23.2	Rental payments to others	13	13	14
23.3	Communications, utilities, and miscellaneous charges	27	23	31
25.1	Advisory and assistance services	75	59	85
25.2	Other services from non-Federal sources	3	3	10
25.3	Other goods and services from Federal sources	72	60	92
25.4	Operation and maintenance of facilities	40	36	43
25.6	Medical care	.....	.....	1
25.7	Operation and maintenance of equipment	67	61	64
26.0	Supplies and materials	28	27	72
31.0	Equipment	49	27	248
32.0	Land and structures	7	5	5
41.0	Grants, subsidies, and contributions	.....	.....	31
42.0	Insurance claims and indemnities	1	1	.....
99.0	Direct obligations	1,760	1,732	2,180
99.0	Reimbursable obligations	29	79	79
99.9	Total new obligations, unexpired accounts	1,789	1,811	2,259

Employment Summary

Identification code 015–0324–0–1–752		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	5,122	5,079	5,617
2001	Reimbursable civilian full-time equivalent employment	131	164	164

CONSTRUCTION

For construction in space that is controlled, occupied, or utilized by the United States Marshals Service for prisoner holding and related support, $15,000,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 015–0133–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Construction	7	8	15
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5	15	17
1021	Recoveries of prior year unpaid obligations	2	2	2
1070	Unobligated balance (total)	7	17	19
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	15	8	15
1930	Total budgetary resources available	22	25	34
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	15	17	19
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	57	47	5
3010	New obligations, unexpired accounts	7	8	15
3020	Outlays (gross)	-15	-48	-12
3040	Recoveries of prior year unpaid obligations, unexpired	-2	-2	-2
3050	Unpaid obligations, end of year	47	5	6
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	57	47	5
3200	Obligated balance, end of year	47	5	6
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	15	8	15
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	1	1
4011	Outlays from discretionary balances	15	47	11
4020	Outlays, gross (total)	15	48	12
4180	Budget authority, net (total)	15	8	15
4190	Outlays, net (total)	15	48	12

The Construction appropriation provides resources to modify spaces controlled, occupied, and/or utilized by the USMS for prisoner holding and related support.

Object Classification (in millions of dollars)

Identification code 015–0133–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.4	Operation and maintenance of facilities	.....	1	1
31.0	Equipment	1	1	1
32.0	Land and structures	6	6	13
99.9	Total new obligations, unexpired accounts	7	8	15

FEDERAL PRISONER DETENTION

For necessary expenses related to United States prisoners in the custody of the United States Marshals Service as authorized by section 4013 of title 18, United States Code, $2,996,363,000, to remain available until expended: Provided, That not to exceed $20,000,000 shall be considered "funds appropriated for State and local law enforcement assistance" pursuant to section 4013(b) of title 18, United States Code: Provided further, That the United States Marshals Service shall be responsible for managing the Justice Prisoner Air Transportation System.

Program and Financing (in millions of dollars)

Identification code 015–1020–0–1–752		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Federal Prisoner Detention	2,199	2,236	2,996
0100	Direct program activities, subtotal	2,199	2,236	2,996
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	26	55	71

1021	Recoveries of prior year unpaid obligations	13	15	15
1070	Unobligated balance (total)	39	70	86
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	2,236	2,236	2,996
1120	Appropriations transferred to other acct [015–0324]	-22		
1160	Appropriation, discretionary (total)	2,214	2,236	2,996
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1	1	1
1900	Budget authority (total)	2,215	2,237	2,997
1930	Total budgetary resources available	2,254	2,307	3,083
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	55	71	87
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	316	328	320
3010	New obligations, unexpired accounts	2,199	2,236	2,996
3020	Outlays (gross)	-2,174	-2,229	-2,883
3040	Recoveries of prior year unpaid obligations, unexpired	-13	-15	-15
3050	Unpaid obligations, end of year	328	320	418
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	316	328	320
3200	Obligated balance, end of year	328	320	418
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,215	2,237	2,997
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,847	1,902	2,548
4011	Outlays from discretionary balances	327	327	335
4020	Outlays, gross (total)	2,174	2,229	2,883
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-1	-1	-1
4040	Offsets against gross budget authority and outlays (total)	-1	-1	-1
4180	Budget authority, net (total)	2,214	2,236	2,996
4190	Outlays, net (total)	2,173	2,228	2,882

The Federal Prisoner Detention (FPD) appropriation is responsible for the variable costs associated with the care of Federal detainees in the custody of the USMS. The USMS must ensure the safe, secure, and humane confinement of persons in its custody while allowing unimpeded prisoner transportation operations. The FPD appropriation provides for housing, subsistence, transportation, medical care, and medical guard service of Federal detainees in State, local, and private facilities.

The Federal Government utilizes various methods to house detainees. The USMS acquires detention bed space for Federal detainees through several means, using the most appropriate method to maximize efficiency and effectiveness for the Government:

— Intergovernmental Agreements (IGAs) with State and local jurisdictions, whose excess prison and jail bed capacity is utilized via a negotiated daily rate paid to those jurisdictions;

— Federally-owned and managed detention facilities, where the Government has paid for construction and operation of the facility, funded through the Federal Bureau of Prisons (BOP) appropriation; and

— Private performance-based contract facilities, where an individual daily rate or contract minimum rate is paid.

Over 70 percent of the USMS detainee population that is placed in government facilities will be housed under IGAs.

For 2027, the USMS requests base adjustments to account for changes to the detention population and variable housing, medical care, medical guard, and transportation costs projected to occur during the fiscal year.

Object Classification (in millions of dollars)

Identification code 015–1020–0–1–752	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent		4	
11.5 Other personnel compensation	1	1	
11.9 Total personnel compensation	1	5	
12.1 Civilian personnel benefits		2	
21.0 Travel and transportation of persons	4	12	
23.1 Rental payments to GSA		1	
23.3 Communications, utilities, and miscellaneous charges		3	
25.1 Advisory and assistance services	6	7	
25.2 Other services from non-Federal sources	3		
25.3 Other goods and services from Federal sources	115	117	155
25.4 Operation and maintenance of facilities	29	3	
25.6 Medical care	127	134	227
25.7 Operation and maintenance of equipment		2	
25.8 Subsistence and support of persons	1,914	1,942	2,614
26.0 Supplies and materials		1	
31.0 Equipment		7	
99.9 Total new obligations, unexpired accounts	2,199	2,236	2,996

Employment Summary

Identification code 015–1020–0–1–752	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment		42	

Fees and Expenses of Witnesses

For fees and expenses of witnesses, for expenses of contracts for the procurement and supervision of expert witnesses, for private counsel expenses, including advances, and for expenses of foreign counsel, $320,000,000, to remain available until expended, of which not to exceed $16,000,000 is for construction of buildings for protected witness safesites; not to exceed $3,000,000 is for the purchase and maintenance of armored and other vehicles for witness security caravans; and not to exceed $35,000,000 is for the purchase, installation, maintenance, and upgrade of secure telecommunications equipment and a secure automated information network to store and retrieve the identities and locations of protected witnesses: Provided, That amounts made available under this heading may not be transferred pursuant to section 205 of this Act.

Program and Financing (in millions of dollars)

Identification code 015–0311–0–1–752	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Fees and expenses of witnesses	301	305	305
0002 Protection of witnesses	70	70	70
0003 Private counsel	4	6	6
0004 Foreign counsel	15	15	15
0005 Alternative Dispute Resolution	4	3	3
0900 Total new obligations, unexpired accounts	394	399	399
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	145	155	151
1021 Recoveries of prior year unpaid obligations	148	93	93
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	294	248	244
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	270	320	320
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-15	-18	-18
1260 Appropriations, mandatory (total)	255	302	302
1930 Total budgetary resources available	549	550	546
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	155	151	147
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	456	391	370
3010 New obligations, unexpired accounts	394	399	399
3020 Outlays (gross)	-311	-327	-342
3040 Recoveries of prior year unpaid obligations, unexpired	-148	-93	-93
3050 Unpaid obligations, end of year	391	370	334
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	456	391	370
3200 Obligated balance, end of year	391	370	334
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	255	302	302

FEES AND EXPENSES OF WITNESSES—Continued

Program and Financing—Continued

Identification code 015–0311–0–1–752		2025 actual	2026 est.	2027 est.
	Outlays, gross:			
4100	Outlays from new mandatory authority	176	206	206
4101	Outlays from mandatory balances	135	121	136
4110	Outlays, gross (total)	311	327	342
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-1	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4160	Budget authority, net (mandatory)	255	302	302
4170	Outlays, net (mandatory)	310	327	342
4180	Budget authority, net (total)	255	302	302
4190	Outlays, net (total)	310	327	342

This appropriation is used to pay fees and expenses of witnesses who appear on behalf of the Government in litigation in which the United States is a party. The United States Attorneys, the United States Marshals Service, and the Department's litigating divisions are served by this appropriation.

Fees and Expenses of Witnesses.—Pays the fees and expenses associated with the presentation of testimony on behalf of the United States for fact witnesses who testify as to events or facts about which they have personal knowledge, and for expert witnesses who provide technical or scientific testimony. This program also pays the fees of physicians and psychiatrists who examine accused persons upon order of the court to determine their mental competency.

Protection of Witnesses.—Pays subsistence and other costs to ensure the safety of Government witnesses whose testimony on behalf of the United States places them or their families in jeopardy.

Victim Compensation Fund.—Pays restitution to any victim of a crime committed by a protected witness who causes or threatens death or serious bodily injury.

Private Counsel.—Pays private counsel retained to represent Government employees who are sued, charged, or subpoenaed for actions taken while performing their official duties (private counsel expenditures may be authorized for congressional testimony as well as for litigation in instances where Government counsel is precluded from representing the employee or private counsel is otherwise appropriate).

Foreign Counsel.—Allows the Civil Division, which is authorized to oversee litigation in foreign courts, to pay legal expenses of foreign counsel, retained and supervised by the Department of Justice, who represent the United States in cases filed in foreign courts.

Alternative Dispute Resolution.—Pays the costs of providing Alternative Dispute Resolution (ADR) services in instances wherein the Department has taken the initiative to use such services and wherein the courts have directed the parties to attempt a settlement using mediation or some other ADR process.

Object Classification (in millions of dollars)

Identification code 015–0311–0–1–752		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.8	Personnel compensation: Fees and expenses of witnesses	283	288	288
21.0	Per diem in lieu of subsistence	7	7	7
23.1	Rental payments to GSA	6	6	6
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	31	31	31
25.2	Other services from non-Federal sources	1	1	1
25.3	Other goods and services from Federal sources	5	5	5
25.4	Operation and maintenance of facilities	1	1	1
25.8	Subsistence and support of persons	54	54	54
26.0	Supplies and materials	1	1	1
31.0	Equipment	4	4	4
99.9	Total new obligations, unexpired accounts	394	399	399

SALARIES AND EXPENSES, COMMUNITY RELATIONS SERVICE

Program and Financing (in millions of dollars)

Identification code 015–0500–0–1–752		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Community Relations Service	16	1	.....
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	24	20	.....
1930	Total budgetary resources available	24	20	.....
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-8	-19	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	13	7	.....
3010	New obligations, unexpired accounts	16	1	.....
3020	Outlays (gross)	-20	-1	.....
3041	Recoveries of prior year unpaid obligations, expired	-2	-7	.....
3050	Unpaid obligations, end of year	7	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	13	7	.....
3200	Obligated balance, end of year	7	.....	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	24	20	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	15	1	.....
4011	Outlays from discretionary balances	5	.....	.....
4020	Outlays, gross (total)	20	1	.....
4180	Budget authority, net (total)	24	20	.....
4190	Outlays, net (total)	20	1	.....

The Justice Department's reorganization eliminated CRS as a standalone component and realigned it with the Executive Office for U.S. Attorneys. The realignment will ensure that CRS continues to do its minimum statutory functions. No funding is requested in FY 2027 for CRS as a standalone component.

Object Classification (in millions of dollars)

Identification code 015–0500–0–1–752		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	8	1	.....
11.9	Total personnel compensation	8	1	.....
12.1	Civilian personnel benefits	3	.....	.....
23.1	Rental payments to GSA	2	.....	.....
23.3	Communications, utilities, and miscellaneous charges	1	.....	.....
25.1	Advisory and assistance services	1	.....	.....
25.3	Other goods and services from Federal sources	1	.....	.....
99.9	Total new obligations, unexpired accounts	16	1	.....

Employment Summary

Identification code 015–0500–0–1–752		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	56	6	.....

INDEPENDENT COUNSEL

Program and Financing (in millions of dollars)

Identification code 015–0327–0–1–752	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Investigations and prosecutions as authorized by Congress	6		
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	27		
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-21		
1260 Appropriations, mandatory (total)	6		
1930 Total budgetary resources available	6		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7	4	
3010 New obligations, unexpired accounts	6		
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-7	-4	
3041 Recoveries of prior year unpaid obligations, expired	-4		
3050 Unpaid obligations, end of year	4		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	4	
3200 Obligated balance, end of year	4		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	6		
Outlays, gross:			
4100 Outlays from new mandatory authority	3		
4101 Outlays from mandatory balances	4	4	
4110 Outlays, gross (total)	7	4	
4180 Budget authority, net (total)	6		
4190 Outlays, net (total)	7	4	

A permanent appropriation is available to fund independent and special counsel activities and investigations (28 U.S.C. 591 note). This permanent appropriation is used to fund such investigations.

Object Classification (in millions of dollars)

Identification code 015–0327–0–1–752	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	1		
11.9 Total personnel compensation	1		
23.1 Rental payments to GSA	1		
25.3 Other goods and services from Federal sources	3		
25.7 Operation and maintenance of equipment	1		
99.9 Total new obligations, unexpired accounts	6		

Employment Summary

Identification code 015–0327–0–1–752	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	7		

VICTIMS COMPENSATION FUND

Program and Financing (in millions of dollars)

Identification code 015–0139–0–1–754	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Victims Compensation	1,975	2,589	2,491
0002 Management and Administration	68	78	63
0900 Total new obligations, unexpired accounts	2,043	2,667	2,554
Budgetary resources:			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations	1	3	
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	2,047	2,672	2,558
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-5	-5	-4
1260 Appropriations, mandatory (total)	2,042	2,667	2,554
1900 Budget authority (total)	2,042	2,667	2,554
1930 Total budgetary resources available	2,043	2,670	2,554
Memorandum (non-add) entries:			
1940 Unobligated balance expiring		-3	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	54	71	90
3010 New obligations, unexpired accounts	2,043	2,667	2,554
3020 Outlays (gross)	-2,025	-2,645	-2,531
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-3	
3050 Unpaid obligations, end of year	71	90	113
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	54	71	90
3200 Obligated balance, end of year	71	90	113
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	2,042	2,667	2,554
Outlays, gross:			
4100 Outlays from new mandatory authority	1,972	2,574	2,438
4101 Outlays from mandatory balances	53	71	93
4110 Outlays, gross (total)	2,025	2,645	2,531
4180 Budget authority, net (total)	2,042	2,667	2,554
4190 Outlays, net (total)	2,025	2,645	2,531

The September 11th Victim Compensation Fund (VCF) was created to provide compensation for any individual (or a personal representative of a deceased individual) who suffered physical harm or was killed as a result of the terrorist attacks on September 11, 2001, or the debris removal efforts that took place in the immediate aftermath of those attacks. The VCF was extended on July 29, 2019, with the passage of the Never Forget the Heroes: James Zadroga, Ray Pfeifer, and Luis Alvarez Permanent Authorization of the September 11th Victim Compensation Fund Act, Public Law 116–34. The Act extends the VCF's claim filing deadline to October 1, 2090, and appropriates such funds as may be necessary in each fiscal year through fiscal year 2092 to pay all eligible claims.

Object Classification (in millions of dollars)

Identification code 015–0139–0–1–754	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	6	7	7
12.1 Civilian personnel benefits	2	2	2
25.1 Advisory and assistance services	57	64	48
25.3 Other goods and services from Federal sources	2	2	2
31.0 Equipment	1	2	2
42.0 Insurance claims and indemnities	1,975	2,590	2,491
99.0 Direct obligations	2,043	2,667	2,552
99.5 Adjustment for rounding			2
99.9 Total new obligations, unexpired accounts	2,043	2,667	2,554

Employment Summary

Identification code 015–0139–0–1–754	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	32	40	40

UNITED STATES VICTIMS OF STATE SPONSORED TERRORISM FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 015–5608–0–2–754	2025 actual	2026 est.	2027 est.
0100 Balance, start of year		1	1
0198 Reconciliation adjustment	1		
0199 Balance, start of year	1	1	1

UNITED STATES VICTIMS OF STATE SPONSORED TERRORISM FUND—Continued

Special and Trust Fund Receipts—Continued

Identification code 015–5608–0–2–754	2025 actual	2026 est.	2027 est.
Receipts:			
Current law:			
1110 Fines, Penalties, and Forfeitures, United States Victims of State Sponsored Terrorism Fund	199	235	235
1140 Earnings on Investments, United States Victims of State Sponsored Terrorism Fund	147	15	15
1198 Rounding adjustment	1	.....	.....
1199 Total current law receipts	347	250	250
1999 Total receipts	347	250	250
2000 Total: Balances and receipts	348	251	251
Appropriations:			
Current law:			
2101 United States Victims of State Sponsored Terrorism Fund	-347	-250	-250
2103 United States Victims of State Sponsored Terrorism Fund	-1	-1	-1
2132 United States Victims of State Sponsored Terrorism Fund	1	1	1
2199 Total current law appropriations	-347	-250	-250
2999 Total appropriations	-347	-250	-250
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 015–5608–0–2–754	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Victim Compensation	1,128	2,885	454
0002 Management and Administration	8	5	6
0003 9/11 Lump Sum Catch Up Victim Payments	20	.....	.....
0004 Beirut and Khobar Towers	612	.....	.....
0900 Total new obligations, unexpired accounts	1,768	2,890	460
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,521	3,100	460
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	347	250	250
1203 Appropriation (previously unavailable)(special or trust)	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	347	250	250
1930 Total budgetary resources available	4,868	3,350	710
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3,100	460	250
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	6	504
3010 New obligations, unexpired accounts	1,768	2,890	460
3020 Outlays (gross)	-1,765	-2,392	-5
3050 Unpaid obligations, end of year	6	504	959
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	6	504
3200 Obligated balance, end of year	6	504	959
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	347	250	250
Outlays, gross:			
4100 Outlays from new mandatory authority	23	4	5
4101 Outlays from mandatory balances	1,742	2,388	.....
4110 Outlays, gross (total)	1,765	2,392	5
4180 Budget authority, net (total)	347	250	250
4190 Outlays, net (total)	1,765	2,392	5
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	3,475	3,102	370
5001 Total investments, EOY: Federal securities: Par value	3,102	370	385

The Consolidated Appropriations Act of 2016 established the United States Victims of State Sponsored Terrorism Fund (VSSTF) as an effort to improve the availability of compensation for certain U.S. victims of state sponsored terrorism. VSSTF is managed by the Criminal Division's Money Laundering and Asset Recovery Section.

Object Classification (in millions of dollars)

Identification code 015–5608–0–2–754	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
25.1 Advisory and assistance services	6	3	4
25.2 Other services from non-Federal sources	1,760	2,885	454
25.3 Other goods and services from Federal sources	1	1	1
99.9 Total new obligations, unexpired accounts	1,768	2,890	460

Employment Summary

Identification code 015–5608–0–2–754	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	5	5	5

UNITED STATES TRUSTEE SYSTEM FUND

For necessary expenses of the United States Trustee Program, as authorized, $197,702,000, to remain available until expended: Provided, That, notwithstanding any other provision of law, deposits of discretionary offsetting collections to the United States Trustee System Fund and amounts herein appropriated shall be available in such amounts as may be necessary to pay refunds due depositors: Provided further, That, notwithstanding any other provision of law, fees deposited into the Fund as discretionary offsetting collections pursuant to section 589a of title 28, United States Code (as limited by section 589a(f)(2) of title 28, United States Code), shall be retained and used for necessary expenses in this appropriation and shall remain available until expended: Provided further, That to the extent that fees deposited into the Fund as discretionary offsetting collections in fiscal year 2027, net of amounts necessary to pay refunds due depositors, exceed $197,702,000, those excess amounts shall be available in future fiscal years only to the extent provided in advance in appropriations Acts: Provided further, That the sum herein appropriated from the general fund shall be reduced (1) as such fees are received during fiscal year 2027, net of amounts necessary to pay refunds due depositors, (estimated at $283,000,000) and (2) to the extent that any remaining general fund appropriations can be derived from amounts deposited in the Fund as discretionary offsetting collections in previous fiscal years that are not otherwise appropriated, so as to result in a final fiscal year 2027 appropriation from the general fund estimated at $0.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 015–5073–0–2–752	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	293	299	357
0198 Reconciliation adjustment	1	.....	.....
0199 Balance, start of year	294	299	357
Receipts:			
Current law:			
1120 Fees for Bankruptcy Oversight, U.S. Trustees System	263	281	283
1140 Earnings on Investments, U.S. Trustees System	5	5	4
1199 Total current law receipts	268	286	287
1999 Total receipts	268	286	287
2000 Total: Balances and receipts	562	585	644
Appropriations:			
Current law:			
2101 United States Trustee System Fund	-268	-205	-198
2103 Chapter 7 Trustee Fund	.....	-1	-1
2103 United States Trustee System Fund	-19	-23	-24
2132 Chapter 7 Trustee Fund	.....	1	1
2135 United States Trustee System Fund	23	.....	.....
2199 Total current law appropriations	-264	-228	-222
2999 Total appropriations	-264	-228	-222
5098 Rounding adjustment	1	.....	.....
5099 Balance, end of year	299	357	422

Program and Financing (in millions of dollars)

Identification code 015–5073–0–2–752		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	United States Trustee System Fund (Direct)	258	220	198
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	8	6	
1020	Adjustment of unobligated bal brought forward, Oct 1	-19		
1021	Recoveries of prior year unpaid obligations	11	9	
1070	Unobligated balance (total)		15	
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	268	205	198
1135	Appropriations precluded from obligation (special or trust)	-23		
1160	Appropriation, discretionary (total)	245	205	198
	Appropriations, mandatory:			
1203	Appropriation (previously unavailable)(special or trust)	19	23	24
1220	Appropriations transferred to other acct [010–5116]		-22	-23
1220	Appropriations transferred to other acct [010–5100]		-1	-1
1260	Appropriations, mandatory (total)	19		
1900	Budget authority (total)	264	205	198
1930	Total budgetary resources available	264	220	198
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	6		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	40	37	37
3010	New obligations, unexpired accounts	258	220	198
3020	Outlays (gross)	-250	-211	-200
3040	Recoveries of prior year unpaid obligations, unexpired	-11	-9	
3050	Unpaid obligations, end of year	37	37	35
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	40	37	37
3200	Obligated balance, end of year	37	37	35
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	245	205	198
	Outlays, gross:			
4010	Outlays from new discretionary authority	229	180	174
4011	Outlays from discretionary balances	21	31	26
4020	Outlays, gross (total)	250	211	200
	Mandatory:			
4090	Budget authority, gross	19		
4180	Budget authority, net (total)	264	205	198
4190	Outlays, net (total)	250	211	200
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	41	20	174
5001	Total investments, EOY: Federal securities: Par value	20	174	127

The United States Trustee Program (USTP or Program) supervises the administration of bankruptcy cases and private trustees in the Federal Bankruptcy Courts and litigates against fraud and abuse in the system by debtors, creditors, attorneys, bankruptcy petition preparers, and others. The Bankruptcy Judges, U.S. Trustees and Family Farmer Bankruptcy Act of 1986 (P.L. 99–554) expanded the initial pilot Program to a 21 region, nationwide program encompassing 88 judicial districts (bankruptcy cases filed in Alabama and North Carolina are administered by the Administrative Office of the U.S. Courts). The Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 (P.L. 109–8) expanded the Program's responsibilities to include, among other things, means testing, credit counseling/debtor education, and debtor audits. The August 2019 enactment of the Small Business Reorganization Act (P.L. 116–54) gave the Program additional responsibilities regarding small business debtors.

USTP appropriations are offset primarily by revenues deposited into the United States Trustee System Fund from filing fees paid by consumer and business debtors as well as quarterly fees based on disbursements made by most chapter 11 debtors. The February 2026 enactment of the Bankruptcy Administration Improvement Act of 2025 (BAIA 2025, P.L.119–76) continued the quarterly fee scheduled enacted in January 2021 (BAIA 2020, P.L. 116–325) from April 1, 2026, through December 31, 2030, with an additional 0.1 percent in the percentage fee paid by larger bankruptcy cases. In addition, the USTP's chapter 7 filing fee allocation was reduced to permanently fund additional chapter 7 private trustee compensation beginning on October 1, 2026. Funding for temporary bankruptcy judgeships was also continued. The law is projected to enable the USTP to offset appropriations through new revenue annually through FY 2030.

Object Classification (in millions of dollars)

Identification code 015–5073–0–2–752		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	131	97	93
11.3	Other than full-time permanent	6	7	7
11.5	Other personnel compensation		1	1
11.9	Total personnel compensation	137	105	101
12.1	Civilian personnel benefits	51	40	40
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	26	22	21
23.2	Rental payments to others	1		
23.3	Communications, utilities, and miscellaneous charges	4	4	5
25.1	Advisory and assistance services	10	16	6
25.2	Other services from non-Federal sources	2	3	3
25.3	Other goods and services from Federal sources	13	17	12
25.4	Operation and maintenance of facilities	5	3	3
25.7	Operation and maintenance of equipment	3	3	2
26.0	Supplies and materials	1		
31.0	Equipment	4	4	4
32.0	Land and structures		2	
99.0	Direct obligations	258	220	198
99.9	Total new obligations, unexpired accounts	258	220	198

Employment Summary

Identification code 015–5073–0–2–752		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	918	707	671
2001	Reimbursable civilian full-time equivalent employment	1		

Assets Forfeiture Fund

For expenses authorized by subparagraphs (B), (F), and (G) of section 524(c)(1) of title 28, United States Code, $20,514,000, to be derived from the Department of Justice Assets Forfeiture Fund.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 015–5042–0–2–752		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	135	130	167
0198	Reconciliation adjustment	2		
0199	Balance, start of year	137	130	167
	Receipts:			
	Current law:			
1110	Forfeited Cash and Proceeds from the Sale of Forfeited Property, Assets Forfeiture Fund	1,913	2,600	1,112
1140	Interest and Profit on Investment, Department of Justice Assets Forfeiture Fund	374	328	288
1199	Total current law receipts	2,287	2,928	1,400
1999	Total receipts	2,287	2,928	1,400
2000	Total: Balances and receipts	2,424	3,058	1,567
	Appropriations:			
	Current law:			
2101	Assets Forfeiture Fund	-21	-21	-21
2101	Assets Forfeiture Fund	-2,267	-2,907	-1,379
2103	Assets Forfeiture Fund	-137	-129	-166
2132	Assets Forfeiture Fund	129	166	79
2198	Rounding adjustment	1		
2199	Total current law appropriations	-2,295	-2,891	-1,487
2999	Total appropriations	-2,295	-2,891	-1,487
5098	Rounding adjustment	1		

ASSETS FORFEITURE FUND—Continued

Special and Trust Fund Receipts—Continued

Identification code 015–5042–0–2–752	2025 actual	2026 est.	2027 est.
5099 Balance, end of year	130	167	80

Program and Financing (in millions of dollars)

Identification code 015–5042–0–2–752	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Assets Forfeiture Fund (Direct)	1,716	3,557	1,681
0801 Assets Forfeiture Fund (Reimbursable)	25	29	29
0900 Total new obligations, unexpired accounts	1,741	3,586	1,710
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,985	3,434	2,466
1001 Discretionary unobligated balance brought fwd, Oct 1	1	1	.....
1021 Recoveries of prior year unpaid obligations	104	75	75
1033 Recoveries of prior year paid obligations	9	.....	.....
1070 Unobligated balance (total)	3,098	3,509	2,541
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	21	21	21
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	2,267	2,907	1,379
1203 Appropriation (previously unavailable)(special or trust)	137	129	166
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-250	-368	.....
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced (sequester)	-129	-166	-79
1260 Appropriations, mandatory (total)	2,025	2,502	1,466
Spending authority from offsetting collections, mandatory:			
1800 Collected	16	20	20
1801 Change in uncollected payments, Federal sources	15	.....	.....
1850 Spending auth from offsetting collections, mand (total)	31	20	20
1900 Budget authority (total)	2,077	2,543	1,507
1930 Total budgetary resources available	5,175	6,052	4,048
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3,434	2,466	2,338
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	827	738	1,866
3010 New obligations, unexpired accounts	1,741	3,586	1,710
3020 Outlays (gross)	-1,726	-2,383	-1,954
3040 Recoveries of prior year unpaid obligations, unexpired	-104	-75	-75
3050 Unpaid obligations, end of year	738	1,866	1,547
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-43	-58	-58
3070 Change in uncollected pymts, Fed sources, unexpired	-15	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-58	-58	-58
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	784	680	1,808
3200 Obligated balance, end of year	680	1,808	1,489
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	21	21	21
Outlays, gross:			
4010 Outlays from new discretionary authority	15	8	8
4011 Outlays from discretionary balances	4	12	12
4020 Outlays, gross (total)	19	20	20
Mandatory:			
4090 Budget authority, gross	2,056	2,522	1,486
Outlays, gross:			
4100 Outlays from new mandatory authority	1,456	1,675	868
4101 Outlays from mandatory balances	251	688	1,066
4110 Outlays, gross (total)	1,707	2,363	1,934
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-16	-20	-20
4123 Non-Federal sources	-9	.....	.....
4130 Offsets against gross budget authority and outlays (total)	-25	-20	-20
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-15	.....	.....
4143 Recoveries of prior year paid obligations, unexpired accounts	9	.....	.....
4150 Additional offsets against budget authority only (total)	-6	.....	.....
4160 Budget authority, net (mandatory)	2,025	2,502	1,466
4170 Outlays, net (mandatory)	1,682	2,343	1,914
4180 Budget authority, net (total)	2,046	2,523	1,487
4190 Outlays, net (total)	1,701	2,363	1,934
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	1,052	1,163	1,164
5001 Total investments, EOY: Federal securities: Par value	1,163	1,164	1,165

The Comprehensive Crime Control Act of 1984 established the Assets Forfeiture Fund (AFF) as a repository for forfeited cash and the proceeds of sales of forfeited property under any law enforced and administered by the Department in accordance with 28 U.S.C. 524(c). Authorities of the AFF have been amended by various public laws enacted since 1984. Under current law, authority to use the AFF for certain investigative expenses shall be specified in annual appropriations acts. Expenses necessary to seize, detain, inventory, safeguard, maintain, advertise, or sell property under seizure are funded through a permanent, indefinite appropriation. In addition, beginning in 1993, other general expenses of managing and operating the asset forfeiture program are paid from the permanent, indefinite portion of the AFF. Once all expenses are covered, the balance is maintained to meet ongoing expenses of the program. Excess unobligated balances may also be allocated by the Attorney General in accordance with 28 U.S.C. 524(c)(8)(E).

Object Classification (in millions of dollars)

Identification code 015–5042–0–2–752	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	56	58	58
12.1 Civilian personnel benefits	23	23	23
21.0 Travel and transportation of persons	5	5	5
22.0 Transportation of things	2	3	3
23.1 Rental payments to GSA	21	21	21
23.2 Rental payments to others	8	8	8
23.3 Communications, utilities, and miscellaneous charges	13	14	14
25.1 Advisory and assistance services	181	187	187
25.2 Other services from non-Federal sources	1,248	3,075	1,199
25.3 Other goods and services from Federal sources	63	64	64
25.4 Operation and maintenance of facilities	3	3	3
25.7 Operation and maintenance of equipment	48	50	50
26.0 Supplies and materials	5	5	5
31.0 Equipment	11	11	11
43.0 Interest and dividends	26	27	27
44.0 Refunds	3	3	3
99.0 Direct obligations	1,716	3,557	1,681
99.0 Reimbursable obligations	25	29	29
99.9 Total new obligations, unexpired accounts	1,741	3,586	1,710

Employment Summary

Identification code 015–5042–0–2–752	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	108	126	126
1001 Direct civilian full-time equivalent employment	28	38	38
1001 Direct civilian full-time equivalent employment	6	9	9
1001 Direct civilian full-time equivalent employment	57	68	68
1001 Direct civilian full-time equivalent employment	16	19	19
1001 Direct civilian full-time equivalent employment	2	4	4
1001 Direct civilian full-time equivalent employment	174	222	222

JUSTICE PRISONER AND ALIEN TRANSPORTATION SYSTEM FUND, U.S. MARSHALS

Program and Financing (in millions of dollars)

Identification code 015–4575–0–4–752	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Justice Prisoner and Alien Transportation System Fund, U.S. Marshals (Reimbursable)	54	72	74

	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	40	54	71
1001	Discretionary unobligated balance brought fwd, Oct 1	40		
1021	Recoveries of prior year unpaid obligations	2	5	3
1070	Unobligated balance (total)	42	59	74
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	66	84	77
1930	Total budgetary resources available	108	143	151
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	54	71	77
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	7	6	2
3010	New obligations, unexpired accounts	54	72	74
3020	Outlays (gross)	-53	-71	-72
3040	Recoveries of prior year unpaid obligations, unexpired	-2	-5	-3
3050	Unpaid obligations, end of year	6	2	1
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	-2
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	5	4	
3200	Obligated balance, end of year	4		-1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	66	84	77
	Outlays, gross:			
4010	Outlays from new discretionary authority	7	67	62
4011	Outlays from discretionary balances	46	4	10
4020	Outlays, gross (total)	53	71	72
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-62	-84	-77
4033	Non-Federal sources	-4		
4040	Offsets against gross budget authority and outlays (total)	-66	-84	-77
4070	Budget authority, net (discretionary)			
4080	Outlays, net (discretionary)	-13	-13	-5
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-13	-13	-5

The Justice Prisoner Air Transportation System (JPATS) is responsible for transporting the majority of Federal detainees and prisoners in the custody of the United States Marshals Service and the Federal Bureau of Prisons. JPATS transports both pretrial detainees and sentenced prisoners via coordinated air and ground systems while ensuring the safety of the public, Federal employees, and those in custody. JPATS also transports detainees and prisoners on a reimbursable space-available basis for the Department of War, other participating Federal departments, and State and local agencies. Customers are billed based on the number of flight hours and seats used to move their detainees/prisoners.

Object Classification (in millions of dollars)

Identification code 015–4575–0–4–752	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	10	12	12
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	11	13	13
12.1 Civilian personnel benefits	4	5	6
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	1	2	2
23.3 Communications, utilities, and miscellaneous charges	4	5	6
25.1 Advisory and assistance services		1	1
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	1	1	1
25.4 Operation and maintenance of facilities	6		1
25.7 Operation and maintenance of equipment	15	20	20
25.8 Subsistence and support of persons		6	6
26.0 Supplies and materials	10	16	15
31.0 Equipment		1	1
99.9 Total new obligations, unexpired accounts	54	72	74

Employment Summary

Identification code 015–4575–0–4–752	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	87	114	114

NATIONAL SECURITY DIVISION

Federal Funds

Salaries and Expenses

(including transfer of funds)

For expenses necessary to carry out the activities of the National Security Division, $123,000,000, of which not to exceed $5,000,000 for information technology systems shall remain available until expended: Provided, That notwithstanding section 205 of this Act, upon a determination by the Attorney General that emergent circumstances require additional funding for the activities of the National Security Division, the Attorney General may transfer such amounts to this heading from available appropriations for the current fiscal year for the Department of Justice, as may be necessary to respond to such circumstances: Provided further, That any transfer pursuant to the preceding proviso shall be treated as a reprogramming under section 504 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section.

Program and Financing (in millions of dollars)

Identification code 015–1300–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 National Security Division	141	117	123
0801 Salaries and Expenses (Reimbursable)	1	2	2
0900 Total new obligations, unexpired accounts	142	119	125
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	13	7
1001 Discretionary unobligated balance brought fwd, Oct 1	5		
1012 Unobligated balance transfers between expired and unexpired accounts	12		
1020 Adjustment of unobligated bal brought forward, Oct 1		-5	
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	19	8	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	128	117	123
1121 Appropriations transferred from other acct [015–0406]	4		
1160 Appropriation, discretionary (total)	132	117	123
Appropriations, mandatory:			
1200 Appropriation	5		
Spending authority from offsetting collections, discretionary:			
1700 Collected		1	
1701 Change in uncollected payments, Federal sources	1		
1750 Spending auth from offsetting collections, disc (total)	1	1	
1900 Budget authority (total)	138	118	123
1930 Total budgetary resources available	157	126	130
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	13	7	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	35	34	25
3010 New obligations, unexpired accounts	142	119	125
3011 Obligations ("upward adjustments"), expired accounts	7		
3020 Outlays (gross)	-136	-128	-136
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3041 Recoveries of prior year unpaid obligations, expired	-12		
3050 Unpaid obligations, end of year	34	25	14
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-3	-3
3070 Change in uncollected pymts, Fed sources, unexpired	-1		
3071 Change in uncollected pymts, Fed sources, expired	3		
3090 Uncollected pymts, Fed sources, end of year	-3	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	30	31	22

SALARIES AND EXPENSES—Continued

Program and Financing—Continued

Identification code 015–1300–0–1–751		2025 actual	2026 est.	2027 est.
3200	Obligated balance, end of year	31	22	11
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	133	118	123
	Outlays, gross:			
4010	Outlays from new discretionary authority	118	105	109
4011	Outlays from discretionary balances	18	23	27
4020	Outlays, gross (total)	136	128	136
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2	-1	.....
4033	Non-Federal sources	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-3	-1	.....
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4052	Offsetting collections credited to expired accounts	3	.....	.....
4060	Additional offsets against budget authority only (total)	2	.....	.....
4070	Budget authority, net (discretionary)	132	117	123
4080	Outlays, net (discretionary)	133	127	136
	Mandatory:			
4090	Budget authority, gross	5	.....	.....
4180	Budget authority, net (total)	137	117	123
4190	Outlays, net (total)	133	127	136

The mission of the National Security Division (NSD) is to protect the United States from threats to our national security by pursuing justice through the law. NSD strengthens the Department's core national security functions by providing strategic national security policy coordination and development. NSD combines counterterrorism, counterintelligence, export control, and cyber prosecutors with attorneys who oversee the Department's foreign intelligence/counterintelligence operations, as well as attorneys who provide policy and legal advice on a wide range of national security issues. For 2027, NSD is requesting $123 million to protect and defend the United States against the full range of national security threats, consistent with the rule of law.

Object Classification (in millions of dollars)

Identification code 015–1300–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	61	52	55
11.3	Other than full-time permanent	2	2	2
11.5	Other personnel compensation	2	1	1
11.8	Special personal services payments	2	3	2
11.9	Total personnel compensation	67	58	60
12.1	Civilian personnel benefits	23	16	14
21.0	Travel and transportation of persons	1	1	2
23.1	Rental payments to GSA	10	11	11
23.3	Communications, utilities, and miscellaneous charges	2	4	4
25.1	Advisory and assistance services	14	4	5
25.2	Other services from non-Federal sources	1	1	1
25.3	Other goods and services from Federal sources	17	15	19
25.4	Operation and maintenance of facilities	1	1	1
25.7	Operation and maintenance of equipment	3	4	4
31.0	Equipment	2	2	2
99.0	Direct obligations	141	117	123
99.0	Reimbursable obligations	1	2	2
99.9	Total new obligations, unexpired accounts	142	119	125

Employment Summary

Identification code 015–1300–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	364	342	356

RADIATION EXPOSURE COMPENSATION

Federal Funds

PAYMENT TO RADIATION EXPOSURE COMPENSATION TRUST FUND

Program and Financing (in millions of dollars)

Identification code 015–0333–0–1–054		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment to radiation exposure compensation trust fund	360	2,177	1,885
0900	Total new obligations, unexpired accounts (object class 94.0)	360	2,177	1,885
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	360	2,177	1,885
1930	Total budgetary resources available	360	2,177	1,885
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	360	2,177	1,885
3020	Outlays (gross)	-360	-2,177	-1,885
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	360	2,177	1,885
	Outlays, gross:			
4100	Outlays from new mandatory authority	360	2,177	1,885
4180	Budget authority, net (total)	360	2,177	1,885
4190	Outlays, net (total)	360	2,177	1,885

Trust Funds

RADIATION EXPOSURE COMPENSATION TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 015–8116–0–7–054		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1140	Payment from the General Fund, Radiation Exposure Compensation Trust Fund	360	2,177	1,885
2000	Total: Balances and receipts	360	2,177	1,885
	Appropriations:			
	Current law:			
2101	Radiation Exposure Compensation Trust Fund	-360	-2,177	-1,885
5099	Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 015–8116–0–7–054		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payments to RECA claimants	25	2,568	1,885
0900	Total new obligations, unexpired accounts (object class 42.0)	25	2,568	1,885
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	56	391	.....
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	360	2,177	1,885
1930	Total budgetary resources available	416	2,568	1,885
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	391	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	25	2,568	1,885
3020	Outlays (gross)	-25	-2,568	-1,885
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	360	2,177	1,885

	Outlays, gross:			
4100	Outlays from new mandatory authority	25	2,177	1,885
4101	Outlays from mandatory balances	.....	391	.....
4110	Outlays, gross (total)	25	2,568	1,885
4180	Budget authority, net (total)	360	2,177	1,885
4190	Outlays, net (total)	25	2,568	1,885

The Radiation Exposure Compensation Act (RECA) established an administrative claim program as an alternative to litigation for persons who contracted certain illnesses as a result of the United States atmospheric nuclear testing program during the Cold War and associated defense-related uranium extraction. On July 4, 2025, Public Law 119–21 was enacted. Sections 100201–100205 of this law reauthorized RECA until December 31, 2028, added multiple new eligible populations, and created a restitution system for persons who became ill after presumed exposure to the Manhattan Project waste.

INTERAGENCY LAW ENFORCEMENT

Federal Funds

ORGANIZED CRIME DRUG ENFORCEMENT TASK FORCES

Program and Financing (in millions of dollars)

Identification code 015–0323–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Investigations	377	217	.....
0003 Prosecution	177	102	.....
0799 Total direct obligations	554	319	.....
0900 Total new obligations, unexpired accounts	554	319	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	31	19	.....
1001 Discretionary unobligated balance brought fwd, Oct 1	31	.....	.....
1021 Recoveries of prior year unpaid obligations	7	.....	.....
1070 Unobligated balance (total)	38	19	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	547	300	.....
Spending authority from offsetting collections, discretionary:			
1701 Change in uncollected payments, Federal sources	-1	.....	.....
1900 Budget authority (total)	546	300	.....
1930 Total budgetary resources available	584	319	.....
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-11	.....	.....
1941 Unexpired unobligated balance, end of year	19	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	83	96	156
3010 New obligations, unexpired accounts	554	319	.....
3011 Obligations ("upward adjustments"), expired accounts	3	81	81
3020 Outlays (gross)	-533	-340	-75
3040 Recoveries of prior year unpaid obligations, unexpired	-7	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-4	.....	.....
3050 Unpaid obligations, end of year	96	156	162
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	.....	.....
3070 Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	82	96	156
3200 Obligated balance, end of year	96	156	162
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	546	300	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	474	225	.....
4011 Outlays from discretionary balances	59	115	75
4020 Outlays, gross (total)	533	340	75
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-1	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-1	.....	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4052 Offsetting collections credited to expired accounts	1	.....	.....
4060 Additional offsets against budget authority only (total)	2	.....	.....
4070 Budget authority, net (discretionary)	547	300	.....
4080 Outlays, net (discretionary)	532	340	75
4180 Budget authority, net (total)	547	300	.....
4190 Outlays, net (total)	532	340	75

For 2027, Interagency Law Enforcement funding is requested directly in the appropriations of its partner DOJ components — the Drug Enforcement Administration, Federal Bureau of Investigation, United States Marshals Service, Bureau of Alcohol, Tobacco, Firearms and Explosives, United States Attorneys, Criminal Division, and National Security Division — to more directly and efficiently control resources that support investigations into drug trafficking and organized crime.

Object Classification (in millions of dollars)

Identification code 015–0323–0–1–751	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	297	171	.....
11.3 Other than full-time permanent	3	2	.....
11.5 Other personnel compensation	3	2	.....
11.9 Total personnel compensation	303	175	.....
12.1 Civilian personnel benefits	53	31	.....
21.0 Travel and transportation of persons	5	3	.....
23.1 Rental payments to GSA	13	7	.....
23.3 Communications, utilities, and miscellaneous charges	2	1	.....
25.1 Advisory and assistance services	2	1	.....
25.2 Other services from non-Federal sources	10	5	.....
25.3 Other goods and services from Federal sources	160	92	.....
25.4 Operation and maintenance of facilities	1	1	.....
25.7 Operation and maintenance of equipment	2	1	.....
26.0 Supplies and materials	1	1	.....
31.0 Equipment	2	1	.....
99.0 Direct obligations	554	319	.....
99.9 Total new obligations, unexpired accounts	554	319	.....

Employment Summary

Identification code 015–0323–0–1–751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	59	.....	.....
1001 Direct civilian full-time equivalent employment	822	424	.....
1001 Direct civilian full-time equivalent employment	829	489	.....
1001 Direct civilian full-time equivalent employment	420	200	.....
1001 Direct civilian full-time equivalent employment	46	22	.....
1001 Direct civilian full-time equivalent employment	37	22	.....
1001 Direct civilian full-time equivalent employment	10	10	.....
1001 Direct civilian full-time equivalent employment	3	3	.....

FEDERAL BUREAU OF INVESTIGATION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Federal Bureau of Investigation for detection, investigation, and prosecution of crimes against the United States, $12,500,274,000, of which not to exceed $216,900,000 shall remain available until September 30, 2028: Provided, That not to exceed $279,000 shall be available for official reception and representation expenses: Provided, That in addition to other funds provided for construction projects in this Act, the Federal Bureau of Investigation may use funding appropriated under this heading for operation and maintenance of secure work environment facilities and secure networking capabilities.

Program and Financing (in millions of dollars)

Identification code 015–0200–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Intelligence	1,736	1,774	1,874
0002 Counterterrorism/Counterintelligence	3,832	4,051	4,636

SALARIES AND EXPENSES—Continued

Program and Financing—Continued

Identification code 015–0200–0–1–999		2025 actual	2026 est.	2027 est.
0003	Criminal Enterprises and Federal Crimes	3,758	3,896	4,281
0004	Criminal Justice Services	246	305	334
0011	NICS	16	13	.....
0091	Direct program activities, subtotal	9,588	10,039	11,125
0201	Intelligence	206	259	269
0202	Counterterrorism/Counterintelligence	415	375	393
0203	Criminal Enterprises and Federal Crimes	303	300	315
0204	Criminal Justice Services	401	390	398
0291	Direct program activities, subtotal	1,325	1,324	1,375
0300	Direct program activities, subtotal	10,913	11,363	12,500
0799	Total direct obligations	10,913	11,363	12,500
0801	Salaries and Expenses (Reimbursable)	1,085	998	998
0900	Total new obligations, unexpired accounts	11,998	12,361	13,498
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	730	1,138	144
1001	Discretionary unobligated balance brought fwd, Oct 1	529	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts	91	.....	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	-395	.....
1021	Recoveries of prior year unpaid obligations	63	.....	.....
1070	Unobligated balance (total)	884	743	144
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	10,660	10,609	12,500
1121	Appropriations transferred from other acct [011–1070]	2	.....	.....
1160	Appropriation, discretionary (total)	10,662	10,609	12,500
	Appropriations, mandatory:			
1200	Appropriation	395	.....	.....
1221	Appropriations transferred from other acct [011–5512]	23	16	13
1260	Appropriations, mandatory (total)	418	16	13
	Spending authority from offsetting collections, discretionary:			
1700	Collected	914	838	768
1701	Change in uncollected payments, Federal sources	152	139	128
1750	Spending auth from offsetting collections, disc (total)	1,066	977	896
	Spending authority from offsetting collections, mandatory:			
1800	Collected	160	147	134
1801	Change in uncollected payments, Federal sources	14	13	11
1850	Spending auth from offsetting collections, mand (total)	174	160	145
1900	Budget authority (total)	12,320	11,762	13,554
1930	Total budgetary resources available	13,204	12,505	13,698
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-68	.....	.....
1941	Unexpired unobligated balance, end of year	1,138	144	200
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,925	2,763	3,259
3010	New obligations, unexpired accounts	11,998	12,361	13,498
3011	Obligations ("upward adjustments"), expired accounts	88	.....	.....
3020	Outlays (gross)	-12,004	-11,865	-13,122
3040	Recoveries of prior year unpaid obligations, unexpired	-63	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-181	.....	.....
3050	Unpaid obligations, end of year	2,763	3,259	3,635
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-519	-519	-671
3070	Change in uncollected pymts, Fed sources, unexpired	-166	-152	-139
3071	Change in uncollected pymts, Fed sources, expired	166	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-519	-671	-810
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2,406	2,244	2,588
3200	Obligated balance, end of year	2,244	2,588	2,825
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	11,728	11,586	13,396
	Outlays, gross:			
4010	Outlays from new discretionary authority	9,033	9,693	11,166
4011	Outlays from discretionary balances	2,788	1,783	1,797
4020	Outlays, gross (total)	11,821	11,476	12,963
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-846	-776	-716
4033	Non-Federal sources	-236	-216	-198
4040	Offsets against gross budget authority and outlays (total)	-1,082	-992	-914
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-152	-139	-128
4052	Offsetting collections credited to expired accounts	168	154	146
4060	Additional offsets against budget authority only (total)	16	15	18
4070	Budget authority, net (discretionary)	10,662	10,609	12,500
4080	Outlays, net (discretionary)	10,739	10,484	12,049
	Mandatory:			
4090	Budget authority, gross	592	176	158
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	174	156
4101	Outlays from mandatory balances	183	215	3
4110	Outlays, gross (total)	183	389	159
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-160	-147	-134
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-14	-13	-11
4160	Budget authority, net (mandatory)	418	16	13
4170	Outlays, net (mandatory)	23	242	25
4180	Budget authority, net (total)	11,080	10,625	12,513
4190	Outlays, net (total)	10,762	10,726	12,074

The mission of the Federal Bureau of Investigation (FBI) is to protect the American people and uphold the Constitution of the United States.

The FBI's enterprise strategy includes four priorities to focus efforts across the enterprise: Crush Violent Crime, Defend the Homeland, Rebuild Public Trust, and Drive Fierce Organizational Accountability. The FBI accomplishes these priorities by continuously setting strategic goals and initiatives tied to executive and employee performance, including specific threat mitigation strategies through Integrated Program Management.

The FBI is headed by a Director, who is appointed by the President and confirmed by the Senate. FBI Headquarters, located in Washington, D.C., provides centralized operational, policy, and administrative support to FBI investigations. The FBI operates 56 field offices in major U.S. cities and approximately 350 resident agencies (RAs) throughout the country. RAs are satellite offices that allow the FBI to maintain a presence in and serve local communities. The FBI also operates 62 Legal Attache offices and 34 sub-offices in 80 foreign countries around the world. Finally, the FBI maintains several specialized facilities and analytical centers across the country, such as the Criminal Justice Information Services Division in Clarksburg, WV; the Richard Shelby Center for Innovation and Advanced Training in Huntsville, AL; and the FBI Academy and Laboratory at Quantico, VA.

A number of FBI activities are supported by reimbursable funding streams. The FBI is also authorized to conduct fingerprint and name checks for certain non-Federal agencies.

For 2027, the FBI is requesting $12.5 billion in Salaries and Expenses funding.

Object Classification (in millions of dollars)

Identification code 015–0200–0–1–999		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	4,118	4,351	4,562
11.3	Other than full-time permanent	43	.....	.....
11.5	Other personnel compensation	496	578	614
11.8	Special personal services payments	1	.....	.....
11.9	Total personnel compensation	4,658	4,929	5,176
12.1	Civilian personnel benefits	2,280	2,363	2,513
13.0	Benefits for former personnel	1	.....	.....
21.0	Travel and transportation of persons	149	134	180
22.0	Transportation of things	26	22	31
23.1	Rental payments to GSA	764	669	925
23.2	Rental payments to others	112	177	136
23.3	Communications, utilities, and miscellaneous charges	135	161	164
24.0	Printing and reproduction	2	2	3
25.1	Advisory and assistance services	1,090	1,088	1,321

25.2	Other services from non-Federal sources	389	389	471
25.3	Other goods and services from Federal sources	152	146	184
25.4	Operation and maintenance of facilities	178	177	215
25.5	Research and development contracts	12	10	14
25.7	Operation and maintenance of equipment	147	135	178
25.8	Subsistence and support of persons	1	.....	.....
26.0	Supplies and materials	193	243	234
31.0	Equipment	547	632	662
32.0	Land and structures	72	82	87
42.0	Insurance claims and indemnities	5	4	6
99.0	Direct obligations	10,913	11,363	12,500
99.0	Reimbursable obligations	1,085	998	998
99.9	Total new obligations, unexpired accounts	11,998	12,361	13,498

Employment Summary

Identification code 015–0200–0–1–999		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	33,965	33,290	35,538
2001	Reimbursable civilian full-time equivalent employment	2,139	1,723	1,709

Construction

For necessary expenses, to include the cost of equipment, furniture, and information technology requirements, related to construction or acquisition of buildings, facilities, and sites by purchase, or as otherwise authorized by law; conversion, modification, and extension of federally owned buildings; preliminary planning and design of projects; and operation and maintenance of secure work environment facilities and secure networking capabilities; $30,000,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 015–0203–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0006	Secure Work Environment Program	39	31	30
0011	Quantico	16	3	.....
0018	FBI Headquarters building	.....	503	.....
0020	21st Century Facilities	234	431	.....
0024	Jefferson Dorm Renovations	1	7	.....
0900	Total new obligations, unexpired accounts	290	975	30
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,181	932	1
1021	Recoveries of prior year unpaid obligations	11	29	.....
1070	Unobligated balance (total)	1,192	961	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	30	15	30
1930	Total budgetary resources available	1,222	976	31
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	932	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,090	958	1,498
3010	New obligations, unexpired accounts	290	975	30
3020	Outlays (gross)	-411	-406	-379
3040	Recoveries of prior year unpaid obligations, unexpired	-11	-29	.....
3050	Unpaid obligations, end of year	958	1,498	1,149
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,090	958	1,498
3200	Obligated balance, end of year	958	1,498	1,149
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	30	15	30
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	1	2
4011	Outlays from discretionary balances	411	405	377
4020	Outlays, gross (total)	411	406	379
4180	Budget authority, net (total)	30	15	30
4190	Outlays, net (total)	411	406	379

The Budget requests a total of $30 million in Construction funding for the Secure Work Environment program and Quantico Improvements.

Object Classification (in millions of dollars)

Identification code 015–0203–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
23.2	Rental payments to others	2	8	.....
24.0	Printing and reproduction	1	4	.....
25.1	Advisory and assistance services	35	111	.....
25.2	Other services from non-Federal sources	16	54	7
25.4	Operation and maintenance of facilities	1	3	.....
25.7	Operation and maintenance of equipment	1	2	.....
26.0	Supplies and materials	4	12	.....
31.0	Equipment	24	81	3
32.0	Land and structures	206	700	20
99.9	Total new obligations, unexpired accounts	290	975	30

DRUG ENFORCEMENT ADMINISTRATION

Federal Funds

Salaries and Expenses

For necessary expenses of the Drug Enforcement Administration, including not to exceed $70,000 to meet unforeseen emergencies of a confidential character pursuant to section 530C of title 28, United States Code; and expenses for conducting drug education and training programs, including travel and related expenses for participants in such programs and the distribution of items of token value that promote the goals of such programs, $2,942,000,000, of which not to exceed $75,000,000 shall remain available until September 30, 2028, and not to exceed $90,000 shall be available for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 015–1100–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	International Enforcement	454	475	497
0003	Domestic Enforcement	2,242	2,366	2,545
0004	State and Local Assistance	12	13	13
0799	Total direct obligations	2,708	2,854	3,055
0801	Reimbursable	28	34	34
0900	Total new obligations, unexpired accounts	2,736	2,888	3,089
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	131	509	590
1001	Discretionary unobligated balance brought fwd, Oct 1	81	.....	.....
1011	Unobligated balance transfer from other acct [011–1070]	1	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts	79	75	75
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	-367	.....
1021	Recoveries of prior year unpaid obligations	3	.....	.....
1033	Recoveries of prior year paid obligations	9	15	78
1070	Unobligated balance (total)	223	232	743
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	2,567	2,580	2,942
1121	Appropriations transferred from other acct [011–1070]	15	.....	.....
1160	Appropriation, discretionary (total)	2,582	2,580	2,942
	Appropriations, mandatory:			
1200	Appropriation	367	.....	.....
1221	Appropriations transferred from other acct [011–5512]	36	.....	.....
1260	Appropriations, mandatory (total)	403	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	17	527	472
1701	Change in uncollected payments, Federal sources	25	139	139
1750	Spending auth from offsetting collections, disc (total)	42	666	611
1900	Budget authority (total)	3,027	3,246	3,553
1930	Total budgetary resources available	3,250	3,478	4,296
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-5	.....	.....
1941	Unexpired unobligated balance, end of year	509	590	1,207

SALARIES AND EXPENSES—Continued

Program and Financing—Continued

Identification code 015–1100–0–1–751		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	609	629	513
3010	New obligations, unexpired accounts	2,736	2,888	3,089
3011	Obligations ("upward adjustments"), expired accounts	21	208	208
3020	Outlays (gross)	-2,654	-3,212	-3,429
3040	Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-80	.....	.....
3050	Unpaid obligations, end of year	629	513	381
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-22	-43	-53
3070	Change in uncollected pymts, Fed sources, unexpired	-25	-139	-139
3071	Change in uncollected pymts, Fed sources, expired	4	129	129
3090	Uncollected pymts, Fed sources, end of year	-43	-53	-63
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	587	586	460
3200	Obligated balance, end of year	586	460	318
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,624	3,246	3,553
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,141	2,601	2,818
4011	Outlays from discretionary balances	489	593	611
4020	Outlays, gross (total)	2,630	3,194	3,429
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-12	-602	-612
4033	Non-Federal sources	-33	-10	-8
4040	Offsets against gross budget authority and outlays (total)	-45	-612	-620
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-25	-139	-139
4052	Offsetting collections credited to expired accounts	19	70	70
4053	Recoveries of prior year paid obligations, unexpired accounts	9	15	78
4060	Additional offsets against budget authority only (total)	3	-54	9
4070	Budget authority, net (discretionary)	2,582	2,580	2,942
4080	Outlays, net (discretionary)	2,585	2,582	2,809
	Mandatory:			
4090	Budget authority, gross	403	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	24	18	.....
4180	Budget authority, net (total)	2,985	2,580	2,942
4190	Outlays, net (total)	2,609	2,600	2,809

The Drug Enforcement Administration's (DEA) mission is to enforce the controlled substances laws and regulations of the United States. The DEA is advancing its core North Star mission priorities strengthening enforcement; dismantling the Mexican cartels; disrupting chemical supply chains; targeting illicit finance; leading the fight on the cyber and dark web frontlines; building strategic domestic and foreign partnerships; reducing violence and protecting communities; and, prioritizing employee wellness. As the Department's single-mission agency for enforcing the Controlled Substances Act, the DEA plays an integral role in advancing the Administration's priorities as demonstrated by the DEA's enforcement efforts along our borders, particularly the Southern Border, where the Mexican Sinaloa and Jalisco Cartels (Cartel Jalisco Nueva Generacion, or CJNG) actively and continuously introduce fentanyl and other illicit substances into the United States.

The DEA is also actively supporting the Administration's immigration enforcement priorities by participating in the Homeland Security Task Forces (HSTFs) and has deployed Special Agents to Washington, D.C. and Memphis, Tennessee to assist with reducing and preventing violent crime.

The DEA's activities are divided into three decision units:

Domestic Enforcement: Through effective enforcement efforts and complementary support functions, the DEA disrupts and dismantles the leadership, command and control, and infrastructure of major drug trafficking syndicates, criminal organizations, and violent drug trafficking groups that threaten the United States. This decision unit contains most of the DEA's S&E resources and staffing, domestic enforcement groups, State and local task forces, Federal and local task forces, intelligence groups, and all the support functions essential to accomplishing the mission domestically.

International Enforcement: The DEA works with its foreign counterparts to attack vulnerabilities in the leadership, production, transportation, communications, finance, and distribution sectors of major international drug trafficking organizations. The DEA continues to engage with partners abroad and advance its international enforcement objectives with an emphasis on the Western Hemisphere region.

State and Local Assistance: The DEA supports State and local law enforcement with training so that State and local agencies can better address the environmental threat of clandestine laboratories in their communities.

Object Classification (in millions of dollars)

Identification code 015–1100–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	692	781	911
11.3	Other than full-time permanent	6	6	7
11.5	Other personnel compensation	151	167	147
11.9	Total personnel compensation	849	954	1,065
12.1	Civilian personnel benefits	533	573	574
21.0	Travel and transportation of persons	43	34	41
22.0	Transportation of things	20	15	18
23.1	Rental payments to GSA	240	300	213
23.2	Rental payments to others	38	6	37
23.3	Communications, utilities, and miscellaneous charges	61	62	66
24.0	Printing and reproduction	1	1	8
25.1	Advisory and assistance services	160	158	158
25.2	Other services from non-Federal sources	151	98	299
25.3	Other goods and services from Federal sources	153	118	146
25.4	Operation and maintenance of facilities	44	55	29
25.6	Medical care	3	3	6
25.7	Operation and maintenance of equipment	162	186	100
26.0	Supplies and materials	57	60	73
31.0	Equipment	98	111	186
32.0	Land and structures	69	87	34
42.0	Insurance claims and indemnities	26	33	2
99.0	Direct obligations	2,708	2,854	3,055
99.0	Reimbursable obligations	28	34	34
99.9	Total new obligations, unexpired accounts	2,736	2,888	3,089

Employment Summary

Identification code 015–1100–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	6,321	6,134	7,177
2001	Reimbursable civilian full-time equivalent employment	7	7	7

CONSTRUCTION

Program and Financing (in millions of dollars)

Identification code 015–1101–0–1–751		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6	6	6
1001	Discretionary unobligated balance brought fwd, Oct 1	6	.....	.....
1930	Total budgetary resources available	6	6	6
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	6	6	6
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	45	44	.....
3020	Outlays (gross)	-1	-44	.....
3050	Unpaid obligations, end of year	44	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	45	44	.....

3200	Obligated balance, end of year	44	.....	.....
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	1	44	.....
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	1	44	.....

Diversion Control Fee Account

Special and Trust Fund Receipts (in millions of dollars)

Identification code 015–5131–0–2–751		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	34	36	38
	Receipts:			
	Current law:			
1120	Diversion Control Fee Account, DEA	632	638	660
1120	Diversion Control Fee OGV Proceeds, DEA	1	.....	.....
1199	Total current law receipts	633	638	660
1999	Total receipts	633	638	660
2000	Total: Balances and receipts	667	674	698
	Appropriations:			
	Current law:			
2101	Diversion Control Fee Account	-633	-638	-660
2103	Diversion Control Fee Account	-34	-36	-38
2132	Diversion Control Fee Account	36	38	39
2199	Total current law appropriations	-631	-636	-659
2999	Total appropriations	-631	-636	-659
5099	Balance, end of year	36	38	39

Program and Financing (in millions of dollars)

Identification code 015–5131–0–2–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Diversion Control	670	670	676
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	148	128	111
1021	Recoveries of prior year unpaid obligations	16	16	16
1033	Recoveries of prior year paid obligations	3	.....	.....
1070	Unobligated balance (total)	167	144	127
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	633	638	660
1203	Appropriation (previously unavailable)(special or trust)	34	36	38
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-36	-38	-39
1260	Appropriations, mandatory (total)	631	636	659
	Spending authority from offsetting collections, mandatory:			
1800	Collected	.....	1	1
1900	Budget authority (total)	631	637	660
1930	Total budgetary resources available	798	781	787
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	128	111	111
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	161	193	207
3010	New obligations, unexpired accounts	670	670	676
3020	Outlays (gross)	-622	-640	-650
3040	Recoveries of prior year unpaid obligations, unexpired	-16	-16	-16
3050	Unpaid obligations, end of year	193	207	217
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	161	193	207
3200	Obligated balance, end of year	193	207	217
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	631	637	660
	Outlays, gross:			
4100	Outlays from new mandatory authority	331	440	455
4101	Outlays from mandatory balances	291	200	195
4110	Outlays, gross (total)	622	640	650
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-3	-1	-1
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	3	.....	.....
4160	Budget authority, net (mandatory)	631	636	659
4170	Outlays, net (mandatory)	619	639	649
4180	Budget authority, net (total)	631	636	659
4190	Outlays, net (total)	619	639	649

Public Law 102–395 established the Diversion Control Fee Account in 1993. The DEA Diversion Control Program sets fees at a level to ensure the recovery of the full cost of operating the program. By carrying out the mandates of the Controlled Substances Act (CSA), DEA prevents, detects, and investigates the diversion of pharmaceutical controlled substances and listed chemicals from legitimate channels, while ensuring an adequate and uninterrupted supply of pharmaceutical controlled substances and listed chemicals to meet legitimate medical, commercial and scientific needs. The CSA requires manufacturers, distributors, pharmacies, hospitals, practitioners, mid-level practitioners, researchers, teaching institutes, narcotic treatment programs, importers/exporters, and analytical labs to register with the DEA in order to distribute, manufacture, prescribe, dispense, or otherwise handle controlled substances or listed chemicals. The registrant community is the first line of defense against the opioid epidemic now facing the United States. The engagement and education of these community members can help in reducing the overprescribing of opioids and the prevention of abuse and illicit use.

Investigations that the Diversion Control Program conducts fall into two distinct categories: the diversion of legitimately manufactured pharmaceutical controlled substances, and the diversion of listed chemicals (List I and II) used in the illicit manufacture of controlled substances.

Object Classification (in millions of dollars)

Identification code 015–5131–0–2–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	194	194	194
11.3	Other than full-time permanent	3	3	3
11.5	Other personnel compensation	17	17	17
11.9	Total personnel compensation	214	214	214
12.1	Civilian personnel benefits	94	94	94
21.0	Travel and transportation of persons	10	10	10
22.0	Transportation of things	5	5	5
23.1	Rental payments to GSA	58	58	58
23.2	Rental payments to others	2	2	2
23.3	Communications, utilities, and miscellaneous charges	12	12	12
24.0	Printing and reproduction	7	7	7
25.1	Advisory and assistance services	120	118	124
25.2	Other services from non-Federal sources	17	19	19
25.3	Other goods and services from Federal sources	41	41	41
25.4	Operation and maintenance of facilities	11	11	11
25.6	Medical care	2	2	2
25.7	Operation and maintenance of equipment	39	39	39
26.0	Supplies and materials	15	15	15
31.0	Equipment	14	14	14
32.0	Land and structures	9	9	9
99.9	Total new obligations, unexpired accounts	670	670	676

Employment Summary

Identification code 015–5131–0–2–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,678	1,807	1,807

BUREAU OF ALCOHOL, TOBACCO, FIREARMS AND EXPLOSIVES

Federal Funds

Salaries and Expenses

For necessary expenses of the Bureau of Alcohol, Tobacco, Firearms and Explosives, for training of State and local law enforcement agencies with or without reimbursement, including training in connection with the training and acquisition of canines for explosives and fire accelerants detection; and for provision of laboratory assistance to State and local law enforcement agencies, with or without reimbursement, $1,652,000,000, of which not to exceed $35,650 shall be for official reception and representation expenses, not to exceed $1,000,000 shall be available for the payment of attorneys' fees as provided by section 924(d)(2) of title 18, United States Code, and not to exceed $25,000,000 shall remain available until September 30, 2028: Provided, That such funds shall be available to investigate and act upon applications for relief from Federal firearms disabilities under section 925(c) of title 18, United States Code.

Program and Financing (in millions of dollars)

Identification code 015–0700–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0006	Law Enforcement Operations	1,179	1,145	1,192
0007	Investigative Support Services	500	484	498
0192	Total Direct Program	1,679	1,629	1,690
0799	Total direct obligations	1,679	1,629	1,690
0801	Salaries and Expenses (Reimbursable)	67	145	145
0900	Total new obligations, unexpired accounts	1,746	1,774	1,835
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	109	239	55
1001	Discretionary unobligated balance brought fwd, Oct 1	34	.....	.....
1010	Unobligated balance transfer to other accts [011–5512]	-5	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts	24	16	16
1020	Adjustment of unobligated bal brought forward, Oct 1	.....	-162	.....
1021	Recoveries of prior year unpaid obligations	8	6	5
1070	Unobligated balance (total)	136	99	76
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,625	1,585	1,652
	Appropriations, mandatory:			
1200	Appropriation	162	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	33	145	145
1701	Change in uncollected payments, Federal sources	30	.....	.....
1750	Spending auth from offsetting collections, disc (total)	63	145	145
1900	Budget authority (total)	1,850	1,730	1,797
1930	Total budgetary resources available	1,986	1,829	1,873
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1	.....	.....
1941	Unexpired unobligated balance, end of year	239	55	38
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	414	371	358
3010	New obligations, unexpired accounts	1,746	1,774	1,835
3011	Obligations ("upward adjustments"), expired accounts	19	.....	.....
3020	Outlays (gross)	-1,765	-1,781	-1,815
3040	Recoveries of prior year unpaid obligations, unexpired	-8	-6	-5
3041	Recoveries of prior year unpaid obligations, expired	-35	.....	.....
3050	Unpaid obligations, end of year	371	358	373
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-52	-65	-65
3070	Change in uncollected pymts, Fed sources, unexpired	-30	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	17	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-65	-65	-65
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	362	306	293
3200	Obligated balance, end of year	306	293	308
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,688	1,730	1,797
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,459	1,524	1,582
4011	Outlays from discretionary balances	271	236	207
4020	Outlays, gross (total)	1,730	1,760	1,789
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-48	-145	-145
4033	Non-Federal sources	-2	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-50	-145	-145
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-30	.....	.....
4052	Offsetting collections credited to expired accounts	17	.....	.....
4060	Additional offsets against budget authority only (total)	-13	.....	.....
4070	Budget authority, net (discretionary)	1,625	1,585	1,652
4080	Outlays, net (discretionary)	1,680	1,615	1,644
	Mandatory:			
4090	Budget authority, gross	162	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	35	21	26
4180	Budget authority, net (total)	1,787	1,585	1,652
4190	Outlays, net (total)	1,715	1,636	1,670

The Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) is the U.S. law enforcement agency dedicated to protecting our Nation from the illicit use of firearms and explosives in violent crime and acts of terrorism. The ATF protects our communities from violent criminals and criminal organizations by investigating and preventing the illegal use and trafficking of firearms, the illegal use and improper storage of explosives, acts of arson and bombings, and the illegal diversion of alcohol and tobacco products.

For 2027, the ATF request prioritizes resources toward illegal firearms traffickers fueling violent crime and crime gun tracing that State and local law enforcement need to track down dangerous criminals, such as MS-13 gang members.

Object Classification (in millions of dollars)

Identification code 015–0700–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	658	616	630
11.3	Other than full-time permanent	2	3	3
11.5	Other personnel compensation	90	93	95
11.9	Total personnel compensation	750	712	728
12.1	Civilian personnel benefits	354	337	344
21.0	Travel and transportation of persons	21	10	10
22.0	Transportation of things	2	2	2
23.1	Rental payments to GSA	105	109	117
23.3	Communications, utilities, and miscellaneous charges	44	46	46
24.0	Printing and reproduction	1	2	2
25.2	Other services from non-Federal sources	26	24	24
25.2	Other services from non-Federal sources	181	225	255
25.3	Other goods and services from Federal sources	41	47	47
25.7	Operation and maintenance of equipment	102	62	62
26.0	Supplies and materials	17	21	21
31.0	Equipment	30	26	26
32.0	Land and structures	4	5	5
42.0	Insurance claims and indemnities	1	1	1
99.0	Direct obligations	1,679	1,629	1,690
99.0	Reimbursable obligations	67	145	145
99.9	Total new obligations, unexpired accounts	1,746	1,774	1,835

Employment Summary

Identification code 015–0700–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	5,107	4,660	4,749
2001	Reimbursable civilian full-time equivalent employment	3	3	3

CONSTRUCTION

Program and Financing (in millions of dollars)

Identification code 015–0720–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0006	Laboratory Facilities		29	
0900	Total new obligations, unexpired accounts (object class 32.0)		29	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		29	
1021	Recoveries of prior year unpaid obligations	29		
1070	Unobligated balance (total)	29	29	
1930	Total budgetary resources available	29	29	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	29		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	74	23	23
3010	New obligations, unexpired accounts		29	
3020	Outlays (gross)	-22	-29	
3040	Recoveries of prior year unpaid obligations, unexpired	-29		
3050	Unpaid obligations, end of year	23	23	23
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	74	23	23
3200	Obligated balance, end of year	23	23	23
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	22	29	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	22	29	

FEDERAL PRISON SYSTEM

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses of the Federal Prison System for the administration, operation, and maintenance of Federal penal and correctional institutions, and for the provision of technical assistance and advice on corrections related issues to foreign governments, $10,316,671,000: Provided, That not less than $409,483,000 shall be for the programs and activities authorized by the First Step Act of 2018 (Public Law 115–391), of which up to $20,000,000 may be transferred to and merged with the "Buildings and Facilities" appropriation for construction activites in support of programs authorized by the First Step Act of 2018: Provided further, That the Attorney General may transfer to the Department of Health and Human Services such amounts as may be necessary for direct expenditures by that Department for medical relief for inmates of Federal penal and correctional institutions: Provided further, That the Director of the Federal Prison System, where necessary, may enter into contracts with a fiscal agent or fiscal intermediary claims processor to determine the amounts payable to persons who, on behalf of the Federal Prison System, furnish health services to individuals committed to the custody of the Federal Prison System: Provided further, That not to exceed $5,400 shall be available for official reception and representation expenses: Provided further, That not to exceed $50,000,000 shall remain available until September 30, 2028 for necessary operations: Provided further, That, of the amounts provided for contract confinement, not to exceed $20,000,000 shall remain available until September 30, 2028 to make payments in advance for grants, contracts and reimbursable agreements, and other expenses: Provided further, That the Director of the Federal Prison System may accept donated property and services relating to the operation of the prison card program from a not-for-profit entity which has operated such program in the past, notwithstanding the fact that such not-for-profit entity furnishes services under contracts to the Federal Prison System relating to the operation of pre-release services, halfway houses, or other custodial facilities.

Program and Financing (in millions of dollars)

Identification code 015–1060–0–1–753		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Inmate Care and Programs	3,534	3,430	3,927
0002	Institution Security and Administration	4,413	4,609	5,579
0003	Contract Confinement	593	635	811
0091	Total operating expenses	8,540	8,674	10,317
0192	Total direct program	8,540	8,674	10,317
0799	Total direct obligations	8,540	8,674	10,317
0801	Salaries and Expenses (Reimbursable)	6	15	15
0900	Total new obligations, unexpired accounts	8,546	8,689	10,332
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		2,862	2,280
1012	Unobligated balance transfers between expired and unexpired accounts	10		
1070	Unobligated balance (total)	10	2,862	2,280
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	8,393	8,100	10,317
1120	Appropriations transferred to other acct [015–0401]	-8	-8	
1160	Appropriation, discretionary (total)	8,385	8,092	10,317
	Appropriations, mandatory:			
1200	Appropriation	3,000		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	45	15	15
1701	Change in uncollected payments, Federal sources	14		
1750	Spending auth from offsetting collections, disc (total)	59	15	15
1900	Budget authority (total)	11,444	8,107	10,332
1930	Total budgetary resources available	11,454	10,969	12,612
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-46		
1941	Unexpired unobligated balance, end of year	2,862	2,280	2,280
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	894	624	792
3010	New obligations, unexpired accounts	8,546	8,689	10,332
3011	Obligations ("upward adjustments"), expired accounts	174		
3020	Outlays (gross)	-8,771	-8,521	-10,484
3041	Recoveries of prior year unpaid obligations, expired	-219		
3050	Unpaid obligations, end of year	624	792	640
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-18	-23	-23
3070	Change in uncollected pymts, Fed sources, unexpired	-14		
3071	Change in uncollected pymts, Fed sources, expired	9		
3090	Uncollected pymts, Fed sources, end of year	-23	-23	-23
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	876	601	769
3200	Obligated balance, end of year	601	769	617
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	8,444	8,107	10,332
	Outlays, gross:			
4010	Outlays from new discretionary authority	7,828	6,893	8,784
4011	Outlays from discretionary balances	795	1,090	1,058
4020	Outlays, gross (total)	8,623	7,983	9,842
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-40		
4033	Non-Federal sources	-84	-15	-15
4040	Offsets against gross budget authority and outlays (total)	-124	-15	-15
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-14		
4052	Offsetting collections credited to expired accounts	79		
4060	Additional offsets against budget authority only (total)	65		
4070	Budget authority, net (discretionary)	8,385	8,092	10,317
4080	Outlays, net (discretionary)	8,499	7,968	9,827
	Mandatory:			
4090	Budget authority, gross	3,000		
	Outlays, gross:			
4100	Outlays from new mandatory authority	148		

SALARIES AND EXPENSES—Continued

Program and Financing—Continued

Identification code 015–1060–0–1–753		2025 actual	2026 est.	2027 est.
4101	Outlays from mandatory balances		538	642
4110	Outlays, gross (total)	148	538	642
4180	Budget authority, net (total)	11,385	8,092	10,317
4190	Outlays, net (total)	8,647	8,506	10,469

This appropriation will provide for the custody and care of a projected average daily population of over 153,000 individuals, and for the maintenance and operation of 121 penal institutions, regional offices, and a central office located in Washington, D.C. The appropriation also finances the incarceration of individuals in the BOP's care and custody who are in State and local jails and other facilities for short periods of time. The Federal Prison System (FPS) also receives reimbursements for the daily care and maintenance of State and local offenders, for utilities used by Federal Prison Industries, Inc., for staff housing, and for meals purchased by FPS staff at institutions.

Inmate Care and Programs.—This activity covers the costs of all food, medical supplies, clothing, welfare services, release clothing, transportation, gratuities, staff salaries (including salaries of Health Resources and Services Administration commissioned officers), and operational costs of functions directly related to providing inmate care. This decision unit also finances the costs of GED classes and other educational programs, vocational training, drug treatment, religious programs, psychological services, and other inmate programs such as Life Connections.

Institution Security and Administration.—This activity covers costs associated with the maintenance of facilities and institution security. This activity finances institution maintenance, motor pool operations, powerhouse operations, institution security, and other administrative functions. In addition, this activity covers all costs associated with general administration and provides funding for the central office, regional offices, and staff training centers. Also included are oversight functions of the executive staff and regional and central office program managers in the areas of budget development and execution; financial management; procurement and property management; human resource management; inmate systems management; safety; legal counsel; research and evaluation; and systems support.

Contract Confinement.—This activity provides for the confinement of sentenced Federal offenders in a Government-owned, contractor-operated facility, and State, local, and private contract facilities. It also provides for the care of individuals in custody who are in contract community residential centers and covers the costs associated with management and oversight of contract confinement functions.

For 2027, BOP requests no less than $409.5 million in base funding to continue robustly implementing the First Step Act. The full and timely implementation of the First Step Act remains a priority for the BOP.

Object Classification (in millions of dollars)

Identification code 015–1060–0–1–753		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	3,022	3,203	3,902
11.3	Other than full-time permanent	16	15	14
11.5	Other personnel compensation	570	556	495
11.8	Special personal services payments	1	1	4
11.9	Total personnel compensation	3,609	3,775	4,415
12.1	Civilian personnel benefits	2,187	2,359	2,284
13.0	Benefits for former personnel			1
21.0	Travel and transportation of persons	23	21	35
22.0	Transportation of things	11	11	12
23.1	Rental payments to GSA	37	33	30
23.2	Rental payments to others	3	3	3
23.3	Communications, utilities, and miscellaneous charges	352	340	414
24.0	Printing and reproduction	5	1	1
25.1	Advisory and assistance services	24	39	247
25.2	Other services from non-Federal sources	308	276	514
25.3	Other goods and services from Federal sources	165	81	93
25.4	Operation and maintenance of facilities	41	41	45
25.5	Research and development contracts		12	12
25.6	Medical care	424	400	507
25.7	Operation and maintenance of equipment	231	220	241
25.8	Subsistence and support of persons	500	475	598
26.0	Supplies and materials	596	548	609
31.0	Equipment	10	10	221
32.0	Land and structures	2	2	13
41.0	Grants, subsidies, and contributions	3	10	17
42.0	Insurance claims and indemnities	10	17	5
99.0	Direct obligations	8,541	8,674	10,317
99.0	Reimbursable obligations	5	15	15
99.9	Total new obligations, unexpired accounts	8,546	8,689	10,332

Employment Summary

Identification code 015–1060–0–1–753		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	33,379	34,049	35,121

BUILDINGS AND FACILITIES

For planning, acquisition of sites, and construction of new facilities; purchase and acquisition of facilities and remodeling, and equipping of such facilities for penal and correctional use, including all necessary expenses incident thereto, by contract or force account; and constructing, remodeling, and equipping necessary buildings and facilities at existing penal and correctional institutions, including all necessary expenses incident thereto, by contract or force account, $178,623,000, to remain available until expended: Provided, That labor of United States prisoners may be used for work performed under this appropriation.

(CANCELLATION)

Of the unobligated balances from prior year appropriations available under this heading, $400,000,000 are hereby permanently cancelled: Provided, That no amounts may be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

Program and Financing (in millions of dollars)

Identification code 015–1003–0–1–753		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	New construction	6	152	2
0002	Modernization and Repair	132	793	177
0900	Total new obligations, unexpired accounts	138	945	179
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	755	2,867	2,202
1001	Discretionary unobligated balance brought fwd, Oct 1	755		
1021	Recoveries of prior year unpaid obligations	5		
1070	Unobligated balance (total)	760	2,867	2,202
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	245	280	179
1131	Unobligated balance of appropriations permanently reduced			-400
1160	Appropriation, discretionary (total)	245	280	-221
	Appropriations, mandatory:			
1200	Appropriation	2,000		
1900	Budget authority (total)	2,245	280	-221
1930	Total budgetary resources available	3,005	3,147	1,981
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,867	2,202	1,802
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	523	222	738
3010	New obligations, unexpired accounts	138	945	179
3020	Outlays (gross)	-434	-429	-727
3040	Recoveries of prior year unpaid obligations, unexpired	-5		
3050	Unpaid obligations, end of year	222	738	190
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	523	222	738

3200	Obligated balance, end of year	222	738	190
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	245	280	-221
	Outlays, gross:			
4010	Outlays from new discretionary authority	58	28	-22
4011	Outlays from discretionary balances	376	201	263
4020	Outlays, gross (total)	434	229	241
	Mandatory:			
4090	Budget authority, gross	2,000	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	200	486
4180	Budget authority, net (total)	2,245	280	-221
4190	Outlays, net (total)	434	429	727

New Construction.—This activity includes the costs associated with land and building acquisition, new prison construction, and land payments for the Federal Transfer Center in Oklahoma City, which serves as a Bureau-wide transfer and processing center. For 2027, the Budget requests $2 million for new construction base program funding, and proposes a cancellation of $400 million in prior years' unobligated new construction balances.

Modernization and Repair of Existing Facilities.—This activity includes costs associated with rehabilitation, modernization, and renovation of Bureau-owned buildings and other structures in order to meet legal requirements and accommodate correctional programs. For 2027, the Budget requests $176.6 million to fund the modernization and repair program, including $152 million to begin revitalization of Alcatraz as a state-of-the-art secure prison facility.

Object Classification (in millions of dollars)

Identification code 015–1003–0–1–753	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	5	13	9
12.1 Civilian personnel benefits	3	5	3
21.0 Travel and transportation of persons	1	1	2
23.2 Rental payments to others	.....	.....	1
23.3 Communications, utilities, and miscellaneous charges	4	1	1
25.2 Other services from non-Federal sources	101	900	144
26.0 Supplies and materials	15	15	10
31.0 Equipment	9	6	3
32.0 Land and structures	.....	4	6
99.9 Total new obligations, unexpired accounts	138	945	179

Employment Summary

Identification code 015–1003–0–1–753	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	50	79	83

Federal Prison Industries, Incorporated

The Federal Prison Industries, Incorporated, is hereby authorized to make such expenditures within the limits of funds and borrowing authority available, and in accord with the law, and to make such contracts and commitments without regard to fiscal year limitations as provided by section 9104 of title 31, United States Code, as may be necessary in carrying out the program set forth in the budget for the current fiscal year for such corporation.

Limitation on Administrative Expenses, Federal Prison Industries, Incorporated

Not to exceed $2,700,000 of the funds of the Federal Prison Industries, Incorporated, shall be available for its administrative expenses, and for services as authorized by section 3109 of title 5, United States Code, to be computed on an accrual basis to be determined in accordance with the corporation's current prescribed accounting system, and such amounts shall be exclusive of depreciation, payment of claims, and expenditures which such accounting system requires to be capitalized or charged to cost of commodities acquired or produced, including selling and shipping expenses, and expenses in connection with acquisition, construction, operation, maintenance, improvement, protection, or disposition of facilities and other property belonging to the corporation or in which it has an interest.

Program and Financing (in millions of dollars)

Identification code 015–4500–0–4–753	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0804 Federal Prison Industries	511	837	862
0809 Reimbursable program activities, subtotal	511	837	862
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	192	230	143
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	3	3	3
Spending authority from offsetting collections, mandatory:			
1800 Collected	553	747	821
1801 Change in uncollected payments, Federal sources	-7	.....	.....
1850 Spending auth from offsetting collections, mand (total)	546	747	821
1900 Budget authority (total)	549	750	824
1930 Total budgetary resources available	741	980	967
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	230	143	105
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	255	200	87
3010 New obligations, unexpired accounts	511	837	862
3020 Outlays (gross)	-566	-950	-824
3050 Unpaid obligations, end of year	200	87	125
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-39	-32	-32
3070 Change in uncollected pymts, Fed sources, unexpired	7	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-32	-32	-32
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	216	168	55
3200 Obligated balance, end of year	168	55	93
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3	3	3
Outlays, gross:			
4010 Outlays from new discretionary authority	.....	3	3
Mandatory:			
4090 Budget authority, gross	546	747	821
Outlays, gross:			
4100 Outlays from new mandatory authority	511	747	821
4101 Outlays from mandatory balances	55	200	.....
4110 Outlays, gross (total)	566	947	821
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-541	-747	-821
4121 Interest on Federal securities	-15	-3	-3
4130 Offsets against gross budget authority and outlays (total)	-556	-750	-824
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	7	.....	.....
4160 Budget authority, net (mandatory)	-3	-3	-3
4170 Outlays, net (mandatory)	10	197	-3
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	10	200	.....
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	347	376	395
5001 Total investments, EOY: Federal securities: Par value	376	395	405

Federal Prison Industries, Inc. (FPI) was created by Congress in 1934 and is a wholly-owned Government corporation. Its mission is to protect society and reduce crime by preparing inmates with job training and practical work skills for reentry success. This rehabilitative work program provides products and services primarily to other Federal agencies. FPI's operations are self-sustaining to minimize impacts to taxpayers and are diversified to maximize meaningful inmate employment opportunities and minimize the effects of competition on private industry and labor. FPI provides job and life skills training to inmates, makes prisons and communities safer, allows inmates to meet their financial obligations, and supports local and small businesses through its purchases of materials.

FEDERAL PRISON INDUSTRIES, INCORPORATED—Continued

FPI operates as a revolving fund and does not receive an annual appropriation. The majority of revenues are derived from the sale of products and services to other Federal departments, agencies, and bureaus. Operating expenses such as the cost of raw materials and supplies, inmate wages, staff salaries, and capital expenditures are applied against these revenues resulting in net operating income or loss, which is reapplied toward operating costs for future production. In this regard, FPI makes capital investments in buildings and improvements, machinery, and equipment as necessary to conduct its industrial operations. To increase inmate work opportunities, FPI continues to explore opportunities with commercial customers.

In the Consolidated and Further Continuing Appropriations Act, 2012 (P.L. 112–55), FPI received two authorities to increase inmate employment. The first enables FPI to recapture work that would otherwise be performed outside of the United States, also known as repatriation. The second authorizes FPI to participate in the Prison Industries Enhancement Certification Program, which allows FPI to partner with commercial businesses under a strict set of conditions to manufacture and sell prison-made goods in interstate commerce.

More recently, in December 2018, the First Step Act of 2018 (P.L. 115–391) provided FPI with four additional market authorities to expand inmate employment. These new authorities include the sale of FPI products to public entities for use in correctional institutions; public entities for use in disaster relief or emergency response; the D.C. government; and, except for office furniture, certain IRS-recognized non-profit organizations.

Object Classification (in millions of dollars)

Identification code 015–4500–0–4–753		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	67	81	84
11.5	Other personnel compensation	2	3	3
11.8	Special personal services payments	36	40	43
11.9	Total personnel compensation	105	124	130
12.1	Civilian personnel benefits	45	43	43
21.0	Travel and transportation of persons	2	3	3
22.0	Transportation of things	1	3	3
23.2	Rental payments to others		8	8
23.3	Communications, utilities, and miscellaneous charges	8	13	13
24.0	Printing and reproduction	1	1	1
25.2	Other services from non-Federal sources	15	14	14
26.0	Supplies and materials	328	617	636
31.0	Equipment	6	11	11
99.9	Total new obligations, unexpired accounts	511	837	862

Employment Summary

Identification code 015–4500–0–4–753		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	649	792	792

Trust Funds

COMMISSARY FUNDS, FEDERAL PRISONS (TRUST REVOLVING FUND)

Program and Financing (in millions of dollars)

Identification code 015–8408–0–8–753		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Commissary Funds, Federal Prisons (trust Revolving Fund) (Reimbursable)	446	441	441
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	186	141	141
1021	Recoveries of prior year unpaid obligations	15		
1033	Recoveries of prior year paid obligations	2		
1070	Unobligated balance (total)	203	141	141
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	384	441	441
1802	Offsetting collections (previously unavailable)	7	7	7
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-7	-7	-7
1850	Spending auth from offsetting collections, mand (total)	384	441	441
1930	Total budgetary resources available	587	582	582
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	141	141	141
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	52	55	
3010	New obligations, unexpired accounts	446	441	441
3020	Outlays (gross)	-428	-496	-441
3040	Recoveries of prior year unpaid obligations, unexpired	-15		
3050	Unpaid obligations, end of year	55		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	52	55	
3200	Obligated balance, end of year	55		
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	384	441	441
	Outlays, gross:			
4100	Outlays from new mandatory authority	369	441	441
4101	Outlays from mandatory balances	59	55	
4110	Outlays, gross (total)	428	496	441
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-31		
4121	Interest on Federal securities	-4	-6	-6
4123	Non-Federal sources	-351	-435	-435
4130	Offsets against gross budget authority and outlays (total)	-386	-441	-441
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	2		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	42	55	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	42	55	
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	7	7	7
5092	Unexpired unavailable balance, EOY: Offsetting collections	7	7	7

Budget Program.—The Commissary Fund consists of the operation of commissaries for the inmates as an earned privilege.

Financing.—Profits are derived from the sale of goods and services to inmates. Sales for 2027 are estimated at $435 million. Adequate working capital is assured from retained earnings.

Operating Results.—Profits received are used for programs, goods, and services for the benefit of inmates.

Object Classification (in millions of dollars)

Identification code 015–8408–0–8–753		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	67	67	67
11.5	Other personnel compensation	1	1	1
11.8	Special personal services payments	34	34	34
11.9	Total personnel compensation	102	102	102
12.1	Civilian personnel benefits	40	40	40
21.0	Travel and transportation of persons	2	2	2
23.3	Communications, utilities, and miscellaneous charges	33	33	33
25.2	Other services from non-Federal sources	1	1	1
25.3	Other goods and services from Federal sources	5	5	5
25.7	Operation and maintenance of equipment	26	25	25
26.0	Supplies and materials	234	230	230
31.0	Equipment	3	3	3
99.9	Total new obligations, unexpired accounts	446	441	441

Employment Summary

Identification code 015–8408–0–8–753	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	646	749	749

STATE, LOCAL, AND TRIBAL JUSTICE ASSISTANCE

Federal Funds

RESEARCH, EVALUATION AND STATISTICS

For grants, contracts, cooperative agreements, and other assistance authorized by title I of the Omnibus Crime Control and Safe Streets Act of 1968 ("the 1968 Act") (Public Law 90–351); the Violent Crime Control and Law Enforcement Act of 1994 (Public Law 103–322) ("the 1994 Act"); the Juvenile Justice and Delinquency Prevention Act of 1974 ("the 1974 Act") (Public Law 93–415); the PROTECT Act (Public Law 108–21); the Justice for All Act of 2004 (Public Law 108–405); the Violence Against Women and Department of Justice Reauthorization Act of 2005 (Public Law 109–162) ("the 2005 Act"); the Victims of Child Abuse Act of 1990 (title II of Public Law 101–647); the Second Chance Act of 2007 (Public Law 110–199); the Victims of Crime Act of 1984 (chapter XIV of title II of Public Law 98–473); the Adam Walsh Child Protection and Safety Act of 2006 (Public Law 109–248) ("the Adam Walsh Act"); the PROTECT Our Children Act of 2008 (Public Law 110–401); subtitle C of title II of the Homeland Security Act of 2002 (Public Law 107–296) ("the 2002 Act"); the Prison Rape Elimination Act of 2003 (Public Law 108–79) ("PREA"); the NICS Improvement Amendments Act of 2007 (Public Law 110–180); the Violence Against Women Reauthorization Act of 2013 (Public Law 113–4) ("the VAW 2013 Act"); the Comprehensive Addiction and Recovery Act of 2016 (Public Law 114–198); the First Step Act of 2018 (Public Law 115–391); and other programs, $55,000,000, to remain available until expended, of which—

(1) $33,000,000 is for criminal justice statistics programs and other activities as authorized by part C of title I of the 1968 Act; and

(2) $22,000,000 is for research, development, and evaluation programs, and other activities as authorized by part B of title I of the 1968 Act and subtitle C of title II of the 2002 Act, and for activities authorized by or consistent with the First Step Act of 2018.

Program and Financing (in millions of dollars)

Identification code 015–0401–0–1–754	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 National Institute of Justice	8	52	21
0002 Bureau of Justice Statistics	20	34	32
0004 Regional Information Sharing System	39	71	43
0011 Management and Administration	14	7	5
0014 Research, Evaluation, and Statistics Set-aside	24	76	50
0015 Research on Violence Against Women	.....	7	2
0029 FIRST STEP Act Evaluation Activities (transfer from BOP)	.....	14	.....
0799 Total direct obligations	105	261	153
0801 Programmatic Reimbursable	.....	30	.....
0802 Management & Administration Reimbursable	323	318	320
0899 Total reimbursable obligations	323	348	320
0900 Total new obligations, unexpired accounts	428	609	473
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	65	136	5
1001 Discretionary unobligated balance brought fwd, Oct 1	65	135	.....
1021 Recoveries of prior year unpaid obligations	27	5	2
1033 Recoveries of prior year paid obligations	3	30	.....
1070 Unobligated balance (total)	95	171	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	65	55	55
1120 Appropriations transferred to other acct JIST [015–0134]	-3	.....	.....
1121 Appropriations transferred from other acct SandL [015–0404]	40	37	40
1121 Appropriations transferred from other acct JJP [015–0405]	8	8	8
1121 Appropriations transferred from other acct OVW [015–0409]	2	4	2
1121 Appropriations transferred from other acct COPS [015–0406]	44	44	44
1121 Appropriations transferred from other acct BOP [015–1060]	8	8	.....
1131 Unobligated balance of appropriations permanently reduced	-1	-3	-1
1160 Appropriation, discretionary (total)	163	153	148
Spending authority from offsetting collections, discretionary:			
1700 Collected	436	290	318
1701 Change in uncollected payments, Federal sources	-130	.....	.....
1750 Spending auth from offsetting collections, disc (total)	306	290	318
1900 Budget authority (total)	469	443	466
1930 Total budgetary resources available	564	614	473
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	136	5	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	392	305	265
3010 New obligations, unexpired accounts	428	609	473
3020 Outlays (gross)	-488	-644	-476
3040 Recoveries of prior year unpaid obligations, unexpired	-27	-5	-2
3050 Unpaid obligations, end of year	305	265	260
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-212	-82	-82
3070 Change in uncollected pymts, Fed sources, unexpired	130	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-82	-82	-82
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	180	223	183
3200 Obligated balance, end of year	223	183	178
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	469	443	466
Outlays, gross:			
4010 Outlays from new discretionary authority	298	283	309
4011 Outlays from discretionary balances	190	361	167
4020 Outlays, gross (total)	488	644	476
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-436	-255	-318
4033 Non-Federal sources:	-3	-65	.....
4040 Offsets against gross budget authority and outlays (total)	-439	-320	-318
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	130	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts	3	30	.....
4060 Additional offsets against budget authority only (total)	133	30	.....
4070 Budget authority, net (discretionary)	163	153	148
4080 Outlays, net (discretionary)	49	324	158
4180 Budget authority, net (total)	163	153	148
4190 Outlays, net (total)	49	324	158

The 2027 Budget requests $55 million for the Office of Justice Programs (OJP) Research, Evaluation, and Statistics appropriation. This appropriation supports objective and rigorous scientific research, evaluation, and collection and dissemination of statistical data to inform efforts that promote public safety and advance justice. The information and technologies developed through OJP's research and statistical programs improve the efficiency and effectiveness of criminal justice systems and programs at all levels of government.

Research, Development, and Evaluation Program.—The 2027 Budget proposes a direct appropriation of $22 million for the National Institute of Justice (NIJ) to support high-quality research, development, and evaluation in the forensic, social, and physical sciences.

Criminal Justice Statistics Program.—The 2027 Budget proposes $33 million for the Bureau of Justice Statistics (BJS) to carry out national statistical collections supporting data-driven approaches to reduce and prevent crime and to assist state, local and tribal governments in enhancing their statistical capabilities, including improving criminal history records and information systems. Current programs provide statistics on victimization, law enforcement, Federal justice systems, prosecution and adjudication (courts), corrections, and criminal histories and recidivism.

Research, Evaluation and Statistics Set Aside.—The 2027 Budget requests a set-aside of up to 2.5 percent for research, evaluation, and statistics. The

RESEARCH, EVALUATION AND STATISTICS—Continued

set-aside amount from OJP discretionary programs supports the base programs for NIJ and BJS.

Management and Administration.—The 2027 Budget proposes a total Management and Administration funding level of $273 million for OJP, supporting 719 total FTE.

The Department's grant components, including OJP, the Office of Community Oriented Policing Services (COPS), and the Office on Violence Against Women (OVW), will be consolidated into one component. This consolidation will create process and cost efficiencies and improve partnerships with State, local, Tribal, and other community stakeholders. The Department continues to plan for and analyze the most effective method to accomplish the consolidation, including the structure and name of the consolidated organization.

Object Classification (in millions of dollars)

Identification code 015–0401–0–1–754		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	5	3	3
12.1	Civilian personnel benefits	1	1	1
21.0	Travel and transportation of persons	1	.....	.....
25.1	Advisory and assistance services	10	15	9
25.2	Other services from non-Federal sources	.....	73	40
25.3	Other goods and services from Federal sources	46	.....	.....
41.0	Grants, subsidies, and contributions	42	169	100
99.0	Direct obligations	105	261	153
99.0	Reimbursable obligations	323	348	320
99.9	Total new obligations, unexpired accounts	428	609	473

Employment Summary

Identification code 015–0401–0–1–754		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	804	719	719

STATE AND LOCAL LAW ENFORCEMENT ASSISTANCE

(INCLUDING TRANSFER OF FUNDS)

For grants, contracts, cooperative agreements, and other assistance authorized by the Violent Crime Control and Law Enforcement Act of 1994 (Public Law 103–322) ("the 1994 Act"); title I of the Omnibus Crime Control and Safe Streets Act of 1968 (Public Law 90–351) ("the 1968 Act"); the Justice for All Act of 2004 (Public Law 108–405); the Victims of Child Abuse Act of 1990 (title II of Public Law 101–647) ("the 1990 Act"); the Trafficking Victims Protection Reauthorization Act of 2005 (Public Law 109–164) ("the TVPRA of 2005"); the Violence Against Women and Department of Justice Reauthorization Act of 2005 (Public Law 109–162) ("the 2005 Act"); the Adam Walsh Child Protection and Safety Act of 2006 (Public Law 109–248) ("the Adam Walsh Act"); the Victims of Trafficking and Violence Protection Act of 2000 (Public Law 106–386) ("the Victims of Trafficking Act"); the NICS Improvement Amendments Act of 2007 (Public Law 110–180); subtitle C of title II of the Homeland Security Act of 2002 (Public Law 107–296) ("the 2002 Act"); the Prison Rape Elimination Act of 2003 (Public Law 108–79) ("PREA"); the Public Safety Officer Medal of Valor Act of 2001 (Public Law 107–12); the Second Chance Act of 2007 (Public Law 110–199); the Prioritizing Resources and Organization for Intellectual Property Act of 2008 (Public Law 110–403)("the PRO-IP Act"); the Victims of Crime Act of 1984 (chapter XIV of title II of Public Law 98–473) ("the 1984 Act"); the Violence Against Women Reauthorization Act of 2013 (Public Law 113–4) ("the VAW 2013 Act"); the Comprehensive Addiction and Recovery Act of 2016 (Public Law 114–198) ("CARA"); the Justice for All Reauthorization Act of 2016 (Public Law 114–324); Kevin and Avonte's Law of 2018 (division Q of Public Law 115–141) ("Kevin and Avonte's Law"); the Keep Young Athletes Safe Act of 2018 (title III of division S of Public Law 115–141) (36 U.S.C. 220531) ("the Keep Young Athletes Safe Act"); the STOP School Violence Act of 2018 (title V of division S of Public Law 115–141) ("the STOP School Violence Act"); the Fix NICS Act of 2018 (title VI of division S of Public Law 115–141); the Project Safe Neighborhoods Grant Program Authorization Act of 2018 (Public Law 115–185); the SUPPORT for Patients and Communities Act (Public Law 115–271); the Second Chance Reauthorization Act of 2018 (Public Law 115–391); the Matthew Shepard and James Byrd, Jr. Hate Crimes Prevention Act (Public Law 111–84); title II of Kristen's Act (title II of Public Law 106–468, as amended); the Ashanti Alert Act of 2018 (Public Law 115–401); the Missing Persons and Unidentified Remains Act of 2019 (Public Law 116–277); the Jabara-Heyer NO HATE Act (34 U.S.C. 30507); the Violence Against Women Act Reauthorization Act of 2022 (division W of Public Law 117–103) ("the 2022 Act"); Daniel Anderl Judicial Security and Privacy Act of 2022 (Public Law 117–263); and other programs, $1,618,800,000, to remain available until expended as follows—

(1) $426,000,000 for the Edward Byrne Memorial Justice Assistance Grant program as authorized by subpart 1 of part E of title I of the 1968 Act (except that section 1001(c), and the special rules for Puerto Rico under section 505(g), of title I of the 1968 Act shall not apply for purposes of this Act), of which, notwithstanding such subpart 1—

(A) $13,000,000 is for an Officer Robert Wilson III memorial initiative on Preventing Violence Against Law Enforcement and Ensuring Officer Resilience and Survivability (VALOR);

(B) $3,000,000 is for the operation, maintenance, and expansion of the National Missing and Unidentified Persons System;

(C)$15,500,000 is for prison rape prevention and prosecution grants to States and units of local government, and other programs, as authorized by PREA;

(D) $3,000,000 is for the Missing Americans Alert Program (title XXIV of the 1994 Act), as amended by Kevin and Avonte's Law;

(E) $20,000,000 is for grants authorized under the Project Safe Neighborhoods Grant Authorization Act of 2018 (Public Law 115–185);

(F) $1,000,000 is for the purposes of the Ashanti Alert Communications Network as authorized by title II of Kristen's Act, as amended by the Ashanti Alert Act of 2018 (Public Law 115–401);

(G) $7,000,000 is for a rural violent crime initiative, including assistance for law enforcement;

(H) $5,000,000 is for grants authorized under the Missing Persons and Unidentified Remains Act of 2019 (Public Law 116–277);

(2) $88,000,000 for victim services programs for victims of trafficking, as authorized by section 107(b)(2) of the Victims of Trafficking Act, by the TVPRA of 2005, or programs authorized under Public Law 113–4;

(3) $4,800,000 for a grant program to prevent and address economic, high technology, white collar, and Internet crime, including as authorized by section 401 of Public Law 110–403;

(4) $18,000,000 for sex offender management assistance, as authorized by the Adam Walsh Act, and related activities;

(5) $30,000,000 for the Patrick Leahy Bulletproof Vest Partnership Grant Program, as authorized by section 2501 of title I of the 1968 Act: Provided, That $1,500,000 shall be transferred directly to the National Institute of Standards and Technology's Office of Law Enforcement Standards for research, testing, and evaluation programs;

(6) $1,000,000 for the National Sex Offender Public Website;

(7) $88,000,000 for grants to States to upgrade criminal and mental health records for the National Instant Criminal Background Check System, of which no less than $25,000,000 shall be for grants made under the authorities of the NICS Improvement Amendments Act of 2007 (Public Law 110–180) and Fix NICS Act of 2018;

(8) $34,000,000 for Paul Coverdell Forensic Sciences Improvement Grants under part BB of title I of the 1968 Act;

(9) $148,000,000 for DNA-related and forensic programs and activities, of which—

(A) $120,000,000 is for the purposes authorized under section 2 of the DNA Analysis Backlog Elimination Act of 2000 (Public Law 106–546) (the Debbie Smith DNA Backlog Grant Program): Provided, That up to 4 percent of funds made available under this paragraph may be used for the purposes described in the DNA Training and Education for Law Enforcement, Correctional Personnel, and Court Officers program (Public Law 108–405, section 303);

(B) $10,000,000 for other local, State, and Federal forensic activities;

(C) $14,000,000 is for the purposes described in the Kirk Bloodsworth Post-Conviction DNA Testing Grant Program (Public Law 108–405, section 412); and

(D) $4,000,000 is for Sexual Assault Forensic Exam Program grants, including as authorized by section 304 of Public Law 108–405;

(10) $51,500,000 for community-based grant programs to improve the response to sexual assault and apply enhanced approaches and techniques to reduce violent crime, including assistance for investigation and prosecution of related cold cases;

(11) $9,000,000 for the court-appointed special advocate program, as authorized by section 217 of the 1990 Act;

(12) $117,000,000 for offender reentry programs and research, including as authorized by the Second Chance Act of 2007 (Public Law 110–199) and by the

Second Chance Reauthorization Act of 2018 (Public Law 115–391), of which not to exceed—

(A)$5,000,000 is for children of incarcerated parents demonstration programs to enhance and maintain parental and family relationships for incarcerated parents as a reentry or recidivism reduction strategy; and

(B) $10,000,000 is for a grant program for crisis stabilization and community reentry, as authorized by the Crisis Stabilization and Community Reentry Act of 2020 (Public Law 116–281):

(13) $418,000,000 for comprehensive opioid use reduction activities, including as authorized by CARA, and for the following programs, which shall address opioid, stimulant, and substance use disorders consistent with underlying program authorities, of which—

(A) $89,000,000 is for Drug Courts, as authorized by section 1001(a)(25)(A) of title I of the 1968 Act;

(B) $40,000,000 is for mental health courts and adult and juvenile collaboration program grants, as authorized by parts V and HH of title I of the 1968;

(C) $35,000,000 is for grants for the provision of residential substance use disorder treatment to people during detention or incarceration, including as authorized by part S of title I of the 1968 Act (34 U.S.C. 10421);

(D) $30,000,000 is for a veterans treatment courts program and for other services for veterans in the criminal justice system;

(E) $35,000,000 is for a program to monitor prescription drugs and scheduled listed chemical products; and

(F) $189,000,000 is for a comprehensive opioid, stimulant, and substance use disorder program;

(14) $2,500,000 for a competitive grant program authorized by the Keep Young Athletes Safe Act (36 U.S.C. 220531);

(15) $75,000,000 for grants to be administered by the Bureau of Justice Assistance for purposes authorized under the STOP School Violence Act;

(16) $3,000,000 for grants to State and local law enforcement agencies for the expenses associated with the investigation and prosecution of criminal offenses involving civil rights, as authorized by the Emmett Till Unsolved Civil Rights Crimes Reauthorization Act of 2016 (Public Law 114–325);

(17) $5,000,000 for a grant program as authorized by the Daniel Anderl Judicial Security and Privacy Act of 2022; and

(18) $100,000,000 for an initiative supporting model cities:

Provided, That, if a unit of local government uses any of the funds made available under this heading to increase the number of law enforcement officers, the unit of local government will achieve a net gain in the number of law enforcement officers who perform non-administrative public sector safety service: Provided further, That in the spending plan submitted pursuant to section 528 of this Act, the Office of Justice Programs shall specifically and explicitly identify all changes in the administration of competitive grant programs for fiscal year 2027, including changes to applicant eligibility, priority areas or weightings, and the application review process.

Program and Financing (in millions of dollars)

Identification code 015–0404–0–1–754	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 State Criminal Alien Assistance Program	145	331	
0002 Adam Walsh Act Implementation		35	16
0007 Justice Assistance Grants	298	493	345
0009 Residential Substance Abuse Treatment	1	54	32
0010 Drug Court Program	7	155	82
0011 Community Trust Initiative: Justice Reinvestment Initiative	6	35	
0012 Victims of Trafficking	1	161	81
0013 Prescription Drug Monitoring Program	5	64	32
0014 Prison Rape Prevention and Prosecution Program	5	27	14
0015 Capital Litigation Improvement Grant Program	3	19	
0016 Justice and Mental Health Collaborations		64	37
0017 National Sex Offender Public Website		2	1
0018 Project Hope Opportunity Probation with Enforcement (HOPE)	1	10	
0019 Bulletproof Vest Partnership		50	26
0022 National Criminal Records History Improvement Program (NCHIP)		140	52
0029 Court Appointed Special Advocate (CASA)		25	8
0031 National Instant Criminal Background Check System (NICS) Act Record Improvement Pgm (NARIP)		43	23
0035 Post-conviction DNA Testing grants		23	13
0038 Sexual Assault Forensic Exam Program grants		8	4
0043 Project Safe Neighborhoods		34	18
0044 DNA Initiative - DNA Related and Forensic Programs and Activities	1	225	91
0045 Coverdell Forensic Science Grants		62	31
0050 Second Chance Act/Offender Reentry	34	220	68
0053 Missing Alzheimer's Patient Alert Program (Kevin and Avonte's Law)		4	3
0056 Economic, High-tech, White Collar, and Internet Crime Prevention		14	4
0077 VALOR Initiative		23	12
0082 Tribal Assistance	3	95	72
0084 John R. Justice Student Loan Repayment Program		4	
0089 Management and Administration	168	185	140
0091 Direct program activities, subtotal	678	2,605	1,205
0103 Veterans Treatment Courts	2	48	30
0104 Daniel Anderl Act (Judicial Security)		14	8
0105 Model City Initiative		16	93
0108 Sexual Assault Kit Initiative (SAKI) (Community Teams to Reduce the SAK Backlog)	45	91	47
0115 Community Trust Initiative: Body-Worn Camera (BWC) Partnership Program	19	42	
0116 National Missing and Unidentified Persons System	3	6	3
0117 Emergency Federal Law Enforcement Assistance	1	3	
0122 Natl. Training Center to Improve Police Responses to People with Mental Illness	1	12	
0131 Byrne Discretionary Grants		539	
0132 Comprehensive Opioid, Stimulant, and Substance Abuse Program (COSSAP)	142	333	175
0137 Innovations in Supervision (Smart Probation)		14	6
0139 Pay for Success	2	4	2
0140 Children of Incarcerated Parents Demo Grants		10	5
0141 Keep Young Athletes Safe		4	2
0143 STOP School Violence Act	50	155	69
0156 Emmett Till Unsolved Civil Rights Crimes Program		4	2
0159 State, Local, and Federal Forensic Activities	5	19	11
0160 National Center for Restorative Justice	3	6	
0162 National Center on Forensics		2	
0163 Ashanti Alert Network		2	2
0164 Family Alternative Sentencing Pilot Program		6	
0166 Rural Violent Crime Initiative		6	6
0168 Internet of Things		4	
0169 Matthew Shepard and James Byrd, Jr. Hate Crimes Prevention Grants Program		31	
0171 Community Violence Intervention	5	153	
0178 Khalid Jabara and Heather Heyer NO HATE Act Program		15	
0180 Missing Persons and Unidentified Remains Act	4	6	5
0181 Drug Data Research Center to Combat Opioid Abuse	1		
0182 Forensics Ballistics Program	1		
0183 Crisis Stabilization and Community Reentry		17	9
0184 Community-Based Approaches for Advancing Justice		15	
0185 Byrne Discretionary Community Project Funding	1		
0186 Safer Communities Act Supplemental Funding	64	691	
0187 Multidisciplinary Partnership Improvements for Protective Orders	2	2	
0191 Direct program activities, subtotal	351	2,270	475
0799 Total direct obligations	1,029	4,875	1,680
0900 Total new obligations, unexpired accounts	1,029	4,875	1,680
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,060	2,344	110
1001 Discretionary unobligated balance brought fwd, Oct 1	1,060	1,060	
1021 Recoveries of prior year unpaid obligations	185	222	98
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	1,246	2,566	208
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,000	2,400	1,619
1120 Appropriations transferred to NIST [013–0500]	-2	-2	-2
1120 Appropriations transferred to OJP RES Set-Aside [015–0401]	-40	-37	-40
1120 Appropriations transferred to GLA [015–0128]	-95		
1131 Unobligated balance of appropriations permanently reduced	-118	-222	-98
1160 Appropriation, discretionary (total)	1,745	2,139	1,479
Advance appropriations, discretionary:			
1170 Advance appropriation	280	280	
Appropriations, mandatory:			
1200 Appropriation	100		
Spending authority from offsetting collections, discretionary:			
1700 Collected	2		
1900 Budget authority (total)	2,127	2,419	1,479
1930 Total budgetary resources available	3,373	4,985	1,687
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,344	110	7
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,756	4,263	6,358
3010 New obligations, unexpired accounts	1,029	4,875	1,680
3020 Outlays (gross)	-2,337	-2,558	-2,838

STATE AND LOCAL LAW ENFORCEMENT ASSISTANCE—Continued

Program and Financing—Continued

Identification code 015–0404–0–1–754		2025 actual	2026 est.	2027 est.
3040	Recoveries of prior year unpaid obligations, unexpired	-185	-222	-98
3050	Unpaid obligations, end of year	4,263	6,358	5,102
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	-2
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	5,754	4,261	6,356
3200	Obligated balance, end of year	4,261	6,356	5,100
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,027	2,419	1,479
	Outlays, gross:			
4010	Outlays from new discretionary authority	469	435	249
4011	Outlays from discretionary balances	1,868	2,123	2,589
4020	Outlays, gross (total)	2,337	2,558	2,838
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	.....	.....
4033	Non-Federal sources	-2	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-3	.....	.....
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	1	.....	.....
4070	Budget authority, net (discretionary)	2,025	2,419	1,479
4080	Outlays, net (discretionary)	2,334	2,558	2,838
	Mandatory:			
4090	Budget authority, gross	100	.....	.....
4180	Budget authority, net (total)	2,125	2,419	1,479
4190	Outlays, net (total)	2,334	2,558	2,838

The 2027 Budget requests $1.6 billion for OJP's State and Local Law Enforcement Assistance appropriation. State, local, and tribal law enforcement and criminal justice professionals are responsible for the majority of the Nation's day-to-day crime prevention and control activities. The programs supported by this account support law enforcement efforts to reduce and prevent violent crime; improve law enforcement officer safety and wellness; address drug-related crime and substance abuse; support victims of trafficking and sexual assault, and better coordinate law enforcement efforts at all levels of government. The Budget includes programs such as the following:

Byrne Justice Assistance Grants (JAG).—The Byrne Justice Assistance Grants program awards grants to State , local, and tribal governments to support a broad range of activities that prevent and control crime, including: law enforcement operations and programs; prosecution and court programs; prevention and education programs; corrections and community corrections programs; drug treatment programs; and planning, evaluation, and technology improvement programs. The 2027 Budget proposes $426 million for the JAG appropriation, including $359 million for the JAG formula program.

Model City Initiative.—The 2027 Budget requests $100 million for the new Model City Initiative (MCI) to bolster DOJ's ongoing efforts to combat violent crime, and provide technology, equipment, staffing, and support to MCI task forces. This initiative enables participating jurisdictions to consult appropriate stakeholders and receive expedited, coordinated assistance from DOJ to enhance local law enforcement strategies and improve their capacity to effectively reduce violent crime.

Comprehensive Addiction Recovery Act (CARA).—The Budget requests $418 million for continued support for programs authorized by the Comprehensive Addiction Recovery Act, including $189 million for OJP's Comprehensive Opioid, Stimulant, and Substance Use Program (COSSUP), which aims to reduce substance use and address use disorders, while reducing the number of overdose fatalities. The Budget also requests $89 million for the Drug Court Program, which provides an alternative to incarceration to addicted offenders who enter the criminal justice system, addressing their addiction through treatment and recovery support services and subsequently reducing recidivism. Other CARA-authorized programs requested in the budget include: Veterans Treatment Courts ($30 million), Residential Substance Abuse Treatment ($35 million), Justice and Mental Health Collaborations ($40 million), and the Prescription Drug Monitoring Program ($35 million).

Combatting Sexual Assault and Human Trafficking.—The 2027 Budget invests in programs that assist state, local, and tribal governments in improving their response to sexual assault and eliminating forensic evidence analysis backlogs related to these cases, including $51.5 million for the Sexual Assault Kit Initiative. The 2027 Budget also requests $88 million to support human trafficking grant programs, including support for comprehensive and specialized services for human trafficking victims, as well as multidisciplinary taskforces to identify, investigate, and prosecute these types of cases.

Object Classification (in millions of dollars)

Identification code 015–0404–0–1–754		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	16	42	20
25.3	Other goods and services from Federal sources	174	453	210
41.0	Grants, subsidies, and contributions	839	4,380	1,450
99.0	Direct obligations	1,029	4,875	1,680
99.9	Total new obligations, unexpired accounts	1,029	4,875	1,680

HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM

(INCLUDING TRANSFERS OF FUNDS)

For necessary expenses of the High Intensity Drug Trafficking Areas Program, as authorized by section 707 of the Office of National Drug Control Policy Reauthorization Act of 1998 ("the Act"; 21 U.S.C. 1706), $196,000,000, to remain available until September 30, 2028, for drug control activities consistent with the approved strategy for each of the designated High Intensity Drug Trafficking Areas ("HIDTAs"): Provided, That not less than 51 percent of the amounts made available under this heading shall be transferred to State and local entities for drug control activities and shall be obligated not later than 120 days after enactment of this Act: Provided further, That up to 49 percent of the amounts made available under this heading may be transferred to Federal agencies and departments in amounts determined by the Attorney General, of which up to $4,000,000 may be used for auditing services and associated activities: Provided further, That HIDTAs shall coordinate drug control activities with Homeland Security Task Forces: Provided further, That any unexpended funds obligated prior to fiscal year 2024 may be used for any other approved activities of that HIDTA, subject to the procedures set forth in section 504 of this Act: Provided further, That upon a determination that all or part of the funds so transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation: Provided further, That section 707 of the Act shall be applied by substituting "Attorney General" for "Director" and "Department of Justice" for "Office", respectively, in each place they appear: Provided further, That unexpended balances in the "High Intensity Drug Trafficking Areas Program, Federal Drug Control Programs, Executive Office of the President" account may be transferred to this appropriation.

Program and Financing (in millions of dollars)

Identification code 015–1103–0–1–754		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Grants and Federal Transfers	.....	.....	196
0900	Total new obligations, unexpired accounts (object class 41.0)	.....	.....	196
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	.....	.....	196
1930	Total budgetary resources available	.....	.....	196

	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			196
3020	Outlays (gross)			-49
3050	Unpaid obligations, end of year			147
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			147
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			196
	Outlays, gross:			
4010	Outlays from new discretionary authority			49
4180	Budget authority, net (total)			196
4190	Outlays, net (total)			49

The High Intensity Drug Trafficking Areas (HIDTA) program was established by the Anti-Drug Abuse Act of 1988, as amended, to provide assistance to Federal, State, local, and tribal law enforcement entities operating in those areas most adversely affected by drug trafficking. The HIDTA program provides resources to Federal, State, local, and tribal agencies in each HIDTA region to carry out activities that address the specific drug threats of that region. A central feature of the HIDTA program is the discretion granted to HIDTA Executive Boards to design and carry out activities that reflect the specific drug trafficking threats found in each HIDTA region. This discretion ensures that each HIDTA Executive Board can tailor its strategy and initiatives closely to local conditions and can respond quickly to changes in those conditions. Among the types of activities funded by the HIDTA program are: drug enforcement task forces comprised of multiple Federal, State, local, and tribal agencies designed to dismantle and disrupt drug trafficking organizations; multi-agency intelligence centers that provide drug intelligence to HIDTA initiatives and participating agencies; initiatives to establish or improve interoperability of communications and information systems between and among law enforcement agencies; and investments in technology infrastructure.

For 2027, the Budget continues the FY 2026 proposal to transfer management of the HIDTA program from the Office of National Drug Control Policy to OJP to improve coordination with the Department's other drug enforcement efforts.

Community Oriented Policing Services

Community Oriented Policing Services Programs

(including transfer of funds)

For activities authorized by the Violent Crime Control and Law Enforcement Act of 1994 (Public Law 103–322); the Omnibus Crime Control and Safe Streets Act of 1968 ("the 1968 Act"); the Violence Against Women and Department of Justice Reauthorization Act of 2005 (Public Law 109–162) ("the 2005 Act"); the American Law Enforcement Heroes Act of 2017 (Public Law 115–37); the Law Enforcement Mental Health and Wellness Act (Public Law 115–113) ("the LEMHW Act"); the SUPPORT for Patients and Communities Act (Public Law 115–271); and the Supporting and Treating Officers In Crisis Act of 2019 (Public Law 116–32) ("the STOIC Act"), $303,200,000, to remain available until expended: Provided, That any balances made available through prior year deobligations shall only be available in accordance with section 504 of this Act: Provided further, That of the amount provided under this heading—

(1) $256,200,000 is for grants under section 1701 of title I of the 1968 Act (34 U.S.C. 10381) for the hiring and rehiring of additional career law enforcement officers under part Q of such title notwithstanding subsection (i) of such section: Provided, That, notwithstanding section 1704(c) of such title (34 U.S.C. 10384(c)), funding for hiring or rehiring a career law enforcement officer may not exceed $125,000 unless the Director of the Office of Community Oriented Policing Services grants a waiver from this limitation: Provided further, That of the amounts appropriated under this paragraph, $34,000,000 is for improving Tribal law enforcement, including hiring, equipment, training, anti-methamphetamine activities, and anti-opioid activities: Provided further, That of the amounts appropriated under this paragraph, $44,000,000 is for regional information sharing activities, as authorized by part M of title I of the 1968 Act, which shall be transferred to and merged with "Research, Evaluation, and Statistics" for administration by the Office of Justice Programs: Provided further, That of the amounts appropriated under this paragraph, no less than $4,000,000 is to support the Tribal Access Program: Provided further, That of the amounts appropriated under this paragraph, $10,000,000 is for training, peer mentoring, mental health program activities, and other support services as authorized under the LEMHW Act and the STOIC Act;

(2) $12,000,000 is for activities authorized by the POLICE Act of 2016 (Public Law 114–199); and

(3) $35,000,000 is for competitive grants to be administered by the Community Oriented Policing Services Office for purposes authorized under the STOP School Violence Act (title V of division S of Public Law 115–141).

(cancellation)

Of the unobligated balances from prior year appropriations available under this heading, $15,000,000 are hereby permanently cancelled: Provided, That no amounts may be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

Program and Financing (in millions of dollars)

Identification code 015–0406–0–1–754		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0005	Community Policing Development	45	16	
0006	Law Enforcement Mental Health and Wellness	10	9	10
0007	Management and administration	37	30	29
0008	Tribal Law Enforcement	34	33	34
0009	COPS Hiring Program	197	143	162
0010	School Safety Program	53	52	35
0012	COPS Anti-Methamphetamine Program	16	12	
0013	Anti-Heroin Task Forces	35	31	
0016	Preparing for Active Shooter Situations	12	10	10
0017	COPS Equipment and Technology		401	
0018	Collaborative Reform	8	5	
0019	De-Escalation Training		14	
0020	Regional Information Sharing System		44	
0799	Total direct obligations	447	800	280
0900	Total new obligations, unexpired accounts	447	800	280
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	61	35	8
1021	Recoveries of prior year unpaid obligations	58	22	28
1070	Unobligated balance (total)	119	57	36
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	417	800	303
1120	Appropriations transferred to other acct [015–0401]	-44	-44	-44
1120	Appropriations transferred to other acct [015–0129]	-6		
1120	Appropriations transferred to other acct [015–1300]	-4		
1131	Unobligated balance of appropriations permanently reduced	-20	-25	-15
1160	Appropriation, discretionary (total)	343	731	244
	Advance appropriations, discretionary:			
1170	Advance appropriation	20	20	
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2		
1701	Change in uncollected payments, Federal sources	-2		
1900	Budget authority (total)	363	751	244
1930	Total budgetary resources available	482	808	280
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	35	8	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,605	1,388	1,510
3010	New obligations, unexpired accounts	447	800	280
3020	Outlays (gross)	-606	-656	-620
3040	Recoveries of prior year unpaid obligations, unexpired	-58	-22	-28
3050	Unpaid obligations, end of year	1,388	1,510	1,142
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2		
3070	Change in uncollected pymts, Fed sources, unexpired	2		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,603	1,388	1,510
3200	Obligated balance, end of year	1,388	1,510	1,142
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	363	751	244

COMMUNITY ORIENTED POLICING SERVICES—Continued

Program and Financing—Continued

Identification code 015–0406–0–1–754		2025 actual	2026 est.	2027 est.
	Outlays, gross:			
4010	Outlays from new discretionary authority	33	285	89
4011	Outlays from discretionary balances	573	371	531
4020	Outlays, gross (total)	606	656	620
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-2	.....	.....
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	2	.....	.....
4060	Additional offsets against budget authority only (total)	2	.....	.....
4070	Budget authority, net (discretionary)	363	751	244
4080	Outlays, net (discretionary)	604	656	620
4180	Budget authority, net (total)	363	751	244
4190	Outlays, net (total)	604	656	620

The COPS Office advances the practice of community policing by the Nation's state and local law enforcement agencies through information sharing and grant resources. COPS develops programs that respond directly to the emerging needs of law enforcement agencies to shift focus from reacting to preventing crime and disorder.

To advance this mission, COPS develops training and technical assistance to enhance law enforcement officers problem-solving and community interaction skills, promotes collaboration between law enforcement and community members to develop innovative initiatives to prevent crime, and provides cost-effective service delivery to grantees to support community policing. COPS awards grants to hire community policing professionals, develop and test innovative policing strategies, and provide training and technical assistance to community members, local government leaders, and all levels of law enforcement. Since 1994, the COPS Office has invested more than $20 billion to help advance community policing, supporting over 13,000 of the Nation's 18,000 law enforcement agencies.

The Budget requests $303 million for COPS programs, including $256 million for the COPS Hiring appropriation. Within this amount, $164 million is for the COPS Hiring Program; $34 million is for tribal law enforcement; $10 million is for Law Enforcement Mental Health and Wellness; $4 million is for the Tribal Access Program; and $44 million for the Regional Information Sharing System. The Budget also includes $12 million for the Police Act Program; and $35 million for the STOP School Violence Program.

The Department's grant components, including COPS, OJP, and OVW, will be consolidated into one component. This consolidation will create process and cost efficiencies and improve partnerships with State, local, Tribal, and other community stakeholders. The Department continues to plan for and analyze the most effective method to accomplish the consolidation, including the structure and name of the consolidated organization.

Object Classification (in millions of dollars)

Identification code 015–0406–0–1–754		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	12	11	11
11.9	Total personnel compensation	12	11	11
12.1	Civilian personnel benefits	5	5	5
23.1	Rental payments to GSA	3	3	3
25.1	Advisory and assistance services	8	6	6
25.2	Other services from non-Federal sources	.....	2	2
25.3	Other goods and services from Federal sources	5	2	2
41.0	Grants, subsidies, and contributions	410	771	251
99.0	Direct obligations	443	800	280
99.0	Reimbursable obligations	4	.....	.....
99.9	Total new obligations, unexpired accounts	447	800	280

Employment Summary

Identification code 015–0406–0–1–754	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	83	81	81

OFFICE ON VIOLENCE AGAINST WOMEN

VIOLENCE AGAINST WOMEN PREVENTION AND PROSECUTION PROGRAMS

(INCLUDING TRANSFERS OF FUNDS)

For grants, contracts, cooperative agreements, and other assistance for the prevention and prosecution of violence against women, as authorized by the Omnibus Crime Control and Safe Streets Act of 1968 as amended (34 U.S.C. 10101 et seq.) ("the 1968 Act"); title II of the Civil Rights Act of 1968 (commonly known as the "Indian Civil Rights Act of 1968") (Public Law 90–284, as amended) ("the Indian Civil Rights Act"); the Violent Crime Control and Law Enforcement Act of 1994 (Public Law 103–322, as amended)(34 U.S.C. 12101 et seq.) ("the 1994 Act"); the Victims of Child Abuse Act of 1990 (Public Law 101–647) ("the 1990 Act"); the Prosecutorial Remedies and Other Tools to end the Exploitation of Children Today Act of 2003 (Public Law 108–21); the Juvenile Justice and Delinquency Prevention Act of 1974 (34 U.S.C. 11101 et seq.) ("the 1974 Act"); the Victims of Trafficking and Violence Protection Act of 2000 (Public Law 106–386, as amended) ("the 2000 Act"); the Justice for All Act of 2004 (Public Law 108–405, as amended) ("the 2004 Act"); the Violence Against Women and Department of Justice Reauthorization Act of 2005 (Public Law 109–162, as amended) ("the 2005 Act"); the Violence Against Women Reauthorization Act of 2013 (Public Law 113–4) ("the 2013 Act"); the Justice for Victims of Trafficking Act of 2015 (Public Law 114–22) ("the 2015 Act"); the Abolish Human Trafficking Act (Public Law 115–392); and the Violence Against Women Act Reauthorization Act of 2022 (division W of Public Law 117–103) ("the 2022 Act"); and for related victims services, $539,000,000, to remain available until expended: Provided, That except as otherwise provided by law, not to exceed 5 percent of funds made available under this heading may be used for expenses related to evaluation, training, and technical assistance: Provided further, That of the amount provided—

(1) $190,000,000 is for grants to combat violence against women, as authorized by part T of the 1968 Act, and any applicable increases for the amount of such grants, as authorized by section 5903 of the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023: Provided, That $10,000,000 shall be for any such increases under such section 5903, which shall apply to fiscal year 2026 grants funded by amounts provided in this paragraph;

(2) $40,000,000 is for transitional housing assistance grants for victims of domestic violence, dating violence, stalking, or sexual assault as authorized by section 40299 of the 1994 Act;

(3) $1,000,000 is for the National Institute of Justice and the Bureau of Justice Statistics for research, evaluation, and statistics of violence against women and related issues addressed by grant programs of the Office on Violence Against Women, which shall be transferred to "Research, Evaluation and Statistics" for administration by the Office of Justice Programs;

(4) $6,000,000 is for a grant program to provide services to advocate for and respond to youth victims of domestic violence, dating violence, sexual assault, and stalking; assistance to children and youth exposed to such violence; programs to engage men and youth in prevention of such violence; and assistance to middle and high school students through education and other services related to such violence: Provided, That unobligated balances available for the programs authorized by sections 41201, 41204, 41303, and 41305 of the 1994 Act, prior to its amendment by the 2013 Act, shall be available for this program: Provided further, That 10 percent of the total amount available for this grant program shall be available for grants under the program authorized by section 2015 of the 1968 Act: Provided further, That the definitions and grant conditions in section 40002 of the 1994 Act shall apply to this program;

(5) $55,000,000 is for grants to improve the criminal justice response as authorized by part U of title I of the 1968 Act, of which up to $6,000,000 is for an initiative to promote effective policing and prosecution responses to domestic violence, dating violence, sexual assault, and stalking, including evaluation of the effectiveness of funded interventions ("Policing and Prosecution Initiative"): and $1,000,000 is for an initiative to enhance prosecution and investigation of online abuse and harrassment ("Prosecution and Investigation of Online Abuse Initiative"): Provided, That subsections (c) and (d) of section 2101 of the 1968 Act shall not apply to the Policing and Prosecution Initiative and Investigation of Online Abuse Initiative;

(6) $78,500,000 is for sexual assault victims assistance, as authorized by section 41601 of the 1994 Act;

(7) $50,000,000 is for rural domestic violence and child abuse enforcement assistance grants, as authorized by section 40295 of the 1994 Act;

(8) $25,000,000 is for grants to reduce violent crimes against women on campus, as authorized by section 304 of the 2005 Act, of which $12,500,000 is for grants to Historically Black Colleges and Universities, Hispanic-Serving Institutions, and Tribal colleges and universities;

(9) $40,000,000 is for legal assistance for victims, as authorized by section 1201 of the 2000 Act;

(10) $6,000,000 is for enhanced training and services to end violence against and abuse of women in later life, as authorized by section 40801 of the 1994 Act;

(11) $20,000,000 is for grants to support families in the justice system, as authorized by section 1301 of the 2000 Act: Provided, That unobligated balances available for the programs authorized by section 1301 of the 2000 Act and section 41002 of the 1994 Act, prior to their amendment by the 2013 Act, shall be available for this program;

(12) $6,000,000 is for education and training to end violence against and abuse of women with disabilities, as authorized by section 1402 of the 2000 Act;

(13) $1,000,000 is for the National Resource Center on Workplace Responses to assist victims of domestic violence, as authorized by section 41501 of the 1994 Act;

(14) $1,000,000 is for analysis and research on violence against Indian women, including as authorized by section 904 of the 2005 Act: Provided, That such funds may be transferred to "Research, Evaluation and Statistics" for administration by the Office of Justice Programs;

(15) $500,000 is for a national clearinghouse that provides training and technical assistance on issues relating to sexual assault of American Indian and Alaska Native women;

(16) $10,000,000 is for programs to assist Tribal Governments in exercising special Tribal criminal jurisdiction, as authorized by section 204 of the Indian Civil Rights Act: Provided, That the grant conditions in section 40002(b) of the 1994 Act shall apply to grants made;

(17) $2,000,000 is for the purposes authorized under the 2015 Act;

(18) $5,000,000 is for an initiative to support cross-designation of tribal prosecutors as Tribal Special Assistant United States Attorneys: Provided, That the definitions and grant conditions in section 40002 of the 1994 Act shall apply to this initiative; and

(19) $2,000,000 is for a National Deaf Services Line to provide services to Deaf victims of domestic violence, dating violence, sexual assault, and stalking: Provided, That the definitions and grant conditions in section 40002 of the 1994 Act shall apply to this service line.

(CANCELLATION)

Of the unobligated balances from prior year appropriations made available under this heading, $20,000,000 are hereby permanently cancelled: Provided, That no amounts may be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

Program and Financing (in millions of dollars)

Identification code 015–0409–0–1–754	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Grants to Combat Violence Against Women (STOP)	213	243	180
0003 Research and Evaluation of Violence Against Women (NIJ)	2	1	1
0004 Management and administration	45	42	29
0005 Transitional Housing	46	50	37
0006 Consolidated Youth Oriented Program	2	30	6
0007 Grants to Encourage Arrest Policies	7	108	37
0008 Rural Domestic Violence and Child Abuse Enforcement Assistance	44	50	47
0009 Legal Assistance Program	50	55	40
0010 Tribal Special Domestic Violence Criminal Jurisdiction	7	3	9
0011 Campus Violence		52	25
0012 Disabilities Program		28	8
0013 Elder Program		23	5
0014 Sexual Assault Services	59	89	78
0016 Indian Country - Sexual Assault Clearinghouse	1	1	1
0017 National Resource Center on Workplace Responses	2	1	1
0018 Research on Violence Against Indian Women	1	1	1
0020 Rape Survivor Child Custody Act Program		2	2
0021 Justice for Families	21	22	20
0023 National Deaf Services		2	2
0024 Restorative Justice		35	
0026 Culturally-Specific services		36	
0028 Underserved Populations Program		10	
0030 Tribal Special Assistant United States Attorneys		3	5
0031 Financial Assistance Program	8	8	
0033 Abby Honold Act		16	
0036 Access to Sexual Assault Nurse Exams	2	27	
0037 Local Law Enforcement Grants for Enforcement of Cybercrimes		14	
0039 FY 2023 Innovation Fund		15	5
0799 Total direct obligations	510	967	539
0888 Reimbursable program activity	7	7	7
0889 Reimbursable program activities, subtotal	7	7	7
0900 Total new obligations, unexpired accounts	517	974	546
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	134	334	54
1001 Discretionary unobligated balance brought fwd, Oct 1	134	333	
1021 Recoveries of prior year unpaid obligations	40	11	11
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	175	345	65
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	633	620	539
1120 Appropriations transferred to other accts [015–0401]	-2	-4	-2
1120 Appropriations transferred to other acct [015–0324]	-13		
1120 Appropriations transferred to other acct [015–0129]	-8		
1121 Appropriations transferred from other acct [015–5041]	80	100	
1130 Appropriations permanently reduced	-15		
1131 Unobligated balance of appropriations permanently reduced		-36	-20
1160 Appropriation, discretionary (total)	675	680	517
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	3	
1900 Budget authority (total)	676	683	517
1930 Total budgetary resources available	851	1,028	582
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	334	54	36
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,717	1,594	1,825
3010 New obligations, unexpired accounts	517	974	546
3020 Outlays (gross)	-600	-732	-745
3040 Recoveries of prior year unpaid obligations, unexpired	-40	-11	-11
3050 Unpaid obligations, end of year	1,594	1,825	1,615
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-16	-16	-16
3090 Uncollected pymts, Fed sources, end of year	-16	-16	-16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,701	1,578	1,809
3200 Obligated balance, end of year	1,578	1,809	1,599
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	676	683	517
Outlays, gross:			
4010 Outlays from new discretionary authority	34	10	12
4011 Outlays from discretionary balances	566	722	733
4020 Outlays, gross (total)	600	732	745
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Amounts received from Crime Victims Fund	-2	-3	
4040 Offsets against gross budget authority and outlays (total)	-2	-3	
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4060 Additional offsets against budget authority only (total)	1		
4070 Budget authority, net (discretionary)	675	680	517
4080 Outlays, net (discretionary)	598	729	745
4180 Budget authority, net (total)	675	680	517
4190 Outlays, net (total)	598	729	745

The mission of OVW is to provide Federal leadership in developing the Nation's capacity to reduce domestic violence, dating violence, sexual assault, and stalking through the implementation of the Violence Against Women Act.

By forging State, local, and tribal partnerships among police, prosecutors, judges, victim advocates, health care providers, faith leaders, organizations

OFFICE ON VIOLENCE AGAINST WOMEN—Continued

that serve culturally specific and underserved communities and others, OVW grant programs help provide victims with the protection and services they need to pursue safe and healthy lives, while simultaneously enabling communities to hold offenders accountable for their violence.

The 2027 Budget proposes $539 million for programs administered by OVW to prevent and respond to violence against women, including domestic violence, dating violence, sexual assault, and stalking.

The Department's grant components, including COPS, OJP, and OVW, will be consolidated into one component. This consolidation will create process and cost efficiencies and improve partnerships with State, local, tribal, and other community stakeholders. The Department continues to plan for and analyze the most effective method to accomplish the consolidation, including the structure and name of the consolidated organization.

Object Classification (in millions of dollars)

Identification code 015–0409–0–1–754	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	16	15	10
11.3 Other than full-time permanent	1	1	1
11.9 Total personnel compensation	17	16	11
12.1 Civilian personnel benefits	6	5	4
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	2	2	2
25.1 Advisory and assistance services	11	10	6
25.3 Other goods and services from Federal sources	15	10	10
25.7 Operation and maintenance of equipment	1	1	1
41.0 Grants, subsidies, and contributions	457	922	504
99.0 Direct obligations	510	967	539
99.0 Reimbursable obligations	7	7	7
99.9 Total new obligations, unexpired accounts	517	974	546

Employment Summary

Identification code 015–0409–0–1–754	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	122	90	76

JUVENILE JUSTICE PROGRAMS

For grants, contracts, cooperative agreements, and other assistance authorized by the Juvenile Justice and Delinquency Prevention Act of 1974 (Public Law 93–415)("the 1974 Act"); title I of the Omnibus Crime Control and Safe Streets Act of 1968 (Public Law 90–351)("the 1968 Act"); the Violent Crime Control and Law Enforcement Act of 1994 (Public Law 103–322)("the 1994 Act"); the Violence Against Women and Department of Justice Reauthorization Act of 2005 (Public Law 109–162) ("the 2005 Act"); the Missing Children's Assistance Act (34 U.S.C. 11291 et seq.); the PROTECT Act (Public Law 108–21); the Victims of Child Abuse Act of 1990 (Public Law 101–647) ("the 1990 Act"); the Adam Walsh Child Protection and Safety Act of 2006 (Public Law 109–248) ("the Adam Walsh Act"); the PROTECT Our Children Act of 2008 (Public Law 110–401)("the 2008 Act"); the Violence Against Women Reauthorization Act of 2013 (Public Law 113–4) ("the VAW 2013 Act"); the Justice for All Reauthorization Act of 2016 (Public Law 114–324); the Juvenile Justice Reform Act of 2018 (Public Law 115–385); the Victims of Crime Act of 1984 (chapter XIV of title II of Public Law 98–473) ("the 1984 Act"); the Comprehensive Addiction and Recovery Act of 2016 (Public Law 114–198); and other juvenile justice programs, $310,000,000, to remain available until expended as follows—

(1) $65,000,000 for programs authorized by section 221 of the 1974 Act, and for training and technical assistance to assist small, nonprofit organizations with the Federal grants process: Provided, That of the amounts provided under this paragraph, $500,000 shall be for a competitive demonstration grant program to support emergency planning among State, local, and Tribal juvenile justice residential facilities;

(2) $43,000,000 for youth mentoring grants;

(3) $46,000,000 for delinquency prevention, of which, pursuant to sections 261 and 262 of the 1974 Act—

(A) $4,000,000 shall be for grants to prevent trafficking of girls;

(B) $10,000,000 shall be for the Tribal Youth Program;

(C) $4,500,000 shall be for competitive grants focusing on girls in the juvenile justice system;

(D) $7,500,000 shall be for an initiative relating to youth affected by opioids, stimulants, and substance use disorder; and

(E) $9,000,000 shall be for an initiative relating to children exposed to violence;

(4) $41,000,000 for programs authorized by the 1990 Act;

(5) $108,000,000 for missing and exploited children programs, including as authorized by sections 404(b) and 405(a) of the 1974 Act (except that section 102(b)(4)(B) of the 2008 Act shall not apply for purposes of this Act);

(6) $4,500,000 for child abuse training programs for judicial personnel and practitioners, as authorized by section 222 of the 1990 Act; and

(7) $2,500,000 for a program to improve juvenile indigent defense:

Provided, That not more than 10 percent of each amount may be used for research, evaluation, and statistics activities designed to benefit the programs or activities authorized: Provided further, That not more than 2 percent of the amounts designated under paragraphs (1) through (3) and (6) may be used for training and technical assistance: Provided further, That the two preceding provisos shall not apply to grants and projects administered pursuant to sections 261 and 262 of the 1974 Act and to missing and exploited children programs.

Program and Financing (in millions of dollars)

Identification code 015–0405–0–1–754	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Part B: Formula Grants	46	123	59
0002 Youth Mentoring	1	199	40
0003 Delinquency Prevention Program (Title V - Local Delinq. Prevention Incentive Grants)	4	8	10
0004 Victims of Child Abuse		81	38
0009 Tribal Youth Program	1	31	9
0011 Emergency Planning - Juvenile Detention Facilities		2	1
0013 Missing and Exploited Children	36	182	85
0014 Child Abuse Training for Judicial Personnel and Practitioners		8	4
0015 Management and Administration	32	26	24
0017 Girls in the Juvenile Justice System		8	4
0021 Indigent Defense Initiative— Improving Juvenile Indigent Defense Program		4	2
0023 Opioid Affected Youth Initiative		20	7
0024 Children Exposed to Violence		16	8
0025 Prevention of Trafficking of Girls		8	4
0034 Arts in Juvenile Justice		4	
0799 Total direct obligations	120	720	295
0801 Juvenile Justice Programs (Reimbursable)	6	6	6
0900 Total new obligations, unexpired accounts	126	726	301
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	101	353	
1001 Discretionary unobligated balance brought fwd, Oct 1	101	343	
1021 Recoveries of prior year unpaid obligations	14	25	11
1070 Unobligated balance (total)	115	378	11
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	375	375	310
1120 Appropriations transferred to RES for RES Set-Aside [015–0401]	-8	-8	-8
1120 Appropriations transferred to USMS [015–0324]	-12		
1131 Unobligated balance of appropriations permanently reduced	-6	-25	-11
1160 Appropriation, discretionary (total)	349	342	291
Appropriations, mandatory:			
1200 Appropriation	10		
Spending authority from offsetting collections, discretionary:			
1700 Collected		6	
1701 Change in uncollected payments, Federal sources	5		
1750 Spending auth from offsetting collections, disc (total)	5	6	
1900 Budget authority (total)	364	348	291
1930 Total budgetary resources available	479	726	302
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	353		1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	769	498	845
3010 New obligations, unexpired accounts	126	726	301

3020	Outlays (gross)	-383	-354	-346
3040	Recoveries of prior year unpaid obligations, unexpired	-14	-25	-11
3050	Unpaid obligations, end of year	498	845	789
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-7	-7
3070	Change in uncollected pymts, Fed sources, unexpired	-5	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-7	-7	-7
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	767	491	838
3200	Obligated balance, end of year	491	838	782
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	354	348	291
	Outlays, gross:			
4010	Outlays from new discretionary authority	20	40	37
4011	Outlays from discretionary balances	363	314	309
4020	Outlays, gross (total)	383	354	346
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	.....	-6	.....
4040	Offsets against gross budget authority and outlays (total)	.....	-6	.....
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-5	.....	.....
4060	Additional offsets against budget authority only (total)	-5	.....	.....
4070	Budget authority, net (discretionary)	349	342	291
4080	Outlays, net (discretionary)	383	348	346
	Mandatory:			
4090	Budget authority, gross	10	.....	.....
4180	Budget authority, net (total)	359	342	291
4190	Outlays, net (total)	383	348	346

The 2027 Budget requests $310 million for OJP's Juvenile Justice Programs to support State, local, tribal, and community efforts to prevent juvenile delinquency and crime, and assist children who have been victimized by crime and child abuse. These programs also help states and communities improve their juvenile justice systems in ways that protect public safety, hold youth involved in the justice system accountable, and provide appropraite reentry services for youth returning to their communities after detention in secure correctional facilities.

The 2027 Budget requests $65 million for the Part B: Formula Grants Program, which is the core program that supports State, local, and tribal efforts to improve the fairness and responsiveness of the juvenile justice system and to ensure appropriate accountability of the juvenile offender. The 2027 Budget also requests $108 million for the Missing and Exploited Children Program, $43 million for Youth Mentoring, $46 million for Delinquency Prevention Programs, and $41 million for the Victims of Child Abuse Act program.

Object Classification (in millions of dollars)

Identification code 015–0405–0–1–754	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	6	36	15
25.3 Other goods and services from Federal sources	31	186	80
41.0 Grants, subsidies, and contributions	83	498	200
99.0 Direct obligations	120	720	295
99.0 Reimbursable obligations	6	6	6
99.9 Total new obligations, unexpired accounts	126	726	301

Public Safety Officer Benefits

(including transfer of funds)

For payments and expenses authorized under section 1001(a)(4) of title I of the Omnibus Crime Control and Safe Streets Act of 1968, such sums as are necessary (including amounts for administrative costs), to remain available until expended; and $34,800,000 for payments authorized by section 1201(b) of such Act and for educational assistance authorized by section 1218 of such Act, to remain available until expended: Provided, That notwithstanding section 205 of this Act, upon a determination by the Attorney General that emergent circumstances require additional funding for such disability and education payments, the Attorney General may transfer such amounts to "Public Safety Officer Benefits" from available appropriations for the Department of Justice as may be necessary to respond to such circumstances: Provided further, That any transfer pursuant to the preceding proviso shall be treated as a reprogramming under section 504 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section.

Program and Financing (in millions of dollars)

Identification code 015–0403–0–1–754	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Public Safety Officers Discretionary Disability and Education Benefit Payments	48	103	32
0002 Public Safety Officers Death Mandatory Payments	195	188	191
0003 Management and Administration (discretionary funding only)	.....	16	15
0900 Total new obligations, unexpired accounts	243	307	238
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	84	71	.....
1021 Recoveries of prior year unpaid obligations	3	.....	.....
1070 Unobligated balance (total)	87	71	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	35	35	35
Appropriations, mandatory:			
1200 Appropriation	193	202	204
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	192	201	203
1900 Budget authority (total)	227	236	238
1930 Total budgetary resources available	314	307	238
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	71	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	86	128	189
3010 New obligations, unexpired accounts	243	307	238
3020 Outlays (gross)	-198	-246	-301
3040 Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3050 Unpaid obligations, end of year	128	189	126
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	86	128	189
3200 Obligated balance, end of year	128	189	126
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	35	35	35
Outlays, gross:			
4010 Outlays from new discretionary authority	34	35	35
4011 Outlays from discretionary balances	6	.....	.....
4020 Outlays, gross (total)	40	35	35
Mandatory:			
4090 Budget authority, gross	192	201	203
Outlays, gross:			
4100 Outlays from new mandatory authority	111	151	152
4101 Outlays from mandatory balances	47	60	114
4110 Outlays, gross (total)	158	211	266
4180 Budget authority, net (total)	227	236	238
4190 Outlays, net (total)	198	246	301

The 2027 Budget requests $239 million for OJP's Public Safety Officers' Benefits (PSOB) Program, of which $204 million is a mandatory appropriation for death benefits and $34.8 million is a discretionary appropriation for disability and education benefits. This appropriation supports programs that provide benefits to public safety officers who are severely injured in the line of duty and to the families and survivors of public safety officers killed or mortally injured in the line of duty. These programs represent the continuation of a partnership between the Department, national public safety organizations, and public safety agencies at the state, local, and tribal levels. The PSOB program oversees three types of benefits:

PUBLIC SAFETY OFFICER BENEFITS—Continued

Death Benefits.—This program provides a one-time financial benefit to survivors of public safety officers whose deaths resulted from injuries sustained in the line of duty.

Disability Benefits.—This program offers a one-time financial benefit to public safety officers permanently disabled by catastrophic injuries sustained in the line of duty.

Education Benefits.—This program provides financial support for higher education expenses to the eligible spouses and children of public safety officers killed or permanently disabled in the line of duty.

Object Classification (in millions of dollars)

Identification code 015–0403–0–1–754	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	5	4	4
25.3 Other goods and services from Federal sources	16	14	13
41.0 Grants, subsidies, and contributions	12	83	12
42.0 Insurance claims and indemnities	210	206	209
99.9 Total new obligations, unexpired accounts	243	307	238

CRIME VICTIMS FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 015–5041–0–2–754	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	2,172	3,485	3,535
Receipts:			
Current law:			
1110 Fines, Penalties, and Forfeitures, Crime Victims Fund	3,157	2,000	2,000
2000 Total: Balances and receipts	5,329	5,485	5,535
Appropriations:			
Current law:			
2101 Crime Victims Fund	-3,157	-2,000	-2,000
2103 Crime Victims Fund	-2,172	-3,390	-3,229
2103 Crime Victims Fund	.....	-95	-306
2132 Crime Victims Fund	95	306	298
2135 Crime Victims Fund	.....	.....	3,337
2135 Crime Victims Fund	3,391	3,229	.....
2199 Total current law appropriations	-1,843	-1,950	-1,900
2999 Total appropriations	-1,843	-1,950	-1,900
5098 Rounding adjustment	-1	.....	.....
5099 Balance, end of year	3,485	3,535	3,635

Program and Financing (in millions of dollars)

Identification code 015–5041–0–2–754	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Crime victims grants and assistance	1,550	1,561	1,604
0002 Management and administration	95	84	95
0003 HHS	17	17	17
0006 Tribal Victims Assistance Grants	94	98	95
0007 BIA	1	1	.....
0008 FBI Victim Witness Specialists	42	42	42
0009 EOUSA Victim Witness Coordinators	30	30	30
0010 Victim Notification System	7	7	7
0799 Total direct obligations	1,836	1,840	1,890
0801 Crime Victims Fund Reimbursable Program Activity	3	2	.....
0900 Total new obligations, unexpired accounts	1,839	1,842	1,890
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	61	62	60
1021 Recoveries of prior year unpaid obligations	84	.....	.....
1070 Unobligated balance (total)	145	62	60
Budget authority:			
Appropriations, discretionary:			
1120 Appropriations transferred to other acct [015–0328]	.....	.....	-10
1135 Appropriations precluded from obligation (special or trust)	.....	.....	-3,337
1160 Appropriation, discretionary (total)	.....	.....	-3,347
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3,157	2,000	2,000
1203 Appropriation (unavailable balances)	2,172	3,390	3,229
1203 Appropriation (previously unavailable)(special or trust)	.....	95	306
1220 Appropriations transferred to other acct OVW [015–0409]	-80	-100	.....
1220 Appropriations transferred to Inspector General [015–0328]	-10	-10	.....
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-95	-306	-298
1235 Appropriations precluded from obligation (special or trust)	-3,391	-3,229	.....
1260 Appropriations, mandatory (total)	1,753	1,840	5,237
Spending authority from offsetting collections, discretionary:			
1700 Collected	3	.....	.....
1900 Budget authority (total)	1,756	1,840	1,890
1930 Total budgetary resources available	1,901	1,902	1,950
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	62	60	60
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4,294	4,100	3,816
3010 New obligations, unexpired accounts	1,839	1,842	1,890
3020 Outlays (gross)	-1,949	-2,126	-2,166
3040 Recoveries of prior year unpaid obligations, unexpired	-84	.....	.....
3050 Unpaid obligations, end of year	4,100	3,816	3,540
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-9	-9	-9
3090 Uncollected pymts, Fed sources, end of year	-9	-9	-9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4,285	4,091	3,807
3200 Obligated balance, end of year	4,091	3,807	3,531
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3	.....	-3,347
Outlays, gross:			
4010 Outlays from new discretionary authority	.....	.....	-1,339
4011 Outlays from discretionary balances	3	.....	.....
4020 Outlays, gross (total)	3	.....	-1,339
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-3	.....	.....
Mandatory:			
4090 Budget authority, gross	1,753	1,840	5,237
Outlays, gross:			
4100 Outlays from new mandatory authority	151	486	1,916
4101 Outlays from mandatory balances	1,795	1,640	1,589
4110 Outlays, gross (total)	1,946	2,126	3,505
4180 Budget authority, net (total)	1,753	1,840	1,890
4190 Outlays, net (total)	1,946	2,126	2,166

The Crime Victims Fund (CVF) provides formula grants to states and territories to support compensation and services for victims of crime. CVF resources also support training, technical assistance, and demonstration grants designed to improve the capabilities and capacity of victims' services providers throughout the Nation. The Fund is financed by collections of fines, penalty assessments, and bond forfeitures from defendants convicted of Federal crimes. The 2027 Budget proposes to provide $1.9 billion from collections and balances for crime victim compensation, services, and related needs. Of this amount, up to $95 million is available for the Office for Victims of Crime for Tribal Victims Assistance Grants.

Object Classification (in millions of dollars)

Identification code 015–5041–0–2–754	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	14	14	14
25.3 Other goods and services from Federal sources	200	200	200
41.0 Grants, subsidies, and contributions	1,620	1,624	1,674
42.0 Insurance claims and indemnities	2	2	2
99.0 Direct obligations	1,836	1,840	1,890
99.0 Reimbursable obligations	3	2	.....

99.9	Total new obligations, unexpired accounts	1,839	1,842	1,890

Domestic Trafficking Victims' Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 015–5606–0–2–754		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1110	Fines, Penalties, and Forfeitures, Domestic Trafficking Victims' Fund	2	2	2
2000	Total: Balances and receipts	2	2	2
	Appropriations:			
	Current law:			
2101	Domestic Trafficking Victims' Fund	-2	-2	-2
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 015–5606–0–2–754		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Domestic Trafficking Victims		14	7
0100	Direct program activities, subtotal		14	7
0900	Total new obligations, unexpired accounts (object class 41.0)		14	7
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	9	2
1011	Unobligated balance transfer from other acct [075–0360]	5	5	5
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	7	14	7
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	2	2	2
1900	Budget authority (total)	2	2	2
1930	Total budgetary resources available	9	16	9
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	9	2	2
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	20	12	20
3010	New obligations, unexpired accounts		14	7
3020	Outlays (gross)	-7	-6	-8
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	12	20	19
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	20	12	20
3200	Obligated balance, end of year	12	20	19
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	2	2	2
	Outlays, gross:			
4101	Outlays from mandatory balances	7	6	8
4180	Budget authority, net (total)	2	2	2
4190	Outlays, net (total)	7	6	8

The Justice for Victims of Trafficking Act of 2015 (P.L. 114–22) created the Domestic Victims of Trafficking Fund (DVTF) and authorizes grants to expand and improve services for victims of trafficking in the U.S. and victims of child pornography as authorized by the Victims of Child Abuse Act of 1990, the Trafficking Victims Protection Act of 2000, and the Trafficking Victims Protection Reauthorization Act of 2005. All programs supported by DVTF are administered by OJP in consultation with the Department of Health and Human Services. The 2027 Budget proposes a total of $7 million (including $5 million in funding transferred from the Department of Health and Human Services and $2 million in collections from the Federal court system) to support grants under this program.

Bridging Immigration-Related Deficits Experienced Nationwide Fund

Program and Financing (in millions of dollars)

Identification code 015–0410–0–1–754		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	BIDEN Fund Awards		500	1,000
0900	Total new obligations, unexpired accounts (object class 41.0)		500	1,000
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		3,500	3,000
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	3,500		
1930	Total budgetary resources available	3,500	3,500	3,000
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3,500	3,000	2,000
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			255
3010	New obligations, unexpired accounts		500	1,000
3020	Outlays (gross)		-245	-945
3050	Unpaid obligations, end of year		255	310
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			255
3200	Obligated balance, end of year		255	310
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	3,500		
	Outlays, gross:			
4101	Outlays from mandatory balances		245	945
4180	Budget authority, net (total)	3,500		
4190	Outlays, net (total)		245	945

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

		2025 actual	2026 est.	2027 est.
Governmental receipts:				
015–085400	Registration Fees, DEA	15	15	15
015–087000	Chapter Eleven Filing Fees, Bankruptcy, Department of Justice	5	5	5
General Fund Governmental receipts		20	20	20
Offsetting receipts from the public:				
015–143500	General Fund Proprietary Interest Receipts, not Otherwise Classified		1	1
015–322000	All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	752	525	525
General Fund Offsetting receipts from the public		752	526	526
Intragovernmental payments:				
015–388500	Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	-133	104	104
General Fund Intragovernmental payments		-133	104	104

GENERAL PROVISIONS—DEPARTMENT OF JUSTICE

(INCLUDING TRANSFERS OF FUNDS)

Sec. 201. In addition to amounts otherwise made available in this title for official reception and representation expenses, a total of not to exceed $50,000 from funds appropriated to the Department of Justice in this title shall be available to the Attorney General for official reception and representation expenses.

Sec. 202. None of the funds appropriated by this title shall be available to pay for an abortion, except where the life of the mother would be endangered if the fetus were carried to term, or in the case of rape or incest: Provided, That should this prohibition be declared unconstitutional by a court of competent jurisdiction, this section shall be null and void.

Sec. 203. None of the funds appropriated under this title shall be used to require any person to perform, or facilitate in any way the performance of, any abortion.

SEC. 204. Nothing in the preceding section shall remove the obligation of the Director of the Bureau of Prisons to provide escort services necessary for a female inmate to receive such service outside the Federal facility: Provided, That nothing in this section in any way diminishes the effect of section 203 intended to address the philosophical beliefs of individual employees of the Bureau of Prisons.

SEC. 205. Not to exceed 5 percent of any appropriation made available for the current fiscal year for the Department of Justice in this Act may be transferred between such appropriations, but no such appropriation, except as otherwise specifically provided, shall be increased by more than 10 percent by any such transfers: Provided, That any transfer pursuant to this section shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation except in compliance with the procedures set forth in that section.

SEC. 206. None of the funds made available under this title may be used by the Federal Bureau of Prisons or the United States Marshals Service for the purpose of transporting an individual who is a prisoner pursuant to conviction for crime under State or Federal law and is classified as a maximum or high security prisoner, other than to a prison or other facility certified by the Federal Bureau of Prisons as appropriately secure for housing such a prisoner.

SEC. 207. (a) None of the funds appropriated by this Act may be used by Federal prisons to purchase cable television services, or to rent or purchase audiovisual or electronic media or equipment used primarily for recreational purposes.

(b) Subsection (a) does not preclude the rental, maintenance, or purchase of audiovisual or electronic media or equipment for inmate training, religious, or educational programs.

SEC. 208. The notification thresholds and procedures set forth in section 504 of this Act shall apply to deviations from the amounts designated for specific activities in this Act and in the explanatory statementthat accompanies this Act and to any use of deobligated balances of funds provided under this title in previous years.

SEC. 209. None of the funds appropriated by this Act may be used to plan for, begin, continue, finish, process, or approve a public-private competition under the Office of Management and Budget Circular A-76 or any successor administrative regulation, directive, or policy for work performed by employees of the Bureau of Prisons or of Federal Prison Industries, Incorporated.

SEC. 210. At the discretion of the Attorney General, and in addition to any amounts that otherwise may be available (or authorized to be made available) by law, with respect to funds appropriated by this title under the headings "Research, Evaluation and Statistics", "State and Local Law Enforcement Assistance", and "Juvenile Justice Programs"—

(1) up to 2 percent of funds made available to the Office of Justice Programs for grant or reimbursement programs may be used by such Office to provide training and technical assistance; and

(2) up to 2.5 percent of funds made available for grant or reimbursement programs under such headings, except for amounts appropriated specifically for research, evaluation, or statistical programs administered by the National Institute of Justice and the Bureau of Justice Statistics, shall be transferred to and merged with funds provided to the National Institute of Justice and the Bureau of Justice Statistics, to be used by them for research, evaluation, or statistical purposes, without regard to the authorizations for such grant or reimbursement programs.

SEC. 211. In addition to amounts otherwise made available, the Attorney General may transfer up to 7 percent of funds appropriated by this title of this Act under the heading "State and Local Law Enforcement Assistance" and "Juvenile Justice Programs" for grant or reimbursement programs, to be merged with funds available under the heading "State and Local Law Enforcement Assistance", to be used for tribal criminal justice assistance.

SEC. 212. Upon request by a grantee for whom the Attorney General has determined there is a fiscal hardship, the Attorney General may, with respect to funds appropriated in this or any other Act making appropriations for fiscal years 2023 through 2026 for the following programs, waive the following requirements:

(1) For the adult and juvenile offender State and local reentry demonstration projects under part FF of title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. 10631 et seq.), the requirements under section 2976(g)(1) of such part (34 U.S.C. 10631(g)(1)).

(2) For grants to protect inmates and safeguard communities as authorized by section 6 of the Prison Rape Elimination Act of 2003 (34 U.S.C. 30305(c)(3)), the requirements of section 6(c)(3) of such Act.

SEC. 213. Notwithstanding any other provision of law, section 20109(a) of subtitle A of title II of the Violent Crime Control and Law Enforcement Act of 1994 (34 U.S.C. 12109(a)) shall not apply to amounts made available by this or any other Act.

SEC. 214. None of the funds made available under this Act, other than for the national instant criminal background check system established under section 103 of the Brady Handgun Violence Prevention Act (34 U.S.C. 40901), may be used by a Federal law enforcement officer to facilitate the transfer of an operable firearm to an individual if the Federal law enforcement officer knows or suspects that the individual is an agent of a drug cartel, unless law enforcement personnel of the United States continuously monitor or control the firearm at all times.

SEC. 215. Discretionary funds that are made available in this Act for the Office of Justice Programs may be used to participate in Performance Partnership Pilots authorized under such authorities as have been enacted for Performance Partnership Pilots in appropriations acts in prior fiscal years and the current fiscal year.

SEC. 216. None of the funds made available under this Act may be used to conduct, contract for, or otherwise support, live tissue training, unless the Attorney General issues a written, non-delegable determination that such training is medically necessary and cannot be replicated by alternatives.

SEC. 217. None of the funds made available by this Act may be used by the Department of Justice to target or investigate parents who peacefully protest at school board meetings and are not suspected of engaging in unlawful activity.

SEC. 218. None of the funds made available by this Act may be used to investigate or prosecute religious institutions on the basis of their religious beliefs.

SEC. 219. The Community Relations Service established under Public Law 88–352, as amended (42 U.S.C. 2000g et seq.), is hereby dissolved.

SEC. 220. Section 2(b)(6) of the Servicemembers and Veterans Initiative Act of 2020, Public Law 116–288 (28 U.S.C. 501 note) is amended by striking "the Consumer Protection Branch of the Civil Division" and inserting "components".

SEC. 221. (a) Section 106 of title I of the Indian Tribal Justice Technical and Legal Assistance Act of 2000, Public Law 106–559, as amended (25 U.S.C. 3665a), is amended—

(1) in subsection (a), by inserting "or office" after the words "as a component"; and (2) in subsection (b), by inserting "or office" after the words "as a component."

(b) Section 2002 of title I of the Omnibus Crime Control and Safe Streets Act of 1968, Public Law 90–351, as amended (34 U.S.C. 10442), is amended— (1) in subsection (a), by striking ", under the general authority of the Attorney General,"; (2) by striking subsection (b); (3) in subsection (c), by striking "Under the general authority of the Attorney General, the" and inserting "The"; and (4) by redesignating subsection (c) as subsection (b). (c) Section 2003 of title I of the Omnibus Crime Control and Safe Streets Act of 1968, Public Law 90–351, as amended (34 U.S.C. 10443), is amended in subsection (a) by striking ", under the general authority of the Attorney General,".

SEC. 222. Section 1055 of the Justice Department Organized Crime and Drug Enforcement Enhancement Act of 1988, subtitle B of title I of Public Law 100–690, (28 U.S.C. 509 note) is repealed.

SEC. 223. In the current fiscal year, amounts credited to and made available in the Department of Justice Working Capital Fund as an offsetting collection pursuant to section 11013 of Public Law 107–273 shall be so credited and available as provided in that section.

SEC. 224. Notwithstanding any other provision of law, amounts deposited or available in the Fund established by section 1402 of chapter XIV of title II of Public Law 98–473 (34 U.S.C. 20101) in any fiscal year in excess of $1,900,000,000 shall not be available for obligation until the following fiscal year: Provided, That notwithstanding section 1402(d) of such Act, of the amounts available from the Fund for obligation—

(1) $10,000,000 shall be transferred to the Department of Justice Office of Inspector General and remain available until expended for oversight and auditing purposes associated with this section; and

(2) up to 5 percent shall be available to the Office for Victims of Crime for grants, consistent with the requirements of the Victims of Crime Act, to Indian tribes to improve services for victims of crime.

SEC. 225. Section 100054(1)(B) of the Working Families Tax Cuts Act (Public Law 119–21) is repealed.

(CANCELLATIONS)

SEC. 226. Of the unobligated balances available from prior year appropriations to the Office of Justice Programs, $110,000,000 are hereby permanently cancelled: Provided, That no amounts may be cancelled from amounts that were designated by the Congress as being for an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 227. Of the unobligated balances available in the Working Capital Fund, $34,000,000 are hereby permanently cancelled: Provided, That no amounts may be cancelled from amounts that were designated by the Congress as being for an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

DEPARTMENT OF LABOR

EMPLOYMENT AND TRAINING ADMINISTRATION

Federal Funds

Training and Employment Services

To establish and carry out the Make America Skilled Again Grant Program, $3,425,067,000, of which $1,653,067,000 shall be available for the period April 1, 2027 through June 30, 2028, and of which $1,772,000,000 shall be available for the period October 1, 2027 through June 30, 2028: Provided, That funds made available under this heading shall be for grants to States, territories, tribes, and the District of Columbia for workforce development, training, and related activities: Provided further, That such funds shall be allotted in accordance with a formula established by the Secretary: Provided further, That of each allotment of funds, not less than ten percent shall be used for registered apprenticeship activities: Provided further, That the Secretary may reserve not more than 3 percent of this appropriation to carry out targeted investments for intermediary contracts and cooperative agreements, outreach and engagement, and technology modernization that support expanding registered apprenticeships to new industries and occupations across the country in support of Make America Skilled Again grants: Provided further, That the Secretary may reserve not more than 0.75 percent of this appropriation to carry out performance accountability, program integrity, and technical assistance activities in support of Make America Skilled Again grants.

Program and Financing (in millions of dollars)

Identification code 016–0174–0–1–504	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Adult Employment and Training Activities	879	887	712
0003 Dislocated Worker Employment and Training Activities	1,299	1,495	1,060
0005 Youth Activities	1,042	1,165	.....
0008 Reintegration of Ex-Offenders	115	230	.....
0010 Native Americans	59	66	.....
0011 Migrant and Seasonal Farmworkers	102	98	.....
0015 H-1B Job Training Grants	37	.....	.....
0017 Data Quality Initiative	12	6	.....
0024 Apprenticeship Grants	184	563	.....
0026 Community Projects	107	.....	.....
0027 Outlying Areas	8	8	.....
0028 Make America Skilled Again	.....	.....	1,653
0799 Total direct obligations	3,844	4,518	3,425
0801 Adult Education (Reimbursable)	1,032	.....	.....
0802 Career and Technical Education (Reimbursable)	1,139	768	.....
0899 Total reimbursable obligations	2,171	768	.....
0900 Total new obligations, unexpired accounts	6,015	5,286	3,425
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	631	683	158
1001 Discretionary unobligated balance brought fwd, Oct 1	601	.....	.....
1010 Unobligated balance transfer to DOL CEO [016–0165]	-4	.....	.....
1021 Recoveries of prior year unpaid obligations	34	28	.....
1070 Unobligated balance (total)	661	711	158
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,127	2,210	1,653
1120 Appropriations transferred to OSHA [016–0400]	-3	.....	.....
1160 Appropriation, discretionary (total)	2,124	2,210	1,653
Advance appropriations, discretionary:			
1170 Advance appropriation	1,772	1,772	1,772
1172 Advance appropriations transferred to DM-CEO [016–0165]	-4	.....	.....
1172 Advance appropriations transferred to ETA PA [016–0172]	-1	.....	.....
1174 Advance appropriations permanently reduced	-75	.....	.....
1180 Advanced appropriation, discretionary (total)	1,692	1,772	1,772
Appropriations, mandatory:			
1201 Appropriation (H-1B Skills Training)	210	188	188
1203 Appropriation (previously unavailable)(special or trust)	11	12	11
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-206	-206	.....
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-12	-11	-11
1260 Appropriations, mandatory (total)	3	-17	188
Spending authority from offsetting collections, discretionary:			
1700 Collected	2,171	768	.....
1701 Change in uncollected payments, Federal sources	50	.....	.....
1750 Spending auth from offsetting collections, disc (total)	2,221	768	.....
1900 Budget authority (total)	6,040	4,733	3,613
1930 Total budgetary resources available	6,701	5,444	3,771
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3	.....	.....
1941 Unexpired unobligated balance, end of year	683	158	346
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,605	7,521	6,610
3010 New obligations, unexpired accounts	6,015	5,286	3,425
3011 Obligations ("upward adjustments"), expired accounts	8	.....	.....
3020 Outlays (gross)	-3,973	-6,169	-5,406
3040 Recoveries of prior year unpaid obligations, unexpired	-34	-28	.....
3041 Recoveries of prior year unpaid obligations, expired	-100	.....	.....
3050 Unpaid obligations, end of year	7,521	6,610	4,629
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	.....	-50	-50
3070 Change in uncollected pymts, Fed sources, unexpired	-50	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-50	-50	-50
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5,605	7,471	6,560
3200 Obligated balance, end of year	7,471	6,560	4,579
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	6,037	4,750	3,425
Outlays, gross:			
4010 Outlays from new discretionary authority	797	913	894
4011 Outlays from discretionary balances	3,091	5,245	4,320
4020 Outlays, gross (total)	3,888	6,158	5,214
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2,171	-768	.....
4033 Non-Federal sources	-2	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-2,173	-768	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-50	.....	.....
4052 Offsetting collections credited to expired accounts	2	.....	.....
4060 Additional offsets against budget authority only (total)	-48	.....	.....
4070 Budget authority, net (discretionary)	3,816	3,982	3,425
4080 Outlays, net (discretionary)	1,715	5,390	5,214
Mandatory:			
4090 Budget authority, gross	3	-17	188
Outlays, gross:			
4101 Outlays from mandatory balances	85	11	192
4180 Budget authority, net (total)	3,819	3,965	3,613
4190 Outlays, net (total)	1,800	5,401	5,406

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	3,819	3,965	3,613
Outlays	1,800	5,401	5,406
Legislative proposal, not subject to PAYGO:			
Budget Authority	.....	.....	659
Outlays	.....	.....	33
Total:			
Budget Authority	3,819	3,965	4,272
Outlays	1,800	5,401	5,439

Enacted in 2014, the Workforce Innovation and Opportunity Act (WIOA) is the primary authorization for this appropriation account. The Act was intended to provide job seekers and workers with the labor market information, job search assistance, and training they need to get and keep jobs, and to provide employers with skilled workers. However, the current patchwork of workforce development programs has proven inefficient and burdensome to States. To remove the burden on States and enhance focus on improving outcomes for workers, the President's Budget proposes to consolidate 12 different programs (including Adult Employment and

TRAINING AND EMPLOYMENT SERVICES—Continued

Training Activities; Youth Activities; Dislocated Worker Employment and Training Activities; Dislocated Worker National Reserve; Indian and Native American Programs; National Farmworker Jobs Program; Reentry Employment Opportunities; Apprenticeship; Workforce Data Quality Initiative; YouthBuild; and Demonstrations and Pilots) into one workforce development funding stream called the Make America Skilled Again grant program.

Make America Skilled Again.—Grants to provide financial assistance to States, territories, and Tribes to support a wide range of workforce development, training, and related activities in an effort to help States and local communities respond to their workforce needs and support their economic development goals. The Department will be able to spend up to 0.75 percent of MASA funds for performance accountability, program integrity, and technical assistance services to grantees, replacing the technical assistance and training funds currently provided through appropriations and authorizing legislation, and up to 3 percent for targeted investments related to Registered Apprenticeship for intermediary contracts and cooperative agreements, outreach and engagement, and technology modernization initiatives. Grantees will have a minimum 10 percent expenditure on Registered Apprenticeship activities.

Object Classification (in millions of dollars)

Identification code 016–0174–0–1–504		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	32	113	
25.2	Other services from non-Federal sources	1		
25.3	Other goods and services from Federal sources	30	8	
41.0	Grants, subsidies, and contributions	3,781	4,397	3,425
99.0	Direct obligations	3,844	4,518	3,425
99.0	Reimbursable obligations	2,171	768	
99.9	Total new obligations, unexpired accounts	6,015	5,286	3,425

TRAINING AND EMPLOYMENT SERVICES

(Legislative proposal, not subject to PAYGO)

For carrying out, to the extent not otherwise provided, the Carl D. Perkins Career and Technical Education Act of 2006 ("Perkins Act"), $1,450,000,000, of which $659,000,000 shall become available on July 1, 2027, and shall remain available through September 30, 2028, and of which $791,000,000 shall become available on October 1, 2027, and shall remain available through September 30, 2028: Provided, That up to $10,152,000 shall be available for innovation and modernization grants under section 114(e) of the Perkins Act.

Program and Financing (in millions of dollars)

Identification code 016–0174–2–1–504		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0029	Career and Technical Education State Grants			649
0030	Career and Technical Education National Activities			10
0799	Total direct obligations			659
0900	Total new obligations, unexpired accounts (object class 41.0)			659
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation			659
1900	Budget authority (total)			659
1930	Total budgetary resources available			659
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			659
3020	Outlays (gross)			-33
3050	Unpaid obligations, end of year			626
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			626
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			659
	Outlays, gross:			
4010	Outlays from new discretionary authority			33
4180	Budget authority, net (total)			659
4190	Outlays, net (total)			33

Career and Technical Education. To further improve efficiency in the workforce development system and effectively prepare students and workers to succeed in the labor market, the Budget transfers programs funded under the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins V) from the Department of Education (ED) to the Department of Labor. The Budget provides funding for Career and Technical Education (CTE) State Grants and CTE National Programs authorized by Title I and section 114 of Perkins V, respectively. By shifting CTE programs from ED to DOL, the Budget streamlines services, reduces administrative burden, and helps fulfill the President's promise to return education to the States.

The Budget builds on the success of the Workforce Development Partnership between the agencies that began in FY 2025 to integrate the Federal Government's workforce development portfolio. The partnership quickly reduced duplication and increased efficiency by coordinating technical assistance, monitoring, and State planning, thereby demonstrating that DOL is best positioned to meet the needs of American students and workers. Transferring programs funded under Perkins V from ED to DOL will create a stronger talent pipeline for the Nation's workforce, give States a central point of contact in the Federal Government, and reduce duplication of effort and conflicting agency directives.

JOB CORPS

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses to carry out the closure of the Job Corps established under subtitle C of the Workforce Innovation and Opportunity Act (29 U.S.C. 3321–3323), $176,370,000: Provided, That in addition:

(1) $90,000,000 for Job Corps Operations, which shall be available for the period July 1, 2027 through June 30, 2028;

(2) $61,000,000 for construction, rehabilitation, environmental remediation, demolition, restoration, disposal, lease termination costs, and related closure costs of Job Corps Centers (including acquisition, maintenance, repair, storage, and disposal of equipment, furniture, and other personal property), which shall be available for the period July 1, 2027 through June 30, 2030; and

(3) $25,370,000 for necessary expenses of Job Corps:

Provided further, That no funds appropriated in this and prior appropriations Acts shall be used for meal services at Job Corps Centers: Provided further, That in addition to amounts appropriated under this heading, funds retained by the Secretary pursuant to the Section 158(g) of the Workforce Innovation and Opportunity Act (29 U.S.C. 3208(g)) shall be used for the purposes of this heading: Provided further, That the Secretary may transfer not more than 15 percent of amounts made available under each paragraph (1) through (3) of the first proviso for necessary expenses for closure of the Job Corps: Provided further, That the Secretary shall notify the Committees on Appropriations of the House of Representatives and the Senate at least 15 days in advance of any transfer.

Program and Financing (in millions of dollars)

Identification code 016–0181–0–1–504		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operations	1,422	1,603	90
0002	Construction, Rehabilitation, and Acquisition (CRA)	63	123	61
0003	Administration	34	34	25
0900	Total new obligations, unexpired accounts	1,519	1,760	176
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	944	1,222	1,222
1001	Discretionary unobligated balance brought fwd, Oct 1	944		
1021	Recoveries of prior year unpaid obligations	47		
1070	Unobligated balance (total)	991	1,222	1,222
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,760	1,760	176

	Spending authority from offsetting collections, discretionary:			
1700	Collected	1	.....	.....
1900	Budget authority (total)	1,761	1,760	176
1930	Total budgetary resources available	2,752	2,982	1,398
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-11	.....	.....
1941	Unexpired unobligated balance, end of year	1,222	1,222	1,222
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,096	684	1,089
3010	New obligations, unexpired accounts	1,519	1,760	176
3011	Obligations ("upward adjustments"), expired accounts	65	.....	.....
3020	Outlays (gross)	-1,853	-1,355	-1,265
3040	Recoveries of prior year unpaid obligations, unexpired	-47	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-96	.....	.....
3050	Unpaid obligations, end of year	684	1,089	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,096	684	1,089
3200	Obligated balance, end of year	684	1,089	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,761	1,760	176
	Outlays, gross:			
4010	Outlays from new discretionary authority	239	191	32
4011	Outlays from discretionary balances	1,614	1,164	1,233
4020	Outlays, gross (total)	1,853	1,355	1,265
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources:	-1	.....	.....
4033	Non-Federal sources	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-2	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	1	.....	.....
4070	Budget authority, net (discretionary)	1,760	1,760	176
4080	Outlays, net (discretionary)	1,851	1,355	1,265
4180	Budget authority, net (total)	1,760	1,760	176
4190	Outlays, net (total)	1,851	1,355	1,265

Established in 1964 as part of the Economic Opportunity Act and authorized by the Workforce Innovation and Opportunity Act of 2014 (P.L. 113–128, Title 1, Subtitle C, section 141), Job Corps provides youth with academic, career technical and marketable skills to enter the workforce, enroll in post-secondary education, or enlist in the military. The Budget eliminates Job Corps because it is financially unsustainable, has an exorbitant per-participant cost, risks the safety of young adults, and fails to deliver on performance outcomes. The 2027 Budget will fund Job Corps for closeout costs to execute an orderly shutdown of the program.

Object Classification (in millions of dollars)

Identification code 016–0181–0–1–504	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	95	80	17
11.5 Other personnel compensation	.....	27	2
11.9 Total personnel compensation	95	107	19
12.1 Civilian personnel benefits	41	36	6
13.0 Benefits for former personnel	.....	2	.....
21.0 Travel and transportation of persons	1	1	1
22.0 Transportation of things	.....	1	.....
23.1 Rental payments to GSA	1	2	1
23.2 Rental payments to others	8	9	9
23.3 Communications, utilities, and miscellaneous charges	9	5	.....
25.1 Advisory and assistance services	28	18	.....
25.2 Other services from non-Federal sources	1,208	1,441	97
25.3 Other goods and services from Federal sources	47	28	6
25.4 Operation and maintenance of facilities	26	46	.....
25.7 Operation and maintenance of equipment	.....	1	.....
26.0 Supplies and materials	24	5	.....
31.0 Equipment	1	8	.....
32.0 Land and structures	30	50	37
99.0 Direct obligations	1,519	1,760	176
99.9 Total new obligations, unexpired accounts	1,519	1,760	176

Employment Summary

Identification code 016–0181–0–1–504	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	129	91	91

Community Service Employment for Older Americans

Program and Financing (in millions of dollars)

Identification code 016–0175–0–1–504	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 National programs	.....	622	.....
0002 State programs	90	89	.....
0900 Total new obligations, unexpired accounts	90	711	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8	316	.....
1010 Unobligated balance transfer to DM-CEO [016–0165]	-3	.....	.....
1070 Unobligated balance (total)	5	316	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	405	395	.....
1120 Appropriations transferred to OSHA [016–0400]	-4	.....	.....
1160 Appropriation, discretionary (total)	401	395	.....
1930 Total budgetary resources available	406	711	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	316	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	391	119	632
3010 New obligations, unexpired accounts	90	711	.....
3020 Outlays (gross)	-339	-198	-316
3041 Recoveries of prior year unpaid obligations, expired	-23	.....	.....
3050 Unpaid obligations, end of year	119	632	316
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	391	119	632
3200 Obligated balance, end of year	119	632	316
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	401	395	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	1	75	.....
4011 Outlays from discretionary balances	338	123	316
4020 Outlays, gross (total)	339	198	316
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-2	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	2	.....	.....
4070 Budget authority, net (discretionary)	401	395	.....
4080 Outlays, net (discretionary)	337	198	316
4180 Budget authority, net (total)	401	395	.....
4190 Outlays, net (total)	337	198	316

Community Service Employment for Older Americans (CSEOA) is a community service and work-based job training program for older Americans. Authorized by Title IV of the Older Americans Act, as amended, and reauthorized in 2020 (P.L. 116–131), the program provides training for low-income, unemployed seniors ages 55 and older. The program is proposed for elimination because it fails to meet its major statutory goals of fostering economic self-sufficiency and moving low-income seniors into unsubsidized employment.

Object Classification (in millions of dollars)

Identification code 016–0175–0–1–504	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources	3	3	.....
25.3 Other goods and services from Federal sources	4	8	.....

COMMUNITY SERVICE EMPLOYMENT FOR OLDER AMERICANS—Continued

Object Classification—Continued

Identification code 016–0175–0–1–504		2025 actual	2026 est.	2027 est.
25.7	Operation and maintenance of equipment		2	
41.0	Grants, subsidies, and contributions	83	698	
99.9	Total new obligations, unexpired accounts	90	711	

FEDERAL UNEMPLOYMENT BENEFITS AND ALLOWANCES

For payments during fiscal year 2027 of trade adjustment benefit payments and allowances under part I of subchapter B of chapter 2 of title II of the Trade Act of 1974, and section 246 of that Act; and for training, employment and case management services, allowances for job search and relocation, and related State administrative expenses under part II of subchapter B of chapter 2 of title II of the Trade Act of 1974, and including benefit payments, allowances, training, employment and case management services, and related State administration provided pursuant to section 231(a) of the Trade Adjustment Assistance Extension Act of 2011, sections 405(a) and 406 of the Trade Preferences Extension Act of 2015, and section 285(a) of the Trade Act of 1974, as amended, $28,800,000 together with such amounts as may be necessary to be charged to the subsequent appropriation for payments for any period subsequent to September 15, 2027: Provided, That notwithstanding section 502 of this Act, any part of the appropriation provided under this heading may remain available for obligation beyond the current fiscal year pursuant to the authorities of section 245(c) of the Trade Act of 1974 (19 U.S.C. 2317(c)).

Program and Financing (in millions of dollars)

Identification code 016–0326–0–1–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Trade Adjustment Assistance benefits	3	12	7
0002	Trade Adjustment Assistance training and other activities	11	35	19
0005	Wage Insurance Payments		1	1
0900	Total new obligations, unexpired accounts (object class 41.0)	14	48	27
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	34	51	29
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-2	-3	-2
1260	Appropriations, mandatory (total)	32	48	27
1900	Budget authority (total)	32	48	27
1930	Total budgetary resources available	32	48	27
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-18		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	197	31	8
3010	New obligations, unexpired accounts	14	48	27
3020	Outlays (gross)	-36	-71	-35
3041	Recoveries of prior year unpaid obligations, expired	-144		
3050	Unpaid obligations, end of year	31	8	
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	197	31	8
3200	Obligated balance, end of year	31	8	
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	32	48	27
	Outlays, gross:			
4100	Outlays from new mandatory authority	2	48	27
4101	Outlays from mandatory balances	34	23	8
4110	Outlays, gross (total)	36	71	35
4180	Budget authority, net (total)	32	48	27
4190	Outlays, net (total)	36	71	35

The Federal Unemployment Benefits and Allowances (FUBA) account provides mandatory funding for the Trade Adjustment Assistance (TAA) for Workers program, which provides income support through Trade Readjustment Allowances (TRA); funding for training, employment and case management services, job search allowances, and relocation allowances through Training and Other Activities (TaOA); and wage supplements through Alternative/Reemployment Trade Adjustment Assistance (A/RTAA). Funding under this account ensures compliance with legislative requirements under the Trade Act of 1974, as amended.

STATE UNEMPLOYMENT INSURANCE AND EMPLOYMENT SERVICE OPERATIONS

For authorized administrative expenses, $52,893,000, together with not to exceed $3,319,635,000 which may be expended from the Employment Security Administration Account in the Unemployment Trust Fund ("the Trust Fund"), of which—

(1) $3,276,635,000 from the Trust Fund is for grants to States for the administration of State unemployment insurance laws as authorized under title III of the Social Security Act (including not less than $517,000,000 to carry out reemployment services and eligibility assessments under section 306 of such Act, any claimants of regular compensation, as defined in such section, including those who are profiled as most likely to exhaust their benefits, may be eligible for such services and assessments: Provided, That of such amount, $117,000,000 is specified for grants under section 306 of the Social Security Act and is provided to meet the terms of a concurrent resolution on the budget and $400,000,000 is additional new budget authority specified for purposes of a concurrent resolution on the budget; and $9,000,000 for continued support of the Unemployment Insurance Integrity Center of Excellence), the administration of unemployment insurance for Federal employees and for ex-service members as authorized under 5 U.S.C. 8501–8523, and the administration of trade readjustment allowances, reemployment trade adjustment assistance, and alternative trade adjustment assistance under the Trade Act of 1974 and under section 231(a) of the Trade Adjustment Assistance Extension Act of 2011, sections 405(a) and 406 of the Trade Preferences Extension Act of 2015, and section 285(a) of the Trade Act of 1974, as amended, and shall be available for Federal obligation through December 31, 2027 (except that funds for outcome payments pursuant to section 306(f)(2) of the Social Security Act shall be available for Federal obligation through March 31, 2028; Provided, That, notwithstanding any other provision of law, the Secretary may recapture any funds appropriated under this paragraph that remain unexpended by a State after the period of expenditure for a State (but before such funds have been returned to the Trust Fund), and such recaptured funds shall remain available until expended for re-obligation by the Secretary to the States to carry out automation activities related to the administration of unemployment compensation laws;

(2) $43,000,000 from the Trust Fund is for national activities necessary to support the administration of the Federal-State unemployment insurance system, of which $25,000,000 shall be available through September, 30, 2028, to carry out activities relating to identity verification in unemployment compensation programs;

(3) $52,893,000 from the General Fund is to provide workforce information, national electronic tools, and one-stop system building under the Wagner-Peyser Act and shall be available for Federal obligation for the period July 1, 2027 through June 30, 2028:

Provided, That to the extent that the Average Weekly Insured Unemployment ("AWIU") for fiscal year 2027 is projected by the Department of Labor to exceed 3,075,000, an additional $28,600,000 from the Trust Fund shall be available for obligation for every 100,000 increase in the AWIU level (including a pro rata amount for any increment less than 100,000) to carry out title III of the Social Security Act: Provided further, That funds appropriated in this Act that are allotted to a State to carry out activities under title III of the Social Security Act may be used by such State to assist other States in carrying out activities under such title III if the other States include areas that have suffered a major disaster declared by the President under the Robert T. Stafford Disaster Relief and Emergency Assistance Act: Provided further, That the Secretary may use funds appropriated for grants to States under title III of the Social Security Act to make payments on behalf of States for the use of the National Directory of New Hires under section 453(j)(8) of such Act: Provided further, That the Secretary may use funds appropriated for grants to States under title III of the Social Security Act to make payments on behalf of States to the entity operating the State Information Data Exchange System: Provided further, That funds appropriated in this Act which are used to establish a national one-stop career center system, or which are used to support the national activities of the Federal-State unemployment insurance, employment service, or immigration programs, may be obligated in contracts, grants, or agreements with States and non-State entities: Provided further, That States awarded competitive grants for improved operations under title III of the Social Security Act, or awarded grants to support the national activities of the Federal-State unemployment insurance system, may award subgrants to other States and non-State entities under such grants, subject to the conditions applicable to the grants: Provided further, That funds appropriated under this Act

for activities authorized under title III of the Social Security Act and the Wagner-Peyser Act may be used by States to fund integrated Unemployment Insurance and Employment Service automation efforts, notwithstanding cost allocation principles prescribed under the final rule entitled "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" at part 200 of title 2, Code of Federal Regulations: Provided further, That the Secretary, at the request of a State participating in a consortium with other States, may reallot funds allotted to such State under title III of the Social Security Act to other States participating in the consortium or to the entity operating the Unemployment Insurance Information Technology Support Center in order to carry out activities that benefit the administration of the unemployment compensation law of the State making the request: Provided further, That the Secretary may collect fees for the costs associated with additional data collection, analyses, and reporting services relating to the National Agricultural Workers Survey requested by State and local governments, public and private institutions of higher education, and nonprofit organizations and may utilize such sums, in accordance with the provisions of section 9a of title 29, United States Code, for the National Agricultural Workers Survey infrastructure, methodology, and data to meet the information collection and reporting needs of such entities, which shall be credited to this appropriation and shall remain available until September 30, 2028, for such purposes.

Program and Financing (in millions of dollars)

Identification code 016–0179–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 UI State Admin, RESEA, and EUC Admin	3,137	3,360	3,277
0002 UI National Activities	18	18	43
0010 ES Grants to States	668	676	.....
0011 ES National Activities	25	18	.....
0012 Workforce Information	63	82	53
0014 Foreign Labor Certification	84	85	.....
0015 H-1B Fees	20	34	.....
0016 CARES Act	95	146	.....
0017 UI Fraud - ARP	6	468	.....
0799 Total direct obligations	4,116	4,887	3,373
0801 Reimbursable program DUA administration	97	50	50
0802 Reimbursable program Refund to FEMA TAFS 070X0702	.....	85	.....
0803 Reimbursable program NAWS surveys	.....	2	2
0899 Total reimbursable obligations	97	137	52
0900 Total new obligations, unexpired accounts	4,213	5,024	3,425
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	217	310	1
1001 Discretionary unobligated balance brought fwd, Oct 1	176	.....	.....
1010 Unobligated balance transfer to ETA PA [016–0172]	.....	-3	.....
1010 Unobligated balance transfer to DOL CEO [016–0165]	-4	.....	.....
1021 Recoveries of prior year unpaid obligations	439	425	.....
1033 Recoveries of prior year paid obligations	6	.....	.....
1070 Unobligated balance (total)	658	732	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	84	74	53
Appropriations, mandatory:			
1201 Appropriation (H-1B Fees)	21	19	.....
1203 Appropriation (previously unavailable)(special or trust)	1	1	.....
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	.....
1260 Appropriations, mandatory (total)	21	19	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	3,686	4,054	3,372
1701 Change in uncollected payments, Federal sources	380	.....	.....
1710 Spending authority from offsetting collections transferred to DM-SOL [016–0165]	-5	.....	.....
1750 Spending auth from offsetting collections, disc (total)	4,061	4,054	3,372
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections [EUC Admin and CARES]	120	146	.....
1801 Change in uncollected payments, Federal sources	-420	.....	.....
1850 Spending auth from offsetting collections, mand (total)	-300	146	.....
1900 Budget authority (total)	3,866	4,293	3,425
1930 Total budgetary resources available	4,524	5,025	3,426
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	310	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,912	3,255	3,100
3010 New obligations, unexpired accounts	4,213	5,024	3,425
3011 Obligations ("upward adjustments"), expired accounts	5	.....	.....
3020 Outlays (gross)	-4,405	-4,754	-4,200
3040 Recoveries of prior year unpaid obligations, unexpired	-439	-425	.....
3041 Recoveries of prior year unpaid obligations, expired	-31	.....	.....
3050 Unpaid obligations, end of year	3,255	3,100	2,325
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2,855	-2,536	-2,536
3070 Change in uncollected pymts, Fed sources, unexpired	40	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	279	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-2,536	-2,536	-2,536
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,057	719	564
3200 Obligated balance, end of year	719	564	-211
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	4,145	4,128	3,425
Outlays, gross:			
4010 Outlays from new discretionary authority	2,151	2,249	2,142
4011 Outlays from discretionary balances	1,929	2,219	1,864
4020 Outlays, gross (total)	4,080	4,468	4,006
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources [ES Grants to States]	-649	-654	.....
4030 Federal sources [ES Natl Activities]	-25	-18	.....
4030 Federal sources [FLC Fed Admin]	-61	-62	.....
4030 Federal sources [FLC State Grants]	-23	-23	.....
4030 Federal sources [NAWS]	.....	-2	-2
4030 Federal sources [UI Admin/Natl Activities]	-2,715	-2,778	-2,803
4030 Federal sources [RESEA]	-388	-467	-517
4030 Federal sources [DUA]	-97	-50	-50
4040 Offsets against gross budget authority and outlays (total)	-3,958	-4,054	-3,372
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-380	.....	.....
4052 Offsetting collections credited to expired accounts	272	.....	.....
4060 Additional offsets against budget authority only (total)	-108	.....	.....
4070 Budget authority, net (discretionary)	79	74	53
4080 Outlays, net (discretionary)	122	414	634
Mandatory:			
4090 Budget authority, gross	-279	165	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	19	83	.....
4101 Outlays from mandatory balances	306	203	194
4110 Outlays, gross (total)	325	286	194
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-120	-146	.....
4123 Non-Federal sources	-6	.....	.....
4130 Offsets against gross budget authority and outlays (total)	-126	-146	.....
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	420	.....	.....
4143 Recoveries of prior year paid obligations, unexpired accounts	6	.....	.....
4150 Additional offsets against budget authority only (total)	426	.....	.....
4160 Budget authority, net (mandatory)	21	19	.....
4170 Outlays, net (mandatory)	199	140	194
4180 Budget authority, net (total)	100	93	53
4190 Outlays, net (total)	321	554	828

Unemployment compensation.—State administration amounts provide administrative grants to State agencies that administer the program by paying unemployment compensation to eligible workers and collecting State unemployment taxes from employers. These agencies also pay unemployment benefits to former Federal personnel and ex-service members as well as trade readjustment allowances to eligible individuals. State administration amounts also provide administrative grants to State agencies to improve the integrity and financial stability of the unemployment compensation program through a comprehensive performance management system, UI Performs. The purpose of this performance management system is to effect continuous improvement in State performance and implement activities designed to reduce errors and prevent fraud, waste, and abuse in

STATE UNEMPLOYMENT INSURANCE AND EMPLOYMENT SERVICE OPERATIONS—Continued

the payment of unemployment compensation benefits and the collection of unemployment taxes. National activities relating to the Federal-State unemployment insurance programs are conducted through contracts or agreements with the State agencies or non-State entities. A workload contingency reserve is included in State administration to meet increases in the costs of administering the program resulting from increases in the number of unemployment claims filed and paid. The appropriation automatically provides additional funds whenever unemployment claim workloads increase above levels specified in the appropriations language.

UNEMPLOYMENT COMPENSATION PROGRAM STATISTICS

	2024 actual	2025 actual	2026 est.	2027 est.
Basic workload (in thousands):				
Employer tax accounts	10,018	10,019	10,095	10,175
Employee wage items recorded	728,698	736,389	760,739	765,349
Initial claims taken	11,609	11,853	12,033	11,511
Weeks claimed	96,652	99,278	105,114	97,622
Nonmonetary determinations	7,654	7,277	7,367	7,385
Appeals	1,386	1,321	1,336	1,329
Covered employment	152,740	154,629	155,928	156,873

Employment service.—The public employment service is a nationwide system providing no-fee employment services to job-seekers and employers. State employment service activities are financed by grants provided by formula to States. Funding allotments are provided annually on a Program Year basis beginning July 1 and ending June 30 of the following year. To remove the burden on States of managing a confusing patchwork of different workforce development grant programs and to enhance focus on improving outcomes for workers, the President's Budget proposes to consolidate 11 different programs, including Employment Service State grants, into one workforce development funding stream called the Make America Skilled Again grant program.

Employment service activities serving national needs are conducted through contracts, grants, and reimbursable agreements between the States and the Federal Government under the Wagner-Peyser Act, as amended, and other legislation. The Make America Skilled Again program provides a set-aside for these activities, eliminating the need for this funding in 2027. States also currently receive funding under this activity for administration of the Work Opportunity Tax Credit. However, the tax credit expired at the end of December 2025, and so the President's Budget requests no funding for its administration in 2027.

EMPLOYMENT SERVICE PROGRAM STATISTICS

	2024 actual	2025 est.	2026 est.	2027 est.
Number of Participants Served	2,560,770	2,500,000	2,500,000	N/A

Foreign Labor Certification.—This activity provides for the operation of the foreign labor certification programs within the Employment and Training Administration. Under these programs, U.S. employers that can demonstrate a shortage of qualified, available U.S. workers and no adverse impact on similarly situated U.S. workers may seek the Secretary of Labor's certification as a first step in the multi-agency process required to hire a foreign worker to fill permanent or temporary vacancies. Major programs include the H-2A temporary agricultural, H-2B temporary non-agricultural, CW-1 temporary, H-1B temporary specialty occupations, and Permanent (Green Card) labor certification programs. The account is divided between Federal and State activities. Consistent with the Trump Administration's executive actions to promote government efficiency, secure the Nation's borders, promote economic growth, and facilitate use of legal pathways that protect the U.S. from national security and other public safety threats, the Budget proposes to make the Office of Foreign Labor Certification (OFLC) an independent sub-agency. This new structure will enable OFLC to administer immigration and migration policies, regulations, and programs in a manner that optimizes performance, minimizes unnecessary use of resources, and ensures resiliency and continuity of operations that are customer centered.

Federal Administration.—Federal Administration supports most of the application processing services provided by the Department to U.S. employers. These include the staff who adjudicate applications; the IT systems that support application filing and processing; policy; program management; and other Federal activities supporting the effective and efficient administration of the foreign labor certification programs.

State Grants.—State Grants support required State-level foreign labor certification activities conducted by State Workforce Agencies in 55 States and U.S. territories. Activities include posting and circulating job orders and other assistance to recruit U.S. workers; conducting safety inspections of employer-provided housing for H-2A agricultural workers; developing prevailing practice and wage surveys to set wages and work standards in a geographic area; and conducting post-certification site visits to support employer compliance with H-2A and H-2B program requirements.

Workforce Information and *Electronic Tools*.—These funds are used to support the joint Federal-State efforts to facilitate workers finding jobs and businesses finding workers through the comprehensive American Job Center system authorized under the Workforce Innovation and Opportunity Act. This system, and the online career tools that expand its reach, provides workers and employers with quick and easy access to a wide array of enhanced career development and labor market information services.

National Agricultural Workers Survey fee.—The Department of Labor conducts the National Agricultural Workers Survey (NAWS), which collects information annually about the demographic, employment, and health characteristics of the U.S. crop labor force. The information is obtained directly from farm workers through face-to-face interviews. The Department is currently evaluating methodologies to reduce overall cost of conducting the survey while still receiving the desired data.

Object Classification (in millions of dollars)

Identification code 016–0179–0–1–999		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	36	38	.....
11.5	Other personnel compensation	1	1	.....
11.9	Total personnel compensation	37	39	.....
12.1	Civilian personnel benefits	14	14	.....
23.1	Rental payments to GSA	1	1	.....
25.1	Advisory and assistance services	7	16	.....
25.2	Other services from non-Federal sources	10	10	7
25.3	Other goods and services from Federal sources	36	47	28
25.7	Operation and maintenance of equipment	.....	2	.....
41.0	Grants, subsidies, and contributions	4,011	4,758	3,338
99.0	Direct obligations	4,116	4,887	3,373
99.0	Reimbursable obligations	97	137	52
99.9	Total new obligations, unexpired accounts	4,213	5,024	3,425

Employment Summary

Identification code 016–0179–0–1–999		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	232	210	.....
1001	Direct civilian full-time equivalent employment	46	46	.....

PAYMENTS TO THE UNEMPLOYMENT TRUST FUND

Program and Financing (in millions of dollars)

Identification code 016–0178–0–1–603		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0012	Payments to ESAA	95	155	.....
0900	Total new obligations, unexpired accounts (object class 94.0)	95	155	.....
	Budgetary resources:			
	Unobligated balance:			
1033	Recoveries of prior year paid obligations	4,714	.....	.....
1037	Unobligated balance of appropriations withdrawn	-4,714	.....	.....
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation (indefinite)	95	155	.....

1930	Total budgetary resources available	95	155	
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	95	155	
3020	Outlays (gross)	-95	-155	
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	95	155	
	Outlays, gross:			
4100	Outlays from new mandatory authority	95	155	
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-239		
4123	Non-Federal sources:	-4,475		
4130	Offsets against gross budget authority and outlays (total)	-4,714		
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	4,714		
4160	Budget authority, net (mandatory)	95	155	
4170	Outlays, net (mandatory)	-4,619	155	
4180	Budget authority, net (total)	95	155	
4190	Outlays, net (total)	-4,619	155	

This account provides for general fund financing of extended unemployment benefit programs under certain statutes. It is also the mechanism used to make general fund reimbursements for some or all of the benefits and administrative costs incurred for temporary Federal programs. These funds are transferred from the Payments to the Unemployment Trust Fund account to a receipt account in the Unemployment Trust Fund (UTF) so that resources may be transferred to the Employment Security Administration Account in the UTF for administrative costs, or to the Extended Unemployment Compensation Account or the Federal Unemployment Account in the UTF for benefit costs.

Short Time Compensation Programs

Program and Financing (in millions of dollars)

Identification code 016–0168–0–1–603	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Grants		1	
0900 Total new obligations, unexpired accounts (object class 41.0)		1	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	
1930 Total budgetary resources available	1	1	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			1
3010 New obligations, unexpired accounts		1	
3050 Unpaid obligations, end of year		1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			1
3200 Obligated balance, end of year		1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The Coronavirus Aid, Relief, and Economic Security Act (Public Law 116–136) provided as an incentive for States to enact State Short-Time Compensation (STC) programs and promote the use of STC, 100 percent reimbursement of STC benefit costs paid under State law for weeks ending on or before December 31, 2020. The Continued Assistance for Unemployed Workers Act of 2020 (Public Law 116–260) extended the 100 percent STC reimbursements to include weeks of unemployment ending on or before March 14, 2021, and the American Rescue Plan Act (Public Law 117–2) further extended the 100 percent STC reimbursements to include weeks of unemployment ending on or before September 6, 2021. Grant funding was also available to States whose permanent STC laws meet the Federal definition.

Federal Additional Unemployment Compensation Program, Recovery

Program and Financing (in millions of dollars)

Identification code 016–1800–0–1–603	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Federal Additional Unemployment Compensation Program, Recovery (Direct)	37	47	
0900 Total new obligations, unexpired accounts (object class 41.0)	37	47	
Budgetary resources:			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations	923		
1033 Recoveries of prior year paid obligations	100		
1037 Unobligated balance of appropriations withdrawn	-1,021		
1070 Unobligated balance (total)	2		
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	37	50	
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-2	-3	
1260 Appropriations, mandatory (total)	35	47	
1900 Budget authority (total)	35	47	
1930 Total budgetary resources available	37	47	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,091	2,173	1,410
3010 New obligations, unexpired accounts	37	47	
3020 Outlays (gross)	-32	-810	-648
3040 Recoveries of prior year unpaid obligations, unexpired	-923		
3050 Unpaid obligations, end of year	2,173	1,410	762
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,091	2,173	1,410
3200 Obligated balance, end of year	2,173	1,410	762
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	35	47	
Outlays, gross:			
4100 Outlays from new mandatory authority		16	
4101 Outlays from mandatory balances	32	794	648
4110 Outlays, gross (total)	32	810	648
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-100		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	100		
4160 Budget authority, net (mandatory)	35	47	
4170 Outlays, net (mandatory)	-68	810	648
4180 Budget authority, net (total)	35	47	
4190 Outlays, net (total)	-68	810	648

This account provides mandatory general revenue funding for Federal Pandemic Unemployment Compensation (FPUC), a temporary program established under the Coronavirus Aid, Relief, and Economic Security Act (Public Law 116–136). This program paid a supplement of $600 on every week of unemployment compensation through July 31, 2020. It was then reauthorized by the Continued Assistance for Unemployed Workers Act of 2020 (Public Law 116–260) and modified to provide $300 per week in supplemental benefits for weeks of unemployment beginning after December 26, 2020, and ending on or before March 14, 2021. In addition to reestablishing the FPUC program, the Continued Assistance for Unemployed Workers Act of 2020 established the Mixed Earners Unemployment Compensation (MEUC) program, which paid a $100 supplemental to certain claimants with self-employment income for weeks of unemployment ending on or before March 14, 2021. The FAUC account also provides funding for the MEUC program. The American Rescue Plan Act (Public Law 117–2) extended the FPUC program at $300 per week and the MEUC

FEDERAL ADDITIONAL UNEMPLOYMENT COMPENSATION PROGRAM, RECOVERY—Continued

program at $100 per week for certain claimants for weeks of unemployment ending on or before September 6, 2021.

ADVANCES TO THE UNEMPLOYMENT TRUST FUND AND OTHER FUNDS

For repayable advances to the Unemployment Trust Fund as authorized by sections 905(d) and 1203 of the Social Security Act, and to the Black Lung Disability Trust Fund as authorized by section 9501(c)(1) of the Internal Revenue Code of 1986; and for nonrepayable advances to the revolving fund established by section 901(e) of the Social Security Act, to the Unemployment Trust Fund as authorized by 5 U.S.C. 8509, and to the "Federal Unemployment Benefits and Allowances" account, such sums as may be necessary, which shall be available for obligation through September 30, 2028.

This appropriation makes available funding for repayable advances (loans) to two accounts in the Unemployment Trust Fund (UTF): the Extended Unemployment Compensation Account (EUCA) which pays the Federal share of extended unemployment benefits, and the Federal Unemployment Account (FUA) which makes loans to States to fund unemployment benefits. In addition, the account has provided repayable advances to the Black Lung Disability Trust Fund (BLDTF) when its balances proved insufficient to make payments from that account. The BLDTF now has authority to borrow directly from the Treasury under the trust fund debt restructuring provisions of Public Law 110–343. Repayable advances are shown as borrowing authority within the UTF or the BLDTF, and they do not appear as budget authority or outlays in the Advances to the Unemployment Trust Fund and Other Funds account.

This appropriation also makes available funding as needed for nonrepayable advances to the Federal Employees Compensation Account (FEC Account) to pay the costs of unemployment compensation for former Federal employees and ex-servicemembers, and to the Federal Unemployment Benefits and Allowances (FUBA) account to pay the costs of benefits and services under the Trade Adjustment Assistance (TAA) for Workers program. These advances are shown as budget authority and outlays in the Advances account. The 2014 appropriations language included new authority for nonrepayable advances to the revolving fund for the Employment Security Administration Account (ESAA) in the UTF. In turn, this revolving fund may provide repayable, interest-bearing advances to the ESAA if it runs short of funds, and the borrowing authority will enable the ESAA to cover its obligations despite seasonal variations in the account's receipts.

Advances were not needed for the FUA and EUCA accounts in 2025, and the Department estimates that no advances will be necessary in 2026 or 2027. Detail on the nonrepayable advances is provided above; detail on the repayable advances is shown separately in the UTF or the BLDTF.

To address the potential need for significant and somewhat unpredictable advances to various accounts, the Congress appropriates such sums as necessary for advances to all of the potential recipient accounts. The 2027 request continues this authority.

PROGRAM ADMINISTRATION

For expenses of administering employment and training programs, $113,384,000, together with not to exceed $53,906,000 which shall be available from the Employment Security Administration Account in the Unemployment Trust Fund.

Program and Financing (in millions of dollars)

Identification code 016–0172–0–1–504	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Workforce security	46	46	
0004 Apprenticeship training, employer and labor services	39	39	
0005 Executive direction	10	9	
0006 Training & Employment Services	78	67	121
0009 Unemployment Insurance Oversight			46
0799 Total direct obligations	173	161	167
0803 Reimbursable programs (DUA/E-grants/VOPAR/VRAP)	29	21	21
0900 Total new obligations, unexpired accounts	202	182	188
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	23	14	15
1001 Discretionary unobligated balance brought fwd, Oct 1	22		
1011 Unobligated balance transfer from ETA SUIESO [016–0179]		3	
1070 Unobligated balance (total)	23	17	15
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	119	105	113
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from TES Advance from FY 2020 [016–0174]	1		
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections (UTF)	76	54	51
1700 Collected [DUA/eGrants/Grants Management/TA to PA]		21	21
1701 Change in uncollected payments, Federal sources	-3		
1750 Spending auth from offsetting collections, disc (total)	73	75	72
1900 Budget authority (total)	193	180	185
1930 Total budgetary resources available	216	197	200
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	14	15	12
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	14	9	9
3010 New obligations, unexpired accounts	202	182	188
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-207	-182	-184
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	9	9	13
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-14	-11	-11
3070 Change in uncollected pymts, Fed sources, unexpired	3		
3090 Uncollected pymts, Fed sources, end of year	-11	-11	-11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		-2	-2
3200 Obligated balance, end of year	-2	-2	2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	193	180	185
Outlays, gross:			
4010 Outlays from new discretionary authority	177	171	175
4011 Outlays from discretionary balances	29	11	9
4020 Outlays, gross (total)	206	182	184
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-76	-75	-72
4040 Offsets against gross budget authority and outlays (total)	-76	-75	-72
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	3		
4060 Additional offsets against budget authority only (total)	3		
4070 Budget authority, net (discretionary)	120	105	113
4080 Outlays, net (discretionary)	130	107	112
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	1		
4180 Budget authority, net (total)	120	105	113
4190 Outlays, net (total)	131	107	112

This account provides for the Federal administration of Employment and Training Administration programs.

Training and Employment.—Staff funded under this budget activity provide leadership, policy direction, and administration of the Make America Skilled Again grant program and the Career and Technical Education programs that the President's Budget transfers from the Department of Education to the Department of Labor. Staff oversee the administration of a Federal-State apprenticeship structure that registers apprenticeship training programs meeting national standards, provide outreach to employers and labor organizations to promote and develop high-quality apprenticeship programs, and execute related program operations support activities. Staff offer overarching leadership and policy guidance and deliver related pro-

gram operations support, including research, evaluations, and demonstrations, and provide financial, grant management, and administrative support.

Unemployment Insurance Oversight.—Staff funded under this budget activity provide leadership and policy direction to oversee unemplyment insurance programs in each State and support a comprehensive system of collecting, analyzing and disseminating labor market information. Staff provide financial, grant management and administrative support.

Object Classification (in millions of dollars)

Identification code 016–0172–0–1–504	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	84	79	86
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	2	3	3
11.9 Total personnel compensation	87	83	90
12.1 Civilian personnel benefits	31	29	31
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	8	8	8
25.1 Advisory and assistance services	2	1	1
25.2 Other services from non-Federal sources	.....	5	5
25.3 Other goods and services from Federal sources	44	34	31
99.0 Direct obligations	173	161	167
99.0 Reimbursable obligations	29	21	21
99.9 Total new obligations, unexpired accounts	202	182	188

Employment Summary

Identification code 016–0172–0–1–504	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	638	549	575
2001 Reimbursable civilian full-time equivalent employment	87	85	85

Trust Funds

UNEMPLOYMENT TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 016–8042–0–7–999	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	75,163	79,281	82,862
0198 Budgetary receivable/payable difference between DoL and RRB	.....	.....	.....
0199 Balance, start of year	75,163	79,281	82,862
Receipts:			
Current law:			
1110 General Taxes, FUTA, Unemployment Trust Fund	8,632	9,150	9,589
1110 Unemployment Trust Fund, State Accounts, Deposits by States	45,383	44,593	46,651
1110 Unemployment Trust Fund, Deposits by Railroad Retirement Board	34	34	41
1130 CMIA Interest, Unemployment Trust Fund	7	4	4
1130 Interest on Unemployment Insurance Loans to States, Federal Unemployment Account, Unemployment Trust Fund	762	674	666
1140 Deposits by Federal Agencies to the Federal Employees Compensation Account, Unemployment Trust Fund	296	306	293
1140 Payments from the General Fund for Extended Unemployment Benefit, Unemployment Trust Fund	95	155	.....
1140 Unemployment Trust Fund, Interest and Profits on Investments in Public Debt Securities	2,826	3,019	3,381
1199 Total current law receipts	58,035	57,935	60,625
1999 Total receipts	58,035	57,935	60,625
2000 Total: Balances and receipts	133,198	137,216	143,487
Appropriations:			
Current law:			
2101 Unemployment Trust Fund	-4,326	-4,399	-3,804
2101 Unemployment Trust Fund	-53,661	-42,315	-40,182
2101 Railroad Unemployment Insurance Trust Fund	-18	-20	-20
2101 Railroad Unemployment Insurance Trust Fund	-27	-13	-15
2103 Unemployment Trust Fund	-46	-7,551	-5,931
2103 Railroad Unemployment Insurance Trust Fund	-10	.....	.....
2103 Railroad Unemployment Insurance Trust Fund	-442	-382	-286
2132 Unemployment Trust Fund	38	51	30
2135 Unemployment Trust Fund	4,189	.....	.....
2135 Railroad Unemployment Insurance Trust Fund	9	.....	.....
2135 Railroad Unemployment Insurance Trust Fund	381	275	162
2199 Total current law appropriations	-53,913	-54,354	-50,046
2999 Total appropriations	-53,913	-54,354	-50,046
5098 Rounding adjustment	-4	.....	.....
5099 Balance, end of year	79,281	82,862	93,441

Program and Financing (in millions of dollars)

Identification code 016–8042–0–7–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Benefit payments by States	40,986	41,108	39,776
0002 Federal employees' unemployment compensation [FECA]	314	304	289
0003 State administrative expenses [ES Grants to States, ES Nat'l Actv, UI, and RESEA]	3,844	3,916	3,320
0010 Direct expenses [PA, FLC, OIG, SOL, and BLS]	212	213	215
0011 Reimbursements to the Department of the Treasury	100	121	131
0020 Veterans employment and training	270	270	270
0021 Interest on FUTA refunds	485	636	386
0023 EUC, CARES Admin, FFCRA [from PUTF]	95	146	.....
0900 Total new obligations, unexpired accounts	46,306	46,714	44,387
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	4,326	4,399	3,804
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	53,661	42,315	40,182
1203 Appropriation (previously unavailable)(special or trust)	46	7,551	5,931
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-38	-51	-30
1235 Appropriations precluded from obligation (special or trust)	-4,189	.....	.....
1236 Appropriations applied to repay debt	-7,500	-7,500	-5,500
1260 Appropriations, mandatory (total)	41,980	42,315	40,583
1900 Budget authority (total)	46,306	46,714	44,387
1930 Total budgetary resources available	46,306	46,714	44,387
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	12,390	10,995	4,169
3010 New obligations, unexpired accounts	46,306	46,714	44,387
3020 Outlays (gross)	-47,701	-53,540	-46,873
3050 Unpaid obligations, end of year	10,995	4,169	1,683
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	12,390	10,995	4,169
3200 Obligated balance, end of year	10,995	4,169	1,683
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	4,326	4,399	3,804
Outlays, gross:			
4010 Outlays from new discretionary authority	4,326	3,649	3,047
4011 Outlays from discretionary balances	159	763	750
4020 Outlays, gross (total)	4,485	4,412	3,797
Mandatory:			
4090 Budget authority, gross	41,980	42,315	40,583
Outlays, gross:			
4100 Outlays from new mandatory authority	30,985	42,242	40,583
4101 Outlays from mandatory balances	12,231	6,886	2,493
4110 Outlays, gross (total)	43,216	49,128	43,076
4180 Budget authority, net (total)	46,306	46,714	44,387
4190 Outlays, net (total)	47,701	53,540	46,873
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities Federal Accounts: Par value	16,513	12,218	8,912
5000 Total investments, SOY: Federal securities State Accounts: Par value	71,517	77,176	84,688
5001 Total investments, EOY: Federal securities Federal Accounts: Par value	12,218	8,912	8,313
5001 Total investments, EOY: Federal securities State Accounts: Par value	77,176	84,688	95,554
5080 Outstanding debt, SOY	-28,500	-21,000	-13,500
5081 Outstanding debt, EOY	-21,000	-13,500	-8,000

The financial transactions of the Federal-State and railroad unemployment insurance systems are made through the Unemployment Trust Fund (UTF). The UTF has two accounts for the railroad unemployment insurance system

UNEMPLOYMENT TRUST FUND—Continued

but for the Federal-State unemployment insurance system there are 57 separate accounts: one for each of the 50 States, three jurisdictions (District of Columbia, Puerto Rico, Virgin Islands), and four Federal accounts. The State and jurisdiction accounts receive funds from a State unemployment insurance payroll tax which is used to pay benefits. The Federal Unemployment Tax Act (FUTA) payroll tax provides funds for two of the Federal accounts—the Employment Security Administration Account (ESAA) and the Extended Unemployment Compensation Account (EUCA)—while the remaining two, the Federal Unemployment Account (FUA) and the Federal Employees Compensation Account (FEC Account), are revolving accounts.

Except for FEC Account balances, funds on deposit in the UTF accounts are invested in Government securities until needed for payment of benefits or administrative expenses. The FUTA payroll tax is deposited in the ESAA which retains 80 percent of the deposit and pays the costs of Federal and State administration of the unemployment insurance system, veterans' employment services, surveys of wages and employment, foreign labor certifications and about 97 percent of the costs of the Employment Service. The other 20 percent of FUTA is transferred to the EUCA which pays for certain extended benefit (EB) payments. During periods of high State unemployment, there is a stand-by program of EB, financed one-half by State unemployment taxes and one-half by the FUTA payroll tax.

The UTF also provides repayable advances (loans) from the FUA to States and jurisdictions when the balances in their individual accounts are insufficient to pay benefits. Federal accounts in the UTF may receive repayable and nonrepayable advances from the general fund when they have insufficient balances to make advances to States, pay the Federal share of extended unemployment benefits, or pay for State and Federal administrative costs.

The FEC Account in the UTF provides funds to States for unemployment compensation benefits paid to eligible former Federal civilian personnel, Postal Service employees, and ex-servicemembers. In turn, the various Federal agencies reimburse the FEC Account for benefits paid to their former employees. The FEC Account is not funded out of Federal unemployment taxes. Any additional resources necessary to assure that the FEC Account can make the required payments to States are provided from the Advances to the Unemployment Trust Fund and Other Funds appropriation.

Both the benefit payments and administrative expenses of the separate unemployment insurance program for railroad employees are paid from the UTF, and receipts from a tax on railroad payrolls are deposited into the program's accounts in the UTF to meet expenses.

Status of Funds (in millions of dollars)

Identification code 016–8042–0–7–999	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	59,061	69,289	73,533
0999 Total balance, start of year	59,061	69,289	73,533
Cash income during the year:			
Current law:			
Receipts:			
1110 General Taxes, FUTA, Unemployment Trust Fund	8,632	9,150	9,589
1110 Unemployment Trust Fund, State Accounts, Deposits by States	45,383	44,593	46,651
1110 Unemployment Trust Fund, State Accounts, Deposits by States	.....	.....	.....
1110 Unemployment Trust Fund, Deposits by Railroad Retirement Board	34	34	41
1130 Railroad Unemployment Insurance Trust Fund	21	18	18
1150 CMIA Interest, Unemployment Trust Fund	7	4	4
1150 Unemployment Trust Fund, Interest and Profits on Investments in Public Debt Securities	2,826	3,019	3,381
1150 Interest on Unemployment Insurance Loans to States, Federal Unemployment Account, Unemployment Trust Fund	762	674	666
1160 Deposits by Federal Agencies to the Federal Employees Compensation Account, Unemployment Trust Fund	296	306	293
1160 Payments from the General Fund for Extended Unemployment Benefit, Unemployment Trust Fund	95	155	.....
1199 Income under present law	58,056	57,953	60,643
1999 Total cash income	58,056	57,953	60,643
Cash outgo during year:			
Current law:			
2100 Unemployment Trust Fund	-47,701	-53,540	-46,873
2100 Railroad Unemployment Insurance Trust Fund	-127	-169	-177
2199 Outgo under current law	-47,828	-53,709	-47,050
2999 Total cash outgo (-)	-47,828	-53,709	-47,050
Surplus or deficit:			
3110 Excluding interest	6,633	547	9,542
3120 Interest	3,595	3,697	4,051
3199 Subtotal, surplus or deficit	10,228	4,244	13,593
3999 Total change in fund balance	10,228	4,244	13,593
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	-20,105	-20,067	-16,741
4200 Unemployment Trust Fund	89,394	93,600	103,867
4999 Total balance, end of year	69,289	73,533	87,126

Object Classification (in millions of dollars)

Identification code 016–8042–0–7–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Reimbursements to Department of the Treasury	100	121	131
42.0 FECA (Federal Employee) Benefits	314	304	289
42.0 State unemployment benefits	33,486	41,108	39,776
43.0 Interest and dividends	485	636	386
94.0 ETA-PA, BLS, FLC	206	207	209
94.0 Veterans employment and training	270	270	270
94.0 Payments to States for administrative expenses	3,844	3,916	3,320
94.0 Departmental Management [OIG, SOL]	6	6	6
94.0 EUC/CARES Admin PUTF	95	146	.....
94.0 Repayment of debt	7,500	.....	.....
99.9 Total new obligations, unexpired accounts	46,306	46,714	44,387

VETERANS' EMPLOYMENT AND TRAINING SERVICE

Federal Funds

VETERANS' EMPLOYMENT AND TRAINING

Not to exceed $269,841,000 may be derived from the Employment Security Administration account in the Unemployment Trust Fund to carry out the provisions of chapters 41, 42, and 43 of title 38, United States Code, of which—

(1) $185,000,000 is for Jobs for Veterans State grants under 38 U.S.C. 4102A(b)(5) to support disabled veterans' outreach program specialists under section 4103A of such title and local veterans' employment representatives under section 4104(b) of such title, and for the expenses described in section 4102A(b)(5)(C), which shall be available for expenditure by the States through September 30, 2029, and not to exceed 3 percent for the necessary Federal expenditures for data systems and contract support to allow for the tracking of participant and performance information: Provided, That, in addition, such funds may be used to support such specialists and representatives in the provision of services to transitioning members of the Armed Forces who have participated in the Transition Assistance Program and have been identified as in need of intensive services, to members of the Armed Forces who are wounded, ill, or injured and receiving treatment in military treatment facilities or warrior transition units, to the spouses or other family caregivers of such wounded, ill, or injured members, and to surviving spouses of individuals who died while serving as members of the Armed Forces or as a result of a service-connected disability;

(2) $34,379,000 is for carrying out the Transition Assistance Program under 38 U.S.C. 4113 and 10 U.S.C. 1144;

(3) $47,048,000 is for Federal administration of chapters 41, 42, and 43 of title 38, and sections 2021, 2021A, and 2023 of title 38, United States Code: Provided, That up to $500,000 may be used to carry out the Hire VETS Act (division O of Public Law 115–31); and

(4) $3,414,000 is for the National Veterans' Employment and Training Services Institute under 38 U.S.C. 4109:

Provided, That the Secretary may reallocate among the appropriations provided under paragraphs (1) through (4) above an amount not to exceed 3 percent of the appropriation from which such reallocation is made.

In addition, from the General Fund of the Treasury, $65,500,000 is for carrying out programs to assist homeless veterans and veterans at risk of homelessness who are transitioning from certain institutions under sections 2021, 2021A, and 2023 of title 38, United States Code: Provided, That notwithstanding subsections (c)(3) and

(d) of section 2023, the Secretary may award grants through September 30, 2027, to provide services under such section: Provided further, That services provided under sections 2021 or under 2021A may include, in addition to services to homeless veterans described in section 2002(a)(1), services to veterans who were homeless at some point within the 60 days prior to program entry or veterans who are at risk of homelessness within the next 60 days, and that services provided under section 2023 may include, in addition to services to the individuals described in subsection (e) of such section, services to veterans recently released from incarceration who are at risk of homelessness: Provided further, That notwithstanding paragraph (3) under this heading, funds appropriated in this paragraph may be used for data systems and contract support to allow for the tracking of participant and performance information: Provided further, That notwithstanding sections 2021(e)(2) and 2021A(f)(2) of title 38, United States Code, such funds shall be available for expenditure pursuant to 31 U.S.C. 1553.

In addition, fees may be assessed and deposited in the HIRE Vets Medallion Award Fund pursuant to section 5(b) of the HIRE Vets Act, and such amounts shall be available to the Secretary to carry out the HIRE Vets Medallion Award Program, as authorized by such Act, and shall remain available until expended: Provided, That such sums shall be in addition to any other funds available for such purposes, including funds available under paragraph (3) of this heading: Provided further, That section 2(d) of division O of the Consolidated Appropriations Act, 2017 (Public Law 115–31; 38 U.S.C. 4100 note) shall not apply.

Program and Financing (in millions of dollars)

Identification code 016–0164–0–1–702		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Jobs for Veterans State grants	179	185	185
0004	Transition Assistance Program	33	34	34
0005	Federal Administration	54	47	47
0006	National Veterans' Training Institute	3	3	3
0007	Homeless veterans program	66	66	66
0900	Total new obligations, unexpired accounts	335	335	335
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		1	2
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	66	66	66
	Spending authority from offsetting collections, discretionary:			
1700	Collected	270	270	270
1900	Budget authority (total)	336	336	336
1930	Total budgetary resources available	336	337	338
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	2	3
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	198	198	213
3010	New obligations, unexpired accounts	335	335	335
3020	Outlays (gross)	-321	-320	-336
3041	Recoveries of prior year unpaid obligations, expired	-14		
3050	Unpaid obligations, end of year	198	213	212
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	198	198	213
3200	Obligated balance, end of year	198	213	212
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	336	336	336
	Outlays, gross:			
4010	Outlays from new discretionary authority	168	169	169
4011	Outlays from discretionary balances	153	151	167
4020	Outlays, gross (total)	321	320	336
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-270	-270	-270
4040	Offsets against gross budget authority and outlays (total)	-270	-270	-270
4180	Budget authority, net (total)	66	66	66
4190	Outlays, net (total)	51	50	66

Jobs for Veterans State grants.—The Jobs for Veterans Act (JVA) of 2002 provides the foundation for this budget activity. The JVA requires the Veterans' Employment and Training Service (VETS) to act on behalf of the Secretary in the promulgation of policies and regulations that ensure maximum employment and training opportunities for veterans and priority of service for veterans (38 U.S.C. 4215) within the state workforce delivery system for employment and training programs funded in whole or in part by the U.S. Department of Labor. Under the JVA, grants are allocated to the states according to the statutory formula to support Disabled Veterans' Outreach Program (DVOP) specialists and Local Veterans' Employment Representative (LVERs) staff.

DVOP specialists (38 U.S.C. 4103A) provide intensive services to meet the employment needs of eligible veterans. DVOP specialists place maximum emphasis on assisting veterans with significant barriers to employment. LVER staff (38 U.S.C. 4104) conduct outreach to employers, employer associations, and business groups to promote the advantages of hiring veterans. LVERs also facilitate employment, training, and placement services provided to veterans under the applicable state employment service delivery system, including American Job Centers by educating all workforce partner staff on current employment initiatives and programs for veterans. In addition, each LVER provides reports to the manager of the state employment service delivery system and to the state Director for Veterans Employment and Training (38 U.S.C. 4103) regarding the state's compliance with Federal law and regulations with respect to special services and priorities for eligible veterans.

Transition Assistance Program (TAP).—(10 U.S.C. 1144, 38 U.S.C. 4113) This program provides employment workshops for separating service members and their spouses to prepare these individuals for entry into the civilian workforce and job market. Its primary goal is to facilitate the transition from military to civilian employment. VETS coordinates with Federal agencies including the Departments of Defense, Veterans Affairs, Education, and Homeland Security, and also the Small Business Administration and the Office of Personnel Management to provide transition services to military service members separating from active duty. The 2019 National Defense Authorization Act instructed responsible agencies to improve TAP and directed DOL to deliver a mandatory one-day employment planning workshop for all transitioning service members, as well as optional days of instruction on general employment preparation and Vocational Training for transitioning service members interested in apprenticeship opportunities and technical careers. VETS also serves veterans and veteran spouses through the Off Base Transition Training pilot at selected states, to further serve and support underserved populations in locations away from active duty installations.

Federal Administration.—VETS' Federal Administration budget activity supports the Federal administration of 38 U.S.C. 41, 42, and 43. This allows VETS to carry out programs and develop policies to provide employment and training opportunities designed to meet the needs of veterans (38 U.S.C. 4102–4115). This activity provides for the salary and benefits, travel, and training for all VETS' current staff in the national office, six regional offices, and offices in each state, the District of Columbia, and Puerto Rico. In addition, this activity provides for outreach and engagement with Federal, state, and local governments; private sector employers and trade associations; institutions of higher learning; non-profit organizations; and Veteran Service Organizations to help service members, returning veterans, and families reintegrate into the workforce.

It also enables VETS to discharge its responsibilities to administer, interpret, and enforce the Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA), 38 U.S.C. 4301–4335, by providing technical assistance and investigating complaints received from veterans and service members who believe their employment and reemployment rights were violated. This budget activity enables VETS to investigate complaints received from veterans who claim a violation of their veterans' preference rights in Federal hiring pursuant to the Veterans' Employment Opportunities Act of 1998 (VEOA), 5 U.S.C. 3330a. VETS' Federal Contractor Program (VETS-4212) is also supported under this activity, pursuant to 38 U.S.C. 4212. These responsibilities involve the administration of a system whereby Federal contractors submit reports setting forth their affirmative action efforts to hire and retain eligible veterans.

VETERANS' EMPLOYMENT AND TRAINING—Continued

Resources under the Federal Administration activity are also used to evaluate the job training and employment assistance services provided to veterans under the Jobs for Veterans State Grants (38 U.S.C. 4102A(b)(5)), and the Homeless Veterans Reintegration (38 U.S.C. 2021). VETS personnel provide technical assistance to grantees to ensure they meet negotiated and mandated performance goals and other grant provisions.

Federal Administration supports the oversight and development of policies for TAP (10 U.S.C. 1144 and 38 U.S.C. 4113). Through outreach and education efforts, such as job fairs, VETS staff raise the awareness of employers about the benefits of hiring veterans. The activities of the Advisory Committee for Veterans Employment, Training, and Employer Outreach (38 U.S.C. 4110) also are supported through this budget activity. In addition, through fee collection, the federal administration activity funds administrative processes associated with the Honoring Investments in Recruiting and Employing American Military Veterans Act of 2017 (HIRE VETS Act or the Act).

National Veterans' Training Institute (NVTI).—NVTI develops and supplies competency-based training to Federal and state providers of services to veterans (38 U.S.C. 4109). NVTI is administered through a contract and supported by dedicated funds. NVTI ensures that these service providers receive a comprehensive foundation and ongoing staff development so they can effectively assist job-seeking veterans.

Homeless Veterans' Reintegration Program (HVRP).—HVRP (38 U.S.C. 2021, 2021A and 2023) provides grants to states or other public entities, as well as to non-profits, including faith-based organizations. Grantees operate employment programs to assist homeless veterans reintegrate into meaningful employment and stimulate the development of effective service delivery systems that will address the complex problems facing homeless veterans. VETS partners with the U.S. Departments of Veterans Affairs and Housing and Urban Development to promote multi-agency-funded programs that integrate the different services needed by homeless veterans.

Object Classification (in millions of dollars)

Identification code 016–0164–0–1–702		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	27	25	24
11.5	Other personnel compensation	1	.....	1
11.9	Total personnel compensation	28	25	25
12.1	Civilian personnel benefits	10	9	9
23.1	Rental payments to GSA	1	1	1
24.0	Printing and reproduction	1	1	.....
25.2	Other services from non-Federal sources	38	38	38
25.3	Other goods and services from Federal sources	22	19	19
41.0	Grants, subsidies, and contributions	235	242	243
99.0	Direct obligations	335	335	335
99.9	Total new obligations, unexpired accounts	335	335	335

Employment Summary

Identification code 016–0164–0–1–702		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	211	194	194

EMPLOYEE BENEFITS SECURITY ADMINISTRATION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses for the Employee Benefits Security Administration, $181,100,000, of which up to $3,000,000 shall be made available through September 30, 2028, for the procurement of expert witnesses for enforcement litigation.

Program and Financing (in millions of dollars)

Identification code 016–1700–0–1–601		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Enforcement and participant assistance	159	.....	.....
0002	Policy and compliance assistance	21	.....	.....
0003	Executive leadership, program oversight and administration	10	.....	.....
0005	Expert Witness	1	1	.....
0008	Employee Benefits Security Programs	.....	190	181
0799	Total direct obligations	191	191	181
0801	Reimbursable obligations	6	8	8
0900	Total new obligations, unexpired accounts	197	199	189
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	2	2
1001	Discretionary unobligated balance brought fwd, Oct 1	1	1	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	191	191	181
	Spending authority from offsetting collections, discretionary:			
1700	Collected: Federal Sources	6	8	8
1900	Budget authority (total)	197	199	189
1930	Total budgetary resources available	199	201	191
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	2	2
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	26	15	15
3010	New obligations, unexpired accounts	197	199	189
3020	Outlays (gross)	-199	-199	-190
3041	Recoveries of prior year unpaid obligations, expired	-9	.....	.....
3050	Unpaid obligations, end of year	15	15	14
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	26	15	15
3200	Obligated balance, end of year	15	15	14
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	197	199	189
	Outlays, gross:			
4010	Outlays from new discretionary authority	186	184	175
4011	Outlays from discretionary balances	13	15	15
4020	Outlays, gross (total)	199	199	190
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-6	-8	-8
4040	Offsets against gross budget authority and outlays (total)	-6	-8	-8
4180	Budget authority, net (total)	191	191	181
4190	Outlays, net (total)	193	191	182

Employee Benefits Security Programs.—Assures compliance with applicable reporting, disclosure and other requirements of the Employee Retirement Income Security Act (ERISA) as well as accounting, auditing, and actuarial standards. Discloses required plan filings to the public. Provides informational, technical, and compliance assistance to benefit plan professionals, Government agencies, plan participants, and the public. Conducts policy, research, and legislative analysis on pension, health, and other employee benefit issues. Conducts investigations to ensure compliance with the provisions of the ERISA and the Federal Employees' Retirement System Act (FERSA). Develops regulations and interpretations. Issues individual and class exemptions from regulations. Provides leadership, policy direction, strategic planning, and administrative guidance in support of the Department's ERISA responsibilities.

	2025 Actual	2026 est.[1]	2027 est.
EMPLOYEE BENEFITS AND SECURITY PROGRAMS			
Recovery payments to plans, participants & beneficiaries[2]	$1,407,362,951	$1,013,468,245	$1,013,468,245
Voluntary Fiduciary Correction Program Applications Processed[3]	973	681	681
Total Inquiries Closed from Participants and Beneficiaries	222,246	200,000	200,000
Delinquent Filer Voluntary Compliance Actions	24,513	24,500	24,500
Reporting Compliance Reviews Completed	3,700	3,700	3,700
ERISA Technical Assistance, Compliance Assistance, Interpretations	287	275	275
Health Plan Standards Technical Assistance	2,887	2,700	2,700

Average days to process exemption requests	522	550	550

1 FY 2026 estimates are based on FY 2025 actuals, FTE-dependent estimates and FY 2026 AMP targets, where applicable; and a 3-year average for the Abandoned Plan Program Distributions, and Voluntary Fiduciary Compliance Program Recoveries.

2 Reflects $117.3 million in Abandoned Plan Program Distributions, $39.03 million in Voluntary Fiduciary Compliance Program Recoveries, $67 million in No Surprises Act Recoveries, $714 million in Plan Benefit Recoveries, $469.6 million in Total Recoveries from Informal Complaint Resolution. Reflects current staffing.

3 Includes VFCP Self Correction Component which allows employers and plan officials to self-correct certain transactions without submitting a VFCP application. Reflects current staffing.

Object Classification (in millions of dollars)

Identification code 016–1700–0–1–601	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	91	97	88
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	3	3	3
11.9 Total personnel compensation	95	101	92
12.1 Civilian personnel benefits	34	36	33
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	10	10	11
25.1 Advisory and assistance services	.....	.....	1
25.2 Other services from non-Federal sources	5	3	5
25.3 Other goods and services from Federal sources	44	38	35
25.4 Operation and maintenance of facilities	.....	.....	1
25.5 Research and development contracts	1	1	1
26.0 Supplies and materials	1	1	1
99.0 Direct obligations	191	191	181
99.0 Reimbursable obligations	6	8	8
99.9 Total new obligations, unexpired accounts	197	199	189

Employment Summary

Identification code 016–1700–0–1–601	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	676	687	640

PENSION BENEFIT GUARANTY CORPORATION

Federal Funds

Pension Benefit Guaranty Corporation Fund

The Pension Benefit Guaranty Corporation ("Corporation") is authorized to make such expenditures, including financial assistance authorized by subtitle E of title IV of the Employee Retirement Income Security Act of 1974, within limits of funds and borrowing authority available to the Corporation, and in accord with law, and to make such contracts and commitments without regard to fiscal year limitations, as provided by 31 U.S.C. 9104, as may be necessary in carrying out the program, including associated administrative expenses, through September 30, 2027, for the Corporation: Provided, That none of the funds available to the Corporation for fiscal year 2026 shall be available for obligations for administrative expenses in excess of $484,264,000: Provided further, That to the extent that the number of new plan participants in plans terminated by the Corporation exceeds 100,000 in fiscal year 2027, an amount not to exceed an additional $9,200,000 shall be available through September 30, 2031, for obligations for administrative expenses for every 20,000 additional terminated participants: Provided further, That obligations in excess of the amounts provided for administrative expenses in this paragraph may be incurred and shall be available through September 30, 2031 for obligation for unforeseen and extraordinary pre-termination or termination expenses or extraordinary multiemployer program related expenses after approval by the Office of Management and Budget and notification of the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That an additional amount shall be available for obligation through September 30, 2031 to the extent the Corporation's costs exceed $250,000 for the provision of credit or identity monitoring to affected individuals upon suffering a security incident or privacy breach, not to exceed an additional $100 per affected individual.

Program and Financing (in millions of dollars)

Identification code 016–4204–0–3–601	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0080 Multiemployer, Administrative Expenses [Special Financial Assistance]	22	33	32
0081 Multiemployer [Special Financial Assistance]	6,154	5,225	30
0192 Direct program activities, subtotal	6,176	5,258	62
0799 Total direct obligations	6,176	5,258	62
0801 Single-employer benefit payment	6,372	6,651	6,683
0802 Multiemployer financial assistance	168	185	184
0806 Administrative Expenses	479	494	494
0807 Investment Management Fees	99	140	140
0808 Custodian Bank Fees	.....	.....	4
0899 Total reimbursable obligations	7,118	7,470	7,505
0900 Total new obligations, unexpired accounts	13,294	12,728	7,567
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	62,051	72,149	76,022
1021 Recoveries of prior year unpaid obligations	16	.....	.....
1037 Unobligated balance of appropriations withdrawn	-2	.....	.....
1070 Unobligated balance (total)	62,065	72,149	76,022
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation [Special Financial Assistance]	6,154	5,225	30
1200 Appropriation [Special Financial Assistance (Administrative Exp.)]	22	33	32
1202 Appropriation (previously unavailable)	2	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1260 Appropriations, mandatory (total)	6,176	5,258	62
Spending authority from offsetting collections, mandatory:			
1800 Collected	17,202	11,343	13,900
1802 Offsetting collections (previously unavailable)	10	10	10
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-10	-10	-10
1850 Spending auth from offsetting collections, mand (total)	17,202	11,343	13,900
1900 Budget authority (total)	23,378	16,601	13,962
1930 Total budgetary resources available	85,443	88,750	89,984
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	72,149	76,022	82,417
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	596	589	.....
3010 New obligations, unexpired accounts	13,294	12,728	7,567
3020 Outlays (gross)	-13,285	-13,317	-7,567
3040 Recoveries of prior year unpaid obligations, unexpired	-16	.....	.....
3050 Unpaid obligations, end of year	589	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	596	589	.....
3200 Obligated balance, end of year	589	.....	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	23,378	16,601	13,962
Outlays, gross:			
4100 Outlays from new mandatory authority	12,817	12,728	7,567
4101 Outlays from mandatory balances	468	589	.....
4110 Outlays, gross (total)	13,285	13,317	7,567
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Cash Investment Receipts	-2,501	-3,769	-4,088
4123 Non-Federal sources	-14,701	-7,574	-9,812
4130 Offsets against gross budget authority and outlays (total)	-17,202	-11,343	-13,900
4160 Budget authority, net (mandatory)	6,176	5,258	62
4170 Outlays, net (mandatory)	-3,917	1,974	-6,333
4180 Budget authority, net (total)	6,176	5,258	62
4190 Outlays, net (total)	-3,917	1,974	-6,333
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	63,356	73,525	77,398
5001 Total investments, EOY: Federal securities: Par value	73,525	77,398	83,792
5090 Unexpired unavailable balance, SOY: Offsetting collections	10	10	10
5092 Unexpired unavailable balance, EOY: Offsetting collections	10	10	10

PENSION BENEFIT GUARANTY CORPORATION FUND—Continued

Program and Financing—Continued

Identification code 016–4204–0–3–601		2025 actual	2026 est.	2027 est.
5096	Unexpired unavailable balance, SOY: Appropriations	2	2	2
5098	Unexpired unavailable balance, EOY: Appropriations	2	2	2

The Pension Benefit Guaranty Corporation (PBGC or the Corporation) is a Federal corporation established under the Employee Retirement Income Security Act (ERISA) of 1974, as amended. It guarantees payment of basic pension benefits earned by about 30 million of America's workers and retirees participating in more than 23,500 private-sector defined benefit pension plans. The Single-Employer Program protects about 18.4 million workers and retirees in about 22,200 pension plans. The Multiemployer Program protects about 11.1 million participants in about 1,305 pension plans. By law, the two programs are funded and administered separately, and their financial conditions, results of operations, and cash flows are reported separately.

The Single-Employer Program is financed by insurance premiums paid by companies that sponsor defined benefit pension plans, investment income from plan assets trusteed by PBGC and recoveries from companies formerly responsible for the plans. Congress sets PBGC premium rates.

The Multiemployer Program is financed by premiums and investment income. The American Rescue Plan (ARP) Act of 2021 (Public Law 117–2) established the Special Financial Assistance (SFA) Program for financially troubled multiemployer pension plans. The SFA program is funded entirely by an appropriation from the General Fund of the U.S. Department of the Treasury.

Plan Preservation Efforts.—PBGC works to preserve plans and keep pension promises in the hands of the employers who make them. When companies undertake major transactions that might threaten their ability to pay pensions, PBGC negotiates protections for their pension plans. PBGC encouraged companies, both in bankruptcy and otherwise, to preserve their plans that were at risk. In FY 2025, PBGC:

—Protected 2,953 single-employer plan participants by taking action to encourage companies to keep their plans when they emerged from bankruptcy.

Stepping in to Insure Pensions When Plans Fail.—Nearly 1.4 million current and future retirees in trusteed single-employer pension plans rely on PBGC for their pension benefits. In FY 2025 , PBGC:

—Paid over $6.4 billion to nearly 926,000 retirees in single-employer plans; and

—Completed 270 standard termination audits to verify plan administrators' calculation of benefits upon plan termination resulting in more than $3.1 million in additional benefits distributed to 581 participants and beneficiaries in these plans.

Single-employer benefit payments.—The Single-Employer Program covers defined benefit pension plans that generally are sponsored by a single employer. When an under-funded single-employer plan terminates, PBGC steps in to pay participants' benefits up to legal limits. This typically happens when the employer sponsoring an underfunded plan liquidates in bankruptcy, ceases operation, or can no longer afford to keep the plan going. PBGC takes over the plan's assets, administration, and payment of benefits up to the legal limits. If a plan has enough money to pay all benefits owed to participants and beneficiaries, the plan sponsor can choose to terminate a plan by filing a standard termination. In FY 2025, PBGC:

—Assumed responsibility for the benefit payments of 19,908 workers and retirees in the 31 single-employer plans that were trusteed.

Multiemployer financial assistance.—The Multiemployer Program protects about 11.1 million participants in about 1,305 pension plans. The Multiemployer Program covers defined benefit pension plans that are maintained through one or more collective bargaining agreements between employers and one or more employee organizations or unions. The participating employers are usually in the same or related industries, such as transportation, construction, mining, or hospitality. If a PBGC-insured multiemployer plan is unable to pay guaranteed benefits when due, PBGC provides insolvent multiemployer plans with traditional financial assistance, in the statutorily required form of loans (generally unsecured), sufficient to pay PBGC guaranteed benefits and reasonable administrative expenses. In FY 2025, PBGC:

—Provided $168.5 million in traditional financial assistance to 100 multiemployer plans covering 60,244 participants (including beneficiaries) receiving guaranteed benefits.

Under the SFA Program as of the end of FY 2025, PBGC has approved applications from 139 plans for $74.1 billion in SFA since the program began. PBGC provides funding to eligible multiemployer plans in an amount projected to enable plans to cover their full plan benefits through 2051.

Investment management fees and custodian bank fees.—PBGC contracts with professional financial services corporations to manage Trust Fund assets in accordance with an investment strategy approved by PBGC's Board of Directors. Investment management fees are driven by the amount of assets under management. They are a direct, programmatic expense required to maintain the Trust Fund which supports single-employer benefit payments.

Consolidated Administrative Budget.—PBGC's administrative budget comprises all expenditures and operations that support:

—Benefit payments to pension plan participants;

—Financial assistance to distressed multiemployer pension plans; and

—Stewardship and accountability.

These operations include premium collections, pre-trusteeship work, efforts to preserve pension plans, recovery of assets from former plan sponsors, and pension insurance program protection activities. This area also covers the expenditures that support activities related to trusteeship; plan asset management (excluding investment management fees) and trust accounting; as well as benefit payments and administration services. Furthermore, this area includes the administrative functions covering procurement, financial management, human resources, facilities management, communications, legal support, and information technology infrastructure. Finally, these funds support the operations of the Participant and Plan Sponsor Advocate and the required functions and efforts of the Office of the Inspector General.

Object Classification (in millions of dollars)

Identification code 016–4204–0–3–601		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	7	8	8
11.3	Other than full-time permanent	1		
11.9	Total personnel compensation	8	8	8
12.1	Civilian personnel benefits	3	4	4
23.1	Rental payments to GSA	1	1	1
25.2	Other services from non-Federal sources	7	18	17
25.3	Other goods and services from Federal sources	3	2	2
33.0	Investments and loans	6,154	5,225	30
99.0	Direct obligations	6,176	5,258	62
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	137	125	125
11.3	Other than full-time permanent	1	2	2
11.5	Other personnel compensation	3	4	4
11.9	Total personnel compensation	141	131	131
12.1	Civilian personnel benefits	51	48	48
21.0	Travel and transportation of persons		1	1
23.1	Rental payments to GSA	12	23	23
23.3	Communications, utilities, and miscellaneous charges	4	5	5
25.1	Advisory and assistance services	99	140	144
25.2	Other services from non-Federal sources	177	269	259
25.3	Other goods and services from Federal sources	93	15	25
31.0	Equipment		2	2
33.0	Investments and loans	169	185	184
42.0	Insurance claims and indemnities	6,372	6,651	6,683
99.0	Reimbursable obligations	7,118	7,470	7,505

99.9	Total new obligations, unexpired accounts	13,294	12,728	7,567

Employment Summary

Identification code 016–4204–0–3–601		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	933	866	820

OFFICE OF WORKERS' COMPENSATION PROGRAMS

Federal Funds

Salaries and Expenses

For necessary expenses for the Office of Workers' Compensation Programs, $107,823,000, together with $2,177,000 which may be expended from the Special Fund in accordance with sections 39(c), 44(d), and 44(j) of the Longshore and Harbor Workers' Compensation Act (33 U.S.C. 939(c), 944(d), 944(j)).

Program and Financing (in millions of dollars)

Identification code 016–0163–0–1–505		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Federal programs for workers' compensation	120	121	108
0801	Trust Funds, Federal Programs for Workers' Compensation	51	50	49
0900	Total new obligations, unexpired accounts	171	171	157
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		1	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	121	121	108
	Spending authority from offsetting collections, discretionary:			
1700	Collected	51	50	49
1900	Budget authority (total)	172	171	157
1930	Total budgetary resources available	172	172	157
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring		-1	
1941	Unexpired unobligated balance, end of year	1		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	7	7	19
3010	New obligations, unexpired accounts	171	171	157
3020	Outlays (gross)	-171	-159	-158
3050	Unpaid obligations, end of year	7	19	18
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	7	7	19
3200	Obligated balance, end of year	7	19	18
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	172	171	157
	Outlays, gross:			
4010	Outlays from new discretionary authority	164	159	147
4011	Outlays from discretionary balances	7		11
4020	Outlays, gross (total)	171	159	158
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-49	-50	-49
4034	Offsetting governmental collections	-2		
4040	Offsets against gross budget authority and outlays (total)	-51	-50	-49
4070	Budget authority, net (discretionary)	121	121	108
4080	Outlays, net (discretionary)	120	109	109
4180	Budget authority, net (total)	121	121	108
4190	Outlays, net (total)	120	109	109

The Office of Workers' Compensation Programs (OWCP) administers the Federal Employees' Compensation Act (FECA), the Longshore and Harbor Workers' Compensation Act, the Energy Employees Occupational Illness Compensation Program Act (EEOICPA), and the Black Lung Benefits Act (Black Lung). These programs ensure that eligible disabled and injured workers or their survivors receive compensation and medical benefits and a range of services, including vocational rehabilitation, supervision of medical care, and technical and advisory counseling, to which they are entitled.

Object Classification (in millions of dollars)

Identification code 016–0163–0–1–505		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	71	65	65
11.5	Other personnel compensation	2	2	1
11.9	Total personnel compensation	73	67	66
12.1	Civilian personnel benefits	29	25	25
23.1	Rental payments to GSA	2	5	3
23.3	Communications, utilities, and miscellaneous charges	1	2	2
25.2	Other services from non-Federal sources	1	7	
25.3	Other goods and services from Federal sources	13	14	11
25.7	Operation and maintenance of equipment	1	1	1
99.0	Direct obligations	120	121	108
99.0	Reimbursable obligations	51	50	49
99.9	Total new obligations, unexpired accounts	171	171	157

Employment Summary

Identification code 016–0163–0–1–505		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	774	653	653

Special Benefits

(including transfer of funds)

For the payment of compensation, benefits, and expenses (except administrative expenses not otherwise authorized) accruing during the current or any prior fiscal year authorized by section 8101 et seq. of title 5, United States Code; continuation of benefits as provided for under the heading "Civilian War Benefits" in the Federal Security Agency Appropriation Act, 1947; the Employees' Compensation Commission Appropriation Act, 1944; section 5(f) of the War Claims Act (50 U.S.C. 4110); obligations incurred under the War Hazards Compensation Act (sections 1701 et seq. of title 42, United States Code); and 50 percent of the additional compensation and benefits required by section 10(h) of the Longshore and Harbor Workers' Compensation Act, obligations incurred for the total cost of workers' compensation benefits and other payments described in the Panama Canal Commission (section 3715 of title 22, United States Code), $1,510,951,000 together with such amounts as may be necessary to be charged to the subsequent year appropriation for the payment of compensation and other benefits for any period subsequent to August 15 of the current year, for deposit into and to assume the attributes of the Employees' Compensation Fund established under section 8147(a) of title 5, United States Code: Provided, That amounts appropriated may be used under 5 U.S.C. section 8104 of title 5, United States Code by the Secretary to reimburse an employer, who is not the employer at the time of injury, for portions of the salary of a re-employed, disabled beneficiary: Provided further, That balances of reimbursements unobligated on September 30, 2026, shall remain available until expended for the payment of compensation, benefits, and expenses: Provided further, That in addition there shall be transferred to this appropriation from the Postal Service and from any other corporation or instrumentality required under 5 U.S.C. section 8147(c) of title 5, United States Code to pay an amount for its fair share of the cost of administration, such sums as the Secretary determines to be the cost of administration for employees of such fair share entities through September 30, 2027: Provided further, That of those funds transferred to this account from the fair share entities to pay the cost of administration of the Federal Employees' Compensation Act, $81,808,000 shall be made available to the Secretary as follows:

(1) For enhancement and maintenance of automated data processing systems operations and telecommunications systems, $27,549,000;

(2) For automated workload processing operations, including document imaging, centralized mail intake, and medical bill processing, $25,956,000;

(3) For periodic roll disability management and medical review, $25,957,000;

(4) For program integrity, $2,346,000; and

(5) The remaining funds shall be paid into the Treasury as miscellaneous receipts:

Provided further, That the Secretary may require that any person filing a notice of injury or a claim for benefits under sections 8101 et seq. of title 5, United States Code, or the Longshore and Harbor Workers' Compensation Act, provide as part

SPECIAL BENEFITS—Continued

of such notice and claim, such identifying information (including Social Security account number) as such regulations may prescribe.

Program and Financing (in millions of dollars)

Identification code 016–1521–0–1–600		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Longshore and harbor workers' compensation benefits	2	2	2
0002	Federal Employees' Compensation Act benefits	725	1,296	1,506
0003	Panama Canal Commission Benefits	.....	.....	3
0799	Total direct obligations	727	1,298	1,511
0801	Federal Employees' Compensation Act benefits	3,173	3,060	3,112
0802	FECA Fair Share (administrative expenses)	85	82	82
0899	Total reimbursable obligations	3,258	3,142	3,194
0900	Total new obligations, unexpired accounts	3,985	4,440	4,705
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	452	148	147
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1033	Recoveries of prior year paid obligations	2	.....	.....
1070	Unobligated balance (total)	455	148	147
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	727	1,298	1,511
	Spending authority from offsetting collections, mandatory:			
1800	Collected	2,951	3,141	3,194
1900	Budget authority (total)	3,678	4,439	4,705
1930	Total budgetary resources available	4,133	4,587	4,852
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	148	147	147
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	218	237	90
3010	New obligations, unexpired accounts	3,985	4,440	4,705
3020	Outlays (gross)	-3,965	-4,587	-4,735
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	237	90	60
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-79	-79	-79
3090	Uncollected pymts, Fed sources, end of year	-79	-79	-79
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	139	158	11
3200	Obligated balance, end of year	158	11	-19
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	3,678	4,439	4,705
	Outlays, gross:			
4100	Outlays from new mandatory authority	3,293	4,439	4,705
4101	Outlays from mandatory balances	672	148	30
4110	Outlays, gross (total)	3,965	4,587	4,735
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-2,952	-3,141	-3,194
4123	Non-Federal sources	-1	.....	.....
4130	Offsets against gross budget authority and outlays (total)	-2,953	-3,141	-3,194
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	2	.....	.....
4160	Budget authority, net (mandatory)	727	1,298	1,511
4170	Outlays, net (mandatory)	1,012	1,446	1,541
4180	Budget authority, net (total)	727	1,298	1,511
4190	Outlays, net (total)	1,012	1,446	1,541

Federal Employees' Compensation Act benefits.—The Federal Employees' Compensation Act (FECA) program provides monetary and medical benefits to Federal workers who sustain work-related injury or disease. Not all benefits are paid by the program, since the first 45 days of disability are usually covered by keeping injured workers in pay status with their employing agencies (the continuation-of-pay period). A workers' compensation case is created following the receipt of an injury report or claim for occupational disease. In 2027 , the FECA program projects to create 90,000 cases for Federal workers or their survivors; 17,000 Federal employees are projected to submit initial wage-loss claims; and 36,000 are projected to receive long-term wage replacement benefits for job-related injuries, diseases, or deaths. Most of the costs of this account are charged back to the beneficiaries' employing agencies.

FEDERAL EMPLOYEES' COMPENSATION WORKLOAD

	2025 actual	2026 proj.	2027 proj.
Initial Wage-Loss Claims Received	16,824	17,000	17,000
Number of Compensation and Medical Payments Processed (by Chargeback Year)	8,006,862	7,500,000	7,500,000
Cases Created	86,482	90,000	90,000
Periodic Roll Payment Cases - Long-term Disability	38,522	37,000	36,000

Longshore and Harbor Workers' Compensation Act benefits.—Under the Longshore and Harbor Workers' Compensation Act, as amended, the Federal Government pays from direct appropriations one-half of the increased benefits provided by the amendments for persons receiving benefits prior to 1972. The remainder is provided from the Special Workers' Compensation Fund, which is financed by private employers, and is assessed at the beginning of each calendar year for their proportionate share of these payments.

Panama Canal Commission (PCC) Benefits. — The PCC Fund currently meets the Commissions Federal Employees Program workers' compensation obligations that extend beyond the dissolution of the PCC on December 31, 1999, under the Panama Canal Treaty of 1977. However, the PCC fund is estimated to be insufficient to cover its obligations during 2027. Once PCC funds are depleted, PCC benefits will be paid out of the Special Benefits Employees' Compensation Fund.

Object Classification (in millions of dollars)

Identification code 016–1521–0–1–600		2025 actual	2026 est.	2027 est.
42.0	Direct obligations: Insurance claims and indemnities	727	1,298	1,511
99.0	Reimbursable obligations	3,258	3,142	3,194
99.9	Total new obligations, unexpired accounts	3,985	4,440	4,705

Employment Summary

Identification code 016–1521–0–1–600		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	186	131	128

ENERGY EMPLOYEES OCCUPATIONAL ILLNESS COMPENSATION FUND

Program and Financing (in millions of dollars)

Identification code 016–1523–0–1–053		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Part B benefits and all medical	2,583	2,896	3,213
0002	Part E benefits	510	491	532
0003	RECA DOJ benefits	12	11	11
0799	Total direct obligations	3,105	3,398	3,756
0801	Collections	22	11	11
0900	Total new obligations, unexpired accounts	3,127	3,409	3,767
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	3,105	3,398	3,756
	Spending authority from offsetting collections, mandatory:			
1800	Collected	22	11	11
1900	Budget authority (total)	3,127	3,409	3,767
1930	Total budgetary resources available	3,127	3,409	3,767
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	54	75	55
3010	New obligations, unexpired accounts	3,127	3,409	3,767
3020	Outlays (gross)	-3,106	-3,429	-3,780
3050	Unpaid obligations, end of year	75	55	42

	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	54	75	55
3200	Obligated balance, end of year	75	55	42
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	3,127	3,409	3,767
	Outlays, gross:			
4100	Outlays from new mandatory authority	3,106	3,409	3,767
4101	Outlays from mandatory balances	.....	20	13
4110	Outlays, gross (total)	3,106	3,429	3,780
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4121	Interest on Federal securities	-22	-11	-11
4180	Budget authority, net (total)	3,105	3,398	3,756
4190	Outlays, net (total)	3,084	3,418	3,769

Energy Employees Occupational Illness Compensation Program Act of 2000 (EEOICPA) benefits.—The Department of Labor is delegated responsibility to adjudicate and administer claims for benefits under the Energy Employees Occupational Illness Compensation Program Act of 2000 (EEOICPA). In July 2001, the program began accepting claims from employees or survivors of employees of the Department of Energy (DOE) and of private companies under contract with DOE who suffer from a radiation-related cancer, beryllium-related disease, or chronic silicosis as a result of their work in producing or testing nuclear weapons. The Act authorizes a lump-sum payment of $150,000 and reimbursement of medical expenses. This program is EEOICPA Part B.

The Ronald Reagan National Defense Authorization Act of 2005 (P.L. 108–767) amended EEOICPA, giving DOL responsibility for a new program (Part E) to pay workers' compensation benefits to DOE contractors and their families for illness and death arising from toxic exposures in DOE's nuclear weapons complex. This law also provides compensation for uranium workers covered under section 5 of the Radiation Exposure Compensation Act. Benefit payments under Part E began in 2005.

	2025 actual	2026 proj.	2027 proj.
Claims Received (Part B)*	7,383	N/A	N/A
Initial Claims Received (Part E)*	5,746	N/A	N/A

*The Energy program has retired and will not be utilizing these metrics starting in 2026.

In 2026, the program implemented improved metrics below as directed by recent OIG recommendations. They will be baselined in 2026, allowing the Energy program to develop future projections from the baseline year.

— Number of Initial Employee Claim Forms Received
— Number of Initial Survivor Claim Forms Received
— Number of Consequential Claim Forms Received

Object Classification (in millions of dollars)

Identification code 016–1523–0–1–053		2025 actual	2026 est.	2027 est.
42.0	Direct obligations: Insurance claims and indemnities	3,105	3,398	3,756
99.0	Reimbursable obligations	22	11	11
99.9	Total new obligations, unexpired accounts	3,127	3,409	3,767

Administrative Expenses, Energy Employees Occupational Illness Compensation Fund

For necessary expenses to administer the Energy Employees Occupational Illness Compensation Program Act, $66,138,000, to remain available until expended: Provided, That the Secretary may require that any person filing a claim for benefits under the Act provide as part of such claim such identifying information (including Social Security account number) as may be prescribed.

Program and Financing (in millions of dollars)

Identification code 016–1524–0–1–053		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Energy Part B	61	62	60
0004	Energy Part E	77	71	71
0799	Total direct obligations	138	133	131
0900	Total new obligations, unexpired accounts	138	133	131
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation (Part B)	67	68	66
1200	Appropriation (Part E)	84	77	77
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-13	-12	-12
1260	Appropriations, mandatory (total)	138	133	131
1900	Budget authority (total)	138	133	131
1930	Total budgetary resources available	139	134	132
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	28	24	.....
3010	New obligations, unexpired accounts	138	133	131
3020	Outlays (gross)	-142	-157	-131
3050	Unpaid obligations, end of year	24	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	28	24	.....
3200	Obligated balance, end of year	24	.....	.....
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	138	133	131
	Outlays, gross:			
4100	Outlays from new mandatory authority	138	133	131
4101	Outlays from mandatory balances	4	24	.....
4110	Outlays, gross (total)	142	157	131
4180	Budget authority, net (total)	138	133	131
4190	Outlays, net (total)	142	157	131
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	1	1	1
5092	Unexpired unavailable balance, EOY: Offsetting collections	1	1	1

Energy Employees Occupational Illness Compensation Program Act of 2000 (EEOICPA) administration.—Under Executive Order 13179 the Secretary of Labor is assigned primary responsibility for administering the EEOICPA program, while other responsibilities have been delegated to the Departments of Health and Human Services (HHS), Energy (DOE), and Justice (DOJ). The Office of Workers' Compensation Programs (OWCP) in the Department of Labor (DOL) is responsible for claims adjudication, and award and payment of compensation and medical benefits. DOL's Office of the Solicitor provides legal support and represents the Department in claimant appeals of OWCP decisions. HHS is responsible for developing individual dose reconstructions to estimate occupational radiation exposure, and developing regulations to guide DOL's determination of whether an individual's cancer was caused by radiation exposure at a DOE or atomic weapons facility. DOE is responsible for providing exposure histories at employment facilities covered under the Act, and other employment information. DOJ assists claimants who have been awarded compensation under the Radiation Exposure Compensation Act to file for additional compensation, including medical benefits, under EEOICPA.

The Ronald Reagan National Defense Authorization Act of 2005 (P.L. 108–767) amended EEOICPA, giving DOL responsibility for a new program Part E, to pay workers' compensation benefits to DOE contractors and their families for illness and death arising from toxic exposures in DOE's nuclear weapons complex. This law also provides compensation for uranium workers covered by the Radiation Exposure Compensation Act.

Part B was created with a definite mandatory appropriation for administrative costs, consistent with other DOL Office of Workers' Compensation Programs (OWCP) administration accounts, which is reflected in the appropriations language for this account. Part E was created with an indefinite mandatory appropriation, because initial administration costs were uncer-

ADMINISTRATIVE EXPENSES, ENERGY EMPLOYEES OCCUPATIONAL ILLNESS COMPENSATION FUND—Continued

tain, which is why the Part E amount is not included in the appropriations account, though the planned amount is included in tables.

The Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act of 2015 (P.L. 113–291) amended EEOICPA to include Section 3687, creating the Advisory Board on Toxic Substances and Worker Health to advise the Secretary of Labor (as delegated by Executive Order 13699) with respect to technical aspects of the EEOICPA program. The Advisory Board is charged with advising the Secretary on four statutorily-specific technical issues related to EEOICPA: DOL's site exposure matrices; medical guidance for claims examiners; evidentiary requirements for claims under subtitle B related to lung disease; and the work of industrial hygienists and staff physicians and consulting physicians to ensure quality, objectivity, and consistency.

Object Classification (in millions of dollars)

Identification code 016–1524–0–1–053		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	56	48	47
11.5	Other personnel compensation	2	1	1
11.9	Total personnel compensation	58	49	48
12.1	Civilian personnel benefits	21	18	18
23.1	Rental payments to GSA	1	3	3
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.2	Other services from non-Federal sources	29	26	26
25.3	Other goods and services from Federal sources	26	33	33
25.7	Operation and maintenance of equipment	2	3	2
99.0	Direct obligations	138	133	131
99.9	Total new obligations, unexpired accounts	138	133	131

Employment Summary

Identification code 016–1524–0–1–053		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	471	410	410

SPECIAL BENEFITS FOR DISABLED COAL MINERS

For carrying out title IV of the Federal Mine Safety and Health Act of 1977, as amended by Public Law 107–275, $22,085,000, to remain available until expended.

For making after July 31 of the current fiscal year, benefit payments to individuals under title IV of such Act, for costs incurred in the current fiscal year, such amounts as may be necessary.

For making benefit payments under title IV for the first quarter of fiscal year 2028, $5,450,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 016–0169–0–1–601		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Benefits	31	26	23
0002	Administration	5	5	5
0900	Total new obligations, unexpired accounts	36	31	28
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	9	4	4
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	24	25	22
	Advance appropriations, mandatory:			
1270	Advance appropriation	7	6	6
1900	Budget authority (total)	31	31	28
1930	Total budgetary resources available	40	35	32
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4	4	4
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	5	4
3010	New obligations, unexpired accounts	36	31	28
3020	Outlays (gross)	-34	-32	-29
3050	Unpaid obligations, end of year	5	4	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	5	4
3200	Obligated balance, end of year	5	4	3
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	31	31	28
	Outlays, gross:			
4100	Outlays from new mandatory authority	24	31	28
4101	Outlays from mandatory balances	10	1	1
4110	Outlays, gross (total)	34	32	29
4180	Budget authority, net (total)	31	31	28
4190	Outlays, net (total)	34	32	29

Title IV of the Federal Mine Safety and Health Act authorizes monthly benefits to coal miners disabled due to coal workers' pneumoconiosis (black lung), and to their spouses and certain other dependents. Part B of the Act assigned the processing and paying of claims filed between December 30, 1969 (when the program originated) and June 30, 1973 to the Social Security Administration (SSA). P.L. 107–275 transferred Part B claims processing and payment operations from SSA to the Department of Labor's Office of Workers' Compensation Programs. This change was implemented on October 1, 2003.

	2025 actual	2026 proj.	2027 proj.
Beneficiaries	3,095	2,715	2,387
Benefit Payments ($ in 000s)	$30,900	$26,852	$24,296

Object Classification (in millions of dollars)

Identification code 016–0169–0–1–601		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1	1	1
12.1	Civilian personnel benefits	1	1	1
25.3	Other goods and services from Federal sources	2	3	3
25.7	Operation and maintenance of equipment	1	.....	.....
42.0	Insurance claims and indemnities	31	26	23
99.9	Total new obligations, unexpired accounts	36	31	28

Employment Summary

Identification code 016–0169–0–1–601		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	13	12	12

PANAMA CANAL COMMISSION COMPENSATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 016–5155–0–2–602		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1140	Interest on Investments, Panama Canal Commission	1	1	.....
2000	Total: Balances and receipts	1	1	.....
	Appropriations:			
	Current law:			
2101	Panama Canal Commission Compensation Fund	-1	-1	.....
5099	Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 016–5155–0–2–602		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Benefits	3	3	.....
0900	Total new obligations, unexpired accounts (object class 42.0)	3	3	.....

	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	10	8	6
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	1	1	.....
1930	Total budgetary resources available	11	9	6
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	8	6	6
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	3	3	.....
3020	Outlays (gross)	-3	-3	.....
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1	1	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	1	.....
4101	Outlays from mandatory balances	3	2	.....
4110	Outlays, gross (total)	3	3	.....
4180	Budget authority, net (total)	1	1	.....
4190	Outlays, net (total)	3	3	.....
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	10	7	5
5001	Total investments, EOY: Federal securities: Par value	7	5	2

This fund was established to provide for the accumulation of funds to meet the Panama Canal Commission's obligations to defray costs of workers' compensation which will accrue pursuant to the Federal Employees' Compensation Act (FECA). On December 31, 1999, the Commission was dissolved as set forth in the Panama Canal Treaty of 1977; however, the liability of the Commission for payments beyond that date did not end with its termination. The establishment of this fund, into which funds were deposited on a regular basis by the Commission, was in conjunction with the transfer of the administration of the FECA program from the Commission to the Department of Labor, effective January 1, 1989. The fund is estimated to be insufficient to cover its obligations during 2027. Once PCC funds are depleted, PCC benefits will be paid out of the Special Benefits Employees' Compensation Fund.

Trust Funds

Black Lung Disability Trust Fund

(including transfer of funds)

Such sums as may be necessary from the Black Lung Disability Trust Fund (the "Fund"), to remain available until expended, for payment of all benefits authorized by section 9501(d)(1), (2), (6), and (7) of title 26, United States Code; and repayment of, and payment of interest on advances, as authorized by section 9501(d)(4) of that Act. In addition, the following amounts may be expended from the Fund for fiscal year 2027, for expenses of operation and administration of the Black Lung Benefits program, as authorized by section 9501(d)(5): not to exceed $49,984,000 for transfer to the Office of Workers' Compensation Programs, "Salaries and Expenses"; not to exceed $39,086,000 for transfer to Departmental Management, "Salaries and Expenses"; not to exceed $373,000 for transfer to Departmental Management, "Office of Inspector General"; and not to exceed $356,000 for payments into miscellaneous receipts for the expenses of the Department of the Treasury.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 016–8144–0–7–601	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	219	266	270
0198 Reconciliation adjustment	.....	.....	.....
0199 Balance, start of year	219	266	270
Receipts:			
Current law:			
1110 Transfer from General Fund, Black Lung Benefits Revenue Act Taxes	243	209	179
1130 Miscellaneous Interest, Black Lung Disability Trust Fund	3	2	2
1198 Rounding adjustment	1	.....	.....
1199 Total current law receipts	247	211	181
1999 Total receipts	247	211	181
2000 Total: Balances and receipts	466	477	451
Appropriations:			
Current law:			
2101 Black Lung Disability Trust Fund	-247	-212	-182
2103 Black Lung Disability Trust Fund	-5	.....	.....
2132 Black Lung Disability Trust Fund	5	5	5
2135 Black Lung Disability Trust Fund	47	.....	.....
2199 Total current law appropriations	-200	-207	-177
2999 Total appropriations	-200	-207	-177
5099 Balance, end of year	266	270	274

Program and Financing (in millions of dollars)

Identification code 016–8144–0–7–601	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Disabled coal miners benefits	93	115	115
0002 Administrative expenses	89	86	85
0003 Interest on zero coupon bonds	142	155	167
0004 Interest on short term advances	119	125	124
0900 Total new obligations, unexpired accounts	443	481	491
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	247	212	182
1203 Appropriation (previously unavailable)(special or trust)	5	.....	.....
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-5	-5	-5
1235 Appropriations precluded from obligation (special or trust)	-47	.....	.....
1260 Appropriations, mandatory (total)	200	207	177
Borrowing authority, mandatory:			
1400 Borrowing authority [combined]	3,399	3,799	4,240
1422 Borrowing authority applied to repay debt [Advances]	-3,030	-3,399	-3,799
1422 Borrowing authority applied to repay debt [Repayment of Treasury Bonds]	-126	-126	-127
1440 Borrowing authority, mandatory (total)	243	274	314
1900 Budget authority (total)	443	481	491
1930 Total budgetary resources available	443	481	491
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	48	10	.....
3010 New obligations, unexpired accounts	443	481	491
3020 Outlays (gross)	-481	-491	-491
3050 Unpaid obligations, end of year	10	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	48	10	.....
3200 Obligated balance, end of year	10	.....	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	443	481	491
Outlays, gross:			
4100 Outlays from new mandatory authority	441	481	491
4101 Outlays from mandatory balances	40	10	.....
4110 Outlays, gross (total)	481	491	491
4180 Budget authority, net (total)	443	481	491
4190 Outlays, net (total)	481	491	491
Memorandum (non-add) entries:			
5080 Outstanding debt, SOY	-4,969	-5,212	-5,486
5081 Outstanding debt, EOY	-5,212	-5,486	-5,800
5082 Borrowing	-3,399	-3,799	-4,240

The Black Lung Disability Trust Fund (BLDTF) consists of all monies collected from the coal mine industry under the provisions of the Black Lung Benefits Revenue Act of 1981, as amended by the Consolidated Omnibus Budget Reconciliation Act of 1985, in the form of an excise tax on coal mined and used domestically, along with the amounts borrowed from Treasury. Additional monies in the BLDTF come from coal companies' reimbursements for payments by the Trust Fund, penalties, and Section

BLACK LUNG DISABILITY TRUST FUND—Continued

501(c)(21) trusts. Monies in the BLDTF are used to pay compensation and medical benefits to eligible miners and their survivors, where mine employment terminated prior to 1970 or where no mine operator can be assigned liability. In addition, the BLDTF pays all administrative costs incurred in the operation of Part C of the Black Lung program. The fund is administered jointly by the Secretaries of Labor, Treasury, and Health and Human Services. Because excise tax receipts have been insufficient to cover the BLDTF's expenses, the fund has borrowed monies necessary to meet the shortfall from the U.S. Treasury, subject to repayment with interest. This led to the fund accumulating a large amount of debt. The Emergency Economic Stabilization Act of 2008, enacted on October 3, 2008, authorized restructuring of the Black Lung Disability Trust Fund (BLDTF) debt by (1) extending the current coal excise tax rates of $1.10 per ton on underground-mined coal and $0.55 per ton on surface-mined coal until December 31, 2018; (2) providing a one-time appropriation for the BLDTF to repay the market value of parts of the outstanding repayable advances and accrued interest; and (3) refinancing the remainder of the outstanding debt through the issuance of zero-coupon bonds, to be retired using the BLDTF's annual operating surplus until all of its remaining obligations have been paid. Due to a decline in coal production and other factors, however, the Trust Fund's debt has continued to grow.

Note.—The coal excise tax rate fluctuated between 2019 and 2022, alternating between $0.50 to $1.10 per ton on underground-mined coal and $0.25 to $0.55 per ton on surface-mined coal or 2% of the sales price (whichever is lower). With the Inflation Reduction Act of 2022, Congress permanently set the rates to provide more stability for the BLDTF. Effective September 30, 2022, all coal from underground mines is taxed at $1.10 per ton or 4.4% of the sale price and all coal from surface mines is taxed at $0.55 per ton or 4.4% of the sale price.

BLACK LUNG DISABILITY TRUST FUND WORKLOAD

	2025 actual	2026 proj.	2027 proj.
Number of Claims Received	5,662	6,250	6,500
Number of Trust Fund Beneficiaries	8,939	8,803	8,602
Number of Beneficiaries Paid by Responsible Operators	6,767	6,800	7,000

Status of Funds (in millions of dollars)

Identification code 016–8144–0–7–601	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	-4,702	-4,937	-5,217
0999 Total balance, start of year	-4,702	-4,937	-5,217
Cash income during the year:			
Current law:			
Receipts:			
1110 Transfer from General Fund, Black Lung Benefits Revenue Act Taxes	243	209	179
1150 Miscellaneous Interest, Black Lung Disability Trust Fund	3	2	2
1199 Income under present law	246	211	181
1999 Total cash income	246	211	181
Cash outgo during year:			
Current law:			
2100 Black Lung Disability Trust Fund	-481	-491	-491
2199 Outgo under current law	-481	-491	-491
2999 Total cash outgo (-)	-481	-491	-491
Surplus or deficit:			
3110 Excluding interest	-238	-282	-312
3120 Interest	3	2	2
3199 Subtotal, surplus or deficit	-235	-280	-310
3999 Total change in fund balance	-235	-280	-310
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	-4,937	-5,217	-5,527
4999 Total balance, end of year	-4,937	-5,217	-5,527

Object Classification (in millions of dollars)

Identification code 016–8144–0–7–601	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	89	86	85
42.0 Insurance claims and indemnities	212	240	239
43.0 Interest and dividends	142	155	167
99.9 Total new obligations, unexpired accounts	443	481	491

SPECIAL WORKERS' COMPENSATION EXPENSES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 016–9971–0–7–601	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1110 Longshoremen's and Harbor Workers Compensation Act, Receipts, Special Workers'	84	89	89
1110 Workmen's Compensation Act within District of Columbia, Receipts, Special Workers'	4	5	5
1140 Interest, Special Worker's Compensation Expenses	3		
1199 Total current law receipts	91	94	94
1999 Total receipts	91	94	94
2000 Total: Balances and receipts	91	94	94
Appropriations:			
Current law:			
2101 Special Workers' Compensation Expenses	-2	-2	-2
2101 Special Workers' Compensation Expenses	-89	-92	-92
2199 Total current law appropriations	-91	-94	-94
2999 Total appropriations	-91	-94	-94
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 016–9971–0–7–601	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Longshore and Harbor Workers' Compensation Act, as amended	90	89	89
0002 District of Columbia Compensation Act	5	5	5
0900 Total new obligations, unexpired accounts	95	94	94
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	78	74	74
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	2	2	2
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	89	92	92
1900 Budget authority (total)	91	94	94
1930 Total budgetary resources available	169	168	168
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	74	74	74
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	
3010 New obligations, unexpired accounts	95	94	94
3020 Outlays (gross)	-95	-95	-94
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2	2	2
Outlays, gross:			
4010 Outlays from new discretionary authority	2	2	2
Mandatory:			
4090 Budget authority, gross	89	92	92

	Outlays, gross:			
4100	Outlays from new mandatory authority	15	92	92
4101	Outlays from mandatory balances	78	1	
4110	Outlays, gross (total)	93	93	92
4180	Budget authority, net (total)	91	94	94
4190	Outlays, net (total)	95	95	94
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	77	73	74
5001	Total investments, EOY: Federal securities: Par value	73	74	75

The trust fund consists of amounts received from employers for the death of an employee where no person is entitled to compensation for such death, for fines and penalty payments, and—pursuant to an annual assessment of the industry—for the general expenses of the fund under the Longshore and Harbor Workers' Compensation Act (LHWCA), as amended.

The trust fund is available for payments of additional compensation for second injuries. When a second injury is combined with a previous disability and results in increased permanent partial disability, permanent total disability, or death, the employer's liability for benefits is limited to a specified period of compensation payments, after which the fund provides continuing compensation benefits. In addition, the fund pays one-half of the increased benefits provided under the LHWCA for persons receiving benefits prior to 1972. Maintenance payments are made to disabled employees undergoing vocational rehabilitation to enable them to return to remunerative occupations, and the costs of necessary rehabilitation services not otherwise available to disabled workers are defrayed. Payments are made in cases where other circumstances preclude payment by an employer and to provide medical, surgical, and other treatment in disability cases where there has been a default by the insolvency of an uninsured employer.

Object Classification (in millions of dollars)

Identification code 016–9971–0–7–601	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	2	2	2
42.0 Insurance claims and indemnities	93	92	92
99.9 Total new obligations, unexpired accounts	95	94	94

WAGE AND HOUR DIVISION

Federal Funds

Salaries and Expenses

For necessary expenses for the Wage and Hour Division, including reimbursement to State, Federal, and local agencies and their employees for inspection services rendered, $235,000,000.

Program and Financing (in millions of dollars)

Identification code 016–0143–0–1–505	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Wage and Hour	260	260	235
0801 Salaries and Expenses (Reimbursable)	3	3	3
0900 Total new obligations, unexpired accounts	263	263	238
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	260	260	235
Spending authority from offsetting collections, discretionary:			
1700 Collected	3	3	3
1900 Budget authority (total)	263	263	238
1930 Total budgetary resources available	263	263	238
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9	9	25
3010 New obligations, unexpired accounts	263	263	238
3020 Outlays (gross)	-263	-247	-239
3050 Unpaid obligations, end of year	9	25	24
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9	9	25
3200 Obligated balance, end of year	9	25	24
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	263	263	238
Outlays, gross:			
4010 Outlays from new discretionary authority	256	242	219
4011 Outlays from discretionary balances	7	5	20
4020 Outlays, gross (total)	263	247	239
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-3	-3	-3
4040 Offsets against gross budget authority and outlays (total)	-3	-3	-3
4180 Budget authority, net (total)	260	260	235
4190 Outlays, net (total)	260	244	236

The Wage and Hour Division enforces the minimum wage, overtime, child labor, and other employment standards under the Fair Labor Standards Act (FLSA), the Migrant and Seasonal Agricultural Worker Protection Act (MSPA), the Family and Medical Leave Act (FMLA), certain provisions of the Immigration and Nationality Act (INA), the wage garnishment provisions in Title III of the Consumer Credit Protection Act (CCPA), the Employee Polygraph Protection Act (EPPA), and provisions of the United States-Mexico-Canada Agreement (USMCA). The Division also determines prevailing wages and enforces employment standards under various Government contract wage standards, including the Davis-Bacon and Related Acts (DBRA) and the McNamara-O'Hara Service Contract Act (SCA). Collectively, these labor standards cover most private, state, and local government employment. They protect nearly 155 million workers in more than 12 million establishments throughout the United States and its territories.

Object Classification (in millions of dollars)

Identification code 016–0143–0–1–505	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	127	127	112
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	4	4	4
11.9 Total personnel compensation	132	132	117
12.1 Civilian personnel benefits	50	50	45
21.0 Travel and transportation of persons	2	2	2
23.1 Rental payments to GSA	11	11	11
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services	1	1	1
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	62	62	57
99.0 Direct obligations	260	260	235
99.0 Reimbursable obligations	3	3	3
99.9 Total new obligations, unexpired accounts	263	263	238

Employment Summary

Identification code 016–0143–0–1–505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,128	1,053	1,016

H-1 B and L Fraud Prevention and Detection

Program and Financing (in millions of dollars)

Identification code 016–5393–0–2–505	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 H-1 B and L Fraud Prevention and Detection	56	60	45
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	27	20	4

H-1 B and L Fraud Prevention and Detection—Continued

Program and Financing—Continued

Identification code 016–5393–0–2–505	2025 actual	2026 est.	2027 est.
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	49	43	43
1203 Appropriation (previously unavailable)(special or trust)	3	3	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-3	-2	-2
1260 Appropriations, mandatory (total)	49	44	43
1930 Total budgetary resources available	76	64	47
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	20	4	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	2	16
3010 New obligations, unexpired accounts	56	60	45
3020 Outlays (gross)	-55	-46	-43
3050 Unpaid obligations, end of year	2	16	18
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	2	16
3200 Obligated balance, end of year	2	16	18
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	49	44	43
Outlays, gross:			
4100 Outlays from new mandatory authority	27	44	43
4101 Outlays from mandatory balances	28	2	
4110 Outlays, gross (total)	55	46	43
4180 Budget authority, net (total)	49	44	43
4190 Outlays, net (total)	55	46	43

The Wage and Hour Division has traditionally had responsibility for enforcing certain worker protections provisions of the Immigration and Nationality Act, specifically the H-2A and H-1B temporary non-immigrant foreign worker programs. Pursuant to an Interagency Agreement (IAA) between the U.S. Department of Homeland Security (DHS) and the U.S. Department of Labor (DOL) and section 214(c)(14)(B) of the Immigration and Nationality Act (INA), 8 U.S.C. 1184(c)(14)(B), DOL and WHD have been delegated the enforcement authority located at section 214(c)(14)(A)(i) of the INA, 8 U.S.C. 1184(c)(14)(A)(i) for enforcing the H-2B temporary non-immigrant foreign worker program. Under section 524 of H.R. 3288, the Secretary of Labor may use one-third of the H-1B and L Fraud Protection and Detection fee account for enforcement of these temporary worker program provisions and for related enforcement activities.

Object Classification (in millions of dollars)

Identification code 016–5393–0–2–505	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	29	30	22
11.5 Other personnel compensation	1	1	
11.9 Total personnel compensation	30	31	22
12.1 Civilian personnel benefits	11	14	8
25.3 Other goods and services from Federal sources	15	15	15
99.9 Total new obligations, unexpired accounts	56	60	45

Employment Summary

Identification code 016–5393–0–2–505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	242	159	159

OFFICE OF FEDERAL CONTRACT COMPLIANCE PROGRAMS

Federal Funds

Salaries and Expenses

Program and Financing (in millions of dollars)

Identification code 016–0148–0–1–505	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Federal contractor EEO standards enforcement	111	50	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			51
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	111	101	
1930 Total budgetary resources available	111	101	51
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		51	51
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	5	5
3010 New obligations, unexpired accounts	111	50	
3020 Outlays (gross)	-109	-50	
3050 Unpaid obligations, end of year	5	5	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	5	5
3200 Obligated balance, end of year	5	5	5
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	111	101	
Outlays, gross:			
4010 Outlays from new discretionary authority	107	45	
4011 Outlays from discretionary balances	2	5	
4020 Outlays, gross (total)	109	50	
4180 Budget authority, net (total)	111	101	
4190 Outlays, net (total)	109	50	

The 2026 Budget proposes to eliminate OFCCP, a continuation of the proposal from the 2026 Budget. Executive Order (EO) 14173, *Ending Illegal Discrimination and Restoring Merit-Based Opportunity*, rescinded EO 11246, permanently removing the basis for OFCCP's EO 11246 enforcement authority and program work. The 2027 Budget transfers enforcement of the Vietnam Era Veterans' Readjustment Assistance Act of 1974 and enforcement of Section 503 of the Rehabilitation Act of 1973 to the proposed new Office of Civil Rights.

Object Classification (in millions of dollars)

Identification code 016–0148–0–1–505	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	60	21	
11.5 Other personnel compensation	1		
11.9 Total personnel compensation	61	21	
12.1 Civilian personnel benefits	23	7	
23.1 Rental payments to GSA	6	7	
25.3 Other goods and services from Federal sources	21	15	
99.9 Total new obligations, unexpired accounts	111	50	

Employment Summary

Identification code 016–0148–0–1–505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	474	138	

OFFICE OF LABOR MANAGEMENT STANDARDS

Federal Funds

SALARIES AND EXPENSES

For necessary expenses for the Office of Labor-Management Standards, $50,115,000.

Program and Financing (in millions of dollars)

Identification code 016–0150–0–1–505		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Labor-management standards	48	49	50
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		1	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	49	49	50
1900	Budget authority (total)	49	49	50
1930	Total budgetary resources available	49	50	51
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1	6
3010	New obligations, unexpired accounts	48	49	50
3020	Outlays (gross)	-48	-44	-50
3050	Unpaid obligations, end of year	1	6	6
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1	6
3200	Obligated balance, end of year	1	6	6
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	49	49	50
	Outlays, gross:			
4010	Outlays from new discretionary authority	47	44	45
4011	Outlays from discretionary balances	1		5
4020	Outlays, gross (total)	48	44	50
4180	Budget authority, net (total)	49	49	50
4190	Outlays, net (total)	48	44	50

The Office of Labor-Management Standards (OLMS) administers the Labor-Management Reporting and Disclosure Act (LMRDA) and related laws. OLMS is the lead agency responsible for safeguarding labor union assets, ensuring fair and democratic elections of union officers, and creating transparency through public disclosure of various required forms. OLMS conducts criminal investigations into potential offenses such as embezzlement, deprivation of rights through violence, extortionate picketing, willful failure to file required reports, destruction of records, filing false reports, and election fraud within unions. Additionally, the LMRDA prohibits individuals convicted of certain crimes from holding union office or employment, or from occupying positions with employers or employer associations where they possess "specific collective bargaining authority or direct responsibility in the area of labor-management relations." Civil investigations encompass violations of the LMRDA, including those related to union elections, financial disclosures by unions, union officers and employees, employers, and labor relations consultants, and the imposition of trusteeships on labor unions. OLMS also conducts audits into the financial conditions and operations of unions.

The 2027 funding level is $1.6 million above the 2026 Full-Year CR level of $48,515,000. With this funding, OLMS will maintain effective oversight of unions' compliance with the statutory financial reporting obligations under the LMRDA, investigations of complaints under the laws governing the holding of elections of labor union officers, and its responsibilities under 13(c) of the Federal Transit Act.

Object Classification (in millions of dollars)

Identification code 016–0150–0–1–505		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	23	23	24
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	24	24	25
12.1	Civilian personnel benefits	10	9	9
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	3	3	3
23.3	Communications, utilities, and miscellaneous charges		3	3
25.3	Other goods and services from Federal sources	10	9	9
99.9	Total new obligations, unexpired accounts	48	49	50

Employment Summary

Identification code 016–0150–0–1–505		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	186	172	180

OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses for the Occupational Safety and Health Administration, $582,381,000, including not to exceed $115,200,000 which shall be the maximum amount available for grants to States under section 23(g) of the Occupational Safety and Health Act (the "Act") (29 U.S.C. 672(g)), which grants shall be no less than 50 percent of the costs of State occupational safety and health programs required to be incurred under plans approved by the Secretary under section 18 of the Act (29 U.S.C. 667); and, in addition, notwithstanding 31 U.S.C. 3302, the Occupational Safety and Health Administration may retain up to $499,000 per fiscal year of training institute course tuition and fees, otherwise authorized by law to be collected, and may utilize such sums for occupational safety and health training and education: Provided, That notwithstanding 31 U.S.C. 3302, the Secretary is authorized, during the fiscal year ending September 30, 2027, to collect and retain fees for services provided to Nationally Recognized Testing Laboratories, and may utilize such sums, in accordance with the provisions of 29 U.S.C. 9a, to administer national and international laboratory recognition programs that ensure the safety of equipment and products used by workers in the workplace: Provided further, That none of the funds appropriated under this paragraph shall be obligated or expended to prescribe, issue, administer, or enforce any standard, rule, regulation, or order under the Act which is applicable to any person who is engaged in a farming operation which does not maintain a temporary labor camp and employs 10 or fewer employees: Provided further, That no funds appropriated under this paragraph shall be obligated or expended to administer or enforce any standard, rule, regulation, or order under the Act with respect to any employer of 10 or fewer employees who is included within a category having a Days Away, Restricted, or Transferred ("DART") occupational injury and illness rate, at the most precise industrial classification code for which such data are published, less than the national average rate as such rates are most recently published by the Secretary, acting through the Bureau of Labor Statistics, in accordance with section 24 of the Act (29 U.S.C. 673), except—

(1) to provide, as authorized by the Act, consultation, technical assistance, educational and training services, and to conduct surveys and studies;

(2) to conduct an inspection or investigation in response to an employee complaint, to issue a citation for violations found during such inspection, and to assess a penalty for violations which are not corrected within a reasonable abatement period and for any willful violations found;

(3) to take any action authorized by the Act with respect to imminent dangers;

(4) to take any action authorized by the Act with respect to health hazards;

(5) to take any action authorized by the Act with respect to a report of an employment accident which is fatal to one or more employees or which results in hospitalization of two or more employees, and to take any action pursuant to such investigation authorized by the Act; and

(6) to take any action authorized by the Act with respect to complaints of discrimination against employees for exercising rights under the Act:

Provided further, That the foregoing proviso shall not apply to any person who is engaged in a farming operation which does not maintain a temporary labor camp

SALARIES AND EXPENSES—Continued

and employs 10 or fewer employees: Provided further, That not less than $3,500,000 shall be for Voluntary Protection Programs.

Program and Financing (in millions of dollars)

Identification code 016–0400–0–1–554		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Safety and health standards	21	19	16
0002	Federal enforcement	248	243	210
0003	Whistleblower protection	26	22	17
0004	State programs	117	120	115
0005	Technical support	26	26	22
0006	Federal compliance assistance	80	78	89
0007	State consultation grants	61	63	63
0008	Training grants	10	13	.....
0009	Safety and health statistics	35	35	41
0010	Executive direction and administration	10	10	9
0799	Total direct obligations	634	629	582
0801	Salaries and Expenses (Reimbursable)	3	4	3
0900	Total new obligations, unexpired accounts	637	633	585
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	3	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	632	629	582
1121	Appropriations transferred from other acct [016–0174]	3	.....	.....
1121	Appropriations transferred from other acct [016–0175]	4	.....	.....
1160	Appropriation, discretionary (total)	639	629	582
	Spending authority from offsetting collections, discretionary:			
1700	Collected	3	4	3
1900	Budget authority (total)	642	633	585
1930	Total budgetary resources available	643	636	585
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-3	-3	.....
1941	Unexpired unobligated balance, end of year	3	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	60	63	67
3010	New obligations, unexpired accounts	637	633	585
3011	Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020	Outlays (gross)	-631	-629	-592
3041	Recoveries of prior year unpaid obligations, expired	-4	.....	.....
3050	Unpaid obligations, end of year	63	67	60
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	-2
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	58	61	65
3200	Obligated balance, end of year	61	65	58
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	642	633	585
	Outlays, gross:			
4010	Outlays from new discretionary authority	583	576	533
4011	Outlays from discretionary balances	48	53	59
4020	Outlays, gross (total)	631	629	592
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-3	-4	-3
4040	Offsets against gross budget authority and outlays (total)	-3	-4	-3
4180	Budget authority, net (total)	639	629	582
4190	Outlays, net (total)	628	625	589

Safety and Health Standards.—This activity provides for the protection of worker safety and health through the development, promulgation, review, and evaluation of occupational safety and health standards and guidance, as specified under the Occupational Safety and Health Act of 1970 (OSH Act). Before any standard is proposed or promulgated, a determination is made that: (1) a significant risk of serious injury or health impairment exists; (2) the standard will reduce this risk; (3) the standard is economically and technologically feasible; and (4) the standard is cost effective when compared with alternative regulatory proposals providing equal levels of protection. This activity also ensures, through the Small Business Regulatory Enforcement Fairness Act of 1996 (SBREFA) process, that small business concerns are considered in the process of developing standards.

Federal Enforcement.—This activity provides for the protection of employees through the enforcement of workplace standards promulgated under the OSH Act, through the physical inspection of worksites, and by providing guidance on how to comply with the requirements of OSHA standards. OSHA's enforcement strategy ranges from a selective targeting of inspections and related compliance activities to a focus on specific high-hazard industries and worksites. Enforcement is prioritized by the investigation of imminent danger situations and employee complaints, investigation of fatal and catastrophic accidents, programmed inspections of firms with injury and illness rates that are above the national average, and special emphasis inspections for serious safety and health hazards.

Whistleblower Programs.—This activity provides for the enforcement of Section 11(c) of the OSH Act, which prohibits any person from discharging or in any manner retaliating against any employee because the employee has exercised rights under the Act, including complaining to OSHA and seeking an OSHA inspection, participating in an OSHA inspection, and participating or testifying in any proceeding related to an OSHA inspection.

State Programs.—This activity supports states that assume responsibility for administering occupational safety and health programs under State Plans approved by the Secretary. Under section 23 of the OSH Act, grants matching up to 50 percent of total program costs are made to States that meet the Act's criteria for establishing and implementing State programs that are at least as effective as the Federal OSHA program. State programs, like Federal OSHA, provide a mix of enforcement, outreach, training, and compliance assistance activities. There are 29 approved State Plans.

Technical Support.—This activity provides support for OSHA's emergency response activities, including responses to oil spills, hurricanes, tornados, and other natural or manmade disasters. This activity also provides specialized technical expertise and advice in support of a wide range of program areas, including construction, standards setting, variance determinations, compliance assistance, and enforcement. Areas of expertise include laboratory accreditation, industrial hygiene, occupational medicine, chemical analysis, equipment calibration, safety engineering, environmental impact statements, technical and scientific databases, computer-based outreach products, and emergency preparedness.

Federal Compliance Assistance.—This activity supports a broad range of training, outreach, and cooperative programs that provide compliance assistance for employers and employees in protecting workers' safety and health, with particular emphasis on high-hazard industries, small business, and other hard-to-reach workers. OSHA works with employer and employee stakeholder groups to share compliance assistance information, resources, and tools, and to plan, coordinate, and participate in meetings, conferences, training events, and outreach activities in support of the agency's key initiatives, including enforcement and rulemaking activities, outreach campaigns, and other priority initiatives. OSHA also works with employers and employees through cooperative programs, such as the Voluntary Protection Programs to recognize employers with exemplary safety and health programs, and Alliances and Strategic Partnerships, which commit organizations to proactively collaborate with OSHA. This activity also provides assistance to federal agencies in implementing and improving their job safety and health programs. Occupational safety and health training is provided at the OSHA Training Institute and affiliated Education Centers throughout the country. Compliance and technical assistance materials are prepared and disseminated to the public through various means, including online.

State Compliance Assistance: Consultation Grants.—This activity supports OSHA's On-Site Consultation Program, which offers no-cost and confidential occupational safety and health services to small- and medium-sized businesses in all 50 states, the District of Columbia, and several U.S. territories, with priority given to high-hazard worksites. On-Site Consulta-

tion services are separate from enforcement and do not result in penalties and citations. Consultants from state agencies or universities work with employers to identify workplace hazards, provide advice for compliance with OSHA standards, and assist in establishing and improving safety and health programs. Designated state agencies or universities enter into cooperative agreements that provide a 90 percent federal funding match.

Safety and Health Statistics.—This activity supports the agency's information technology infrastructure, management of information, OSHA's webpage and web-based compliance assistance services, and the statistical basis for OSHA's programs and field operations. These services are provided through an integrated data network and statistical analysis and review. OSHA administers and maintains the recordkeeping system that serves as the foundation for the BLS survey on occupational injuries and illnesses and provides guidance on recordkeeping requirements to both the public and private sectors.

Executive Direction.—This activity supports overall leadership, direction, and support for agency operations. This includes developing strategic and agency priorities, coordination of policy, planning and evaluation, audit, management support, legislative liaison, interagency affairs, federal agency liaison, administrative services, and budgeting and financial control.

PROGRAM STATISTICS

	2025 actual	2026 est.	2027 est.
Inspections:			
Federal inspections	30,283	20,855	22,040
State program inspections	38,335	38,642	36,323
Consultation Visits	22,199	22,557	22,106

Object Classification (in millions of dollars)

Identification code 016–0400–0–1–554		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	221	204	184
11.5	Other personnel compensation	6	6	6
11.9	Total personnel compensation	227	210	190
12.1	Civilian personnel benefits	86	79	71
21.0	Travel and transportation of persons	6	8	8
23.1	Rental payments to GSA	23	20	20
23.3	Communications, utilities, and miscellaneous charges	1	1	1
24.0	Printing and reproduction		1	1
25.1	Advisory and assistance services	1	1	1
25.2	Other services from non-Federal sources	5	9	10
25.3	Other goods and services from Federal sources	94	98	96
25.7	Operation and maintenance of equipment	1	1	1
26.0	Supplies and materials	1	2	2
31.0	Equipment	1	3	3
41.0	Grants, subsidies, and contributions	188	196	178
99.0	Direct obligations	634	629	582
99.0	Reimbursable obligations	3	4	3
99.9	Total new obligations, unexpired accounts	637	633	585

Employment Summary

Identification code 016–0400–0–1–554		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,797	1,639	1,550
2001	Reimbursable civilian full-time equivalent employment		6	6

MINE SAFETY AND HEALTH ADMINISTRATION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses for the Mine Safety and Health Administration, $348,207,000, including for State assistance grants and the hire of passenger motor vehicles, including up to $2,000,000 for mine rescue and recovery activities: Provided, That notwithstanding 31 U.S.C. 3302, not to exceed $750,000 may be collected by the National Mine Health and Safety Academy for room, board, tuition, and the sale of training materials, otherwise authorized by law to be collected, to be available for mine safety and health education and training activities: Provided further, That notwithstanding 31 U.S.C. 3302, the Mine Safety and Health Administration is authorized to collect and retain up to $2,499,000 from fees collected for the approval and certification of equipment, materials, and explosives for use in mines, and may utilize such sums for such activities: Provided further, That the Secretary is authorized to accept lands, buildings, equipment, and other contributions from public and private sources and to prosecute projects in cooperation with other agencies, Federal, State, or private: Provided further, That the Mine Safety and Health Administration is authorized to promote health and safety education and training in the mining community through cooperative programs with States, industry, and safety associations: Provided further, That the Secretary is authorized to recognize the Joseph A. Holmes Safety Association as a principal safety association and, notwithstanding any other provision of law, may provide funds and, with or without reimbursement, personnel, including service of Mine Safety and Health Administration officials as officers in local chapters or in the national organization: Provided further, That any funds available to the Department of Labor may be used, with the approval of the Secretary, to provide for the costs of mine rescue and survival operations in the event of a major disaster.

Program and Financing (in millions of dollars)

Identification code 016–1200–0–1–554		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Standards development	5	5	
0004	Assessments	8	7	
0005	Educational policy and development	39	40	
0006	Technical support	36	36	40
0007	Program administration	17	16	28
0008	Program evaluation & information resources	16	18	
0009	Mine Safety and Health Enforcement	266	266	252
0010	Education and Training			21
0011	Regulatory and Data Analysis			7
0799	Total direct obligations	387	388	348
0801	Salaries and Expenses (Reimbursable)	2	3	3
0900	Total new obligations, unexpired accounts	389	391	351
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	388	388	348
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2	3	3
1900	Budget authority (total)	390	391	351
1930	Total budgetary resources available	390	391	351
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	31	30	39
3010	New obligations, unexpired accounts	389	391	351
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-387	-382	-355
3041	Recoveries of prior year unpaid obligations, expired	-4		
3050	Unpaid obligations, end of year	30	39	35
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	31	30	39
3200	Obligated balance, end of year	30	39	35
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	390	391	351
	Outlays, gross:			
4010	Outlays from new discretionary authority	363	356	320
4011	Outlays from discretionary balances	24	26	35
4020	Outlays, gross (total)	387	382	355
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-2	-3	-3
4180	Budget authority, net (total)	388	388	348
4190	Outlays, net (total)	385	379	352

Mine Safety and Health Enforcement.—This activity uses an integrated approach toward the prevention of mining accidents, injuries, and occupational illnesses, in coal, metal, and nonmetal mines. This includes inspection of mines and other activities as mandated by the Federal Mine Safety and Health Act of 1977 (Mine Act), as amended by the Mine Improvement and New Emergency Response Act of 2006 (MINER Act), special emphasis

SALARIES AND EXPENSES—Continued

initiatives that focus on persistent safety and health hazards, promulgation of federal mine safety and health standards, investigation of serious accidents, and on-site education and training. The desired outcome of these enforcement efforts is to prevent death, disease, and injury from mining and promote safe and healthful workplaces for the Nation's miners.

Education and Training.—This activity develops and coordinates MSHA's mine safety and health education and training policies and provides classroom instruction at the National Mine Health and Safety Academy for MSHA personnel, other governmental personnel, and the mining industry. Under the proposed reorganization, Educational Policy and Development (EPD) will be renamed to Education and Training and the functions and resources from the Educational Field and Small Mine Services (EFSMS), which provides compliance assistance to the mining community, will migrate to the Technical Support program. The functions and resources from the Technical Compliance Investigations Division and Accountability Division of the former Assessments program will migrate to the new Education and Training program.

Regulatory and Data Analysis.—This activity develops standards and regulations for the mining industry that protect the safety and health of miners. Under the proposed reorganization, the Standards Development program will be renamed to the Regulatory and Data Analysis program and absorb the data analytics functions and resources from the Program Evaluation and Information Resources (PEIR) program.

Technical Support.—This activity applies engineering and scientific expertise through field and laboratory forensic investigations to resolve technical problems associated with implementing the Mine Act and the MINER Act. Technical Support administers a fee program to approve equipment, materials, and explosives for use in mines and performs field and laboratory audits of equipment previously approved by MSHA. It also collects and analyzes data relative to the cause, frequency, and circumstances of mine accidents. Under the proposed reorganization, the functions and resources for EFSMS will migrate from EPD to the Technical Support program. The realignment will also consolidate all Mine Emergency Operations (MEO) resources under a single program by shifting the MEO personnel and costs in PEIR to the Technical Support program.

Program Administration.—This activity performs general administrative functions and is responsible for meeting performance requirements and developing MSHA's performance plan and Annual Performance Report. Under the proposed reorganization, the functions and resources from the Civil Penalty Compliance Division, Wilkes-Barre Assessments Center, and Management Services Division of the former Assessments program will move to Program Administration. The resources for program evaluation and information technology resource management services from the PEIR program will be moved to Program Administration.

PROGRAM STATISTICS

	2025 Actual	2026 Est.	2027 Est.
Enforcement per 200,000 hours worked by employees:			
Fatality Rates			
All-MSHA fatality rates	0.0102	0.0095	0.0095
Coal Mines	0.0106	0.0099	0.0099
Metal/non-metal mines	0.0086	0.0080	0.0080
Regulations promulgated[1]	1	10	1
Program Administration[2]:			
Violations assessed	87,520	74,136	74,136
Education and Training[3]:			
Course days	916	680	680
Technical Support:			
Equipment approvals	288	250	250
Laboratory samples analyzed	89,513	93,900	98,600

[1] 2025 and 2026 reflect data from the Standards, Regulations and Variances budget activity. Beginning in 2027, this performance measure will fall under the Regulatory and Data Analysis budget activity.

[2] 2025 and 2026 reflect violations assessed under the Assessments budget activity. Beginning in 2027, this performance measure will fall under the Program Administration budget activity.

[3] 2025 and 2026 reflect course days under the Educational Policy and Development budget activity. Beginning in 2027, this performance measure will fall under the Education and Training budget activity.

Object Classification (in millions of dollars)

Identification code 016–1200–0–1–554		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	173	158	162
11.5	Other personnel compensation	12	4	4
11.9	Total personnel compensation	185	162	166
12.1	Civilian personnel benefits	79	73	70
21.0	Travel and transportation of persons	10	11	11
22.0	Transportation of things	7	9	9
23.1	Rental payments to GSA	16	14	13
23.3	Communications, utilities, and miscellaneous charges	3	3	2
24.0	Printing and reproduction	1	.....	.....
25.1	Advisory and assistance services	.....	1	.....
25.2	Other services from non-Federal sources	4	5	2
25.3	Other goods and services from Federal sources	63	77	61
25.4	Operation and maintenance of facilities	1	1	1
25.7	Operation and maintenance of equipment	1	2	1
26.0	Supplies and materials	4	8	5
31.0	Equipment	1	7	3
32.0	Land and structures	.....	4	4
41.0	Grants, subsidies, and contributions	11	11	.....
42.0	Insurance claims and indemnities	1	.....	.....
99.0	Direct obligations	387	388	348
99.0	Reimbursable obligations	2	3	3
99.9	Total new obligations, unexpired accounts	389	391	351

Employment Summary

Identification code 016–1200–0–1–554		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,635	1,635	1,590

BUREAU OF LABOR STATISTICS

Federal Funds

SALARIES AND EXPENSES

Program and Financing (in millions of dollars)

Identification code 016–0200–0–1–505		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Labor force statistics	317	320	.....
0002	Prices and cost of living	245	248	.....
0003	Compensation and working conditions	92	92	.....
0004	Productivity and technology	12	12	.....
0006	Executive direction and staff services	38	37	.....
0799	Total direct obligations	704	709	.....
0801	Salaries and Expenses (Reimbursable)	35	38	.....
0900	Total new obligations, unexpired accounts	739	747	.....
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	636	641	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	103	106	.....
1900	Budget authority (total)	739	747	.....
1930	Total budgetary resources available	739	747	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	158	101	89
3010	New obligations, unexpired accounts	739	747	.....
3011	Obligations ("upward adjustments"), expired accounts	3	.....	.....
3020	Outlays (gross)	-795	-759	-89
3041	Recoveries of prior year unpaid obligations, expired	-4	.....	.....
3050	Unpaid obligations, end of year	101	89	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	158	101	89
3200	Obligated balance, end of year	101	89	.....

	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	739	747	
	Outlays, gross:			
4010	Outlays from new discretionary authority	662	658	
4011	Outlays from discretionary balances	133	101	89
4020	Outlays, gross (total)	795	759	89
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-103	-106	
4033	Non-Federal sources	-1	-1	
4040	Offsets against gross budget authority and outlays (total)	-104	-107	
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	1	
4060	Additional offsets against budget authority only (total)	1	1	
4070	Budget authority, net (discretionary)	636	641	
4080	Outlays, net (discretionary)	691	652	89
4180	Budget authority, net (total)	636	641	
4190	Outlays, net (total)	691	652	89

Object Classification (in millions of dollars)

Identification code 016–0200–0–1–505	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	234	212	
11.3 Other than full-time permanent	13	14	
11.5 Other personnel compensation	7	7	
11.9 Total personnel compensation	254	233	
12.1 Civilian personnel benefits	93	86	
21.0 Travel and transportation of persons	3	3	
23.1 Rental payments to GSA	20	22	
23.3 Communications, utilities, and miscellaneous charges	3	3	
24.0 Printing and reproduction	1	1	
25.2 Other services from non-Federal sources	4	9	
25.3 Other goods and services from Federal sources	168	179	
25.5 Research and development contracts	21	24	
25.7 Operation and maintenance of equipment	50	62	
31.0 Equipment	4	5	
41.0 Grants, subsidies, and contributions	83	82	
99.0 Direct obligations	704	709	
99.0 Reimbursable obligations	35	38	
99.9 Total new obligations, unexpired accounts	739	747	

Employment Summary

Identification code 016–0200–0–1–505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,019	1,773	
2001 Reimbursable civilian full-time equivalent employment	145	142	

OFFICE OF DISABILITY EMPLOYMENT POLICY

Federal Funds

Salaries and Expenses

(including transfer of funds)

For necessary expenses for the Office of Disability Employment Policy to provide leadership, develop policy and initiatives, and award grants, cooperative agreements, and contracts furthering the objective of eliminating barriers to the training and employment of people with disabilities, $33,810,000: Provided, That such funds may be used for research and demonstration projects related to testing effective ways to promote greater labor force participation of people with disabilities: Provided further, That the Secretary may transfer amounts made available under this heading for research and demonstration projects to the "State Unemployment Insurance and Employment Service Operations" account for such purposes.

Program and Financing (in millions of dollars)

Identification code 016–0166–0–1–505	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of Disability Employment Policy	43	43	34
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	43	43	34
1900 Budget authority (total)	43	43	34
1930 Total budgetary resources available	43	43	34
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	56	47	52
3010 New obligations, unexpired accounts	43	43	34
3020 Outlays (gross)	-52	-38	-40
3050 Unpaid obligations, end of year	47	52	46
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	56	47	52
3200 Obligated balance, end of year	47	52	46
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	43	43	34
Outlays, gross:			
4010 Outlays from new discretionary authority	19	14	11
4011 Outlays from discretionary balances	33	24	29
4020 Outlays, gross (total)	52	38	40
4180 Budget authority, net (total)	43	43	34
4190 Outlays, net (total)	52	38	40

Office of Disability Employment Policy.—This agency provides national leadership in developing policy to eliminate barriers to employment faced by people with disabilities. ODEP works within the Department of Labor and in collaboration with other Federal, state and local agencies, private-sector employers, and employer associations to develop and disseminate evidence-based policy strategies and effective practices. ODEP also assists agencies and employers in adopting evidence-based policies and practices. The goal of these efforts is to increase employment opportunities for and the workforce participation rate of people with disabilities.

Object Classification (in millions of dollars)

Identification code 016–0166–0–1–505	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	10	7	7
12.1 Civilian personnel benefits	3	3	3
23.1 Rental payments to GSA	1	1	1
25.1 Advisory and assistance services	6	8	9
25.3 Other goods and services from Federal sources	5	3	6
41.0 Grants, subsidies, and contributions	18	21	8
99.0 Direct obligations	43	43	34
99.9 Total new obligations, unexpired accounts	43	43	34

Employment Summary

Identification code 016–0166–0–1–505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	65	46	46

OFFICE OF INSPECTOR GENERAL

Federal Funds

Office of Inspector General

For salaries and expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, $81,484,000, together with not to exceed $5,841,000 which may be expended from the Employment Security Administration account in the Unemployment Trust Fund: Provided, That not more than $2,000,000 of the amount provided under this heading may be available until expended.

OFFICE OF INSPECTOR GENERAL—Continued

Program and Financing (in millions of dollars)

Identification code 016–0106–0–1–505		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Program and Trust Funds	95	91	85
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	4	10
1001	Discretionary unobligated balance brought fwd, Oct 1	2	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	91	91	81
	Spending authority from offsetting collections, discretionary:			
1700	Collected	6	6	6
1900	Budget authority (total)	97	97	87
1930	Total budgetary resources available	99	101	97
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4	10	12
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	9	8	8
3010	New obligations, unexpired accounts	95	91	85
3011	Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020	Outlays (gross)	-96	-91	-89
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	8	8	4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	9	8	8
3200	Obligated balance, end of year	8	8	4
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	97	97	87
	Outlays, gross:			
4010	Outlays from new discretionary authority	87	82	74
4011	Outlays from discretionary balances	9	7	15
4020	Outlays, gross (total)	96	89	89
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-6	-6	-6
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	2	.....
4180	Budget authority, net (total)	91	91	81
4190	Outlays, net (total)	90	85	83

The Office of Inspector General (OIG) conducts audits, investigations, and evaluations that improve the effectiveness, efficiency, and economy of departmental programs and operations. It addresses DOL program fraud and labor racketeering in the American workplace, provides technical assistance to DOL program agencies, and advice to the Secretary and the Congress on how to attain the highest possible program performance. The Office of Audit performs audits of the Department's financial statements, programs, activities, and systems to determine whether information is reliable, controls are effective, and resources are safeguarded. It also ensures funds are expended in a manner consistent with laws and regulations, and with achieving the desired program results. The Office of Investigations—Labor Racketeering and Fraud conducts investigations to detect and deter fraud, waste, and abuse in departmental programs. It also identifies and reduces labor racketeering and corruption in employee benefit plans, labor management relations, and internal union affairs.

	2025 actual	2026 est.	2027 est.
Number of Audits	31	18	15
Number of Investigations Completed	210	160	150

Object Classification (in millions of dollars)

Identification code 016–0106–0–1–505		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	45	44	41
11.5	Other personnel compensation	5	.....	.....
11.9	Total personnel compensation	50	44	41
12.1	Civilian personnel benefits	22	21	19
21.0	Travel and transportation of persons	2	2	2
23.1	Rental payments to GSA	4	4	4
23.2	Rental payments to others	1	.....	.....
25.1	Advisory and assistance services	5	6	5
25.2	Other services from non-Federal sources	1	6	6
25.3	Other goods and services from Federal sources	7	5	5
25.7	Operation and maintenance of equipment	2	.....	.....
26.0	Supplies and materials	1	.....	.....
31.0	Equipment	.....	3	3
99.9	Total new obligations, unexpired accounts	95	91	85

Employment Summary

Identification code 016–0106–0–1–505		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	294	290	260
2001	Reimbursable civilian full-time equivalent employment	1	.....	.....

DEPARTMENTAL MANAGEMENT

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses for Departmental Management, including the hire of passenger motor vehicles, $329,008,000, together with not to exceed $87,118,000, which may be expended from the Employment Security Administration account in the Unemployment Trust Fund ("the Trust Fund"): Provided, That $86,810,000 to be derived from the Trust Fund shall be for the Office of Foreign Labor Certification to administer foreign labor certifications and related immigration activities under the Immigration and Nationality Act and related laws, of which $63,528,000 shall be available for the Federal administration of such activities, and of which $23,282,000 shall be available for grants to States for the administration of such activities: Provided further, That $38,350,000, for the Bureau of International Labor Affairs shall be available for obligation through December 31, 2027: Provided further, That funds available to the Bureau of International Labor Affairs may be used to administer or operate international labor activities, bilateral and multilateral technical assistance, and microfinance programs; for programs to combat exploitative child labor internationally; and to implement model programs that address worker rights issues through technical assistance in countries with which the United States has free trade agreements or trade preference programs: Provided further, That such activities may be carried out by or through contracts, grants, subgrants and other arrangements: Provided further, That $4,281,000 shall be used for program evaluation and shall be available for obligation through September 30,2028: Provided further, That funds available for program evaluation may be used to administer grants for the purpose of evaluation: Provided further, That grants made for the purpose of evaluation shall be awarded through fair and open competition: Provided further, That funds available for program evaluation may be transferred to any other appropriate account in the Department for such purpose: Provided further, That the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of any transfer.

Program and Financing (in millions of dollars)

Identification code 016–0165–0–1–505		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Program direction and support	34	22	30
0002	Legal services	144	130	129
0003	International labor affairs	71	184	70
0004	Administration and management	31	28	28
0005	Adjudication	67	64	66
0007	Women's bureau	19	23	.....
0008	Civil rights	8	8	.....
0009	Chief Financial Officer	6	6	6
0011	Departmental Program Evaluation	12	40	4
0012	Office of Civil Rights	.....	.....	35
0013	Office of Foreign Labor Certification	.....	.....	87
0014	H1B Fees	.....	.....	19
0192	Total Direct Program - Subtotal	392	505	474
0799	Total direct obligations	392	505	474
0801	Reimbursable - SOL	14	15	15
0802	Reimbursable - ILAB	.....	2	2

0804	Reimbursable - OASAM	1	.....	.....
0899	Total reimbursable obligations	15	17	17
0900	Total new obligations, unexpired accounts	407	522	491
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	75	113	8
1001	Discretionary unobligated balance brought fwd, Oct 1	75	.....	.....
1011	Unobligated balance transfer from ETA-CSEOA to DPE [016–0175]	3	.....	.....
1011	Unobligated balance transfer from ETA-TES to DPE [016–0174]	4	.....	.....
1011	Unobligated balance transfer from SUIESO to DPE [016–0179]	4	.....	.....
1021	Recoveries of prior year unpaid obligations	10	.....	.....
1070	Unobligated balance (total)	96	113	8
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation (Regular)	388	363	329
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from ETA-TES Advances to DPE [016–0174]	4	.....	.....
	Appropriations, mandatory:			
1201	Appropriation (H-1 Fees)	.....	.....	19
1203	Appropriation (previously unavailable)(special or trust)	.....	.....	1
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	.....	.....	-1
1260	Appropriations, mandatory (total)	.....	.....	19
	Spending authority from offsetting collections, discretionary:			
1700	Collected	55	54	143
1711	Spending authority from offsetting collections transferred from SUIESO to SOL [016–0179]	5	.....	.....
1750	Spending auth from offsetting collections, disc (total)	60	54	143
1900	Budget authority (total)	452	417	491
1930	Total budgetary resources available	548	530	499
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-28	.....	.....
1941	Unexpired unobligated balance, end of year	113	8	8
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	330	209	285
3010	New obligations, unexpired accounts	407	522	491
3011	Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020	Outlays (gross)	-477	-446	-519
3040	Recoveries of prior year unpaid obligations, unexpired	-10	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-42	.....	.....
3050	Unpaid obligations, end of year	209	285	257
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-14	-3	-3
3071	Change in uncollected pymts, Fed sources, expired	11	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-3	-3	-3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	316	206	282
3200	Obligated balance, end of year	206	282	254
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	452	417	472
	Outlays, gross:			
4010	Outlays from new discretionary authority	348	308	373
4011	Outlays from discretionary balances	129	138	127
4020	Outlays, gross (total)	477	446	500
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-55	-54	-143
4040	Offsets against gross budget authority and outlays (total)	-55	-54	-143
	Mandatory:			
4090	Budget authority, gross	.....	.....	19
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	.....	19
4180	Budget authority, net (total)	397	363	348
4190	Outlays, net (total)	422	392	376

Program Direction and Support.—The Program Direction and Support (PDS) activity provides leadership and direction for the various DOL agencies. As part of its responsibilities, the PDS activity oversees a program of analysis and general research on issues affecting America's workforce, and also evaluates the effectiveness of Departmental programs. The PDS activity includes funding for the following organizations: Office of the Secretary; Office of the Deputy Secretary; Office of the Assistant Secretary for Policy; Office of Congressional and Intergovernmental Affairs, which includes the Center for Faith; Office of Public Affairs; and the Office of Public Liaison.

Legal Services.—The Office of the Solicitor (SOL) provides the Secretary of Labor and departmental program officials with the legal services, including enforcement litigation, required to accomplish the Department's mission. SOL enforces worker protection statutes in Federal courts and other tribunals, including bankruptcy courts and various administrative forums throughout the nation. SOL directly litigates cases under most civil programs under DOL's jurisdiction, including appellate matters, and runs a robust amicus program. SOL works hand-in-hand with DOJ in the few instances where SOL does not have direct litigating authority and plays a significant role in developing many criminal investigations referred to DOJ and other law enforcement agencies. SOL also supports the Department's enforcement efforts by providing legal advice on individual investigations of labor violations. SOL's legal services are integral to the Department's rulemaking efforts, both in the development and then the defense of rules. SOL provides legal advice to the Department's agencies on a wide range of matters, including orders, written interpretations, and opinions and legislation, as well as legal services to Departmental management with respect to issues like appropriations, procurement, data, privacy, FOIA, ethics, and employment law.

Bureau of International Labor Affairs.—The Bureau of International Labor Affairs (ILAB) prioritizes the interests of American workers in U.S. trade and international labor and employment policy, strengthening U.S. jobs and wages, by combating foreign labor abuses and unfair trade practices in global supply chains that undermine U.S prosperity and security.

Administration and Management.—Exercises leadership in all departmental administrative and management programs and services and ensures efficient and effective operation of Departmental programs; provides policy guidance on matters of personnel management, information resource management and procurement; and provides for consistent and constructive internal labor-management relations throughout the Department.

Adjudication.—The Adjudication activity includes the Office of Administrative Law Judges (OALJ), the Benefits Review Board (BRB), the Employees Compensation Appeals Board (ECAB), and the Administrative Review Board (ARB). OALJ is DOL's only trial level tribunal and adjudicates thousands of cases each year under dozens of statutes administered by DOL. The Boards collectively review and determine several thousand appeals each year, make legal interpretations, and establish legal precedents that set standards for certain DOL-administered statutes.

Women's Bureau.—Develops policies and standards, and conducts inquiries related to the interests of working women. The Budget proposes to eliminate the agency in 2027.

Civil Rights.—Enforces compliance with Federal civil rights laws that cover DOL employees (including former employees), applicants for DOL employment, and customers, participants, and beneficiaries in certain DOL conducted programs as well as programs and activities receiving or benefiting from DOL financial assistance (generally grantees, including Workforce Innovation and Opportunity Act (WIOA) recipients). The resources for this activity will be consolidated into the proposed Office of Civil Rights.

Office of Civil Rights.— In 2027, the Department proposes the establishment of a consolidated, streamlined Office of Civil Rights, which will include current activities funded in the Civil Rights activity, Vietnam Era Veterans Readjustment Assistance Act (VEVRAA) responsibilities, Section 503 of the Rehabilitation Act responsibilities, and the administration of whistleblower protection statutes except for Section 11(c) of the Occupational Safety and Health Act.

Office of Foreign Labor Certification.—This agency, which the 2027 Budget proposes to reorganize under the Office of the Secretary of Labor, administers the Department's foreign labor certification programs. Those

SALARIES AND EXPENSES—Continued

programs carry out the Secretary's responsibilities under the Immigration and Nationality Act and related laws to determine whether there are able, willing, and qualified U.S. workers available to fill positions U.S. employers seek to fill with immigrant or temporary foreign workers, and whether there would be any adverse effect on the wages and working conditions of U.S. workers similarly employed if the Department were to grant a labor certification allowing the employment of a foreign worker. This reorganization would elevate and promote more effective decision-making on labor immigration matters within the Department in line with Administration priorities, help strengthen immigration system integrity, and make better use of the Office in the interest of national security.

Chief Financial Officer.— The Office of the Chief Financial Officer (OCFO) was established under the Chief Financial Officer (CFO) Act of 1990. The OCFO provides strategic financial management leadership and guidance to all Department of Labor program agencies. It oversees financial matters stemming from legislative and regulatory requirements, including the CFO Act, Government Management Reform Act (GMRA), Federal Financial Management Integrity Act (FFMIA), Federal Managers Financial Integrity Act (FMFIA), Clinger-Cohen Act, The Reports Consolidation Act, Improper Payments Information Act (IPIA), Treasury Financial Manual Directives, and Office of Management and Budget (OMB) Circulars. Additionally, OCFO leads the execution of travel-related and financial Executive Orders.

Program Evaluation.—The Evaluation Officer is charged with coordinating and overseeing rigorous evaluations of the Department of Labor's programs, ensuring high standards in evaluations undertaken and funded by the Department, and in leading implementation of the Department's evidence-building agenda. Through its development and dissemination of rigorous scientific knowledge, the office builds evaluation capacity and expertise to ensure that evaluation and research findings are available and accessible for policy and program decision-makers in a timely and actionable way.

Object Classification (in millions of dollars)

Identification code 016–0165–0–1–505		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	179	155	194
11.3	Other than full-time permanent	5	1	1
11.5	Other personnel compensation	5	3	4
11.8	Special personal services payments	1	1	.....
11.9	Total personnel compensation	190	160	199
12.1	Civilian personnel benefits	65	55	71
21.0	Travel and transportation of persons	2	4	4
23.1	Rental payments to GSA	17	14	15
25.1	Advisory and assistance services	14	53	32
25.2	Other services from non-Federal sources	5	9	9
25.3	Other goods and services from Federal sources	74	80	99
25.4	Operation and maintenance of facilities	.....	1	.....
26.0	Supplies and materials	1	1	1
41.0	Grants, subsidies, and contributions	24	128	44
99.0	Direct obligations	392	505	474
99.0	Reimbursable obligations	15	17	17
99.9	Total new obligations, unexpired accounts	407	522	491

Employment Summary

Identification code 016–0165–0–1–505		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,169	976	1,300
2001	Reimbursable civilian full-time equivalent employment	59	52	52

IT MODERNIZATION

For necessary expenses for Department of Labor centralized infrastructure technology investment activities related to support systems and modernization, $18,160,000, which shall be available through September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 016–0162–0–1–505		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Departmental Support Systems	5	7	7
0002	IT Infrastructure Modernization	18	.....	11
0100	Direct program activities, subtotal	23	7	18
0900	Total new obligations, unexpired accounts	23	7	18
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	9	15	15
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	29	7	18
1930	Total budgetary resources available	38	22	33
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	15	15	15
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8	14	5
3010	New obligations, unexpired accounts	23	7	18
3020	Outlays (gross)	-16	-16	-16
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	14	5	7
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8	14	5
3200	Obligated balance, end of year	14	5	7
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	29	7	18
	Outlays, gross:			
4010	Outlays from new discretionary authority	8	3	8
4011	Outlays from discretionary balances	8	13	8
4020	Outlays, gross (total)	16	16	16
4180	Budget authority, net (total)	29	7	18
4190	Outlays, net (total)	16	16	16

Departmental Support Systems.—This activity represents a permanent, centralized IT investment fund for the Department of Labor managed by the Chief Information Officer. The fund supports enterprise-wide IT security enhancements that facilitate a centrally managed IT environment with increased risk mitigation parameters to protect the integrity of DOL data and network availability. New technologies like artificial intelligence and quantum computing require stronger cybersecurity measures and this fund helps to achieve these efforts through several new and ongoing projects.

IT Infrastructure Modernization.—This Chief Information Officer-managed activity provides seed funding for the Department of Labor to explore new and innovative technologies, which help provide scalability, flexibility, and cost efficiency. The Department of Labor is focused on investing in artificial intelligence, including scaling infrastructure for high-performance computing, meeting risk standards for high-impact use cases, and helping agencies implement uses for AI to advance their various missions.

Object Classification (in millions of dollars)

Identification code 016–0162–0–1–505		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	3	.....	.....
12.1	Civilian personnel benefits	1	.....	.....
25.2	Other services from non-Federal sources	.....	.....	2
25.3	Other goods and services from Federal sources	3	2	2
25.7	Operation and maintenance of equipment	14	4	13
31.0	Equipment	2	1	1
99.9	Total new obligations, unexpired accounts	23	7	18

Employment Summary

Identification code 016–0162–0–1–505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	20		

Working Capital Fund

Program and Financing (in millions of dollars)

Identification code 016–4601–0–4–505	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Financial and administrative services (includes Core Financial)	346	159	146
0802 Field services	23	20	19
0804 Human resources services	72	65	60
0805 Telecommunications	15		
0806 Non-DOL Reimbursables		2	2
0808 Information technology services	202	513	402
0900 Total new obligations, unexpired accounts	658	759	629
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	165	292	249
1001 Discretionary unobligated balance brought fwd, Oct 1	165		
1011 Unobligated balance transfer from other acct [047–0616]	14	19	
1012 Unobligated balance transfers between expired and unexpired accounts	31	36	36
1021 Recoveries of prior year unpaid obligations	18	10	10
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	229	357	295
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	666	651	599
1701 Change in uncollected payments, Federal sources	55		
1750 Spending auth from offsetting collections, disc (total)	721	651	599
1900 Budget authority (total)	721	651	599
1930 Total budgetary resources available	950	1,008	894
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	292	249	265
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	251	192	275
3010 New obligations, unexpired accounts	658	759	629
3020 Outlays (gross)	-699	-666	-614
3040 Recoveries of prior year unpaid obligations, unexpired	-18	-10	-10
3050 Unpaid obligations, end of year	192	275	280
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-55	-55
3070 Change in uncollected pymts, Fed sources, unexpired	-55		
3090 Uncollected pymts, Fed sources, end of year	-55	-55	-55
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	251	137	220
3200 Obligated balance, end of year	137	220	225
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	721	651	599
Outlays, gross:			
4010 Outlays from new discretionary authority	492	424	390
4011 Outlays from discretionary balances	207	242	224
4020 Outlays, gross (total)	699	666	614
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-666	-649	-597
4033 Non-Federal sources	-1	-2	-2
4040 Offsets against gross budget authority and outlays (total)	-667	-651	-599
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-55		
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4060 Additional offsets against budget authority only (total)	-54		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	32	15	15
4180 Budget authority, net (total)			
4190 Outlays, net (total)	32	15	15

Financial and Administrative Services.—Provides a program of centralized services at both the national and regional levels supporting financial systems on a Department-wide basis, financial services primarily for DOL national office staff, cost determination activities, maintenance of departmental host computer systems, procurement and contract services, safety and health services, maintenance and operation of the Frances Perkins Building and general administrative support in the following areas: space, property and supplies, printing and reproduction, and energy management. In addition, support is provided for the operation and maintenance of the New Core Financial Management System.

Information Technology Operations.—The Information Technology (IT) Operations budget funds the operations and maintenance of the Department's centralized data center and network infrastructure; agency computer systems; cloud computing environment; and additional IT services including email, remote access, file storage, and security operations. The IT Operations budget activity funds all staffing for DOL-wide IT services while the Agency Applications budget activity funds staff who work directly on agency-specific applications.

Agency Applications.—The Agency Applications budget activity provides resources for programmatic IT spending. This includes operations and maintenance spending, as well as development, modernization, and enhancement investments.

Field Services.—Provides a range of administrative and technical services to all agencies of the Department located in its regional and field offices, including space management, financial services, security and emergency management.

Human Resources Services.—Provides leadership, guidance, and technical expertise in all areas related to the management of the Department's human resources.

Non-DOL Reimbursements.—Provides for services rendered to any entity or person for use of Departmental facilities and services, including associated utilities and security services and support for regional consolidated administrative support unit activities. The income received from non-DOL agencies and organizations funds in full the costs of all services provided. This income is credited to and merged with other income received by the Working Capital Fund.

Financing.—The Working Capital Fund is funded by the agencies and organizations for which centralized services are performed at rates that return in full all expenses of operation, including reserves for accrued annual leave.

Object Classification (in millions of dollars)

Identification code 016–4601–0–4–505	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	169	139	139
11.5 Other personnel compensation	5	5	5
11.9 Total personnel compensation	174	144	144
12.1 Civilian personnel benefits	68	59	59
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	12	12	12
23.3 Communications, utilities, and miscellaneous charges	20	17	16
25.1 Advisory and assistance services	41	41	40
25.2 Other services from non-Federal sources	25	25	24
25.3 Other goods and services from Federal sources	27	18	17
25.4 Operation and maintenance of facilities	10	10	10
25.7 Operation and maintenance of equipment	197	335	209
26.0 Supplies and materials	1	1	1
31.0 Equipment	82	96	96
99.9 Total new obligations, unexpired accounts	658	759	629

Employment Summary

Identification code 016–4601–0–4–505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	15		

WORKING CAPITAL FUND—Continued

Employment Summary—Continued

Identification code 016–4601–0–4–505	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	1,164	973	973

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
016–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified	1	1	1
016–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	21	21	21
General Fund Offsetting receipts from the public	22	22	22
Intragovernmental payments:			
016–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	4	.....	.....
General Fund Intragovernmental payments	4	.....	.....

GENERAL PROVISIONS

SEC. 101. None of the funds appropriated by this Act for the Job Corps shall be used to pay the salary and bonuses of an individual, either as direct costs or any proration as an indirect cost, at a rate in excess of Executive Level II.

(TRANSFER OF FUNDS)

SEC. 102. Not to exceed 1 percent of any discretionary funds (pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985) which are appropriated for the current fiscal year for the Department of Labor in this Act may be transferred between a program, project, or activity, but no such program, project, or activity shall be increased by more than 3 percent by any such transfer: Provided, That the transfer authority granted by this section shall not be used to create any new program or to fund any project or activity for which no funds are provided in this Act: Provided further, That the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of any transfer.

SEC. 103. In accordance with Executive Order 13126, none of the funds appropriated or otherwise made available pursuant to this Act shall be obligated or expended for the procurement of goods mined, produced, manufactured, or harvested or services rendered, in whole or in part, by forced or indentured child labor in industries and host countries already identified by the United States Department of Labor prior to enactment of this Act.

SEC. 104. Except as otherwise provided in this section, none of the funds made available to the Department of Labor for grants under section 414(c) of the American Competitiveness and Workforce Improvement Act of 1998 (29 U.S.C. 2916a) may be used for any purpose other than competitive grants for training individuals who are older than 16 years of age and are not currently enrolled in school within a local educational agency in the occupations and industries for which employers are using H-1B visas to hire foreign workers, and the related activities necessary to support such training.

SEC. 105. None of the funds made available by this Act under the heading "Employment and Training Administration" shall be used by a recipient or subrecipient of such funds to pay the salary and bonuses of an individual, either as direct costs or indirect costs, at a rate in excess of Executive Level II. This limitation shall not apply to vendors providing goods and services as defined in Office of Management and Budget Circular A-133. Where States are recipients of such funds, States may establish a lower limit for salaries and bonuses of those receiving salaries and bonuses from subrecipients of such funds, taking into account factors including the relative cost-of-living in the State, the compensation levels for comparable State or local government employees, and the size of the organizations that administer Federal programs involved including Employment and Training Administration programs.

(TRANSFER OF FUNDS)

SEC. 106. (a) Notwithstanding section 102, the Secretary may transfer funds made available to the Employment and Training Administration by this Act, either directly or through a set-aside, for technical assistance service to grantees to the "Program Administration" account when it is determined that those services will be more efficiently performed by Federal employees.

(b) Notwithstanding section 102, the Secretary may transfer not more than 0.5 percent of each discretionary appropriation made available to the Employment and Training Administration by this Act to "Program Administration" in order to carry out program integrity activities relating to any of the programs or activities that are funded under any such discretionary appropriations: Provided, That notwithstanding section 102 and the preceding proviso, the Secretary may transfer not more than 0.5 percent of funds made available in paragraphs (1) and (2) of the "Office of Job Corps" account to paragraph (3) of such account to carry out program integrity activities related to the Job Corps program: Provided further, That funds transferred under this subsection shall be available to the Secretary to carry out program integrity activities directly or through grants, cooperative agreements, contracts and other arrangements with States and other appropriate entities: Provided further, That funds transferred under the authority provided by this subsection shall be available for obligation through September 30, 2028.

(TRANSFER OF FUNDS)

SEC. 107. (a) The Secretary may reserve not more than 0.75 percent from each appropriation made available in this Act identified in subsection (b) in order to carry out evaluations of any of the programs or activities that are funded under such accounts. Any funds reserved under this section shall be transferred to "Departmental Management" for use by the Office of the Chief Evaluation Officer within the Department of Labor, and shall be available for obligation through September 30, 2028: Provided, That such funds shall only be available if the Chief Evaluation Officer of the Department of Labor submits a plan to the Committees on Appropriations of the House of Representatives and the Senate describing the evaluations to be carried out 15 days in advance of any transfer.

(b) The accounts referred to in subsection (a) are: "Training and Employment Services", "Job Corps", "State Unemployment Insurance and Employment Service Operations", "Employee Benefits Security Administration", "Office of Workers' Compensation Programs", "Wage and Hour Division", "Office of Labor Management Standards", "Occupational Safety and Health Administration", "Mine Safety and Health Administration", "Office of Disability Employment Policy", funding made available to the "Bureau of International Labor Affairs" within the "Departmental Management, Salaries and Expenses" account, and "Veterans' Employment and Training".

SEC. 108. (a) Section 7 of the Fair Labor Standards Act of 1938 (29 U.S.C. 207) shall be applied as if the following text is part of such section:

"(s)(1) The provisions of this section shall not apply for a period of 2 years after the occurrence of a major disaster to any employee—

"(A) employed to adjust or evaluate claims resulting from or relating to such major disaster, by an employer not engaged, directly or through an affiliate, in underwriting, selling, or marketing property, casualty, or liability insurance policies or contracts;

"(B) who receives from such employer on average weekly compensation of not less than $591.00 per week or any minimum weekly amount established by the Secretary, whichever is greater, for the number of weeks such employee is engaged in any of the activities described in subparagraph (C); and

"(C) whose duties include any of the following:

"(i) interviewing insured individuals, individuals who suffered injuries or other damages or losses arising from or relating to a disaster, witnesses, or physicians;

"(ii) inspecting property damage or reviewing factual information to prepare damage estimates;

"(iii) evaluating and making recommendations regarding coverage or compensability of claims or determining liability or value aspects of claims;

"(iv) negotiating settlements; or

"(v) making recommendations regarding litigation.

"(2) The exemption in this subsection shall not affect the exemption provided by section 13(a)(1).

"(3) For purposes of this subsection—

"(A) the term "major disaster" means any disaster or catastrophe declared or designated by any State or Federal agency or department;

"(B) the term "employee employed to adjust or evaluate claims resulting from or relating to such major disaster" means an individual who timely secured or secures a license required by applicable law to engage in and perform the activities described in clauses (i) through (v) of paragraph (1)(C) relating to a major disaster, and is employed by an employer that maintains worker compensation insurance coverage or protection for its employees, if required by applicable law, and withholds applicable Federal, State, and local income and payroll taxes from the wages, salaries and any benefits of such employees; and

"(C) the term "affiliate" means a company that, by reason of ownership or control of 25 percent or more of the outstanding shares of any class of voting

securities of one or more companies, directly or indirectly, controls, is controlled by, or is under common control with, another company.".

(b) This section shall be effective on the date of enactment of this Act.

SEC. 109. (a) FLEXIBILITY WITH RESPECT TO THE CROSSING OF H-2B NONIMMIGRANTS WORKING IN THE SEAFOOD INDUSTRY.—

(1) IN GENERAL.—Subject to paragraph (2), if a petition for H-2B nonimmigrants filed by an employer in the seafood industry is granted, the employer may bring the nonimmigrants described in the petition into the United States at any time during the 120-day period beginning on the start date for which the employer is seeking the services of the nonimmigrants without filing another petition.

(2) REQUIREMENTS FOR CROSSINGS AFTER 90TH DAY.—An employer in the seafood industry may not bring H-2B nonimmigrants into the United States after the date that is 90 days after the start date for which the employer is seeking the services of the nonimmigrants unless the employer—

(A) completes a new assessment of the local labor market by—

(i) listing job orders in local newspapers on 2 separate Sundays; and

(ii) posting the job opportunity on the appropriate Department of Labor Electronic Job Registry and at the employer's place of employment; and

(B) offers the job to an equally or better qualified United States worker who—

(i) applies for the job; and

(ii) will be available at the time and place of need.

(3) EXEMPTION FROM RULES WITH RESPECT TO STAGGERING.—The Secretary of Labor shall not consider an employer in the seafood industry who brings H-2B nonimmigrants into the United States during the 120-day period specified in paragraph (1) to be staggering the date of need in violation of section 655.20(d) of title 20, Code of Federal Regulations, or any other applicable provision of law.

(b) H-2B NONIMMIGRANTS DEFINED.—In this section, the term "H-2B nonimmigrants" means aliens admitted to the United States pursuant to section 101(a)(15)(H)(ii)(B) of the Immigration and Nationality Act (8 U.S.C. 1101(a)(15)(H)(ii)(B)).

SEC. 110. (a) The Act of March 4, 1913 entitled "An Act to create a Department of Labor" (37 Stat. 736, chapter 141) is amended—

(1) in section 11, by inserting "(except for section 12)" before "shall take effect"; and

(2) by adding the following after section 11:

"SEC. 12. SECURITY DETAIL.

"(a) IN GENERAL.—The Secretary of Labor is authorized to employ law enforcement officers or special agents to provide—

"(1) protection for the Secretary and Deputy Secretary during the performance of official duties by each such officer and during any activity that is preliminary or postliminary to the performance of official duties by each such officer;

"(2) protection, incidental to the protection provided pursuant to paragraph (1), an individual accompanying each such officer who is participating in an activity or event relating to the official duties of each such officer when there is an articulable threat to such individual;

"(3) continuous protection to the Secretary and Deputy Secretary (including during periods not described in paragraph (1)) if there is an articulable threat of physical harm, in accordance with guidelines established by the Secretary; and

"(4) protection of another senior officer (including a person nominated to be the Secretary during the pendency of such nomination) if there is an articulable threat of physical harm, in accordance with guidelines established by the Secretary.

"(b) AUTHORITIES OF THE PROTECTIVE OPERATION

"(1) In general—The Secretary may authorize officers or special agents employed pursuant to subsection (a)

"(A) to carry firearms;

"(B) to conduct criminal investigations into potential threats to the security of persons protected under this section;

"(C) to make arrests without a warrant for any offense against the United States committed in the presence of such officer or special agent;

"(D) to perform protective intelligence work, including identifying and mitigating potential threats and conducting advance work to review security matters relating to sites and events; and

"(E) coordinate with local law enforcement agencies.

"(2) GUIDELINES.—The authority provided by this section shall be exercised in accordance with any—

"(A) guidelines issued by the Attorney General; and

"(B) such additional guidelines as may be issued by the Secretary.

"(c) EXCEPTION—The authorities granted under this section may be exercised notwithstanding section 1343(b)(1) of Title 31."

SEC. 111 .

(a) Real Property Optimization Transfer Authority. Of the funds appropriated in this title to Department of Labor accounts for salaries and expenses, the Secretary may transfer up to 1 percent from each such account to the Working Capital Fund for the design, project management, construction, move solution, information technology configurations, and other costs associated with projects that may result in more efficient or effective use of office or other work space: Provided, That amounts transferred under this section shall remain available until expended and shall be in addition to funds otherwise available for such purposes.

SEC. 112. (a) Section 306 of the Social Security Act of 1935 (42 U.S.C. 506) shall be applied as if the following text is part of such section for fiscal year 2027:

(b) "(f)(1) Base funding.—-

(A) In general.—-For the current fiscal year, the Secretary shall allocate a percentage equal to the base funding percentage for such fiscal year of the funds made available for grants under this section among the States awarded such a grant for such fiscal year using a formula prescribed by the Secretary based on the projected number of first payments of regular compensation in the State for a period to be determined by the Secretary. In developing such a formula with respect to a State, the Secretary shall consider the importance of avoiding sharp reductions in grant funding to a State over time.(B) Base funding percentage.—-For purposes of subparagraph (A), the term 'base funding percentage' means at least 84 percent.

(2) Reservation for Outcome Payments.—-

(B) Outcome Reservation Percentage.—-For purposes of subparagraph (A), the term 'outcome reservation percentage' means at least 15 percent.

(g) Notification to Congress.—-Not later than 45 days prior to making any changes to the allocation formula or the criteria developed pursuant to subsection (f), the Secretary shall submit to Congress, including to the Committee on Ways and Means and the Committee on Appropriations of the House of Representatives and the Committee on Finance and the Committee on Appropriations of the Senate, a notification of any such change."

SEC. 113. For funds made available under this Act, all references in the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.) to the Department of Education shall be deemed to be references to the Department of Labor, all references to the Secretary of Education shall be deemed to be references to the Secretary of Labor, and all references to either the Director of the Institute of Education Sciences or the Commissioner for Education Research shall be deemed to be references to the Chief Evaluation Officer at the Department of Labor.

TITLE V—GENERAL PROVISIONS

(TRANSFER OF FUNDS)

SEC. 501. The Secretaries of Labor, Health and Human Services, and Education are authorized to transfer unexpended balances of prior appropriations to accounts corresponding to current appropriations provided in this Act. Such transferred balances shall be used for the same purpose, and for the same periods of time, for which they were originally appropriated.

SEC. 502. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 503. (a) No part of any appropriation contained in this Act or transferred pursuant to section 4002 of Public Law 111–148 shall be used, other than for normal and recognized executive-legislative relationships, for publicity or propaganda purposes, for the preparation, distribution, or use of any kit, pamphlet, booklet, publication, electronic communication, radio, television, or video presentation designed to support or defeat the enactment of legislation before the Congress or any State or local legislature or legislative body, except in presentation to the Congress or any State or local legislature itself, or designed to support or defeat any proposed or pending regulation, administrative action, or order issued by the executive branch of any State or local government, except in presentation to the executive branch of any State or local government itself.

(b) No part of any appropriation contained in this Act or transferred pursuant to section 4002 of Public Law 111–148 shall be used to pay the salary or expenses of any grant or contract recipient, or agent acting for such recipient, related to any activity designed to influence the enactment of legislation, appropriations, regulation, administrative action, or Executive order proposed or pending before the Congress or any State government, State legislature or local legislature or legislative body, other than for normal and recognized executive-legislative relationships or participation by an agency or officer of a State, local or tribal government in policymaking and administrative processes within the executive branch of that government.

(c) The prohibitions in subsections (a) and (b) shall include any activity to advocate or promote any proposed, pending or future Federal, State or local tax increase, or any proposed, pending, or future requirement or restriction on any legal consumer

product, including its sale or marketing, including but not limited to the advocacy or promotion of gun control.

SEC. 504. The Secretaries of Labor and Education are authorized to make available not to exceed $28,000 and $20,000, respectively, from funds available for salaries and expenses under titles I and III, respectively, for official reception and representation expenses.

SEC. 505. When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with Federal money, all grantees receiving Federal funds included in this Act, including but not limited to State and local governments and recipients of Federal research grants, shall clearly state—

(1) the percentage of the total costs of the program or project which will be financed with Federal money;

(2) the dollar amount of Federal funds for the project or program; and

(3) percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources.

SEC. 506. (a) None of the funds appropriated in this Act, and none of the funds in any trust fund to which funds are appropriated in this Act, shall be expended for any abortion.

(b) None of the funds appropriated in this Act, and none of the funds in any trust fund to which funds are appropriated in this Act, shall be expended for health benefits coverage that includes coverage of abortion.

(c) The term "health benefits coverage" means the package of services covered by a managed care provider or organization pursuant to a contract or other arrangement.

SEC. 507. (a) The limitations established in the preceding section shall not apply to an abortion—

(1) if the pregnancy is the result of an act of rape or incest; or

(2) in the case where a woman suffers from a physical disorder, physical injury, or physical illness, including a life-endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless an abortion is performed.

(b) Nothing in the preceding section shall be construed as prohibiting the expenditure by a State, locality, entity, or private person of State, local, or private funds (other than a State's or locality's contribution of Medicaid matching funds).

(c) Nothing in the preceding section shall be construed as restricting the ability of any managed care provider from offering abortion coverage or the ability of a State or locality to contract separately with such a provider for such coverage with State funds (other than a State's or locality's contribution of Medicaid matching funds).

(d)(1) None of the funds made available in this Act may be made available to a Federal agency or program, or to a State or local government, if such agency, program, or government subjects any institutional or individual health care entity to discrimination on the basis that the health care entity does not provide, pay for, provide coverage of, or refer for abortions.

(2) In this subsection, the term "health care entity" includes an individual physician or other health care professional, a hospital, a provider-sponsored organization, a health maintenance organization, a health insurance plan, or any other kind of health care facility, organization, or plan.

SEC. 508. (a) None of the funds made available in this Act may be used for—

(1) the creation of a human embryo or embryos for research purposes; or

(2) research in which a human embryo or embryos are destroyed, discarded, or knowingly subjected to risk of injury or death greater than that allowed for research on fetuses in utero under 45 CFR 46.204(b) and section 498(b) of the Public Health Service Act (42 U.S.C. 289g(b)).

(b) For purposes of this section, the term "human embryo or embryos" includes any organism, not protected as a human subject under 45 CFR 46 as of the date of the enactment of this Act, that is derived by fertilization, parthenogenesis, cloning, or any other means from one or more human gametes or human diploid cells.

SEC. 509. (a) None of the funds made available in this Act may be used for any activity that promotes the legalization of any drug or other substance included in schedule I of the schedules of controlled substances established under section 202 of the Controlled Substances Act except for normal and recognized executive-congressional communications.

(b) The limitation in subsection (a) shall not apply when there is significant medical evidence of a therapeutic advantage to the use of such drug or other substance or that federally sponsored clinical trials are being conducted to determine therapeutic advantage.

SEC. 510. None of the funds made available in this Act may be used to promulgate or adopt any final standard under section 1173(b) of the Social Security Act providing for, or providing for the assignment of, a unique health identifier for an individual (except in an individual's capacity as an employer or a health care provider), until legislation is enacted specifically approving the standard.

SEC. 511. None of the funds made available in this Act may be obligated or expended to enter into or renew a contract with an entity if—

(1) such entity is otherwise a contractor with the United States and is subject to the requirement in 38 U.S.C. 4212(d) regarding submission of an annual report to the Secretary of Labor concerning employment of certain veterans; and

(2) such entity has not submitted a report as required by that section for the most recent year for which such requirement was applicable to such entity.

SEC. 512. (a) None of the funds made available in this Act may be used to request that a candidate for appointment to a Federal scientific advisory committee disclose the political affiliation or voting history of the candidate or the position that the candidate holds with respect to political issues not directly related to and necessary for the work of the committee involved.

(b) None of the funds made available in this Act may be used to disseminate information that is deliberately false or misleading.

SEC. 513. None of the funds appropriated in this Act shall be expended or obligated by the Commissioner of Social Security, for purposes of administering Social Security benefit payments under title II of the Social Security Act, to process any claim for credit for a quarter of coverage based on work performed under a social security account number that is not the claimant's number and the performance of such work under such number has formed the basis for a conviction of the claimant of a violation of section 208(a)(6) or (7) of the Social Security Act.

SEC. 514. None of the funds appropriated by this Act may be used by the Commissioner of Social Security or the Social Security Administration to pay the compensation of employees of the Social Security Administration to administer Social Security benefit payments, under any agreement between the United States and Mexico establishing totalization arrangements between the social security system established by title II of the Social Security Act and the social security system of Mexico, which would not otherwise be payable but for such agreement.

SEC. 515. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

SEC. 516. Notwithstanding any other provision of this Act, no funds appropriated in this Act shall be used to purchase sterile needles or syringes for the hypodermic injection of any illegal drug: Provided, That such limitation does not apply to the use of funds for elements of a program other than making such purchases if the relevant State or local health department, in consultation with the Centers for Disease Control and Prevention, determines that the State or local jurisdiction, as applicable, is experiencing, or is at risk for, a significant increase in hepatitis infections or an HIV outbreak due to injection drug use, and such program is operating in accordance with State and local law.

SEC. 517. Not to exceed 1 percent of any discretionary funds (pursuant to the Balanced Budget and Emergency Deficit Control Act of 1985) which are appropriated to an agency in this Act for the current fiscal year shall be available for necessary expenses to wind down or terminate programs or activities of such agency that received funds in the Consolidated Appropriations Act, 2026 (Public Law 119–75), but for which no funds are being provided in this Act: Provided, That an agency making use of the authority provided in this section may transfer funds between the appropriations of such agency as necessary to carry out this section: Provided further, That such transfer authority shall be in addition to any other transfer authority provided by law.

(CANCELLATION)

SEC. 518. Of amounts deposited in the Child Enrollment Contingency Fund under section 2104(n)(2) of the Social Security Act and the income derived from investment of those funds pursuant to section 2104(n)(2)(C) of that Act, $21,169,000,000 are hereby permanently cancelled.

SEC. 519. (a) This section applies to: (1) funds made available for evaluation and planning for the Office of Strategy and the Administration for Children and Families in the Department of Health and Human Services; and (2) the Chief Evaluation Office and the statistical-related cooperative and interagency agreements and contracting activities of the Bureau of Labor Statistics in the Department of Labor.

(b) Amounts made available under this or any other Act which are either appropriated, allocated, advanced on a reimbursable basis, or transferred to the functions and organizations identified in subsection (a) for research, evaluation, or statistical purposes shall be available for obligation through September 30, 2031: Provided, That when an office referenced in subsection (a) receives research and evaluation funding from multiple appropriations, such offices may use a single Treasury account for such activities, with funding advanced on a reimbursable basis.

(c) Amounts referenced in subsection (b) that are unexpended at the time of completion of a contract, grant, or cooperative agreement may be deobligated and shall immediately become available and may be reobligated in that fiscal year or the subsequent fiscal year for the research, evaluation, or statistical purposes for which such amounts are available.

SEC. 520. (a) IN GENERAL. Notwithstanding any other provision of law, none of the funds made available by this Act may be made available either directly, through a State (including through managed care contracts with a State), or through any other means, to a prohibited entity.

(b) PROHIBITED ENTITY. The term "prohibited entity" means an entity, including its affiliates, subsidiaries, successors, and clinics—

(1) that, as of the date of enactment of this Act—

(A) is an organization described in section 501(c)(3) of the Internal Revenue Code of 1986 and exempt from taxation under section 501(a) of such Code;

(B) is an essential community provider described in section 156.235 of title 45, Code of Federal Regulations (as in effect on the date of enactment of this Act), that is primarily engaged in family planning services, reproductive health, and related medical care; and

(C) performs, or provides any funds to any other entity that performs, abortions other than an abortion performed—

(i) in the case of a pregnancy that is the result of an act of rape or incest; or

(ii) in the case where a woman suffers from a physical disorder, physical injury, or physical illness that would, as certified by a physician, place the woman in danger of death unless an abortion is performed, including a life-endangering physical condition caused by, or arising from, the pregnancy itself; and

(2) for which the total amount of Federal grants to such entity, including grants to any affiliates, subsidiaries, or clinics of such entity, under title X of the Public Health Service Act in fiscal year 2016 exceeded $23,000,000.

(c)(1) END OF PROHIBITION. The definition in subsection (b) shall cease to apply to an entity if such entity certifies that it, including its affiliates, subsidiaries, successors, and clinics, will not perform, and will not provide any funds to any other entity that performs, an abortion as described in subsection (b)(1)(C).

(2) REPAYMENT. The Secretary of Health and Human Services shall seek the repayment of any Federal assistance received by any entity that makes a certification described in paragraph (1) and subsequently violates the terms of such certification.

SEC. 521. Notwithstanding any other provision of law, none of the funds made available by this or any other Act may be used for medical or psychological treatments, drugs, or surgery for gender dysphoria transition services.

SEC. 522. None of the funds provided by this Act may be used to conduct or support research using human fetal tissue if such tissue is obtained pursuant to an induced abortion.

SEC. 523. Notwithstanding any other provision of law, none of the funds made available by this Act may be made available to support, directly or indirectly, research facilities or laboratories under the control of adversaries or countries of concern as determined by the Secretary of State.

SEC. 524. (a) None of the funds appropriated in this Act, and none of the funds in any trust fund to which funds are appropriated in this Act, shall be made available to a hospital or any other entity that administers any postgraduate physician training program, or any other program of training in the health professions, that provides training in the performance of, or assisting in the performance of, induced abortions, or in counseling or referrals for such abortions, if such program—

(1) provides or requires such training for any participant in such program without the participant first voluntarily electing to opt in to undergo such training; or

(2) subjects any participant in such program to discrimination on the basis that the participant does not—

(A) voluntarily elect to opt in to undergo such training; or

(B) perform, assist in the performance of, or provide counseling or referrals for, such abortions.

(b) Nothing in this section shall be construed to permit training described in subsection (a) that is not otherwise allowed by law.

(CANCELLATION)

SEC. 525. Of the unobligated balances made available for carrying out section 2105(a)(3) of the Social Security Act, $350,000,000 are hereby permanently cancelled.

DEPARTMENT OF STATE AND OTHER INTERNATIONAL PROGRAMS

The Department of State and other international programs advance an America First foreign policy that protects our sovereignty, strengthens our security, and advances the prosperity of the American people. The President's 2027 Budget demonstrates our commitment to America's most enduring critical partners and enables the United States to lead effectively on the global stage.

ADMINISTRATION OF FOREIGN AFFAIRS

Federal Funds

H&L Fraud Prevention and Detection Fee

Program and Financing (in millions of dollars)

Identification code 019–5515–0–2–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	56	58	52
0900 Total new obligations, unexpired accounts (object class 41.0)	56	58	52
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	34	31	17
1021 Recoveries of prior year unpaid obligations	4	.....	.....
1070 Unobligated balance (total)	38	31	17
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	49	43	43
1203 Appropriation (previously unavailable)(special or trust)	3	3	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-3	-2	-2
1260 Appropriations, mandatory (total)	49	44	43
1900 Budget authority (total)	49	44	43
1930 Total budgetary resources available	87	75	60
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	31	17	8
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	35	25	32
3010 New obligations, unexpired accounts	56	58	52
3020 Outlays (gross)	-62	-51	-44
3040 Recoveries of prior year unpaid obligations, unexpired	-4	.....	.....
3050 Unpaid obligations, end of year	25	32	40
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	35	25	32
3200 Obligated balance, end of year	25	32	40
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	49	44	43
Outlays, gross:			
4100 Outlays from new mandatory authority	33	23	22
4101 Outlays from mandatory balances	29	28	22
4110 Outlays, gross (total)	62	51	44
4180 Budget authority, net (total)	49	44	43
4190 Outlays, net (total)	62	51	44

Diplomatic Programs

For necessary expenses of the Department of State and the Foreign Service not otherwise provided for, $9,367,928,000, of which $1,405,189,200 may remain available until September 30, 2028, and of which up to $4,139,123,000 may remain available until expended for Worldwide Security Protection: Provided, That funds made available under this heading shall be allocated in accordance with paragraphs (1) through (4), as follows:

(1) Human resources.—For necessary expenses for training, human resources management, and salaries, including employment without regard to civil service and classification laws of persons on a temporary basis (not to exceed $700,000), as authorized by section 801 of the United States Information and Educational Exchange Act of 1948 (62 Stat. 11; Chapter 36), $3,713,132,000, of which up to $738,550,000 is for Worldwide Security Protection.

(2) Overseas programs.—For necessary expenses for the regional bureaus of the Department of State and overseas activities as authorized by law, $1,364,625,000.

(3) Diplomatic policy and support.—For necessary expenses for the functional bureaus of the Department of State, including representation to certain international organizations in which the United States participates pursuant to treaties ratified pursuant to the advice and consent of the Senate or specific Acts of Congress, general administration, and arms control, nonproliferation, and disarmament activities as authorized, $868,335,000.

(4) Security programs.—For necessary expenses for security activities, $3,421,836,000, of which up to $3,400,573,000 is for Worldwide Security Protection.

(5) Reprogramming.—Notwithstanding any other provision of this Act, funds may be reprogrammed within and between paragraphs (1) through (4) under this heading.

Program and Financing (in millions of dollars)

Identification code 019–0113–0–1–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Human Resources	3,100	3,269	3,300
0002 Overseas Programs	1,315	1,323	1,313
0003 Overseas Programs - Public Diplomacy	334	336	334
0005 Diplomatic Policy and Support	841	846	840
0006 Security	30	30	30
0007 Security - Worldwide Security Protection	3,866	3,890	4,109
0008 Overseas Contingency Operations	57	57	.....
0009 OHDACA/Enduring Welcome	30	30	.....
0010 Ukraine Supplemental Appropriations	58	58	.....
0011 Israel Supplemental Appropriations	65	65	.....
0012 CHIPS, PL 117–167	9	9	.....
0013 Other DP Activities	1	1	1
0799 Total direct obligations	9,706	9,914	9,927
0801 Diplomatic Programs (Reimbursable)	1,267	1,300	1,300
0900 Total new obligations, unexpired accounts	10,973	11,214	11,227
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	695	760	762
1001 Discretionary unobligated balance brought fwd, Oct 1	680	.....	.....
1011 Unobligated balance transfer from other acct [019–0524]	308	300	.....
1012 Unobligated balance transfers between expired and unexpired accounts	84	.....	.....
1021 Recoveries of prior year unpaid obligations	209	300	333
1033 Recoveries of prior year paid obligations	8	8	8
1070 Unobligated balance (total)	1,304	1,368	1,103
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	9,413	9,358	9,368
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [019–1159]	16	16	16
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,228	1,228	1,228
1701 Change in uncollected payments, Federal sources	6	6	6
1750 Spending auth from offsetting collections, disc (total)	1,234	1,234	1,234
1900 Budget authority (total)	10,663	10,608	10,618
1930 Total budgetary resources available	11,967	11,976	11,721
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-234	.....	.....
1941 Unexpired unobligated balance, end of year	760	762	494
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4,025	3,412	4,118
3010 New obligations, unexpired accounts	10,973	11,214	11,227
3011 Obligations ("upward adjustments"), expired accounts	188	.....	.....
3020 Outlays (gross)	-11,214	-10,208	-10,487
3040 Recoveries of prior year unpaid obligations, unexpired	-209	-300	-333
3041 Recoveries of prior year unpaid obligations, expired	-351	.....	.....
3050 Unpaid obligations, end of year	3,412	4,118	4,525
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-20	-17	-23
3070 Change in uncollected pymts, Fed sources, unexpired	-6	-6	-6

DIPLOMATIC PROGRAMS—Continued

Program and Financing—Continued

Identification code 019–0113–0–1–153		2025 actual	2026 est.	2027 est.
3071	Change in uncollected pymts, Fed sources, expired	9	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-17	-23	-29
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4,005	3,395	4,095
3200	Obligated balance, end of year	3,395	4,095	4,496
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	10,647	10,592	10,602
	Outlays, gross:			
4010	Outlays from new discretionary authority	8,148	7,267	7,161
4011	Outlays from discretionary balances	3,056	2,925	3,310
4020	Outlays, gross (total)	11,204	10,192	10,471
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1,173	-1,173	-1,173
4033	Non-Federal sources	-113	-113	-113
4040	Offsets against gross budget authority and outlays (total)	-1,286	-1,286	-1,286
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-6	-6	-6
4052	Offsetting collections credited to expired accounts	50	50	50
4053	Recoveries of prior year paid obligations, unexpired accounts	8	8	8
4060	Additional offsets against budget authority only (total)	52	52	52
4070	Budget authority, net (discretionary)	9,413	9,358	9,368
4080	Outlays, net (discretionary)	9,918	8,906	9,185
	Mandatory:			
4090	Budget authority, gross	16	16	16
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	11	11
4101	Outlays from mandatory balances	10	5	5
4110	Outlays, gross (total)	10	16	16
4180	Budget authority, net (total)	9,429	9,374	9,384
4190	Outlays, net (total)	9,928	8,922	9,201

Diplomatic Programs (DP) is financed by this appropriation, fees for services, and reimbursements from other agencies (including for administrative and other services provided by the Department of State). The 2027 request includes funding to finalize the successful transition of the United States Agency for International Development (USAID) staffing costs fully integrated into the Department of State.

Funds are requested in the following categories:

Human Resources—This category supports American salaries at overseas and domestic U.S. diplomatic missions, including Department of State employees who carry out worldwide law enforcement security functions. Through continuous professional development and training, the Department ensures that its professionals have the skills, experience, and judgment to fulfill its functions at all levels. Training programs are designed to provide employees with the specific functional area and language skills needed for the conduct of foreign relations in the Department and abroad. This activity also supports the management, recruitment, and performance evaluation of Foreign and Civil Service employees and locally employed staff.

Overseas Programs—This category provides funding for the operational programs of all the regional bureaus of the Department of State, which are responsible for managing United States foreign policy through bilateral and multilateral relationships. Funds made available for 2027 will support United States embassies, consulates, and other diplomatic posts worldwide. Resources for this activity are used to provide for: the political and economic reporting and analysis of interests to the United States; the representation of U.S. diplomatic and national interests to countries abroad; and the bilateral and multilateral negotiation of U.S. foreign policy objectives, including the hosting of and participation in various international conferences, meetings, and other multilateral activities in the United States and abroad. This activity also encompasses medical programs for the Department of State, the Foreign Service, and other U.S. Government departments and agencies overseas. Centralized funding for travel and transportation of effects associated with the assignment, transfer, home leave and separation of the Department's personnel and dependents is also included in this activity.

Diplomatic Policy and Support—This category supports the operational programs of the functional bureaus of the Department of State, which includes providing overall policy direction, coordination, and program management among United States missions abroad in pursuit of regional and global foreign policy objectives, including the hosting of various international conferences and meetings in the United States and abroad. Resources also fund the management of U.S. participation in arms control, nonproliferation, and disarmament negotiations and other verification and compliance activities, in addition to funds otherwise available for such purposes. The information management activity in DP includes resources that are used for the creation, collection, processing, use, storage, and disposition of information required for the formulation and execution of foreign policy and for the conduct of daily business. Components of the information management activity include: telecommunications, information security, information system services, pouch, mail, and publishing services for both unclassified and classified information. These activities include domestic and overseas execution of Department programs, such as budget and financial management, contracting and procurement, domestic facilities and vehicles, and rental payments to GSA.

Security Programs—This category provides for the operation of security programs, including Worldwide Security Protection (WSP) and the Bureau of Diplomatic Security (DS), to protect diplomatic personnel, overseas diplomatic missions, residences, domestic facilities, and information. The salaries paid to Department employees who carry out worldwide law enforcement security functions are included in the Human Resources program activity. This activity identifies resources that are used in meeting security and counterintelligence responsibilities, both foreign and domestic, as well as supporting law enforcement activities for Passport and Visa Fraud and related offenses. Other programs include, but are not limited to: security operations; engineering services, which provide technical defense of U.S. Government personnel and facilities against electronic and physical attacks; homeland security-related activities; and protection of foreign dignitaries.

Object Classification (in millions of dollars)

Identification code 019–0113–0–1–153		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	2,751	2,500	2,497
11.3	Other than full-time permanent	53	53	53
11.5	Other personnel compensation	83	83	83
11.9	Total personnel compensation	2,887	2,636	2,633
12.1	Civilian personnel benefits	1,480	1,589	1,620
13.0	Benefits for former personnel	6	6	6
21.0	Travel and transportation of persons	264	266	264
22.0	Transportation of things	28	28	28
23.1	Rental payments to GSA	417	419	466
23.3	Communications, utilities, and miscellaneous charges	138	169	198
24.0	Printing and reproduction	6	6	6
25.1	Advisory and assistance services	934	990	1,033
25.3	Purchases of goods and services from Government accounts (ICASS)	2,974	3,229	3,101
26.0	Supplies and materials	190	191	190
31.0	Equipment	316	318	316
41.0	Grants, subsidies, and contributions	62	62	62
42.0	Insurance claims and indemnities	4	5	4
99.0	Direct obligations	9,706	9,914	9,927
99.0	Reimbursable obligations	1,267	1,300	1,300
99.9	Total new obligations, unexpired accounts	10,973	11,214	11,227

Employment Summary

Identification code 019–0113–0–1–153		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	19,257	17,257	17,290

Consular and Border Security Programs

Of the amounts deposited in the Consular and Border Security Programs account in this or any prior fiscal year pursuant to section 7069(e) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2022 (division K of Public Law 117–103), $533,000,000 shall be available until expended for the purposes of such account: Provided, That the Secretary of State may by regulation authorize State officials or the United States Postal Service to collect and retain the execution fee for each application for a passport accepted by such officials or by that Service.

(cancellation)

Of the unobligated balances available in the Consular and Border Security Programs account, $500,000,000 are hereby permanently cancelled: Provided, That no amounts may be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 019–5713–0–2–153	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1,813	1,769	1,398
Receipts:			
Current law:			
1130 Expedited Passport Fees, Consular and Border Security Programs	347	339	355
1130 Passport Security Surcharge, Consular and Border Security Programs	1,783	1,720	1,801
1130 Western Hemisphere Travel Surcharge, Consular and Border Security Programs	572	538	566
1130 Machine-Readable Visa Fee, Consular and Border Security Programs	.....	2,270	2,270
1130 Machine-Readable Visa Fee, Consular and Border Security Programs	2,487	.....	.....
1130 Immigrant Visa Security Surcharge, Consular and Border Security Programs	55	56	58
1130 Affidavit of Support Fee, Consular and Border Security Programs	43	42	43
1130 Diversity Immigrant Lottery Fee, Consular and Border Security Programs	19	17	18
1130 Passport Application and Execution Fee, Consular and Border Security Programs	534	517	533
1199 Total current law receipts	5,840	5,499	5,644
1999 Total receipts	5,840	5,499	5,644
2000 Total: Balances and receipts	7,653	7,268	7,042
Appropriations:			
Current law:			
2101 Consular and Border Security Programs	-6,742	-4,986	-5,111
2101 Consular and Border Security Programs	.....	-513	-533
2103 Consular and Border Security Programs	.....	-375	.....
2133 Consular and Border Security Programs	375	.....	.....
2135 Consular and Border Security Programs	484	4	.....
2199 Total current law appropriations	-5,883	-5,870	-5,644
2999 Total appropriations	-5,883	-5,870	-5,644
5098 Rounding adjustment	-1	.....	.....
5099 Balance, end of year	1,769	1,398	1,398

Program and Financing (in millions of dollars)

Identification code 019–5713–0–2–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Consular and Border Security Programs (Direct)	5,340	5,407	5,501
0801 Reimbursable program activity	53	55	56
0900 Total new obligations, unexpired accounts	5,393	5,462	5,557
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,970	2,662	2,370
1001 Discretionary unobligated balance brought fwd, Oct 1	1,970	.....	.....
1021 Recoveries of prior year unpaid obligations	139	145	145
1033 Recoveries of prior year paid obligations	8	.....	.....
1070 Unobligated balance (total)	2,117	2,807	2,515
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	6,742	4,986	5,111
1101 Appropriation (special or trust)	.....	513	533
1103 Appropriation (previously unavailable)(special or trust)	.....	375	.....
1131 Unobligated balance of appropriations permanently reduced	.....	-900	-500
1133 Unobligated balance of appropriations temporarily reduced	-375	.....	.....
1135 Appropriations precluded from obligation (special or trust)	-484	-4	.....
1160 Appropriation, discretionary (total)	5,883	4,970	5,144
Spending authority from offsetting collections, discretionary:			
1700 Collected	54	55	56
1701 Change in uncollected payments, Federal sources	1	.....	.....
1750 Spending auth from offsetting collections, disc (total)	55	55	56
1900 Budget authority (total)	5,938	5,025	5,200
1930 Total budgetary resources available	8,055	7,832	7,715
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,662	2,370	2,158
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year	2	2	2
1953 Expired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,710	2,027	1,827
3010 New obligations, unexpired accounts	5,393	5,462	5,557
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-4,937	-5,517	-5,923
3040 Recoveries of prior year unpaid obligations, unexpired	-139	-145	-145
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	2,027	1,827	1,316
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	.....
3070 Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	1	2	.....
3090 Uncollected pymts, Fed sources, end of year	-2	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,708	2,025	1,827
3200 Obligated balance, end of year	2,025	1,827	1,316
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5,938	5,025	5,200
Outlays, gross:			
4010 Outlays from new discretionary authority	3,549	3,601	3,820
4011 Outlays from discretionary balances	1,388	1,916	2,103
4020 Outlays, gross (total)	4,937	5,517	5,923
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-54	-55	-56
4033 Non-Federal sources	-9	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-63	-55	-56
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4052 Offsetting collections credited to expired accounts	1	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts	8	.....	.....
4060 Additional offsets against budget authority only (total)	8	.....	.....
4070 Budget authority, net (discretionary)	5,883	4,970	5,144
4080 Outlays, net (discretionary)	4,874	5,462	5,867
4180 Budget authority, net (total)	5,883	4,970	5,144
4190 Outlays, net (total)	4,874	5,462	5,867

The Department of State continues to seek stable budget authorities to ensure that the Bureau of Consular Affairs (CA) can function as a self-sustaining fee-funded operation for the long term. The Consular and Border Security Programs (CBSP) account uses revenue from consular fees and surcharges to fund programs and activities, consistent with applicable statutory authorities. These fees and surcharges include Machine-Readable Visa (MRV) fees, Western Hemisphere Travel Initiative (WHTI) surcharges, Passport Security surcharges, Immigrant Visa Security surcharges, Diversity Visa Lottery fees, H and L Visa Fraud Prevention and Detection Fees, Affidavit of Support fees, Expedited Passport Fees (EPF), and use of J Waiver Fees from a Diplomatic Programs account.

The Passport Application and Execution Fees (PAEF) are the only retained fees that are specifically designated by Congress to offset the costs for providing U.S. citizen services overseas. Section 7069(e) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2022 (division K of Public Law 117–103) provided the Department with

CONSULAR AND BORDER SECURITY PROGRAMS—Continued

new authority to retain PAEF and to deposit them in the CBSP account. However, that provision only provided authority to spend fees deposited in 2022. The majority of fees deposited in the CBSP account after 2022 remain unavailable for expenditure. Expenditure authority for PAEF and other fees also reduces the reliance on MRV fees to fund U.S. citizen services and costs while providing critical resilience to fluctuations in demand and temporary revenue authorities. In 2027, the Budget requests $533 million to support critical U.S. citizen services and passport activities using PAEF revenues, offset by PAEF collections. The Budget also includes a proposed cancellation of other excess CBSP prior-year balances. The proposal will enable PAEF balances and new receipts to be applied to meeting the cost of critical U.S. citizen services and passport activities for which the fee is being charged to the public.

Section 7043 extends expanded expenditure authorities for certain fees and surcharges, providing the ability to use such fees for the costs of providing consular services.

The Department plays a vital role in supporting U.S. citizens through emergency and routine services, issuing millions of secure passports to U.S. citizens domestically at 29 passport facilities and more than 8,000 state and local government facilities and protecting U.S. borders through visa adjudications. Together with the Department of Homeland Security, the Department of Justice, the Intelligence Community, Department of the Treasury, and the law enforcement community, the Department strengthens its layered visa and border security screening system that rests on training, fraud prevention and detection, technological advances, biometric innovations and expanded data sharing. These efforts are only possible by building on a strong, stable, and constantly improving base of security, technology, and trained personnel funded by consular fees and surcharges.

Object Classification (in millions of dollars)

Identification code 019–5713–0–2–153		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	935	917	924
12.1	Civilian personnel benefits	381	386	392
13.0	Benefits for former personnel	2	2	2
21.0	Travel and transportation of persons	58	59	60
22.0	Transportation of things	3	3	3
23.3	Communications, utilities, and miscellaneous charges	768	778	791
24.0	Printing and reproduction	629	637	648
25.2	Other services from non-Federal sources	2,392	2,451	2,504
26.0	Supplies and materials	23	23	24
31.0	Equipment	145	147	149
33.0	Investments and loans	1	1	1
41.0	Grants, subsidies, and contributions	2	2	2
42.0	Insurance claims and indemnities	1	1	1
99.0	Direct obligations	5,340	5,407	5,501
99.0	Reimbursable obligations	53	55	56
99.9	Total new obligations, unexpired accounts	5,393	5,462	5,557

Employment Summary

Identification code 019–5713–0–2–153		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	5,440	5,240	5,240

INTERNATIONAL INFORMATION PROGRAMS

Program and Financing (in millions of dollars)

Identification code 019–0201–0–1–154		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
1930	Total budgetary resources available	1	1	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	.....	.....

This is a historical account for the U.S. Information Agency, which was disbanded in 1999. Since 2000, the appropriation for overseas information and cultural programs previously provided to the U.S. Information Agency and designed to inform and influence foreign audiences has been administered by the Department of State and funded from Diplomatic Programs and other accounts within the Department of State. Former U.S. Information Agency activities associated with international broadcasting functions were previously funded from the U.S. Agency for Global Media account, which the Budget proposes for elimination in 2027.

CAPITAL INVESTMENT FUND

For necessary expenses of the Capital Investment Fund, as authorized, $413,615,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 019–0120–0–1–153		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Capital Investment Fund	394	414	404
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	15	20	15
1001	Discretionary unobligated balance brought fwd, Oct 1	11	20	.....
1011	Unobligated balance transfer from other acct [047–0616]	8	7	.....
1021	Recoveries of prior year unpaid obligations	2	2	.....
1070	Unobligated balance (total)	25	29	15
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	389	400	414
1900	Budget authority (total)	389	400	414
1930	Total budgetary resources available	414	429	429
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	20	15	25
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	217	219	236
3010	New obligations, unexpired accounts	394	414	404
3020	Outlays (gross)	-390	-395	-407
3040	Recoveries of prior year unpaid obligations, unexpired	-2	-2	.....
3050	Unpaid obligations, end of year	219	236	233
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	217	219	236
3200	Obligated balance, end of year	219	236	233
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	389	400	414
	Outlays, gross:			
4010	Outlays from new discretionary authority	198	220	228
4011	Outlays from discretionary balances	181	175	179
4020	Outlays, gross (total)	379	395	407
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	11	.....	.....
4180	Budget authority, net (total)	389	400	414
4190	Outlays, net (total)	390	395	407

The Capital Investment Fund (CIF) provides for the capital investment of information technology (IT) programs for the Department of State. It is designed to ensure the efficient management, coordination, operation, and utilization of such resources across the enterprise. The fund is used to make investments that improve the Department's cybersecurity posture and system modernization efforts in a continually evolving technological environment. The request will also be used to show the final merger of select United States Agency for International Development (USAID) information technology assets into the Department of State.

Object Classification (in millions of dollars)

Identification code 019–0120–0–1–153		2025 actual	2026 est.	2027 est.
	Direct obligations:			
21.0	Travel and transportation of persons	1		
25.2	Other services from non-Federal sources	149	154	149
31.0	Equipment	244	260	255
99.9	Total new obligations, unexpired accounts	394	414	404

Office of Inspector General

For necessary expenses of the Office of Inspector General, $126,952,000, of which $19,042,800 may remain available until September 30, 2028: Provided, That funds appropriated under this heading are made available notwithstanding section 209(a)(1) of the Foreign Service Act of 1980 (22 U.S.C. 3929(a)(1)), as it relates to post inspections.

Program and Financing (in millions of dollars)

Identification code 019–0529–0–1–153		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Office of the Inspector General (Direct)	139	130	127
0006	Office of the Inspector General (SIGAR)		6	
0799	Total direct obligations	139	136	127
0900	Total new obligations, unexpired accounts	139	136	127
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	19	16	17
1001	Discretionary unobligated balance brought fwd, Oct 1	18		
1012	Unobligated balance transfers between expired and unexpired accounts	7		
1070	Unobligated balance (total)	26	16	17
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation - Office of the Inspector General (base)	132	136	127
	Appropriations, mandatory:			
1221	Appropriations transferred from other acct [019–1159]		1	1
1900	Budget authority (total)	132	137	128
1930	Total budgetary resources available	158	153	145
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-3		
1941	Unexpired unobligated balance, end of year	16	17	18
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	48	45	16
3010	New obligations, unexpired accounts	139	136	127
3011	Obligations ("upward adjustments"), expired accounts	2		
3020	Outlays (gross)	-137	-165	-129
3041	Recoveries of prior year unpaid obligations, expired	-7		
3050	Unpaid obligations, end of year	45	16	14
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	48	45	16
3200	Obligated balance, end of year	45	16	14
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	132	136	127
	Outlays, gross:			
4010	Outlays from new discretionary authority	88	103	95
4011	Outlays from discretionary balances	49	61	33
4020	Outlays, gross (total)	137	164	128
	Mandatory:			
4090	Budget authority, gross		1	1
	Outlays, gross:			
4100	Outlays from new mandatory authority		1	1
4180	Budget authority, net (total)	132	137	128
4190	Outlays, net (total)	137	165	129

This appropriation provides for the implementation of audits, investigations, evaluations, and inspections of the Department's programs and operations as mandated by the Inspector General Act of 1978, as amended, and the Foreign Service Act of 1980, as amended. The objectives of the Office of the Inspector General (OIG) are to: improve the economy, efficiency, and effectiveness of the Department's operations; detect and prevent fraud, waste, abuse, and mismanagement; and evaluate independently the formulation, applicability, and implementation of security standards at all U.S. diplomatic and consular posts. The OIG also assesses the implementation of U.S. foreign policy, primarily through its inspection of all overseas posts and domestic offices on a cyclical basis. The State Department's Inspector General also serves as Inspector General of the U.S. Agency for Global Media and has oversight of Department of State-managed foreign assistance resources, as well as the U.S. Section of the International Boundary and Water Commission (USIBWC), as mandated by law. The appropriation will also be used to enable the integration of select United States Agency for International Development (USAID) OIG activities into the Department of State OIG, including USAID OIG's former responsibilities for Millenium Challenge Corporation (MCC) oversight.

Object Classification (in millions of dollars)

Identification code 019–0529–0–1–153		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	59	59	58
11.9	Total personnel compensation	59	59	58
12.1	Civilian personnel benefits	21	22	19
21.0	Travel and transportation of persons	2	2	2
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.2	Other services from non-Federal sources	47	46	41
26.0	Supplies and materials	1	1	1
31.0	Equipment	3	3	3
41.0	Grants, subsidies, and contributions	5	2	2
99.0	Direct obligations	139	136	127
99.9	Total new obligations, unexpired accounts	139	136	127

Employment Summary

Identification code 019–0529–0–1–153		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	359	359	359

Educational and Cultural Exchange Programs

For necessary expenses of educational and cultural exchange programs, as authorized, $215,938,000, to remain available until expended: Provided, That fees or other payments received from, or in connection with, English teaching, educational advising and counseling programs, and exchange visitor programs as authorized may be credited to this account, to remain available until expended: Provided further, That funds made available under this heading may be used to carry out the activities of the Cultural Antiquities Task Force, of which not to exceed $1,000,000 may be used to make grants for such purposes.

Program and Financing (in millions of dollars)

Identification code 019–0209–0–1–154		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Educational and Cultural Exchange Programs (Direct)	591	708	378
0100	Subtotal, Direct Obligations	591	708	378
0880	Educational and Cultural Exchange Programs (Reimbursable)	19	19	19
0900	Total new obligations, unexpired accounts	610	727	397
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	120	293	250
1001	Discretionary unobligated balance brought fwd, Oct 1	119		
1021	Recoveries of prior year unpaid obligations	18	18	18
1033	Recoveries of prior year paid obligations	1	1	1
1070	Unobligated balance (total)	139	312	269
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	741	667	216

EDUCATIONAL AND CULTURAL EXCHANGE PROGRAMS—Continued

Program and Financing—Continued

Identification code 019–0209–0–1–154		2025 actual	2026 est.	2027 est.
1131	Unobligated balance of appropriations permanently reduced		-25	
1160	Appropriation, discretionary (total)	741	642	216
	Spending authority from offsetting collections, discretionary:			
1700	Collected	21	21	21
1701	Change in uncollected payments, Federal sources	2	2	2
1750	Spending auth from offsetting collections, disc (total)	23	23	23
1900	Budget authority (total)	764	665	239
1930	Total budgetary resources available	903	977	508
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	293	250	111
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	933	681	626
3010	New obligations, unexpired accounts	610	727	397
3020	Outlays (gross)	-844	-764	-732
3040	Recoveries of prior year unpaid obligations, unexpired	-18	-18	-18
3050	Unpaid obligations, end of year	681	626	273
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-2	-4
3070	Change in uncollected pymts, Fed sources, unexpired	-2	-2	-2
3071	Change in uncollected pymts, Fed sources, expired	1		
3090	Uncollected pymts, Fed sources, end of year	-2	-4	-6
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	932	679	622
3200	Obligated balance, end of year	679	622	267
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	764	665	239
	Outlays, gross:			
4010	Outlays from new discretionary authority	323	344	131
4011	Outlays from discretionary balances	521	420	601
4020	Outlays, gross (total)	844	764	732
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-12	-12	-12
4033	Non-Federal sources	-11	-11	-11
4040	Offsets against gross budget authority and outlays (total)	-23	-23	-23
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-2	-2	-2
4052	Offsetting collections credited to expired accounts	1	1	1
4053	Recoveries of prior year paid obligations, unexpired accounts	1	1	1
4070	Budget authority, net (discretionary)	741	642	216
4080	Outlays, net (discretionary)	821	741	709
4180	Budget authority, net (total)	741	642	216
4190	Outlays, net (total)	821	741	709

This appropriation provides funding for Educational and Cultural Exchange Programs (ECE) for international exchange programs authorized by the Mutual Educational and Cultural Exchange Act of 1961, as amended, to support U.S. foreign, economic, security policy objectives and to advance U.S. influence overseas. These goals are addressed by building increased mutual understanding through international exchange and professional development activities.

Object Classification (in millions of dollars)

Identification code 019–0209–0–1–154		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	77	92	49
12.1	Civilian personnel benefits	29	35	19
21.0	Travel and transportation of persons	16	19	10
23.3	Communications, utilities, and miscellaneous charges	3	4	2
25.2	Other services from non-Federal sources	54	65	35
26.0	Supplies and materials	2	2	1
31.0	Equipment	2	2	1
41.0	Grants, subsidies, and contributions	408	489	261
99.0	Direct obligations	591	708	378
99.0	Reimbursable obligations	19	19	19
99.9	Total new obligations, unexpired accounts	610	727	397

Employment Summary

Identification code 019–0209–0–1–154		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	500	500	338

INTERNATIONAL COMMUNICATIONS ACTIVITIES

For necessary expenses for the Secretary of State to carry out international communication activities, including grants for radio, internet, and television broadcasting and other international communications activities authorized to be carried out by the United States Agency for Global Media (USAGM), $238,195,000, of which $35,730,000 may remain available until September 30, 2028: Provided, That the Secretary of State may exercise any authority of the USAGM, its Chief Executive Officer, or any subordinate official or component of USAGM, to carry out these activities, including authorities under the International Broadcasting Act.

Program and Financing (in millions of dollars)

Identification code 019–1165–0–1–154		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	International Communications Activities			238
0900	Total new obligations, unexpired accounts (object class 25.3)			238
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation			238
1930	Total budgetary resources available			238
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			238
3020	Outlays (gross)			-190
3050	Unpaid obligations, end of year			48
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			48
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			238
	Outlays, gross:			
4010	Outlays from new discretionary authority			190
4180	Budget authority, net (total)			238
4190	Outlays, net (total)			190

The International Communications Activities (ICA) account is a new initiative in 2027, administered by the Department of State to advance U.S. foreign policy priorities through targeted international communications enabling a response to evolving global information challenges. ICA funding will support the continuation of the United States Agency for Global Media's (USAGM) statutory functions and support language services critical to U.S. foreign policy objectives as produced by Voice of America (VOA), to include the Persian Service and Mandarin Service. Additional programs funded through the ICA account will promote a safer, stronger, and more prosperous American foreign policy and provide reliable information to audiences in Cuba, Iran, China, North Korea, and Russia, among other information-contested environments.

EMBASSY SECURITY, CONSTRUCTION, AND MAINTENANCE

For necessary expenses for carrying out the Foreign Service Buildings Act of 1926 (22 U.S.C. 292 et seq.), preserving, maintaining, repairing, and planning for real property that are owned or leased by the Department of State, and renovating, in addition to funds otherwise available, the Harry S Truman Building, $865,616,000, to remain available until September 30, 2031, of which not to exceed $25,000 may be used for overseas representation expenses as authorized: Provided, That none

of the funds appropriated in this paragraph shall be available for acquisition of furniture, furnishings, or generators for other departments and agencies of the United States Government.

In addition, for the costs of worldwide security upgrades, acquisition, and construction as authorized, $1,103,640,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 019–0535–0–1–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Capital Security Construction	942	969	980
0002 Compound Security	164	240	260
0003 Repair and Construction	192	206	210
0004 Operations	885	894	900
0005 Supplemental Appropriations	46	12	12
0007 OCO	95	50	40
0008 Ukraine Supplemental Appropriations	2	.....	.....
0100 Total direct program	2,326	2,371	2,402
0799 Total direct obligations	2,326	2,371	2,402
0801 Asset Management	12	.....	.....
0802 Leaseholds and Functional Programs	217	220	233
0803 Capital Security Cost Sharing	551	600	600
0804 Other Reimbursements	59	60	23
0899 Total reimbursable obligations	839	880	856
0900 Total new obligations, unexpired accounts	3,165	3,251	3,258
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7,389	7,721	8,235
1001 Discretionary unobligated balance brought fwd, Oct 1	7,389	.....	.....
1021 Recoveries of prior year unpaid obligations	275	300	300
1033 Recoveries of prior year paid obligations	42	42	42
1070 Unobligated balance (total)	7,706	8,063	8,577
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,958	2,013	1,969
1131 Unobligated balance of appropriations permanently reduced	-224	.....	.....
1160 Appropriation, discretionary (total)	1,734	2,013	1,969
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections (cash) - Capital Security Cost Sharing	1,156	1,088	1,173
1700 Offsetting collections (cash) - Other Collections	240	240	240
1700 Offsetting collections (cash) - Asset management	51	82	65
1750 Spending auth from offsetting collections, disc (total)	1,447	1,410	1,478
1900 Budget authority (total)	3,181	3,423	3,447
1930 Total budgetary resources available	10,887	11,486	12,024
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	7,721	8,235	8,766
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8,389	7,925	7,278
3010 New obligations, unexpired accounts	3,165	3,251	3,258
3020 Outlays (gross)	-3,350	-3,598	-4,020
3040 Recoveries of prior year unpaid obligations, unexpired	-275	-300	-300
3041 Recoveries of prior year unpaid obligations, expired	-4	.....	.....
3050 Unpaid obligations, end of year	7,925	7,278	6,216
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8,388	7,924	7,277
3200 Obligated balance, end of year	7,924	7,277	6,215
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,181	3,423	3,447
Outlays, gross:			
4010 Outlays from new discretionary authority	1,144	1,390	1,496
4011 Outlays from discretionary balances	2,206	2,208	2,524
4020 Outlays, gross (total)	3,350	3,598	4,020
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,393	-1,356	-1,424
4033 Non-Federal sources	-96	-96	-96
4040 Offsets against gross budget authority and outlays (total)	-1,489	-1,452	-1,520
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	42	42	42
4060 Additional offsets against budget authority only (total)	42	42	42
4070 Budget authority, net (discretionary)	1,734	2,013	1,969
4080 Outlays, net (discretionary)	1,861	2,146	2,500
4180 Budget authority, net (total)	1,734	2,013	1,969
4190 Outlays, net (total)	1,861	2,146	2,500

Under the direction of the Secretary of State, the overall mission of the Bureau of Overseas Buildings Operations (OBO) is to provide U.S. diplomatic and consular missions abroad with safe, secure, and functional facilities that support the foreign policy objectives of the United States. Specific program functions include: providing guidance to posts, the regional bureaus and other foreign affairs agencies on the renovation, construction and operations of facilities; providing expert space and facilities planning; managing and overseeing the design, construction, and renovation of mission facilities; incorporating security features into overseas and domestic facilities; and ensuring the security of facilities during construction or renovation. In addition, OBO is responsible for establishing standards and policies for overseas housing, developing, in conjunction with posts, effective maintenance programs for post facilities, and monitoring and reporting the inventory of maintenance and backlog requirements. OBO also ensures the safety of the building occupants through the development of fire/life safety and accessibility compliance programs.

The Department manages the Capital Security Cost Sharing (CSCS) Program, which has two main goals: accelerating the construction of new safe, secure and functional embassy and consulate compounds, and providing an incentive for all United States Government agencies to right-size their presence overseas through the use of cost-sharing. The $2.2 billion program includes funding consistent with the Benghazi Accountability Review Board's recommended funding level for the construction of new secure facilities overseas. The 2027 request continues the Maintenance Cost Sharing (MCS) Program to provide critically needed renovation, construction, and repair of overseas facilities, to provide adequate working conditions for multi-agency staffs, and protect the U.S. taxpayer investment. Both programs are funded within a combined CSCS-MCS program in 2027. Funding sources include ESCM appropriations, interagency contributions, and consular fee revenues.

The objective of the Asset Management Program is to obtain the best use of diplomatic and consular properties overseas through sale of surplus or underutilized properties and reinvestment of the proceeds in properties that provide a greater return to the U.S. Government and/or improve the safety of mission personnel. In lieu of appropriated resources, OBO uses asset sales proceeds for long-term capital investment to minimize the growth of U.S. Government leasehold requirements (through property acquisition) or to address a high-priority need for new construction or fit-out of leased space.

This appropriation also provides for capital expenditures necessary to preserve, maintain, repair, and plan for buildings owned or leased by the Department of State overseas. In addition, the Department centralized the management of non-residential utility funding into ESCM in 2025.

Object Classification (in millions of dollars)

Identification code 019–0535–0–1–153	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	143	105	105
11.3 Other than full-time permanent	40	35	35
11.5 Other personnel compensation	6	6	6
11.9 Total personnel compensation	189	146	146
12.1 Civilian personnel benefits	83	90	95
13.0 Benefits for former personnel	1	2	6
21.0 Travel and transportation of persons	20	20	24
22.0 Transportation of objects	16	17	18

EMBASSY SECURITY, CONSTRUCTION, AND MAINTENANCE—Continued

Object Classification—Continued

Identification code 019–0535–0–1–153	2025 actual	2026 est.	2027 est.
23.2 Rental payments to other entities	40	41	43
23.3 Communications, utilities, and miscellaneous charges	325	341	350
25.2 Other services from non-Federal sources	626	660	670
25.4 Operation and maintenance of facilities	35	36	34
26.0 Supplies and materials	91	92	93
31.0 Equipment	40	50	41
32.0 Land and structures	815	830	836
41.0 Grants, subsidies, and contributions	37	38	38
44.0 Refunds	8	8	8
99.0 Direct obligations	2,326	2,371	2,402
99.0 Reimbursable obligations	839	880	856
99.9 Total new obligations, unexpired accounts	3,165	3,251	3,258

Employment Summary

Identification code 019–0535–0–1–153	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,032	740	740

REPRESENTATION EXPENSES

For representation expenses as authorized, $7,415,000.

Program and Financing (in millions of dollars)

Identification code 019–0545–0–1–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Representation Expenses	7	9	7
0100 Direct program activities, subtotal	7	9	7
0801 Reimbursable program activity	1	1	1
0809 Reimbursable program activities, subtotal	1	1	1
0900 Total new obligations, unexpired accounts	8	10	8
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7	10	7
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	1	1
1900 Budget authority (total)	8	11	8
1930 Total budgetary resources available	8	11	9
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	3	1
3010 New obligations, unexpired accounts	8	10	8
3020 Outlays (gross)	-7	-12	-9
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	3	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	3	1
3200 Obligated balance, end of year	3	1	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	8	11	8
Outlays, gross:			
4010 Outlays from new discretionary authority	5	9	7
4011 Outlays from discretionary balances	2	3	2
4020 Outlays, gross (total)	7	12	9
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources:	-1	-1	-1
4180 Budget authority, net (total)	7	10	7
4190 Outlays, net (total)	6	11	8

Funds from the Representation Expenses appropriation provide for expenses associated with establishing and maintaining our diplomatic relationships in foreign countries. Cultivating relations with foreign officials and private sector representatives is instrumental to advancing the Department's goals and objectives.

Covered activities include observing host country and international protocols and major events, such as the inauguration of national leaders, recognition of deaths or marriages of prominent citizens, and to represent the U.S. Government at cultural and traditional events overseas, such as national holidays.

Object Classification (in millions of dollars)

Identification code 019–0545–0–1–153	2025 actual	2026 est.	2027 est.
26.0 Direct obligations: Supplies and materials	8	9	7
99.0 Reimbursable obligations		1	1
99.9 Total new obligations, unexpired accounts	8	10	8

PROTECTION OF FOREIGN MISSIONS AND OFFICIALS

For necessary expenses, not otherwise provided, to enable the Secretary of State to provide for extraordinary protective services, as authorized, $30,890,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 019–0520–0–1–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Missions and officials to United Nations	23	23	23
0002 Missions and officials in United States	8	8	8
0900 Total new obligations, unexpired accounts (object class 25.2)	31	31	31
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	31	31	31
1930 Total budgetary resources available	31	31	31
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	22	30	25
3010 New obligations, unexpired accounts	31	31	31
3020 Outlays (gross)	-23	-36	-31
3050 Unpaid obligations, end of year	30	25	25
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	22	30	25
3200 Obligated balance, end of year	30	25	25
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	31	31	31
Outlays, gross:			
4010 Outlays from new discretionary authority	1	9	9
4011 Outlays from discretionary balances	22	27	22
4020 Outlays, gross (total)	23	36	31
4180 Budget authority, net (total)	31	31	31
4190 Outlays, net (total)	23	36	31

This appropriation provides for extraordinary protection of: 1) foreign missions and officials, including those accredited to the United Nations and other international organizations, and visiting foreign dignitaries (under certain circumstances) in New York; and 2) international organizations, foreign missions and officials, and visiting foreign dignitaries (under certain circumstances) throughout the United States. Funds may be used to reimburse state or local law enforcement authorities, contracts for private security firm services, or to reimburse Federal agencies for extraordinary protective services. The Department requests continued authority to transfer expired, unobligated balances from the Diplomatic Programs account to

this account in order to reduce accumulated arrears to state or local law enforcement entities.

Emergencies in the Diplomatic and Consular Service

For necessary expenses to enable the Secretary of State to meet unforeseen emergencies arising in the Diplomatic and Consular Service, as authorized, $8,885,000, to remain available until expended, of which not to exceed $1,000,000 may be transferred to, and merged with, funds appropriated by this Act under the heading "Repatriation Loans Program Account".

Program and Financing (in millions of dollars)

Identification code 019–0522–0–1–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Emergencies in the Diplomatic and Consular Service	112	87	57
0700 Direct program activities, subtotal	112	87	57
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	254	185	108
1021 Recoveries of prior year unpaid obligations	2	2	2
1033 Recoveries of prior year paid obligations	33	.....	.....
1070 Unobligated balance (total)	289	187	110
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	9	9	9
1120 Appropriations transferred to other acct [019–0601]	-1	-1	.....
1160 Appropriation, discretionary (total)	8	8	9
1900 Budget authority (total)	8	8	9
1930 Total budgetary resources available	297	195	119
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	185	108	62
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	54	51	49
3010 New obligations, unexpired accounts	112	87	57
3020 Outlays (gross)	-113	-87	-43
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-2	-2
3050 Unpaid obligations, end of year	51	49	61
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	54	51	49
3200 Obligated balance, end of year	51	49	61
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	8	8	9
Outlays, gross:			
4010 Outlays from new discretionary authority	6	6	6
4011 Outlays from discretionary balances	107	81	37
4020 Outlays, gross (total)	113	87	43
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-28	.....	.....
4033 Non-Federal sources	-5	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-33	.....	.....
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	33	.....	.....
4070 Budget authority, net (discretionary)	8	8	9
4080 Outlays, net (discretionary)	80	87	43
4180 Budget authority, net (total)	8	8	9
4190 Outlays, net (total)	80	87	43

These funds are used primarily for purposes authorized by section 4 of the State Department Basic Authorities Act of 1956, as amended (22 U.S.C. 2671), for rewards authorized by section 36 of that Act, as amended (22 U.S.C. 2708), and for purposes authorized by section 804(3) of the United States Information and Educational Exchange Act of 1948, as amended (22 U.S.C. 1474(3)).

Object Classification (in millions of dollars)

Identification code 019–0522–0–1–153	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	62	48	38
91.0 Unvouchered	50	39	19
99.9 Total new obligations, unexpired accounts	112	87	57

Buying Power Maintenance

Program and Financing (in millions of dollars)

Identification code 019–0524–0–1–153	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	100	86	.....
1010 Unobligated balance transfer to other accts [019–0113]	-308	-300	.....
1012 Unobligated balance transfers between expired and unexpired accounts	294	214	.....
1070 Unobligated balance (total)	86	.....	.....
1930 Total budgetary resources available	86	.....	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	86	.....	.....
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	.....	.....	.....

This account is available to offset adverse exchange rate and overseas wage and price fluctuations unanticipated in the budget as authorized by section 24(b) of the State Department Basic Authorities Act of 1956 (22 U.S.C. 2696(b)).

Payment to the American Institute in Taiwan

For necessary expenses to carry out the Taiwan Relations Act (Public Law 96–8), $35,964,000, of which $5,394,600 may remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 019–0523–0–1–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment to the American Institute in Taiwan (Direct)	35	36	36
0100 Direct program activities, subtotal	35	36	36
0801 Reimbursable program activity	8	8	8
0809 Reimbursable program activities, subtotal	8	8	8
0900 Total new obligations, unexpired accounts	43	44	44
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	.....	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	36	36	36
Spending authority from offsetting collections, discretionary:			
1700 Collected	8	8	8
1900 Budget authority (total)	44	44	44
1930 Total budgetary resources available	44	45	45
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	27	30	28
3010 New obligations, unexpired accounts	43	44	44
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-38	-44	-56
3041 Recoveries of prior year unpaid obligations, expired	-3	-2	-2
3050 Unpaid obligations, end of year	30	28	14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	27	30	28
3200 Obligated balance, end of year	30	28	14

PAYMENT TO THE AMERICAN INSTITUTE IN TAIWAN—Continued

Program and Financing—Continued

Identification code 019–0523–0–1–153	2025 actual	2026 est.	2027 est.
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	44	44	44
Outlays, gross:			
4010 Outlays from new discretionary authority	29	32	32
4011 Outlays from discretionary balances	9	12	24
4020 Outlays, gross (total)	38	44	56
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-8	-8	-8
4040 Offsets against gross budget authority and outlays (total)	-8	-8	-8
4180 Budget authority, net (total)	36	36	36
4190 Outlays, net (total)	30	36	48

The Taiwan Relations Act (Public Law 96–8) requires programs with respect to Taiwan to be carried out by or through the American Institute in Taiwan (AIT). AIT supports U.S. interests by promoting U.S. exports, economic and commercial services, and cultural and information exchange; facilitating military sales; providing consular related services for Americans and the people of Taiwan; and on behalf of the Department of State and various U.S. Government agencies, carrying out liaison with Taiwan's counterpart organizations.

The Department contracts with AIT to conduct commercial, cultural, and other relations with the people of Taiwan. Consular related expenses for AIT are funded with fee revenue from the Consular and Border Security Program.

Object Classification (in millions of dollars)

Identification code 019–0523–0–1–153	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.8 Personnel compensation: Special personal services payments	10	10	10
12.1 Civilian personnel benefits	5	6	6
25.2 Other services from non-Federal sources	20	20	20
99.0 Direct obligations	35	36	36
99.0 Reimbursable obligations	8	8	8
99.9 Total new obligations, unexpired accounts	43	44	44

PAYMENT TO THE FOREIGN SERVICE RETIREMENT AND DISABILITY FUND

For payment to the Foreign Service Retirement and Disability Fund, as authorized, $47,500,000.

Program and Financing (in millions of dollars)

Identification code 019–0540–0–1–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment to Foreign Service Retirement and Disability Fund	656	669	682
0900 Total new obligations, unexpired accounts (object class 94.0)	656	669	682
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	656	669	683
1930 Total budgetary resources available	656	669	683
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	656	669	682
3020 Outlays (gross)	-656	-669	-682
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	656	669	683
Outlays, gross:			
4100 Outlays from new mandatory authority	656	669	682
4180 Budget authority, net (total)	656	669	683
4190 Outlays, net (total)	656	669	682

The current appropriation finances any unfunded liability created by new or liberalized benefits, new groups of beneficiaries, and salary increases. The 2027 permanent appropriation provides a supplemental payment to the fund for disbursements attributable to the Foreign Service Pension System and unfunded interest along with liability from military service for the Foreign Service Retirement and Disability System. In addition, the appropriation also finances the annual balance of the Foreign Service normal cost not met by employee and employer contributions. The amount of the appropriation is determined by the annual evaluation of the Fund balance derived from current statistical actuarial data, which includes inflationary cost-of-living adjustments.

FOREIGN SERVICE NATIONAL DEFINED CONTRIBUTIONS RETIREMENT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 019–5497–0–2–602	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 Employing Agency Contributions, Foreign Service National Defined Contributions Retirement Fund	49	48	48
1140 Interest on Investments, Foreign Service National Defined Contributions Retirement Fund		3	3
1140 Employee Contributions, Foreign Service National Defined Contributions Retirement Fund, State	11	10	10
1199 Total current law receipts	60	61	61
1999 Total receipts	60	61	61
2000 Total: Balances and receipts	60	61	61
Appropriations:			
Current law:			
2101 Foreign Service National Defined Contributions Retirement Fund	-60	-61	-61
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 019–5497–0–2–602	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Retiree payments	113	100	100
0900 Total new obligations, unexpired accounts (object class 42.0)	113	100	100
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	394	341	302
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	60	61	61
1930 Total budgetary resources available	454	402	363
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	341	302	263
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	5
3010 New obligations, unexpired accounts	113	100	100
3020 Outlays (gross)	-113	-96	-36
3050 Unpaid obligations, end of year	1	5	69
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	5
3200 Obligated balance, end of year	1	5	69
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	60	61	61
Outlays, gross:			
4100 Outlays from new mandatory authority		6	6
4101 Outlays from mandatory balances	113	90	30

4110	Outlays, gross (total)	113	96	36
4180	Budget authority, net (total)	60	61	61
4190	Outlays, net (total)	113	96	36
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	412	356	320
5001	Total investments, EOY: Federal securities: Par value	356	320	300

The Foreign Service National Defined Contributions Fund (FSNDCF) is an after-employment benefit plan for Locally Employed Staff (LE Staff) working for the Department of State and other Foreign Affairs agencies. The purpose of the fund is to accumulate and distribute U.S. Government (USG)-funded contributions for end-of-service benefits for LE Staff in countries where U.S. missions have determined that participation in the local social security system (LSSS) is not in the public interest of the United States. The Department determines which countries are eligible to participate in the fund. Upon separation, payments under this Plan shall be made consistent with the host country law, including any court order affecting payments to participants, unless decided otherwise by the Department.

Working Capital Fund

Program and Financing (in millions of dollars)

Identification code 019–4519–0–4–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Working Capital Fund Programs	1,216	1,244	1,219
0802 HR/Post Assignment Travel	411	417	417
0803 Medical Programs	42	45	45
0804 IT Consolidation	90	97	117
0805 Aviation Programs	121	99	30
0806 Office of Foreign Missions	17	27	27
0807 Special Issuance Passports	30	43	43
0812 International cooperative administrative support services (ICASS)	3,951	3,584	3,741
0900 Total new obligations, unexpired accounts	5,878	5,556	5,639
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,037	1,025	1,332
1011 Unobligated balance transfer from other acct [072–4513]	3	.....	.....
1021 Recoveries of prior year unpaid obligations	462	462	450
1033 Recoveries of prior year paid obligations	83	83	93
1070 Unobligated balance (total)	1,585	1,570	1,875
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	5,093	5,093	5,200
1701 Change in uncollected payments, Federal sources	225	225	225
1750 Spending auth from offsetting collections, disc (total)	5,318	5,318	5,425
1930 Total budgetary resources available	6,903	6,888	7,300
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,025	1,332	1,661
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,170	2,054	1,706
3010 New obligations, unexpired accounts	5,878	5,556	5,639
3020 Outlays (gross)	-5,532	-5,442	-5,463
3040 Recoveries of prior year unpaid obligations, unexpired	-462	-462	-450
3050 Unpaid obligations, end of year	2,054	1,706	1,432
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-114	-339	-564
3070 Change in uncollected pymts, Fed sources, unexpired	-225	-225	-225
3090 Uncollected pymts, Fed sources, end of year	-339	-564	-789
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,056	1,715	1,142
3200 Obligated balance, end of year	1,715	1,142	643
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5,318	5,318	5,425
Outlays, gross:			
4010 Outlays from new discretionary authority	3,967	3,723	3,797
4011 Outlays from discretionary balances	1,565	1,719	1,666
4020 Outlays, gross (total)	5,532	5,442	5,463
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-5,064	-5,064	-5,131
4033 Non-Federal sources	-112	-112	-162
4040 Offsets against gross budget authority and outlays (total)	-5,176	-5,176	-5,293
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-225	-225	-225
4053 Recoveries of prior year paid obligations, unexpired accounts	83	83	93
4060 Additional offsets against budget authority only (total)	-142	-142	-132
4070 Budget authority, net (discretionary)	.....	.....	.....
4080 Outlays, net (discretionary)	356	266	170
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	356	266	170

This fund, which is available without fiscal year limitations and is authorized by sections 13 and 23 of the State Department Basic Authorities Act of 1956 (22 U.S.C. 2684), finances on a reimbursable basis certain administrative services, such as editorial material, freight forwarding, library, post-assignment travel, motor pool, operations and dispatch agencies operations, inter-agency cooperative administrative support services, acquisition services, information technology support, medical services, aviation services, special issuance passport services, and expenses of carrying out the Foreign Missions Act, including any acquisitions of property under the authority of the Foreign Missions Act.

The International Cooperative Administrative Support Services (ICASS) program was fully implemented in 1998 using the Working Capital Fund. ICASS allows more decision-making and managerial participation by all participating agencies, more equitable cost distribution, and incentives for efficient provision of services. Under ICASS, each agency represented at an overseas post chooses the services it wishes to receive and pays a proportional share of the cost of those services. Working through inter-agency councils at each overseas post, all agencies have a say in determining post administrative budgets and defining service standards, as well as reviewing costs and vendor performance.

Object Classification (in millions of dollars)

Identification code 019–4519–0–4–153	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	404	354	354
11.3 Other than full-time permanent	55	45	45
11.5 Other personnel compensation	20	20	20
11.6 Military personnel—basic allowance for housing	61	61	61
11.8 Special personal services payments	13	13	13
11.9 Total personnel compensation	553	493	493
12.1 Civilian personnel benefits	567	570	575
13.0 Benefits for former personnel	12	13	14
21.0 Travel and transportation of persons	986	1,030	1,040
22.0 Transportation of things	640	500	550
23.1 Rental payments to GSA	14	14	15
23.2 Rental payments to others	70	70	75
23.3 Communications, utilities, and miscellaneous charges	421	430	440
24.0 Printing and reproduction	2	2	2
25.2 Other services from non-Federal sources	1,798	1,730	1,770
26.0 Supplies and materials	289	290	292
31.0 Equipment	249	194	138
41.0 Grants, subsidies, and contributions	77	.....	.....
44.0 Refunds	200	220	235
99.9 Total new obligations, unexpired accounts	5,878	5,556	5,639

Employment Summary

Identification code 019–4519–0–4–153	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	2,600	2,400	2,400

Repatriation Loans Program Account

For the cost of direct loans, $3,750,000, as authorized: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the

REPATRIATION LOANS PROGRAM ACCOUNT—Continued

Congressional Budget Act of 1974: Provided further, That such funds are available to subsidize gross obligations for the principal amount of direct loans not to exceed $7,248,588.

Program and Financing (in millions of dollars)

Identification code 019–0601–0–1–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	3	4	4
0900 Total new obligations, unexpired accounts (object class 41.0)	3	4	4
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2	3	4
1121 Appropriations transferred from other acct [019–0522]	1	1	
1160 Appropriation, discretionary (total)	3	4	4
1930 Total budgetary resources available	3	4	4
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	3	4	4
3020 Outlays (gross)	-3	-4	-4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3	4	4
Outlays, gross:			
4010 Outlays from new discretionary authority	3	4	4
4180 Budget authority, net (total)	3	4	4
4190 Outlays, net (total)	3	4	4

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 019–0601–0–1–153	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Repatriation Loans	4	6	6
Direct loan subsidy (in percent):			
132001 Repatriation Loans	54.19	65.75	65.53
132999 Weighted average subsidy rate	54.19	65.75	65.53
Direct loan subsidy budget authority:			
133001 Repatriation Loans	2	4	4
Direct loan subsidy outlays:			
134001 Repatriation Loans	3	2	3
Direct loan reestimates:			
135001 Repatriation Loans	-3	-2	

As required by the Federal Credit Reform Act of 1990, this account records the subsidy costs associated with direct loans for this program. The subsidy amounts are estimated on a net present value basis. Administrative expenses for the program are funded with fee revenue from the Consular and Border Security Programs.

REPATRIATION LOANS FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 019–4107–0–3–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	4	6	6
0715 Other	-1		
0742 Downward reestimates paid to receipt accounts	3	2	
0900 Total new obligations, unexpired accounts	6	8	6
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	5	5
1023 Unobligated balances applied to repay debt	-1		
1070 Unobligated balance (total)	2	5	5
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	3	2	2
Spending authority from offsetting collections, mandatory:			
1800 Collected	6	6	4
1900 Budget authority (total)	9	8	6
1930 Total budgetary resources available	11	13	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	1	2
3010 New obligations, unexpired accounts	6	8	6
3020 Outlays (gross)	-8	-7	-6
3050 Unpaid obligations, end of year	1	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	1	2
3200 Obligated balance, end of year	1	2	2
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	9	8	6
Financing disbursements:			
4110 Outlays, gross (total)	8	7	6
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from program account	-3	-3	-2
4123 Non-Federal sources	-3	-3	-2
4130 Offsets against gross budget authority and outlays (total)	-6	-6	-4
4160 Budget authority, net (mandatory)	3	2	2
4170 Outlays, net (mandatory)	2	1	2
4180 Budget authority, net (total)	3	2	2
4190 Outlays, net (total)	2	1	2

Status of Direct Loans (in millions of dollars)

Identification code 019–4107–0–3–153	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	4	6	6
1150 Total direct loan obligations	4	6	6
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	9	10	11
1231 Disbursements: Direct loan disbursements	2	2	2
1251 Repayments: Repayments and prepayments	-1	-1	-1
1290 Outstanding, end of year	10	11	12

Balance Sheet (in millions of dollars)

Identification code 019–4107–0–3–153	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	5	5
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	9	10
1405 Allowance for subsidy cost (-)	-4	-7
1499 Net present value of assets related to direct loans	5	3
1999 Total assets	10	8
LIABILITIES:		
Federal liabilities:		
2103 Debt	5	7
2104 Resources payable to Treasury	1	
2105 Other	4	1
2201 Non-Federal liabilities: Accounts payable		
2999 Total liabilities	10	8
NET POSITION:		
3300 Cumulative results of operations		
3300 Cumulative results of operations		
3999 Total net position		
4999 Total liabilities and net position	10	8

Trust Funds

FOREIGN SERVICE RETIREMENT AND DISABILITY FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 019–8186–0–7–602	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	21,581	22,277	23,013
0198 Reconciliation adjustment	.....	.....	.....
0199 Balance, start of year	21,581	22,277	23,013
Receipts:			
Current law:			
1110 Deductions from Employees Salaries, Foreign Service Retirement and Disability Fund	60	61	61
1140 Interest on Investments, Foreign Service Retirement and Disability Fund	749	764	779
1140 Employing Agency Contributions, Foreign Service Retirement and Disability Fund	455	456	461
1140 Receipts from Civil Service Retirement and Disability Fund, Foreign Service Retirement and Disability Fund	6	3	3
1140 Federal Contributions, Foreign Service Retirement and Disability Fund	656	669	682
1198 Rounding adjustment	-1	.....	.....
1199 Total current law receipts	1,925	1,953	1,986
1999 Total receipts	1,925	1,953	1,986
2000 Total: Balances and receipts	23,506	24,230	24,999
Appropriations:			
Current law:			
2101 Foreign Service Retirement and Disability Fund	-1,925	-1,217	-1,243
2135 Foreign Service Retirement and Disability Fund	696	.....	.....
2199 Total current law appropriations	-1,229	-1,217	-1,243
2999 Total appropriations	-1,229	-1,217	-1,243
5099 Balance, end of year	22,277	23,013	23,756

Program and Financing (in millions of dollars)

Identification code 019–8186–0–7–602	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payments to beneficiaries	1,229	1,217	1,243
0900 Total new obligations, unexpired accounts (object class 42.0)	1,229	1,217	1,243
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1,925	1,217	1,243
1235 Appropriations precluded from obligation (special or trust)	-696	.....	.....
1260 Appropriations, mandatory (total)	1,229	1,217	1,243
1930 Total budgetary resources available	1,229	1,217	1,243
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1,229	1,217	1,243
3020 Outlays (gross)	-1,229	-1,217	-1,243
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1,229	1,217	1,243
Outlays, gross:			
4100 Outlays from new mandatory authority	1,229	1,217	1,243
4180 Budget authority, net (total)	1,229	1,217	1,243
4190 Outlays, net (total)	1,229	1,217	1,243
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	21,581	22,277	22,945
5001 Total investments, EOY: Federal securities: Par value	22,277	22,945	23,634

The Foreign Service Retirement and Disability Fund (FSRDF) was established in 1924 to provide pensions to retired and disabled members of the Foreign Service. The FSRDF's revenues consist of contributions from active participants and their U.S. Government agency employers, appropriations, and interest on investments. Monthly annuity payments are made to eligible retired employees or their survivors. The FSRDF includes the operations of two separate retirement systems—the Foreign Service Retirement and Disability System (FSRDS) and the Foreign Service Pension System (FSPS). This appropriation provides mandatory funding for the Foreign Service Retirement and Disability Fund (FSRDF) as prescribed in the Foreign Service Act of 1980 as authorized in Section(s) 821 and 822.

Status of Funds (in millions of dollars)

Identification code 019–8186–0–7–602	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	21,581	22,277	23,013
0999 Total balance, start of year	21,581	22,277	23,013
Cash income during the year:			
Current law:			
Receipts:			
1110 Deductions from Employees Salaries, Foreign Service Retirement and Disability Fund	60	61	61
1150 Interest on Investments, Foreign Service Retirement and Disability Fund	749	764	779
1160 Employing Agency Contributions, Foreign Service Retirement and Disability Fund	455	456	461
1160 Receipts from Civil Service Retirement and Disability Fund, Foreign Service Retirement and Disability Fund	6	3	3
1160 Federal Contributions, Foreign Service Retirement and Disability Fund	656	669	682
1199 Income under present law	1,926	1,953	1,986
1999 Total cash income	1,926	1,953	1,986
Cash outgo during year:			
Current law:			
2100 Foreign Service Retirement and Disability Fund	-1,229	-1,217	-1,243
2199 Outgo under current law	-1,229	-1,217	-1,243
2999 Total cash outgo (-)	-1,229	-1,217	-1,243
Surplus or deficit:			
3110 Excluding interest	-52	-28	-36
3120 Interest	749	764	779
3199 Subtotal, surplus or deficit	697	736	743
3298 Rounding adjustment	-1	.....	.....
3299 Total adjustments	-1	.....	.....
3999 Total change in fund balance	696	736	743
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	.....	68	122
4200 Foreign Service Retirement and Disability Fund	22,277	22,945	23,634
4999 Total balance, end of year	22,277	23,013	23,756

FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 019–8340–0–7–602	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	.....	.....	.....
Receipts:			
Current law:			
1140 Foreign Service National Separation Liability Trust Fund	34	37	37
2000 Total: Balances and receipts	34	37	37
Appropriations:			
Current law:			
2101 Foreign Service National Separation Liability Trust Fund	-34	-37	-37
5099 Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 019–8340–0–7–602	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payments to Beneficiaries - Locally Engaged Staff	43	42	42
0900 Total new obligations, unexpired accounts (object class 42.0)	43	42	42
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	349	341	336
1021 Recoveries of prior year unpaid obligations	1	.....	.....

FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND—Continued

Program and Financing—Continued

Identification code 019–8340–0–7–602	2025 actual	2026 est.	2027 est.
1070 Unobligated balance (total)	350	341	336
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	34	37	37
1930 Total budgetary resources available	384	378	373
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	341	336	331
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8	7	5
3010 New obligations, unexpired accounts	43	42	42
3020 Outlays (gross)	-43	-44	-37
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	7	5	10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8	7	5
3200 Obligated balance, end of year	7	5	10
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	34	37	37
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	37	37
4101 Outlays from mandatory balances	43	7	.....
4110 Outlays, gross (total)	43	44	37
4180 Budget authority, net (total)	34	37	37
4190 Outlays, net (total)	43	44	37

The Foreign Service National Separation Liability Trust Fund (FSNSLTF) is maintained to pay accrued separation liability payments for eligible Foreign Service National (FSN), FSN Personal Service Contractors (PSC), and FSN Personal Service Agreements (PSA) employees of the Department of State in those countries in which such pay is legally authorized.

The fund, as authorized by section 151 of Public Law 102–138 (22 U.S.C. 4012a), is maintained by annual government contributions from the Department's Diplomatic Programs (DP) account (including Worldwide Security Protection resources), Consular Affairs (CA) Consular and Border Security Program (CBSP) fees, the International Narcotics Control and Law Enforcement (INCLE) account, and the International Cooperative Administrative Support Services (ICASS) working capital fund that includes both State's DP and other agencies shares. The Department of State funds and manages its own FSNSLTF separate and apart from any separation pay that may be provided by other agencies to non-State Locally Employed Staff (LE Staff).

MISCELLANEOUS TRUST FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 019–9971–0–7–153	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	2	.....	.....
0198 Rounding adjustment	-2	.....	.....
0199 Balance, start of year	.....	.....	.....
Receipts:			
Current law:			
1130 Contributions, Educational and Cultural Exchange, USIA	.....	1	1
1130 Unconditional Gift Fund	17	20	20
1130 Deposits, Conditional Gift Fund	3	2	2
1140 Earnings on Investments, Unconditional Gift Fund	.....	1	1
1140 Interest, Miscellaneous Trust Funds, USIA	.....	1	1
1140 Interest, Miscellaneous Trust Funds, Government-wide	1	.....	.....
1199 Total current law receipts	21	25	25
1999 Total receipts	21	25	25
2000 Total: Balances and receipts	21	25	25
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds	-20	-25	-25
5098 Reconciliation adjustment	-1	.....	.....
5099 Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 019–9971–0–7–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Conditional Gift Fund	3	2	2
0002 Unconditional Gift Fund	17	18	18
0900 Total new obligations, unexpired accounts (object class 33.0)	20	20	20
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	50	51	56
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	51	51	56
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	20	25	25
1930 Total budgetary resources available	71	76	81
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	51	56	61
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	24	24	14
3010 New obligations, unexpired accounts	20	20	20
3020 Outlays (gross)	-19	-30	-25
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050 Unpaid obligations, end of year	24	14	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	24	24	14
3200 Obligated balance, end of year	24	14	9
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	20	25	25
Outlays, gross:			
4100 Outlays from new mandatory authority	15	10	10
4101 Outlays from mandatory balances	4	20	15
4110 Outlays, gross (total)	19	30	25
4180 Budget authority, net (total)	20	25	25
4190 Outlays, net (total)	19	30	25
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	27	25	23
5001 Total investments, EOY: Federal securities: Par value	25	23	21

Gift funds.—The Department has authority to accept gifts for use in carrying out the Department's functions, pursuant to statutes including section 25 of the State Department Basic Authorities Act (22 U.S.C. 2697). Among other purposes, funds are used to renovate, furnish, and maintain the Department's diplomatic reception rooms and embassy properties overseas.

INTERNATIONAL ORGANIZATIONS AND CONFERENCES

Federal Funds

CONTRIBUTIONS TO INTERNATIONAL ORGANIZATIONS

For necessary expenses, not otherwise provided for, to meet annual obligations of membership in international multilateral organizations, pursuant to treaties ratified pursuant to the advice and consent of the Senate, conventions, or specific Acts of Congress, $292,417,000.

Program and Financing (in millions of dollars)

Identification code 019–1126–0–1–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Contributions to International Organizations	758	511	292
0900 Total new obligations, unexpired accounts (object class 41.0)	758	511	292
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	25	101	979
1001 Discretionary unobligated balance brought fwd, Oct 1	25	.....	.....

1012	Unobligated balance transfers between expired and unexpired accounts	14		
1070	Unobligated balance (total)	39	101	979
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,543	1,389	292
1130	Appropriations permanently reduced	-169		
1131	Unobligated balance of appropriations permanently reduced	-33		
1160	Appropriation, discretionary (total)	1,341	1,389	292
1930	Total budgetary resources available	1,380	1,490	1,271
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-521		
1941	Unexpired unobligated balance, end of year	101	979	979
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	51	342	
3010	New obligations, unexpired accounts	758	511	292
3020	Outlays (gross)	-454	-853	-292
3041	Recoveries of prior year unpaid obligations, expired	-13		
3050	Unpaid obligations, end of year	342		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	51	342	
3200	Obligated balance, end of year	342		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,341	1,389	292
	Outlays, gross:			
4010	Outlays from new discretionary authority	448	410	292
4011	Outlays from discretionary balances	6	443	
4020	Outlays, gross (total)	454	853	292
4180	Budget authority, net (total)	1,341	1,389	292
4190	Outlays, net (total)	454	853	292

As a member of various international organizations, the United States contributes an assessed share to meet annual obligations to these organizations, net of certain withholdings. For 2027, this appropriation includes funding for tax reimbursement agreements and provides assessed funds to organizations that make America safer and more secure, including the International Atomic Energy Agency, International Civil Aviation Organization, International Maritime Organization, International Telecommunications Union, the North Atlantic Treaty Organization and Parliamentary Assembly, and the Organization for the Prohibition of Chemical Weapons. Should the Administration seek to pay any additional assessments, such as for the United Nations, the Budget includes authority to transfer funding from the America First Opportunity Fund.

Contributions for International Peacekeeping Activities

Program and Financing (in millions of dollars)

Identification code 019–1124–0–1–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0020 Contributions for International Peacekeeping Activities (Direct)		683	
0900 Total new obligations, unexpired accounts (object class 41.0)		683	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	203	683	1,231
1001 Discretionary unobligated balance brought fwd, Oct 1	203		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,234	1,231	
1130 Appropriations permanently reduced	-158		
1131 Unobligated balance of appropriations permanently reduced	-203		
1160 Appropriation, discretionary (total)	873	1,231	
1930 Total budgetary resources available	1,076	1,914	1,231
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-393		
1941 Unexpired unobligated balance, end of year	683	1,231	1,231
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		683	
3020 Outlays (gross)		-683	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	873	1,231	
Outlays, gross:			
4010 Outlays from new discretionary authority		683	
4180 Budget authority, net (total)	873	1,231	
4190 Outlays, net (total)		683	

The Contributions for International Peacekeeping (CIPA) appropriation provides funds for the United States' contributions toward the expenses associated with United Nations (UN) peacekeeping operations for which costs are distributed among UN members based on a scale of assessments. For 2027, no appropriation is being requested for CIPA. Should the Administration seek to pay any UN peacekeeping assessments, the Budget includes authority to transfer funding from the America First Opportunity Fund.

INTERNATIONAL COMMISSIONS

Federal Funds

International Commissions

For necessary expenses, not otherwise provided for, to meet obligations of the United States arising under treaties, or specific Acts of Congress, as follows:

International Boundary and Water Commission, United States and Mexico

For necessary expenses for the United States Section of the International Boundary and Water Commission, United States and Mexico, and to comply with laws applicable to the United States Section, including not to exceed $6,000 for representation expenses, as follows:

Salaries and Expenses

For salaries and expenses, not otherwise provided for, $83,900,000, of which $12,585,000 may remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 019–1069–0–1–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 International Boundary and Water Commission - Salaries and Expenses	68	79	80
0801 Salaries and Expenses, IBWC (Reimbursable)	13	13	13
0900 Total new obligations, unexpired accounts	81	92	93
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	1	1
1012 Unobligated balance transfers between expired and unexpired accounts	2		
1070 Unobligated balance (total)	5	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	65	80	84
Spending authority from offsetting collections, discretionary:			
1700 Collected	10	10	10
1701 Change in uncollected payments, Federal sources	2	2	2
1750 Spending auth from offsetting collections, disc (total)	12	12	12
1900 Budget authority (total)	77	92	96
1930 Total budgetary resources available	82	93	97
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	28	24	19
3010 New obligations, unexpired accounts	81	92	93
3011 Obligations ("upward adjustments"), expired accounts	1	1	1
3020 Outlays (gross)	-81	-93	-99

SALARIES AND EXPENSES, IBWC—Continued

Program and Financing—Continued

Identification code 019–1069–0–1–301		2025 actual	2026 est.	2027 est.
3041	Recoveries of prior year unpaid obligations, expired	-5	-5	-5
3050	Unpaid obligations, end of year	24	19	9
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-4	-3	-2
3070	Change in uncollected pymts, Fed sources, unexpired	-2	-2	-2
3071	Change in uncollected pymts, Fed sources, expired	3	3	3
3090	Uncollected pymts, Fed sources, end of year	-3	-2	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	24	21	17
3200	Obligated balance, end of year	21	17	8
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	77	92	96
	Outlays, gross:			
4010	Outlays from new discretionary authority	59	80	83
4011	Outlays from discretionary balances	22	13	16
4020	Outlays, gross (total)	81	93	99
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-8	-8	-8
4033	Non-Federal sources	-5	-5	-5
4040	Offsets against gross budget authority and outlays (total)	-13	-13	-13
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-2	-2	-2
4052	Offsetting collections credited to expired accounts	3	3	3
4060	Additional offsets against budget authority only (total)	1	1	1
4070	Budget authority, net (discretionary)	65	80	84
4080	Outlays, net (discretionary)	68	80	86
4180	Budget authority, net (total)	65	80	84
4190	Outlays, net (total)	68	80	86

Pursuant to treaties between the United States and Mexico and U.S. law, the U.S. Section of the International Boundary and Water Commission (IBWC) is charged with the identification and resolution of current and anticipated boundary and water problems arising along the almost 2,000 mile common border, including the southern borders of Texas, New Mexico, Arizona, and California. Administration, Engineering, and Operations activities are also funded by the Salaries and Expenses appropriation.

Administration—Resources provide for negotiations and supervision of joint projects with Mexico to resolve international boundary, water, and environmental problems; overall control of the operation of the U.S. section of the Commission; formulation of operating policies and procedures; and financial management and administrative services to carry out international obligations of the United States, pursuant to treaty and congressional authorization.

Engineering—Resources provide for technical engineering guidance and supervision of planning, construction, operation and maintenance, and environmental monitoring and compliance of international projects; studies relating to international problems of a continuing nature; and preliminary surveys and investigations to determine the need for and feasibility of projects for the resolution of international problems arising along the boundary.

Operations—This activity finances the measurement and determination of the national ownership of boundary waters and the distribution thereof, as well as the U.S. part of the operations and maintenance (O&M) of sanitation facilities, river channel and levee systems, flood control dams and hydroelectric power plants, gauging stations, water quality control projects and boundary demarcation monuments, and markers. Reimbursements are received from Mexico for O&M costs of the South Bay and Nogales International Wastewater Treatment Plants as well as from the City of Nogales for O&M costs at Nogales. Other reimbursements are received from the Western Area Power Administration, U.S. Department of Energy, for O&M and capital costs of hydroelectric generation at Falcon and Amistad International Dams.

Object Classification (in millions of dollars)

Identification code 019–1069–0–1–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	26	31	32
12.1	Civilian personnel benefits	11	13	14
21.0	Travel and transportation of persons	2	2	2
23.3	Communications, utilities, and miscellaneous charges	10	12	11
25.2	Other services from non-Federal sources	15	17	16
26.0	Supplies and materials	3	3	4
32.0	Land and structures	1	1	1
99.0	Direct obligations	68	79	80
99.0	Reimbursable obligations	13	13	13
99.9	Total new obligations, unexpired accounts	81	92	93

Employment Summary

Identification code 019–1069–0–1–301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	266	266	266

CONSTRUCTION

For detailed plan preparation and construction of authorized projects, $309,300,000, to remain available until expended, as authorized: Provided, That of the funds appropriated under this heading in this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs for the United States Section, up to $15,000,000 may be transferred to, and merged with, funds appropriated under the heading "Salaries and Expenses" to carry out the purposes of the United States Section, which shall be subject to the regular notification procedures of the Committees on Appropriations: Provided further, That such transfer authority is in addition to any other transfer authority provided in this Act.

Program and Financing (in millions of dollars)

Identification code 019–1078–0–1–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	International Boundary and Water Commission - Construction	93	126	250
0100	Construction, IBWC (Direct)	93	126	250
0801	Construction, IBWC (Reimbursable)	7	7	7
0900	Total new obligations, unexpired accounts	100	133	257
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	399	629	576
1021	Recoveries of prior year unpaid obligations	2	2	.....
1070	Unobligated balance (total)	401	631	576
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	328	78	309
1900	Budget authority (total)	328	78	309
1930	Total budgetary resources available	729	709	885
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	629	576	628
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	265	274	186
3010	New obligations, unexpired accounts	100	133	257
3020	Outlays (gross)	-89	-219	-325
3040	Recoveries of prior year unpaid obligations, unexpired	-2	-2	.....
3050	Unpaid obligations, end of year	274	186	118
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	265	274	186
3200	Obligated balance, end of year	274	186	118
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	328	78	309
	Outlays, gross:			
4010	Outlays from new discretionary authority	2	12	46
4011	Outlays from discretionary balances	87	207	279

4020	Outlays, gross (total)	89	219	325
4180	Budget authority, net (total)	328	78	309
4190	Outlays, net (total)	89	219	325

Construction—This account funds the acquisition, construction, rehabilitation, and improvement of land, structures, facilities, and other capital assets and infrastructure in support of IBWCs mission. The 2027 request is necessary to continue progress on water quality projects includingthe expansion of the South Bay International Wastewater Treatment Plant in San Diego County, California, water quantity projects including the flood control and reservoir dams operated and maintained by IBWC, and management, security, and operation of facilities and infrastructure, pursuant to treaties and international agreements with Mexico. This account also receives reimbursements for such projects.

Object Classification (in millions of dollars)

Identification code 019–1078–0–1–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
31.0	Personal Property	8	11	11
32.0	Real Property	86	115	239
99.0	Direct obligations	94	126	250
99.0	Reimbursable obligations	6	7	7
99.9	Total new obligations, unexpired accounts	100	133	257

American Sections, International Commissions

For necessary expenses, not otherwise provided, for the International Joint Commission and the International Boundary Commission, United States and Canada, as authorized by treaties between the United States and Canada or Great Britain, $13,223,000: Provided, That of the amount provided under this heading for the International Joint Commission, up to $1,250,000 may remain available until September 30, 2028, and up to $9,000 may be made available for representation expenses: Provided further, That of the amount provided under this heading for the International Boundary Commission, up to $1,000 may be made available for representation expenses.

Program and Financing (in millions of dollars)

Identification code 019–1082–0–1–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	American Sections, International Commissions (Direct)	16	18	13
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	16	18	13
1930	Total budgetary resources available	16	18	13
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	9	6	6
3010	New obligations, unexpired accounts	16	18	13
3011	Obligations ("upward adjustments"), expired accounts	4	.....	.....
3020	Outlays (gross)	-19	-18	-15
3041	Recoveries of prior year unpaid obligations, expired	-4	.....	.....
3050	Unpaid obligations, end of year	6	6	4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	9	6	6
3200	Obligated balance, end of year	6	6	4
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	16	18	13
	Outlays, gross:			
4010	Outlays from new discretionary authority	12	13	9
4011	Outlays from discretionary balances	7	5	6
4020	Outlays, gross (total)	19	18	15
4180	Budget authority, net (total)	16	18	13
4190	Outlays, net (total)	19	18	15

These funds are used for payment of the U.S. share of the expenses of:

International Boundary Commission (IBC)—The Commission, in accordance with existing treaties, maintains an effective and well-delineated boundary between the United States and Canada by surveying, inspecting, and clearing the boundary; repairing or replacing monuments; regulating construction crossing the boundary; and serving as the official U.S. Government source for boundary-specific positional and cartographic data.

International Joint Commission (IJC)—Pursuant to the Boundary Waters Treaty of 1909 and additional treaties and arrangements between the United States and Canada, the Commission approves, regulates, and monitors uses, structures, and diversions of shared waters in one country that affect the natural level or flow across the border in the other country. In addition, the IJC makes recommendations on the apportionment of waters between the United States and Canada in selected rivers, and investigates matters referred to it by the United States and Canada related to the use of boundary waters.

Object Classification (in millions of dollars)

Identification code 019–1082–0–1–301		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	4	5	4
11.9	Total personnel compensation	4	5	4
25.2	Other services from non-Federal sources	12	13	9
99.9	Total new obligations, unexpired accounts	16	18	13

Employment Summary

Identification code 019–1082–0–1–301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	29	29	29

International Fisheries Commissions

For necessary expenses for international fisheries commissions, not otherwise provided for, as authorized by law, $54,719,000: Provided, That the United States share of such expenses may be advanced to the respective commissions pursuant to section 3324 of title 31, United States Code.

Program and Financing (in millions of dollars)

Identification code 019–1087–0–1–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Inter-American Tropical Tuna Commission	2	2	2
0006	Great Lakes Fishery Commission	50	52	39
0008	Inter-Pacific Halibut Commission	5	5	5
0009	Pacific Salmon Commission	5	6	6
0010	Other Commissions and Marine Science Organizations	4	4	3
0900	Total new obligations, unexpired accounts (object class 41.0)	66	69	55
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	66	69	55
1930	Total budgetary resources available	66	69	55
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4	5	1
3010	New obligations, unexpired accounts	66	69	55
3020	Outlays (gross)	-65	-73	-55
3050	Unpaid obligations, end of year	5	1	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4	5	1
3200	Obligated balance, end of year	5	1	1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	66	69	55
	Outlays, gross:			
4010	Outlays from new discretionary authority	64	68	54

INTERNATIONAL FISHERIES COMMISSIONS—Continued

Program and Financing—Continued

Identification code 019–1087–0–1–302		2025 actual	2026 est.	2027 est.
4011	Outlays from discretionary balances	1	5	1
4020	Outlays, gross (total)	65	73	55
4180	Budget authority, net (total)	66	69	55
4190	Outlays, net (total)	65	73	55

This appropriation provides the United States' treaty mandated assessments and expenses to 20 international commissions and organizations including three bilateral commissions (the Great Lakes Fisheries Commission, the International Pacific Halibut Commission, and the Pacific Salmon Commission), nine multilateral bodies, two marine science organizations, one whaling commission, the Arctic Council and the Antarctic Treaty Secretariat, as well as funding regional sea turtle and shark conservation, and travel expenses of non-government U.S. commissioners and their advisors. These commissions and organizations coordinate scientific studies of shared fish stocks and other living marine resources and their habitats and establish common management measures to be implemented by member governments based on their results. Many entities also oversee the allocation of fishing rights to their members. In addition, the Great Lakes Fishery Commission carries out a program to eradicate the invasive, parasitic sea lamprey. The marine science organizations coordinate international research on valuable fisheries, oceanography, and marine ecosystems and the results are publicly disseminated and used to advise member governments on fisheries and marine science policy.

OTHER

Federal Funds

GLOBAL HIV/AIDS INITIATIVE

Program and Financing (in millions of dollars)

Identification code 019–1030–0–1–151		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3	3	3
1930	Total budgetary resources available	3	3	3
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3	3	3
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	3	.....
3020	Outlays (gross)	.....	-3	.....
3050	Unpaid obligations, end of year	3	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	3	.....
3200	Obligated balance, end of year	3	.....	.....
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	.....	3	.....
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	3	.....

The first phase of the President's Emergency Plan for AIDS Relief (PEPFAR), from 2004 to 2008, was the largest ever global public health initiative by a single country to fight the HIV/AIDS epidemic. This legacy account represents funding that was appropriated for PEPFAR in the Global HIV/AIDS Initiative account through 2007. Since 2008, funds have been appropriated for this program in the Global Health and Child Survival (now Global Health Programs) account, and will continue to be requested in that account.

FUNDS APPROPRIATED TO THE PRESIDENT

For necessary expenses to enable the President to carry out the provisions of the Foreign Assistance Act of 1961, and for other purposes, as follows:

GLOBAL HEALTH PROGRAMS

For necessary expenses to carry out the provisions of the Foreign Assistance Act of 1961, including chapters 1 and 10 of part I of such Act, for global health activities, in addition to funds otherwise available for such purposes, $5,123,000,000, to remain available until September 30, 2029, including for the prevention, treatment, control of, and research on, tuberculosis, polio, malaria, and other infectious diseases, and for global health security programs to prevent, detect, and respond to infectious disease outbreaks, including by strengthening public health capacity where there is a high risk of emerging zoonotic infectious diseases, and for the prevention, treatment, and control of, and research on HIV/AIDS: Provided, That such funds shall be apportioned directly to the Department of State: Provided further, That funds appropriated under this heading may be avaliable, in addition to amounts otherwise avaliable, for administrative expenses: Provided further, That none of the funds made available in this Act nor any unobligated balances from prior appropriations Acts may be made available to any organization or program which, as determined by the President of the United States, supports or participates in the management of a program of coercive abortion or involuntary sterilization: Provided further, That none of the funds made available under this Act may be used to pay for the performance of abortion as a method of family planning or to motivate or coerce any person to practice abortions: Provided further, That nothing in this paragraph shall be construed to alter any existing statutory prohibitions against abortion under section 104 of the Foreign Assistance Act of 1961: Provided further, That none of the funds made available under this Act may be used to lobby for or against abortion.

Provided, That funds appropriated under this paragraph may be made available, notwithstanding any other provision of law, except for the United States Leadership Against HIV/AIDS, Tuberculosis, and Malaria Act of 2003 (Public Law 108–25), for a United States contribution to the Global Fund to Fight AIDS, Tuberculosis and Malaria (Global Fund).

Program and Financing (in millions of dollars)

Identification code 019–1031–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct Global Health program activity	7,106	7,243	7,250
0002	Administrative Expenses	.....	22	15
0799	Total direct obligations	7,106	7,265	7,265
0801	Reimbursable program activity - WCF	420	725	500
0802	Reimbursable program activity (7600B)	.....	420	.....
0899	Total reimbursable obligations	420	1,145	500
0900	Total new obligations, unexpired accounts	7,526	8,410	7,765
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	9,518	12,167	13,173
1001	Discretionary unobligated balance brought fwd, Oct 1	9,518	.....	.....
1021	Recoveries of prior year unpaid obligations	92	.....	.....
1033	Recoveries of prior year paid obligations	147	.....	.....
1070	Unobligated balance (total)	9,757	12,167	13,173
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	10,030	9,416	5,123
1130	Appropriations permanently reduced	-500	.....	.....
1160	Appropriation, discretionary (total)	9,530	9,416	5,123
	Spending authority from offsetting collections, discretionary:			
1700	Collected	10	.....	.....
1701	Change in uncollected payments, Federal sources	410	.....	.....
1750	Spending auth from offsetting collections, disc (total)	420	.....	.....
1900	Budget authority (total)	9,950	9,416	5,123
1930	Total budgetary resources available	19,707	21,583	18,296
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-14	.....	.....
1941	Unexpired unobligated balance, end of year	12,167	13,173	10,531
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8,188	7,983	7,387
3010	New obligations, unexpired accounts	7,526	8,410	7,765
3011	Obligations ("upward adjustments"), expired accounts	169	.....	.....
3020	Outlays (gross)	-7,753	-9,006	-8,813

3040	Recoveries of prior year unpaid obligations, unexpired	-92		
3041	Recoveries of prior year unpaid obligations, expired	-55		
3050	Unpaid obligations, end of year	7,983	7,387	6,339
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1		-410	-410
3070	Change in uncollected pymts, Fed sources, unexpired	-410		
3090	Uncollected pymts, Fed sources, end of year	-410	-410	-410
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8,188	7,573	6,977
3200	Obligated balance, end of year	7,573	6,977	5,929
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	9,950	9,416	5,123
	Outlays, gross:			
4010	Outlays from new discretionary authority	14	757	412
4011	Outlays from discretionary balances	7,739	8,249	8,401
4020	Outlays, gross (total)	7,753	9,006	8,813
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-13	-410	
4033	Non-Federal sources	-271		
4040	Offsets against gross budget authority and outlays (total)	-284	-410	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-410		
4052	Offsetting collections credited to expired accounts	127	410	
4053	Recoveries of prior year paid obligations, unexpired accounts	147		
4060	Additional offsets against budget authority only (total)	-136	410	
4070	Budget authority, net (discretionary)	9,530	9,416	5,123
4080	Outlays, net (discretionary)	7,469	8,596	8,813
4180	Budget authority, net (total)	9,530	9,416	5,123
4190	Outlays, net (total)	7,469	8,596	8,813

The Global Health Programs (GHP) account supports implementation of the America First Global Health Strategy (AFGHS) to make America safer, stronger, and more prosperous. AFGHS will protect the homeland by preventing infectious disease outbreaks from reaching U.S. shores; strengthening bilateral relationships by entering into multi-year, bilateral agreements that require co-investment from recipient governments, saving millions of lives and moving countries along the path to decreased dependency on foreign assistance; and promoting American health innovation around the world.

Object Classification (in millions of dollars)

Identification code 019–1031–0–1–151		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	11	11	11
11.9	Total personnel compensation	11	11	11
12.1	Civilian personnel benefits	4	4	4
21.0	Travel and transportation of persons	12	12	12
23.1	Rental payments to GSA	2	2	2
23.2	Rental payments to others	4	4	4
23.3	Communications, utilities, and miscellaneous charges	2	2	2
25.1	Advisory and assistance services	375	380	380
25.2	Other services from non-Federal sources	35	35	35
25.3	Other goods and services from Federal sources	55	57	57
25.7	Operation and maintenance of equipment	2	2	2
31.0	Equipment	2	2	2
41.0	Grants, subsidies, and contributions	6,602	6,754	6,754
99.0	Direct obligations	7,106	7,265	7,265
99.0	Reimbursable obligations	420	1,145	500
99.9	Total new obligations, unexpired accounts	7,526	8,410	7,765

Employment Summary

Identification code 019–1031–0–1–151		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	103	103	103

Migration and Refugee Assistance

Program and Financing (in millions of dollars)

Identification code 019–1143–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Overseas assistance	2,179	1,575	
0002	U.S. refugee admissions program	623	62	
0003	Refugees to Israel	5	5	
0005	Administrative expenses	97	91	
0799	Total direct obligations	2,904	1,733	
0801	Migration and Refugee Assistance (Reimbursable)		1	
0900	Total new obligations, unexpired accounts	2,904	1,734	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,899	1,703	
1021	Recoveries of prior year unpaid obligations	79	30	
1033	Recoveries of prior year paid obligations	1		
1070	Unobligated balance (total)	1,979	1,733	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	3,178		
1130	Appropriations permanently reduced	-800		
1160	Appropriation, discretionary (total)	2,378		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	250	1	
1900	Budget authority (total)	2,628	1	
1930	Total budgetary resources available	4,607	1,734	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,703		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,542	2,179	986
3010	New obligations, unexpired accounts	2,904	1,734	
3020	Outlays (gross)	-3,187	-2,897	-986
3040	Recoveries of prior year unpaid obligations, unexpired	-79	-30	
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	2,179	986	
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2,542	2,179	986
3200	Obligated balance, end of year	2,179	986	
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,628	1	
	Outlays, gross:			
4010	Outlays from new discretionary authority	759	1	
4011	Outlays from discretionary balances	2,428	2,896	986
4020	Outlays, gross (total)	3,187	2,897	986
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-250	-1	
4033	Non-Federal sources	-1		
4040	Offsets against gross budget authority and outlays (total)	-251	-1	
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	1		
4070	Budget authority, net (discretionary)	2,378		
4080	Outlays, net (discretionary)	2,936	2,896	986
4180	Budget authority, net (total)	2,378		
4190	Outlays, net (total)	2,936	2,896	986

There is no funding requested in 2027 for the Migration and Refugee Assistance (MRA) account.

Object Classification (in millions of dollars)

Identification code 019–1143–0–1–151		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	44	31	
12.1	Civilian personnel benefits	16	15	
21.0	Travel and transportation of persons	4	4	
23.3	Communications, utilities, and miscellaneous charges	2	1	
25.2	Other services from non-Federal sources	37	40	

MIGRATION AND REFUGEE ASSISTANCE—Continued

Object Classification—Continued

Identification code 019–1143–0–1–151		2025 actual	2026 est.	2027 est.
41.0	Grants, subsidies, and contributions	2,800	1,642	
99.0	Direct obligations	2,903	1,733	
99.0	Reimbursable obligations	1	1	
99.9	Total new obligations, unexpired accounts	2,904	1,734	

Employment Summary

Identification code 019–1143–0–1–151		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	280	200	

UNITED STATES EMERGENCY REFUGEE AND MIGRATION ASSISTANCE FUND

For necessary expenses to carry out the provisions of section 2(c) of the Migration and Refugee Assistance Act of 1962 (22 U.S.C. 2601(c)), $500,000,000 to remain available until expended, notwithstanding the exception in the second sentence in section 2(c)(2) of such Act: Provided, That funds made available by this Act under this heading may be transferred to, and merged with, funds made available by this Act under the heading "International Humanitarian Assistance".

Program and Financing (in millions of dollars)

Identification code 011–0040–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	United States Emergency Refugee and Migration Assistance Fund (Direct)	133	157	500
0900	Total new obligations, unexpired accounts (object class 41.0)	133	157	500
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	76	57	
1021	Recoveries of prior year unpaid obligations	113		
1033	Recoveries of prior year paid obligations	1		
1070	Unobligated balance (total)	190	57	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation		100	500
1930	Total budgetary resources available	190	157	500
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	57		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	585	295	177
3010	New obligations, unexpired accounts	133	157	500
3020	Outlays (gross)	-310	-275	-510
3040	Recoveries of prior year unpaid obligations, unexpired	-113		
3050	Unpaid obligations, end of year	295	177	167
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	585	295	177
3200	Obligated balance, end of year	295	177	167
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross		100	500
	Outlays, gross:			
4010	Outlays from new discretionary authority		75	375
4011	Outlays from discretionary balances	310	200	135
4020	Outlays, gross (total)	310	275	510
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-1		
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	1		
4070	Budget authority, net (discretionary)		100	500
4080	Outlays, net (discretionary)	309	275	510
4180	Budget authority, net (total)		100	500
4190	Outlays, net (total)	309	275	510

The funding requested in the President's United States Emergency Refugee and Migration Assistance (ERMA) Fund enables the President to respond to unexpected urgent refugee and migration needs when in the national interest and to complement the new International Humanitarian Assistance account.

COMPLEX CRISES FUND

Program and Financing (in millions of dollars)

Identification code 072–1015–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Complex Crises Fund (Direct)	34	7	
0900	Total new obligations, unexpired accounts (object class 41.0)	34	7	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	27	7	
1001	Discretionary unobligated balance brought fwd, Oct 1	27	6	
1021	Recoveries of prior year unpaid obligations	2		
1070	Unobligated balance (total)	29	7	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	55		
1130	Appropriations permanently reduced	-43		
1160	Appropriation, discretionary (total)	12		
1930	Total budgetary resources available	41	7	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	7		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	76	74	
3010	New obligations, unexpired accounts	34	7	
3020	Outlays (gross)	-34	-81	
3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3050	Unpaid obligations, end of year	74		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	76	74	
3200	Obligated balance, end of year	74		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	12		
	Outlays, gross:			
4011	Outlays from discretionary balances	34	81	
4180	Budget authority, net (total)	12		
4190	Outlays, net (total)	34	81	

There is no funding requested in 2027 for the Complex Crises Fund (CCF) account. Obligations in 2026 are associated with closeout of USAID.

ENDURING WELCOME ADMINISTRATION AND SUPPORT

Program and Financing (in millions of dollars)

Identification code 019–1160–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	818	480	
0900	Total new obligations, unexpired accounts (object class 21.0)	818	480	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,287	480	
1021	Recoveries of prior year unpaid obligations	11		
1070	Unobligated balance (total)	1,298	480	
1930	Total budgetary resources available	1,298	480	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	480		

	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	372	217	
3010	New obligations, unexpired accounts	818	480	
3020	Outlays (gross)	-962	-697	
3040	Recoveries of prior year unpaid obligations, unexpired	-11		
3050	Unpaid obligations, end of year	217		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	372	217	
3200	Obligated balance, end of year	217		
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	962	697	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	962	697	

The Budget includes no funding for the Enduring Welcome Administrative Expenses account, as the Department is in the process of shutting down the Enduring Welcome program. Any remaining prior-year balances will be used solely to finalize contractual and/or other legal obligations.

International Narcotics Control and Law Enforcement

For necessary expenses to carry out section 481 of the Foreign Assistance Act of 1961, $1,200,000,000, to remain available until September 30, 2028: Provided, That the Department of State may use the authority of section 608 of the Foreign Assistance Act of 1961, without regard to its restrictions, to receive excess property from an agency of the United States Government for the purpose of providing such property to a foreign country or international organization under chapter 8 of part I of such Act, subject to the regular notification procedures of the Committees on Appropriations: Provided further, That section 482(b) of the Foreign Assistance Act of 1961 shall not apply to funds appropriated under this heading: Provided further, That funds appropriated under this heading may be made available to support training and technical assistance for foreign law enforcement, corrections, judges, and other judicial authorities, utilizing regional partners: Provided further, That funds made available under this heading for Program Development and Support may be made available notwithstanding pre-obligation requirements contained in this Act.

Program and Financing (in millions of dollars)

Identification code 019–1022–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Counterdrug and Anti-Crime Programs	1,463	950	950
0801 International Narcotics Control and Law Enforcement (Reimbursable)	30	5	5
0900 Total new obligations, unexpired accounts	1,493	955	955
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,342	1,143	1,457
1001 Discretionary unobligated balance brought fwd, Oct 1	1,342		
1010 Unobligated balance transfer to other accts [011–1032]	-7		
1012 Unobligated balance transfers between expired and unexpired accounts	39	45	45
1021 Recoveries of prior year unpaid obligations	12	3	3
1033 Recoveries of prior year paid obligations	2		
1070 Unobligated balance (total)	1,388	1,191	1,505
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation (regular)	1,285	1,400	1,200
1131 Unobligated balance of appropriations permanently reduced	-65	-179	
1160 Appropriation, discretionary (total)	1,220	1,221	1,200
Spending authority from offsetting collections, discretionary:			
1700 Collected	29		
1701 Change in uncollected payments, Federal sources	1		
1750 Spending auth from offsetting collections, disc (total)	30		
1900 Budget authority (total)	1,250	1,221	1,200
1930 Total budgetary resources available	2,638	2,412	2,705
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	1,143	1,457	1,750
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4,230	4,158	3,419
3010 New obligations, unexpired accounts	1,493	955	955
3011 Obligations ("upward adjustments"), expired accounts	13		
3020 Outlays (gross)	-1,461	-1,691	-1,927
3040 Recoveries of prior year unpaid obligations, unexpired	-12	-3	-3
3041 Recoveries of prior year unpaid obligations, expired	-105		
3050 Unpaid obligations, end of year	4,158	3,419	2,444
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired	-1		
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4,230	4,157	3,418
3200 Obligated balance, end of year	4,157	3,418	2,443
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,250	1,221	1,200
Outlays, gross:			
4010 Outlays from new discretionary authority	139	122	120
4011 Outlays from discretionary balances	1,322	1,569	1,807
4020 Outlays, gross (total)	1,461	1,691	1,927
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-19		
4033 Non-Federal sources	-14		
4040 Offsets against gross budget authority and outlays (total)	-33		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1		
4052 Offsetting collections credited to expired accounts	2		
4053 Recoveries of prior year paid obligations, unexpired accounts	2		
4060 Additional offsets against budget authority only (total)	3		
4070 Budget authority, net (discretionary)	1,220	1,221	1,200
4080 Outlays, net (discretionary)	1,428	1,691	1,927
4180 Budget authority, net (total)	1,220	1,221	1,200
4190 Outlays, net (total)	1,428	1,691	1,927

The International Narcotics Control and Law Enforcement (INCLE) account advances U.S. national security interests by addressing Administration priorities to help foreign partners fight drugs and crime impacting Americans, including through programs that improve partner countries ability to cooperate effectively with U.S. law enforcement. INCLE programs mitigate security threats posed by all forms of transnational crime, including production and trafficking of narcotics, and strengthen partner countries' criminal justice systems.

Object Classification (in millions of dollars)

Identification code 019–1022–0–1–151	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	42	42	42
11.3 Other than full-time permanent	6	6	6
11.9 Total personnel compensation	48	48	48
12.1 Civilian personnel benefits	26	15	15
13.0 Benefits for former personnel	5	3	3
21.0 Travel and transportation of persons	68	40	40
22.0 Transportation of things	3	1	1
23.2 Rental payments to others	42	24	24
25.2 Other services from non-Federal sources	378	240	240
26.0 Supplies and materials	17	8	8
31.0 Equipment	67	39	39
41.0 Grants, subsidies, and contributions	809	532	533
99.0 Direct obligations	1,463	950	951
99.0 Reimbursable obligations	30	5	4
99.9 Total new obligations, unexpired accounts	1,493	955	955

INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT—Continued

Employment Summary

Identification code 019–1022–0–1–151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	390	390	390

INTERNATIONAL HUMANITARIAN ASSISTANCE

For necessary expenses to carry out the provisions of section 491 of the Foreign Assistance Act of 1961 for international disaster relief, rehabilitation, and reconstruction assistance, the provisions of section 2(a) and (b) of the Migration and Refugee Assistance Act of 1962 (22 U.S.C. 2601), and other activities to meet refugee and migration needs, including through grants; salaries and expenses of personnel and dependents as authorized by the Foreign Service Act of 1980 (22 U.S.C. 3901 et seq.); allowances as authorized by sections 5921 through 5925 of title 5, United States Code; purchase and hire of passenger motor vehicles; and services as authorized by section 3109 of title 5, United States Code, $4,000,000,000, to remain available until expended: Provided, That of the funds appropriated under this heading, $5,000,000 shall be made available for refugees resettling in Israel: Provided further, That funds made available under this heading may be made available for contributions: Provided further, That unobligated balances appropriated for prior fiscal years under the headings "International Disaster Assistance" and "Migration and Refugee Assistance" in prior Acts making appropriations for the Department of State, foreign operations, and related programs may be transferred to and merged with funds made available under this heading.

Program and Financing (in millions of dollars)

Identification code 019–1550–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Overseas Assistance		5,393	3,995
0003 Refugees to Israel		7	5
0900 Total new obligations, unexpired accounts		5,400	4,000
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation		5,400	4,000
1930 Total budgetary resources available		5,400	4,000
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			1,350
3010 New obligations, unexpired accounts		5,400	4,000
3020 Outlays (gross)		-4,050	-4,350
3050 Unpaid obligations, end of year		1,350	1,000
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			1,350
3200 Obligated balance, end of year		1,350	1,000
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		5,400	4,000
Outlays, gross:			
4010 Outlays from new discretionary authority		4,050	3,000
4011 Outlays from discretionary balances			1,350
4020 Outlays, gross (total)		4,050	4,350
4180 Budget authority, net (total)		5,400	4,000
4190 Outlays, net (total)		4,050	4,350

The Budget refocuses humanitarian assistance resources in the newly enacted International Humanitarian Assistance (IHA) account to reduce illegal migration and provide life-saving assistance when there is a clear, direct nexus to U.S. national interests, all while pursuing efficiencies and fairer burden sharing with other donors.

Object Classification (in millions of dollars)

Identification code 019–1550–0–1–151	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent			35
12.1 Civilian personnel benefits			16
21.0 Travel and transportation of persons			4
23.3 Communications, utilities, and miscellaneous charges			2
25.2 Other services from non-Federal sources			38
41.0 Grants, subsidies, and contributions		5,400	3,905
99.9 Total new obligations, unexpired accounts		5,400	4,000

Employment Summary

Identification code 019–1550–0–1–151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			260

ANDEAN COUNTERDRUG PROGRAMS

Program and Financing (in millions of dollars)

Identification code 019–1154–0–1–151	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
1930 Total budgetary resources available	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

This account funded U.S. assistance to Plan Colombia and follow-on activities from 2000 to 2010. These funds supported the Colombian Army's push into southern Colombia in support of the Colombian National Police, enhanced drug interdiction in Colombia and the Andean region, provided for economic development in Colombia and the Andean region, and boosted Colombia's local and national government capacity. Since 2010, authorities for these programs are included in the International Narcotics Control and Law Enforcement (INCLE) account. This is a legacy account no longer used to request or program funds.

DEMOCRACY FUND

Program and Financing (in millions of dollars)

Identification code 019–1121–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Democracy Fund (Direct)	25	208	205
0900 Total new obligations, unexpired accounts (object class 41.0)	25	208	205
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	349	265	205
1001 Discretionary unobligated balance brought fwd, Oct 1	349		
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	350	265	205
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	345	205	
1130 Appropriations permanently reduced	-83		
1131 Unobligated balance of appropriations permanently reduced		-57	
1160 Appropriation, discretionary (total)	262	148	
1900 Budget authority (total)	262	148	
1930 Total budgetary resources available	612	413	205
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-322		
1941 Unexpired unobligated balance, end of year	265	205	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	663	496	26
3010 New obligations, unexpired accounts	25	208	205
3011 Obligations ("upward adjustments"), expired accounts	5		
3020 Outlays (gross)	-186	-678	-67
3040 Recoveries of prior year unpaid obligations, unexpired	-1		

3041	Recoveries of prior year unpaid obligations, expired	-10		
3050	Unpaid obligations, end of year	496	26	164
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	663	496	26
3200	Obligated balance, end of year	496	26	164
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	262	148	
	Outlays, gross:			
4011	Outlays from discretionary balances	186	678	67
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-4		
4040	Offsets against gross budget authority and outlays (total)	-4		
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	4		
4070	Budget authority, net (discretionary)	262	148	
4080	Outlays, net (discretionary)	182	678	67
4180	Budget authority, net (total)	262	148	
4190	Outlays, net (total)	182	678	67

There is no funding requested in 2027 for the Democracy Fund (DF) account.

Creating Helpful Incentives to Produce Semiconductors (CHIPS) for America International Technology Security and Innovation Fund

Program and Financing (in millions of dollars)

Identification code 019–1159–0–1–152		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		84	167
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	100	100	100
1220	Appropriations transferred to other acct [019–0113]	-16	-16	-16
1220	Appropriations transferred to other acct [019–0529]		-1	-1
1260	Appropriations, mandatory (total)	84	83	83
1930	Total budgetary resources available	84	167	250
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	84	167	250
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	84	83	83
4180	Budget authority, net (total)	84	83	83
4190	Outlays, net (total)			

The Creating Helpful Incentives to Produce Semiconductors (CHIPS) for America International Technology Security and Innovation (ITSI) Fund provides for international information and communications technology security and semiconductor supply chain activities, including to support the development and adoption of secure and trusted telecommunications technologies, secure semiconductors, secure semiconductor supply chains, and other emerging technologies, and to carry out sections 9905 and 9202(a)(2) of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 (15 U.S.C. 4655 and 47 U.S.C.906(a)(2)), as appropriate.

The Asia Foundation

Program and Financing (in millions of dollars)

Identification code 019–0525–0–1–154		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment to the Asia Foundation (Direct)	17	22	
0900	Total new obligations, unexpired accounts (object class 41.0)	17	22	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		5	3
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	22	20	
1930	Total budgetary resources available	22	25	3
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5	3	3
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8	12	2
3010	New obligations, unexpired accounts	17	22	
3020	Outlays (gross)	-13	-32	
3050	Unpaid obligations, end of year	12	2	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8	12	2
3200	Obligated balance, end of year	12	2	2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	22	20	
	Outlays, gross:			
4010	Outlays from new discretionary authority	5	20	
4011	Outlays from discretionary balances	8	12	
4020	Outlays, gross (total)	13	32	
4180	Budget authority, net (total)	22	20	
4190	Outlays, net (total)	13	32	

There is no funding requested in 2027 for The Asia Foundation.

National Endowment for Democracy

Program and Financing (in millions of dollars)

Identification code 019–0210–0–1–154		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	National Endowment for Democracy (Direct)	316	315	
0900	Total new obligations, unexpired accounts (object class 41.0)	316	315	
	Budgetary resources:			
	Unobligated balance:			
1021	Recoveries of prior year unpaid obligations	1		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	315	315	
1930	Total budgetary resources available	316	315	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	232	168	102
3010	New obligations, unexpired accounts	316	315	
3020	Outlays (gross)	-379	-381	-98
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	168	102	4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	232	168	102
3200	Obligated balance, end of year	168	102	4
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	315	315	
	Outlays, gross:			
4010	Outlays from new discretionary authority	163	217	
4011	Outlays from discretionary balances	216	164	98
4020	Outlays, gross (total)	379	381	98
4180	Budget authority, net (total)	315	315	
4190	Outlays, net (total)	379	381	98

For 2027, no appropriation is being requested for the National Endowment for Democracy (NED).

East-West Center

Program and Financing (in millions of dollars)

Identification code 019–0202–0–1–154	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 East-West Center (Direct)	22	22	
0900 Total new obligations, unexpired accounts (object class 41.0)	22	22	
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	22	22	
1930 Total budgetary resources available	22	22	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	1	3
3010 New obligations, unexpired accounts	22	22	
3020 Outlays (gross)	-25	-20	-3
3050 Unpaid obligations, end of year	1	3	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	1	3
3200 Obligated balance, end of year	1	3	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	22	22	
Outlays, gross:			
4010 Outlays from new discretionary authority	22	19	
4011 Outlays from discretionary balances	3	1	3
4020 Outlays, gross (total)	25	20	3
4180 Budget authority, net (total)	22	22	
4190 Outlays, net (total)	25	20	3

There is no funding requested in 2027 for the East-West Center.

International Litigation Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 019–5177–0–2–153	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1		
0198 Reconciliation adjustment	-1		
0199 Balance, start of year			
Receipts:			
Current law:			
1140 Proprietary Receipts, International Litigation Fund		1	1
1140 Federal Payments, International Litigation Fund		3	3
1199 Total current law receipts		4	4
1999 Total receipts		4	4
2000 Total: Balances and receipts		4	4
Appropriations:			
Current law:			
2101 International Litigation Fund		-4	-4
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 019–5177–0–2–153	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 International Litigation Fund	4	4	4
0100 Direct program activities, subtotal	4	4	4
0900 Total new obligations, unexpired accounts (object class 25.2)	4	4	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15	13	13
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	17	13	13
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)		4	4
1900 Budget authority (total)		4	4
1930 Total budgetary resources available	17	17	17
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	13	13	13
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	4	2
3010 New obligations, unexpired accounts	4	4	4
3020 Outlays (gross)	-3	-6	-6
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	4	2	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	4	2
3200 Obligated balance, end of year	4	2	
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		4	4
Outlays, gross:			
4100 Outlays from new mandatory authority		4	4
4101 Outlays from mandatory balances	3	2	2
4110 Outlays, gross (total)	3	6	6
4180 Budget authority, net (total)		4	4
4190 Outlays, net (total)	3	6	6

The International Litigation Fund (ILF) is authorized by section 38(d) of the State Department Basic Authorities Act of 1956 (22 U.S.C. 2710(d)) to pay for expenses incurred by the Department of State relative to preparing or prosecuting a proceeding before an international tribunal or a claim by or against a foreign government or other foreign entity. Monies otherwise available for such purposes are authorized to be deposited in ILF. Funds received by the Department from other U.S. Government agencies or from private parties for these purposes are also deposited in ILF.

In addition, section 38(e) authorizes the Secretary to retain 1.5 percent of any amount between $100,000 and $5,000,000, and one percent of any amount over $5,000,000, received per claim under chapter 34 of the Act of February 1896 (22 U.S.C. 2668a; 29 Stat. 32).

International Center, Washington, District of Columbia

Not to exceed $1,955,522 shall be derived from fees collected from other executive agencies for lease or use of facilities at the International Center in accordance with section 4 of the International Center Act (Public Law 90–553), and, in addition, as authorized by section 5 of such Act, $745,000, to be derived from the reserve authorized by such section, to be used for the purposes set out in that section.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 019–5151–0–2–153	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	20	22	23
0198 Reconciliation adjustment	1		
0199 Balance, start of year	21	22	23
Receipts:			
Current law:			
1130 International Center, Washington, D.C., Sale and Rent of Real Property	1	1	1
1140 Earnings on Investments, International Center, Washington, D.C.	1	1	1
1199 Total current law receipts	2	2	2
1999 Total receipts	2	2	2
2000 Total: Balances and receipts	23	24	25
Appropriations:			
Current law:			
2101 International Center, Washington, D.C.	-1	-1	-1
5099 Balance, end of year	22	23	24

Program and Financing (in millions of dollars)

Identification code 019–5151–0–2–153		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	International Center, Washington, D.C. (Direct)	1	1	1
0801	International Center, Washington, D.C. (Reimbursable)	2	3	3
0900	Total new obligations, unexpired accounts	3	4	4
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3	3	2
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	1	1	1
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2	2	2
1900	Budget authority (total)	3	3	3
1930	Total budgetary resources available	6	6	5
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3	2	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			1
3010	New obligations, unexpired accounts	3	4	4
3020	Outlays (gross)	-3	-3	-3
3050	Unpaid obligations, end of year		1	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			1
3200	Obligated balance, end of year		1	2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3	3	3
	Outlays, gross:			
4010	Outlays from new discretionary authority	3	3	3
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2	-2	-2
4180	Budget authority, net (total)	1	1	1
4190	Outlays, net (total)	1	1	1
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	20	21	22
5001	Total investments, EOY: Federal securities: Par value	21	22	23

These funds provide for the development, lease, or exchange of property owned by the United States at the International Center located in Washington, D.C. to foreign governments or international organizations. Funds also provide for operation of the Federal facility located at the International Center, for maintenance and security of those public improvements that have not been conveyed to a government or international organization, and for surveys and plans related to development of additional areas within the Nation's Capital for chancery and diplomatic purposes.

Object Classification (in millions of dollars)

Identification code 019–5151–0–2–153		2025 actual	2026 est.	2027 est.
32.0	Direct obligations: Land and structures	1	1	1
99.0	Reimbursable obligations	2	3	3
99.9	Total new obligations, unexpired accounts	3	4	4

Fishermen's Protective Fund

Program and Financing (in millions of dollars)

Identification code 019–5116–0–2–376		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
1930	Total budgetary resources available	1	1	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

The Fishermen's Protective Fund provides for reimbursement to owners of vessels for amounts of fines, fees, and other direct charges that were paid by owners to a foreign country to secure the release of their vessels and crews and for other specified charges. No new budget authority is being requested in 2027.

Fishermen's Guaranty Fund

Program and Financing (in millions of dollars)

Identification code 019–5121–0–2–376		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3	3	3
1930	Total budgetary resources available	3	3	3
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3	3	3
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

The Fishermen's Guaranty Fund provides for payment to vessel owners to compensate for certain financial losses sustained as a result of foreign seizures of U.S. commercial fishing vessels on the basis of claims to jurisdiction not recognized by the United States. No new budget authority is being requested for 2027.

Trust Funds

Eisenhower Exchange Fellowship Program

Israeli Arab Scholarship Program

Special and Trust Fund Receipts (in millions of dollars)

Identification code 570–8276–0–7–154		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	12	13	13
0198	Reconciliation adjustment	1		
0199	Balance, start of year	13	13	13
2000	Total: Balances and receipts	13	13	13
5099	Balance, end of year	13	13	13

Program and Financing (in millions of dollars)

Identification code 570–8276–0–7–154		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
1930	Total budgetary resources available	1	1	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
4180	Budget authority, net (total)			
4190	Outlays, net (total)			
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	13	13	14
5001	Total investments, EOY: Federal securities: Par value	13	14	14

The 2027 Request does not include funding for the Eisenhower Exchange Fellowship (EEF) Program and Israeli Arab Scholarship Program (IASP).

Center for Middle Eastern-Western Dialogue Trust Fund

For "Center for Middle Eastern-Western Dialogue Trust Fund," there is appropriated all balances in the Center for Middle Eastern-Western Dialogue Trust Fund: Provided, That such amount is hereby permanently cancelled.

CENTER FOR MIDDLE EASTERN-WESTERN DIALOGUE TRUST FUND—Continued

Program and Financing (in millions of dollars)

Identification code 019–8813–0–7–153		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Center for Middle Eastern-Western Dialogue Trust Fund (Direct)		1	
0900	Total new obligations, unexpired accounts (object class 25.2)		1	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	9	9	8
	Budget authority:			
	Appropriations, discretionary:			
1131	Unobligated balance of appropriations permanently reduced			-8
1930	Total budgetary resources available	9	9	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	9	8	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	1	1
3010	New obligations, unexpired accounts		1	
3020	Outlays (gross)	-1	-1	
3050	Unpaid obligations, end of year	1	1	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	1	1
3200	Obligated balance, end of year	1	1	1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			-8
	Outlays, gross:			
4011	Outlays from discretionary balances	1	1	
4180	Budget authority, net (total)			-8
4190	Outlays, net (total)	1	1	
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	9	8	8
5001	Total investments, EOY: Federal securities: Par value	8	8	

There is no funding requested in 2027 for the International Center for Middle Eastern-Western Dialogue. The Budget also includes a proposed cancellation of remaining balances to fully end the program.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Governmental receipts:			
020–083000 Immigration, Passport, and Consular Fees	230	227	227
General Fund Governmental receipts	230	227	227
Offsetting receipts from the public:			
019–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified		1	1
019–277630 Repatriation Loans, Downward Reestimate of Subsidies	3	2	
019–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	55	10	10
General Fund Offsetting receipts from the public	58	13	11
Intragovernmental payments:			
019–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	31	50	50
General Fund Intragovernmental payments	31	50	50

MILLENNIUM CHALLENGE CORPORATION

Federal Funds

MILLENNIUM CHALLENGE CORPORATION

For necessary expenses to carry out the provisions of the Millennium Challenge Act of 2003 (22 U.S.C. 7701 et seq.) (MCA), $609,000,000, to remain available until expended: Provided, That of the funds appropriated under this heading, up to $137,000,000 may be available for administrative expenses of the Millennium Challenge Corporation: Provided further, That section 605(e) of the MCA (22 U.S.C. 7704(e)) shall apply to funds appropriated under this heading: Provided further, That funds appropriated under this heading may be made available for a Millennium Challenge Compact entered into pursuant to section 609 of the MCA (22 U.S.C. 7708) only if such Compact obligates, or contains a commitment to obligate subject to the availability of funds and the mutual agreement of the parties to the Compact to proceed, the entire amount of the United States Government funding anticipated for the duration of the Compact: Provided further, That of the funds appropriated under this heading, not to exceed $100,000 may be available for representation and entertainment expenses, of which not to exceed $5,000 may be available for entertainment expenses.

(CANCELLATION)

Of the unobligated balances from amounts made available for the Millennium Challenge Corporation in prior Acts making appropriations for the Department of State, foreign operations, and related programs, $385,000,000 is permanently cancelled.

Program and Financing (in millions of dollars)

Identification code 524–2750–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Compact Assistance	271	609	812
0002	Threshold Programs	1	60	70
0003	Due Diligence	43	70	68
0004	Compact Development Funding	19	36	24
0005	Administrative Expenses	149	115	134
0006	Inspector General	3	4	4
0799	Total direct obligations	486	894	1,112
0801	Reimbursable program activity	2		
0900	Total new obligations, unexpired accounts	488	894	1,112
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2,256	2,741	3,056
1021	Recoveries of prior year unpaid obligations	43	1,040	30
1070	Unobligated balance (total)	2,299	3,781	3,086
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	930	830	609
1131	Unobligated balance of appropriations permanently reduced		-661	-385
1160	Appropriation, discretionary (total)	930	169	224
1900	Budget authority (total)	930	169	224
1930	Total budgetary resources available	3,229	3,950	3,310
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,741	3,056	2,198
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3,235	2,900	2,346
3010	New obligations, unexpired accounts	488	894	1,112
3020	Outlays (gross)	-780	-408	-359
3040	Recoveries of prior year unpaid obligations, unexpired	-43	-1,040	-30
3050	Unpaid obligations, end of year	2,900	2,346	3,069
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3,235	2,900	2,346
3200	Obligated balance, end of year	2,900	2,346	3,069
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	930	169	224
	Outlays, gross:			
4010	Outlays from new discretionary authority	103	119	-134
4011	Outlays from discretionary balances	677	289	493
4020	Outlays, gross (total)	780	408	359
4180	Budget authority, net (total)	930	169	224

4190	Outlays, net (total)	780	408	359

The Millennium Challenge Corporation (MCC) partners with low and low-middle income countries to reduce poverty through economic growth. The 2027 Budget includes $609 million for MCC to continue executing programs that make America safer, stronger, and more prosperous, in addition to related operating costs. The Budget also includes a cancellation of $385 million in prior year unobligated balances from MCC programs that are no longer aligned with Administration priorities.

Object Classification (in millions of dollars)

Identification code 524–2750–0–1–151		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	55	38	48
11.3	Other than full-time permanent	10	10	12
11.5	Other personnel compensation	4	2	2
11.9	Total personnel compensation	69	50	62
12.1	Civilian personnel benefits	23	18	20
21.0	Travel and transportation of persons	4	6	6
23.2	Rental payments to others	19	7	7
25.1	Advisory and assistance services	16	17	17
25.2	Other services from non-Federal sources	46	73	74
25.3	Other goods and services from Federal sources	14	15	16
25.7	Operation and maintenance of equipment	3	2	3
41.0	Country Program Assistance	291	705	906
41.0	Grants, subsidies, and contributions	1	1	1
99.0	Direct obligations	486	894	1,112
99.0	Reimbursable obligations	2	.....	.....
99.9	Total new obligations, unexpired accounts	488	894	1,112

Employment Summary

Identification code 524–2750–0–1–151		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	345	240	280

INTERNATIONAL SECURITY ASSISTANCE

Federal Funds

America First Opportunity Fund

(Including Transfers of Funds)

For necessary expenses, $5,000,000,000, to remain available until September 30, 2028, to be deposited in a fund to be known as the America First Opportunity Fund established in the Treasury of the United States for the Secretary of State to furnish assistance that makes America safer, stronger, and more prosperous pursuant to the provisions of the Foreign Assistance Act of 1961, Public Law 87–195, the Support for Eastern European Democracy (SEED) Act of 1989, Public Law 101–179, and the FREEDOM Support Act, Public Law 102–511: Provided, That funds made available under this heading and under the headings "Economic Support Fund" and "National Security Investment Programs" in this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs may be made available, notwithstanding any other provision of law, to establish and operate one or more enterprise funds in foreign countries: Provided further, That provisions contained in section 201 of the SEED Act (excluding the provisions of subsections (b), (c), d(2), (d)(3), (e), (f), and (n) of that section) shall be deemed to apply to any such enterprise fund or funds and to any amounts made available to such enterprise fund or funds, as to enable such fund or funds to provide assistance for such purposes: Provided further, That amounts in such Fund may be made available notwithstanding any other provision of law for such purposes, including as contributions: Provided further, That unobligated balances under the headings in title III of this Act and in prior Acts making appropriations for the Department of State, foreign operations, and related programs may be transferred to and merged with funds made available under this heading: Provided further, That amounts in the Fund may be transferred to and merged with other accounts within the Department of State, as appropriate, notwithstanding any other provision of law, and shall remain available for one additional fiscal year beyond the latest period of availability of funds appropriated to the receiving account within the Department of State.

Program and Financing (in millions of dollars)

Identification code 019–1164–0–1–152		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	.....	.....	3,000
0900	Total new obligations, unexpired accounts (object class 41.0)	.....	.....	3,000
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	.....	.....	5,000
1930	Total budgetary resources available	.....	.....	5,000
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	.....	.....	2,000
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	.....	.....	3,000
3020	Outlays (gross)	.....	.....	-2,500
3050	Unpaid obligations, end of year	.....	.....	500
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year	.....	.....	500
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	.....	.....	5,000
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	.....	2,500
4180	Budget authority, net (total)	.....	.....	5,000
4190	Outlays, net (total)	.....	.....	2,500

The America First Opportunity Fund (A1OF) will advance U.S. national security and foreign policy priorities around the world by providing resources to support enduring strategic partnerships and execute the National Security Strategy, while retaining the flexibility to surge resources to new opportunities.

National Security Investment Programs

Program and Financing (in millions of dollars)

Identification code 019–1122–0–1–152		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	.....	4,500	2,267
0900	Total new obligations, unexpired accounts (object class 41.0)	.....	4,500	2,267
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	.....	.....	2,267
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	.....	6,767	.....
1930	Total budgetary resources available	.....	6,767	2,267
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	.....	2,267	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	.....	.....	2,132
3010	New obligations, unexpired accounts	.....	4,500	2,267
3020	Outlays (gross)	.....	-2,368	-2,030
3050	Unpaid obligations, end of year	.....	2,132	2,369
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	.....	.....	2,132
3200	Obligated balance, end of year	.....	2,132	2,369
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	.....	6,767	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	2,368	.....
4011	Outlays from discretionary balances	.....	.....	2,030
4020	Outlays, gross (total)	.....	2,368	2,030
4180	Budget authority, net (total)	.....	6,767	.....

NATIONAL SECURITY INVESTMENT PROGRAMS—Continued

Program and Financing—Continued

Identification code 019–1122–0–1–152	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)		2,368	2,030

The National Security Investment Programs (NSIP) account consolidates certain bilateral economic assistance accounts funded under prior acts making appropriations for the Department of State, foreign operations, and related programs into a single account. NSIP resources are available for necessary expenses to carry out the provisions of: sections 103, 105, 106, 214, and sections 251 through 255, and chapter 10 of part I of the Foreign Assistance Act of 1961, chapter 4 of part II of the Foreign Assistance Act of 1961, the FREEDOM Support Act (Public Law 102–511), and the Support for East European Democracy (SEED) Act of 1989 (Public Law 101–179). The 2027 Budget requests these authorities and appropriate resources under the America First Opportunity Fund account, and therefore there is no funding requested in 2027 for the NSIP account.

ECONOMIC SUPPORT FUND

Program and Financing (in millions of dollars)

Identification code 072–1037–0–1–152	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Economic Support Fund (Direct)	7,235	2,127	
0799 Total direct obligations	7,235	2,127	
0801 Economic Support Fund (Reimbursable)	4	810	927
0900 Total new obligations, unexpired accounts	7,239	2,937	927
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8,034	3,799	927
1001 Discretionary unobligated balance brought fwd, Oct 1	7,964		
1010 Unobligated balance transfer to other accts [072–1560]	-535		
1012 Unobligated balance transfers between expired and unexpired accounts	3		
1021 Recoveries of prior year unpaid obligations	65	65	
1070 Unobligated balance (total)	7,567	3,864	927
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,890		
1121 Appropriations transferred from other acct [097–0100]	15		
1130 Appropriations permanently reduced	-1,650		
1131 Unobligated balance of appropriations permanently reduced	-152		
1134 Appropriations precluded from obligation	-300		
1160 Appropriation, discretionary (total)	1,803		
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,672		
1900 Budget authority (total)	3,475		
1930 Total budgetary resources available	11,042	3,864	927
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-4		
1941 Unexpired unobligated balance, end of year	3,799	927	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9,451	7,296	7,217
3010 New obligations, unexpired accounts	7,239	2,937	927
3011 Obligations ("upward adjustments"), expired accounts	62		
3020 Outlays (gross)	-9,202	-2,951	-1,901
3040 Recoveries of prior year unpaid obligations, unexpired	-65	-65	
3041 Recoveries of prior year unpaid obligations, expired	-189		
3050 Unpaid obligations, end of year	7,296	7,217	6,243
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-16	-13	-13
3071 Change in uncollected pymts, Fed sources, expired	3		
3090 Uncollected pymts, Fed sources, end of year	-13	-13	-13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9,435	7,283	7,204
3200 Obligated balance, end of year	7,283	7,204	6,230
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,475		
Outlays, gross:			
4010 Outlays from new discretionary authority	2		
4011 Outlays from discretionary balances	9,097	2,908	1,871
4020 Outlays, gross (total)	9,099	2,908	1,871
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,672		
4033 Non-Federal sources	-50	-15	
4040 Offsets against gross budget authority and outlays (total)	-1,722	-15	
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	50	15	
4060 Additional offsets against budget authority only (total)	50	15	
4070 Budget authority, net (discretionary)	1,803		
4080 Outlays, net (discretionary)	7,377	2,893	1,871
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	103	43	30
4180 Budget authority, net (total)	1,803		
4190 Outlays, net (total)	7,480	2,936	1,901
Memorandum (non-add) entries:			
5096 Unexpired unavailable balance, SOY: Appropriations		300	300
5098 Unexpired unavailable balance, EOY: Appropriations	300	300	300

There is no funding requested in 2027 for the Economic Support Fund (ESF) account.

Object Classification (in millions of dollars)

Identification code 072–1037–0–1–152	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1		
11.3 Other than full-time permanent	3		
11.9 Total personnel compensation	4		
41.0 Grants, subsidies, and contributions	7,231	2,127	
99.0 Direct obligations	7,235	2,127	
99.0 Reimbursable obligations	4	810	927
99.9 Total new obligations, unexpired accounts	7,239	2,937	927

Employment Summary

Identification code 072–1037–0–1–152	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	19		

CENTRAL AMERICA AND CARIBBEAN EMERGENCY DISASTER RECOVERY FUND

Program and Financing (in millions of dollars)

Identification code 072–1096–0–1–151	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	5	5
1930 Total budgetary resources available	5	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

This is a legacy USAID account and there is no new budget authority requested in 2027.

FOREIGN MILITARY FINANCING PROGRAM

For necessary expenses for grants to enable the President to carry out the provisions of section 23 of the Arms Export Control Act (22 U.S.C. 2763), $5,250,000,000:

Provided, That to expedite the provision of assistance to foreign countries and international organizations, the Secretary of State may use the funds appropriated under this heading to procure defense articles and services to enhance the capacity of foreign security forces: Provided further, That funds appropriated or otherwise made available under this heading shall be nonrepayable notwithstanding any requirement in section 23 of the Arms Export Control Act: Provided further, That funds made available under this heading shall be obligated upon apportionment in accordance with paragraph (5)(C) of section 1501(a) of title 31, United States Code.

None of the funds made available under this heading shall be available to finance the procurement of defense articles, defense services, or design and construction services that are not sold by the United States Government under the Arms Export Control Act unless the foreign country proposing to make such procurement has first signed an agreement with the United States Government specifying the conditions under which such procurement may be financed with such funds: Provided further, That funds made available under this heading may be used, notwithstanding any other provision of law, for demining, the clearance of unexploded ordnance, and related activities, and may include activities implemented through nongovernmental and international organizations: Provided further, That a country that is a member of the North Atlantic Treaty Organization (NATO), or is a major non-NATO ally designated by section 517(b) of the Foreign Assistance Act of 1961, or Ukraine may utilize funds made available under this heading for procurement of defense articles, defense services, or design and construction services that are not sold by the United States Government under the Arms Export Control Act: Provided further, That funds appropriated under this heading shall be expended at the minimum rate necessary to make timely payment for defense articles and services: Provided further, That not more than $32,000,000 of the funds appropriated under this heading may be obligated for necessary expenses, including the purchase of passenger motor vehicles for replacement only for use outside of the United States, for the general costs of administering military assistance and sales, except that this limitation may be exceeded only through the regular notification procedures of the Committees on Appropriations: Provided further, That the Secretary of State may use funds made available under this heading pursuant to the previous proviso for the administrative and other operational costs of the Department of State related to military assistance and sales, assistance under section 551 of the Foreign Assistance Act of 1961, and Department of Defense security assistance programs, in addition to funds otherwise available for such purposes: Provided further, That up to $2,000,000 of the funds made available pursuant to the previous proviso may be used for direct hire personnel, except that this limitation may be exceeded by the Secretary of State following consultation with the Committees on Appropriations: Provided further, That of the funds made available under this heading for general costs of administering military assistance and sales, not to exceed $4,000 may be available for entertainment expenses and not to exceed $130,000 may be available for representation expenses: Provided further, That not more than $1,807,998,823 of funds realized pursuant to section 21(e)(1)(A) of the Arms Export Control Act (22 U.S.C. 2761(e)(1)(A)) may be obligated for expenses incurred during fiscal year 2027 pursuant to section 43(b) of the Arms Export Control Act (22 U.S.C. 2792(b)), of which not more than $30,000,000 may be obligated by the Department of State, including for direct hire of personnel, and not more than $1,777,998,823 may be obligated by the Department of War, except that this limitation may be exceeded only through the regular notification procedures of the Committees on Appropriations.

Program and Financing (in millions of dollars)

Identification code 011–1082–0–1–152		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Country grants	6,222	6,086	5,218
0009	Administrative Expenses	72	72	32
0192	Total Direct Obligations	6,294	6,158	5,250
0900	Total new obligations, unexpired accounts	6,294	6,158	5,250
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3,092	1,260	1,160
1001	Discretionary unobligated balance brought fwd, Oct 1	3,092	.....	.....
1011	Unobligated balance transfer from other acct [011–1032]	1	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts	205	.....	.....
1021	Recoveries of prior year unpaid obligations	12	.....	.....
1070	Unobligated balance (total)	3,310	1,260	1,160
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	5,858	6,158	5,250
1120	Appropriations transferred to other acct [011–1085]	.....	-100	-100
1160	Appropriation, discretionary (total)	5,858	6,058	5,150
1930	Total budgetary resources available	9,168	7,318	6,310
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1,614	.....	.....
1941	Unexpired unobligated balance, end of year	1,260	1,160	1,060
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	9,290	8,470	6,585
3010	New obligations, unexpired accounts	6,294	6,158	5,250
3011	Obligations ("upward adjustments"), expired accounts	272	.....	.....
3020	Outlays (gross)	-6,906	-8,043	-8,866
3040	Recoveries of prior year unpaid obligations, unexpired	-12	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-468	.....	.....
3050	Unpaid obligations, end of year	8,470	6,585	2,969
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	9,290	8,470	6,585
3200	Obligated balance, end of year	8,470	6,585	2,969
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	5,858	6,058	5,150
	Outlays, gross:			
4010	Outlays from new discretionary authority	3,544	3,815	3,661
4011	Outlays from discretionary balances	3,362	4,228	5,205
4020	Outlays, gross (total)	6,906	8,043	8,866
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources:	-1	.....	.....
4033	Non-Federal sources	-2	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-3	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	3	.....	.....
4060	Additional offsets against budget authority only (total)	3	.....	.....
4070	Budget authority, net (discretionary)	5,858	6,058	5,150
4080	Outlays, net (discretionary)	6,903	8,043	8,866
4180	Budget authority, net (total)	5,858	6,058	5,150
4190	Outlays, net (total)	6,903	8,043	8,866

Funding from the Foreign Military Financing (FMF) account procures, via grant, or through subsidies for loans or guarantees, U.S. defense equipment, services, and training to help ensure U.S. partners and allied countries are equipped and trained to defend themselves, contribute to regional and global stability, and contain transnational threats. As is shown in the Budgetary Resources schedule, this Budget proposes that not less than $100 million in budget authority for emerging priorities may be transferred to the Foreign Military Financing Loan Program Account for subsidizing loans to multiply the FMF program's effectiveness. Similarly, funds may be made available as subsidy for Taiwan direct loans or loan guarantees. Other partners are also eligible for loans and guarantees up to the limits requested in the associated general provisions.

Object Classification (in millions of dollars)

Identification code 011–1082–0–1–152		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	72	72	32
41.0	Grants	6,222	6,086	5,218
99.9	Total new obligations, unexpired accounts	6,294	6,158	5,250

Funds Appropriated to the President

International Military Education and Training

For necessary expenses to carry out the provisions of section 541 of the Foreign Assistance Act of 1961, $95,000,000, to remain available until September 30, 2028: Provided, That the civilian personnel for whom military education and training may be provided under this heading may include civilians who are not members of a government whose participation would contribute to improved civil-military relations, civilian control of the military, or respect for human rights: Provided further, That of the funds appropriated under this heading, $3,000,000 shall remain available until expended to increase the participation of women in programs and activites

FUNDS APPROPRIATED TO THE PRESIDENT—Continued

funded under this heading: Provided further, That of the funds appropriated under this heading, not to exceed $50,000 may be available for entertainment expenses.

CANCELLATION

Of the unobligated balances from amounts made available in prior Acts making appropriations under the heading "International Military Education and Training", $6,000,000 is hereby permanently cancelled.

Program and Financing (in millions of dollars)

Identification code 011–1081–0–1–152	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 International Military Education and Training (Direct)	113	119	95
0900 Total new obligations, unexpired accounts (object class 41.0)	113	119	95
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	18	18
1001 Discretionary unobligated balance brought fwd, Oct 1	7	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	3	.....	.....
1021 Recoveries of prior year unpaid obligations	3	.....	.....
1033 Recoveries of prior year paid obligations	1	.....	.....
1070 Unobligated balance (total)	14	18	18
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	119	119	95
1131 Unobligated balance of appropriations permanently reduced	.....	.....	-6
1160 Appropriation, discretionary (total)	119	119	89
1900 Budget authority (total)	119	119	89
1930 Total budgetary resources available	133	137	107
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2	.....	.....
1941 Unexpired unobligated balance, end of year	18	18	12
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	175	163	174
3010 New obligations, unexpired accounts	113	119	95
3011 Obligations ("upward adjustments"), expired accounts	9	.....	.....
3020 Outlays (gross)	-108	-108	-99
3040 Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-23	.....	.....
3050 Unpaid obligations, end of year	163	174	170
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	175	163	174
3200 Obligated balance, end of year	163	174	170
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	119	119	89
Outlays, gross:			
4010 Outlays from new discretionary authority	18	19	9
4011 Outlays from discretionary balances	90	89	90
4020 Outlays, gross (total)	108	108	99
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-5	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-5	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	4	.....	.....
4053 Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060 Additional offsets against budget authority only (total)	5	.....	.....
4070 Budget authority, net (discretionary)	119	119	89
4080 Outlays, net (discretionary)	103	108	99
4180 Budget authority, net (total)	119	119	89
4190 Outlays, net (total)	103	108	99

The International Military Education and Training (IMET) account provides assistance for foreign military and civilian personnel to attend military education and training provided by the United States Government either at United States military schools or by trainers in country. In addition to helping these countries professionalize their militaries, IMET funding also exposes foreign students to American democratic values, particularly respect for civilian control of the military.

NATIONAL SECURITY ENGAGEMENT ACCOUNT

For necessary expenses to carry out the provisions of section 551 of the Foreign Assistance Act of 1961, $27,000,000, of which not less than $24,000,000 shall be made available for a United States contribution to the Multinational Force and Observers mission in the Sinai.

Program and Financing (in millions of dollars)

Identification code 072–1032–0–1–152	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Peacekeeping Operations (Direct)	161	200	164
0900 Total new obligations, unexpired accounts (object class 41.0)	161	200	164
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	237	52	137
1001 Discretionary unobligated balance brought fwd, Oct 1	237	.....	.....
1010 Unobligated balance transfer to other accts [011–1082]	-1	.....	.....
1011 Unobligated balance transfer from other acct [019–1022]	7	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	11	.....	.....
1070 Unobligated balance (total)	254	52	137
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	410	335	27
1131 Unobligated balance of appropriations permanently reduced	.....	-50	.....
1160 Appropriation, discretionary (total)	410	285	27
1900 Budget authority (total)	410	285	27
1930 Total budgetary resources available	664	337	164
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-451	.....	.....
1941 Unexpired unobligated balance, end of year	52	137	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	452	247	100
3010 New obligations, unexpired accounts	161	200	164
3011 Obligations ("upward adjustments"), expired accounts	4	.....	.....
3020 Outlays (gross)	-324	-347	-132
3041 Recoveries of prior year unpaid obligations, expired	-46	.....	.....
3050 Unpaid obligations, end of year	247	100	132
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	452	247	100
3200 Obligated balance, end of year	247	100	132
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	410	285	27
Outlays, gross:			
4010 Outlays from new discretionary authority	34	100	9
4011 Outlays from discretionary balances	290	247	123
4020 Outlays, gross (total)	324	347	132
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-12	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-12	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	12	.....	.....
4070 Budget authority, net (discretionary)	410	285	27
4080 Outlays, net (discretionary)	312	347	132
4180 Budget authority, net (total)	410	285	27
4190 Outlays, net (total)	312	347	132

The National Security Engagement Account (NSEA), formerly titled Peacekeeping Operations, funds U.S. assistance to international efforts to monitor and maintain peace around the world and provides funds to other programs carried out in furtherance of the national security interests of the United States. In 2027, support is planned to promote U.S. national security interests by advancing comprehensive and lasting peace between Israel

and its neighbors through support of the Multinational Force and Observers Mission in the Sinai.

Nonproliferation, Anti-Terrorism, Demining and Related Programs

For necessary expenses for nonproliferation, anti-terrorism, demining and related programs and activities, $745,000,000, to remain available until September 30, 2028, to carry out the provisions of chapter 8 of part II of the Foreign Assistance Act of 1961 for anti-terrorism assistance, chapter 9 of part II of the Foreign Assistance Act of 1961, section 504 of the FREEDOM Support Act (22 U.S.C. 5854), section 23 of the Arms Export Control Act (22 U.S.C. 2763), or the Foreign Assistance Act of 1961 for demining activities, the clearance of unexploded ordnance, the destruction of small arms, and related activities, notwithstanding any other provision of law, including activities implemented through nongovernmental and international organizations, and section 301 of the Foreign Assistance Act of 1961 for a United States contribution to the Comprehensive Nuclear Test Ban Treaty Preparatory Commission, and for a voluntary contribution to the International Atomic Energy Agency (IAEA): Provided, That funds made available under this heading for the Nonproliferation and Disarmament Fund shall be made available, notwithstanding any other provision of law and subject to prior consultation with, and the regular notification procedures of, the Committees on Appropriations, to promote bilateral and multilateral activities relating to nonproliferation, disarmament, and weapons destruction, and shall remain available until expended: Provided further, That such funds may also be used for such countries other than the Independent States of the former Soviet Union and international organizations when it is in the national security interest of the United States to do so: Provided further, That funds appropriated under this heading may be made available for the IAEA unless the Secretary of State determines that Israel is being denied its right to participate in the activities of that Agency: Provided further, That funds made available for conventional weapons destruction programs, including demining and related activities, in addition to funds otherwise available for such purposes, may be used for administrative expenses related to the operation and management of such programs and activities, subject to the regular notification procedures of the Committees on Appropriations.

Program and Financing (in millions of dollars)

Identification code 011–1075–0–1–152	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Nonproliferation, Antiterrorism, Demining, and Related Programs (Direct)	868	900	900
0801 Reimbursable program activity	.....	30	30
0900 Total new obligations, unexpired accounts	868	930	930
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	961	978	948
1001 Discretionary unobligated balance brought fwd, Oct 1	951	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	19	.....	.....
1021 Recoveries of prior year unpaid obligations	16	.....	.....
1070 Unobligated balance (total)	996	978	948
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	870	870	745
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	30	30
1900 Budget authority (total)	872	900	775
1930 Total budgetary resources available	1,868	1,878	1,723
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-22	.....	.....
1941 Unexpired unobligated balance, end of year	978	948	793
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,335	1,372	1,149
3010 New obligations, unexpired accounts	868	930	930
3011 Obligations ("upward adjustments"), expired accounts	16	.....	.....
3020 Outlays (gross)	-720	-1,153	-1,103
3040 Recoveries of prior year unpaid obligations, unexpired	-16	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-111	.....	.....
3050 Unpaid obligations, end of year	1,372	1,149	976
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,335	1,372	1,149
3200 Obligated balance, end of year	1,372	1,149	976
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	872	900	775
Outlays, gross:			
4010 Outlays from new discretionary authority	2	248	216
4011 Outlays from discretionary balances	708	895	877
4020 Outlays, gross (total)	710	1,143	1,093
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2	-30	-30
4033 Non-Federal sources	-17	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-19	-30	-30
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	17	.....	.....
4060 Additional offsets against budget authority only (total)	17	.....	.....
4070 Budget authority, net (discretionary)	870	870	745
4080 Outlays, net (discretionary)	691	1,113	1,063
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	10	10	10
4180 Budget authority, net (total)	870	870	745
4190 Outlays, net (total)	701	1,123	1,073

The Nonproliferation, Anti-Terrorism, Demining and Related (NADR) programs account provides assistance for critical security-related programs that reduce threats posed by international terrorist activities; landmines, explosive remnants of war, and stockpiles of excess conventional weapons and munitions; nuclear, radiological, chemical, and biological weapons of mass destruction; and other destabilizing weapons.

Object Classification (in millions of dollars)

Identification code 011–1075–0–1–152	2025 actual	2026 est.	2027 est.
Direct obligations:			
21.0 Travel and transportation of persons	10	10	10
25.2 Other services from non-Federal sources	350	350	350
31.0 Equipment	125	125	125
41.0 Grants, subsidies, and contributions	383	415	415
99.0 Direct obligations	868	900	900
99.0 Reimbursable obligations	.....	30	30
99.9 Total new obligations, unexpired accounts	868	930	930

Global Security Contingency Fund

Program and Financing (in millions of dollars)

Identification code 011–1041–0–1–152	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	4	3
3020 Outlays (gross)	.....	-1	-1
3050 Unpaid obligations, end of year	4	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	4	3
3200 Obligated balance, end of year	4	3	2
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	.....	1	1
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	.....	1	1

The Global Security Contingency Fund (GSCF) permits the Department of State and the Department of War to combine resources and expertise to address emergent challenges and opportunities. The GSCF can be used to

GLOBAL SECURITY CONTINGENCY FUND—Continued

provide military and other security sector assistance to enhance a country's national-level military or other security forces' capabilities to conduct border and maritime security, internal defense, and counterterrorism operations, or to participate in or support military, stability, or peace support operations, consistent with U.S. foreign policy and national security interests. The GSCF can also be used to provide assistance to the justice sector (including law enforcement and prisons), rule of law programs, and stabilization efforts in cases where civilian providers are challenged in their ability to operate. Assistance programs under this account are collaboratively developed by the Department of State and the Department of War. The fund allows direct contributions from each Department to be transferred into the fund for implementation by the most appropriate agency in a given situation, be it State, War, or others. No direct funding is requested.

FOREIGN MILITARY FINANCING LOAN PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 011–1085–0–1–152		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0701	Direct loan subsidy			100
0702	Loan guarantee subsidy		100	
0705	Reestimates of direct loan subsidy		1	
0791	Direct program activities, subtotal		101	100
0900	Total new obligations, unexpired accounts (object class 41.0)		101	100
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1121	Appropriations transferred from other acct [011–1082]		100	100
	Appropriations, mandatory:			
1200	Appropriation		1	
1900	Budget authority (total)		101	100
1930	Total budgetary resources available		101	100
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	170	101	127
3010	New obligations, unexpired accounts		101	100
3020	Outlays (gross)	-69	-75	-103
3050	Unpaid obligations, end of year	101	127	124
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	170	101	127
3200	Obligated balance, end of year	101	127	124
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross		100	100
	Outlays, gross:			
4010	Outlays from new discretionary authority		25	25
4011	Outlays from discretionary balances	69	49	78
4020	Outlays, gross (total)	69	74	103
	Mandatory:			
4090	Budget authority, gross		1	
	Outlays, gross:			
4100	Outlays from new mandatory authority		1	
4180	Budget authority, net (total)		101	100
4190	Outlays, net (total)	69	75	103

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 011–1085–0–1–152		2025 actual	2026 est.	2027 est.
	Direct loan levels supportable by subsidy budget authority:			
115001	FMF Direct Loan Program	8,000	8,000	16,000
	Direct loan subsidy (in percent):			
132001	FMF Direct Loan Program	0.00	0.00	0.63
132999	Weighted average subsidy rate	0.00	0.00	0.63
	Direct loan subsidy budget authority:			
133001	FMF Direct Loan Program			100
	Direct loan subsidy outlays:			
134001	FMF Direct Loan Program	69	49	78
	Direct loan reestimates:			
135001	FMF Direct Loan Program	-39	-42	
	Guaranteed loan levels supportable by subsidy budget authority:			
215001	FMF Guaranteed Loan Program		8,000	2,000
	Guaranteed loan subsidy (in percent):			
232001	FMF Guaranteed Loan Program		1.25	0.00
232999	Weighted average subsidy rate	0.00	1.25	0.00
	Guaranteed loan subsidy budget authority:			
233001	FMF Guaranteed Loan Program		100	
	Guaranteed loan subsidy outlays:			
234001	FMF Guaranteed Loan Program		25	25

Foreign Military Financing (FMF) direct and guaranteed loans finance sales of defense articles, defense services, and design and construction services to foreign countries and international organizations. The FMF Loan Program Account was established pursuant to the Federal Credit Reform Act of 1990 to provide the funds necessary to support the cost of FMF direct loans and guarantees. Expenditures from this account finance the subsidy cost of direct loan disbursements and loan guarantee commitments, and are transferred to the respective FMF Financing Accounts.

FOREIGN MILITARY FINANCING DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 011–4122–0–3–152		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0710	Direct loan obligations	8,000	8,000	16,000
0713	Payment of interest to Treasury	307	174	429
0715	Interest paid to FFB			176
0742	Downward reestimates paid to receipt accounts	34	30	
0743	Interest on downward reestimates	5	13	
0900	Total new obligations, unexpired accounts	8,346	8,217	16,605
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	50	14	
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	8,023	8,094	16,381
	Spending authority from offsetting collections, mandatory:			
1800	Collected	356	376	918
1801	Change in uncollected payments, Federal sources	-69	-49	78
1825	Spending authority from offsetting collections applied to repay debt		-218	-772
1850	Spending auth from offsetting collections, mand (total)	287	109	224
1900	Budget authority (total)	8,310	8,203	16,605
1930	Total budgetary resources available	8,360	8,217	16,605
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	14		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	7,976	13,501	18,360
3010	New obligations, unexpired accounts	8,346	8,217	16,605
3020	Outlays (gross)	-2,821	-3,358	-13,720
3050	Unpaid obligations, end of year	13,501	18,360	21,245
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-170	-101	-52
3070	Change in uncollected pymts, Fed sources, unexpired	69	49	-78
3090	Uncollected pymts, Fed sources, end of year	-101	-52	-130
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	7,806	13,400	18,308
3200	Obligated balance, end of year	13,400	18,308	21,115
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	8,310	8,203	16,605
	Financing disbursements:			
4110	Outlays, gross (total)	2,821	3,358	13,720
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-69	-50	-78

4122	Interest on uninvested funds	-272	-14	-33
4123	Principal Payments	-15	-212	-499
4123	Interest Payments		-100	-308
4130	Offsets against gross budget authority and outlays (total)	-356	-376	-918
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	69	49	-78
4160	Budget authority, net (mandatory)	8,023	7,876	15,609
4170	Outlays, net (mandatory)	2,465	2,982	12,802
4180	Budget authority, net (total)	8,023	7,876	15,609
4190	Outlays, net (total)	2,465	2,982	12,802

Status of Direct Loans (in millions of dollars)

Identification code 011–4122–0–3–152	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	8,000	8,000	16,000
1150 Total direct loan obligations	8,000	8,000	16,000
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	24	2,487	5,416
1231 Disbursements: Direct loan disbursements	2,475	3,141	13,129
1251 Repayments: Repayments and prepayments	-12	-212	-499
1290 Outstanding, end of year	2,487	5,416	18,046

As required by the Federal Credit Reform Act of 1990, the Foreign Military Financing (FMF) Direct Loan Financing Account is a non-budgetary account that records all cash flows to and from the Government resulting from FMF direct loans obligated in 1992 and beyond. Amounts in this account are a means of financing and are not included in budget totals.

Balance Sheet (in millions of dollars)

Identification code 011–4122–0–3–152	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	1,972	5,414
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	24	2,487
1402 Interest receivable		14
1405 Allowance for subsidy cost (-)	-24	-20
1499 Net present value of assets related to direct loans		2,481
1999 Total assets	1,972	7,895
LIABILITIES:		
Federal liabilities:		
2103 Debt	1,972	7,852
2104 Resources payable to Treasury		
2105 Other		43
2999 Total liabilities	1,972	7,895
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	1,972	7,895

Foreign Military Financing Guaranteed Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 011–4386–0–3–152	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0711 Default claim payments on principal			3
0900 Total new obligations, unexpired accounts			3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			44
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected		44	63
1900 Budget authority (total)		44	63
1930 Total budgetary resources available		44	107
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		44	104
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			3
3020 Outlays (gross)			-3
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross		44	63
Financing disbursements:			
4110 Outlays, gross (total)			3
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources		-25	-25
4122 Interest on uninvested funds		-1	-2
4123 Non-Federal sources		-18	-36
4130 Offsets against gross budget authority and outlays (total)		-44	-63
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)		-44	-60
4180 Budget authority, net (total)			
4190 Outlays, net (total)		-44	-60

Status of Guaranteed Loans (in millions of dollars)

Identification code 011–4386–0–3–152	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority		8,000	2,000
2150 Total guaranteed loan commitments		8,000	2,000
2199 Guaranteed amount of guaranteed loan commitments			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year			2,000
2231 Disbursements of new guaranteed loans		2,000	2,500
2251 Repayments and prepayments			-167
2263 Adjustments: Terminations for default that result in claim payments			-3
2290 Outstanding, end of year		2,000	4,330
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year		1,600	3,465

As required by the Federal Credit Reform Act of 1990, the Foreign Military Financing (FMF) Guaranteed Loan Financing Account is a non-budgetary account that will record all cash flows to and from the Government resulting from FMF loan guarantees committed. Amounts in this account are a means of financing and are not included in the budget totals.

Foreign Military Loan Liquidating Account

Program and Financing (in millions of dollars)

Identification code 011–4121–0–3–152	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections (cash) from country loans	13	9	4
1820 Capital transfer of spending authority from offsetting collections to general fund	-13	-9	-4
Budget authority and outlays, net:			
Mandatory:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-13	-9	-4
4180 Budget authority, net (total)	-13	-9	-4
4190 Outlays, net (total)	-13	-9	-4

Status of Direct Loans (in millions of dollars)

Identification code 011–4121–0–3–152	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	168	163	154
1251 Repayments: Repayments and prepayments from country	-12	-9	-4
1264 Other adjustments, net (+ or -)	7		

FOREIGN MILITARY LOAN LIQUIDATING ACCOUNT—Continued

Status of Direct Loans—Continued

Identification code 011–4121–0–3–152		2025 actual	2026 est.	2027 est.
1290	Outstanding, end of year	163	154	150

The Foreign Military Loan Liquidating Account records all cash flows to and from the Government resulting from direct loans obligated and loan guarantees for foreign military financing committed prior to 1992. This account is shown on a cash basis and reflects the transactions resulting from loans provided to finance sales of defense articles, defense services, and design and construction services to foreign countries and international organizations. No new loan disbursements are made from this account. Certain collections made into this account are made available for default claim payments. The Federal Credit Reform Act of 1990 provides permanent indefinite authority to cover obligations for default payments if the liquidating account funds are otherwise insufficient. All new foreign military financing credit activity in 1992 and after (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year) is recorded in corresponding program and financing accounts.

Balance Sheet (in millions of dollars)

Identification code 011–4121–0–3–152		2024 actual	2025 actual
	ASSETS:		
1101	Federal assets: Fund balances with Treasury	2	
1601	Direct loans, gross	168	163
1602	Interest receivable	1,918	1,979
1603	Allowance for estimated uncollectible loans and interest (-)	-2,069	-2,128
1699	Value of assets related to direct loans	17	14
1999	Total assets	19	14
	LIABILITIES:		
	Federal liabilities:		
2102	Accrued Interest Payable to FFB		
2103	Debt - Principal owed to FFB		
2104	Resources payable to Treasury	2	
2207	Non-Federal liabilities: Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	17	14
2999	Total liabilities	19	14
	NET POSITION:		
3300	Cumulative results of operations		
4999	Total liabilities and net position	19	14

MILITARY DEBT REDUCTION FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 011–4174–0–3–152		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0715	Somalia Debt Reduction	41		
0900	Total new obligations, unexpired accounts	41		
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		1	1
1023	Unobligated balances applied to repay debt	-41		
1033	Recoveries of prior year paid obligations	41		
1070	Unobligated balance (total)		1	1
	Financing authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	42		
1900	Budget authority (total)	42		
1930	Total budgetary resources available	42	1	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	41		
3020	Outlays (gross)	-41		
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	42		
	Financing disbursements:			
4110	Outlays, gross (total)	41		
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-42		
4123	Non-Federal sources	-41		
4130	Offsets against gross budget authority and outlays (total)	-83		
	Additional offsets against financing authority only (total):			
4143	Recoveries of prior year paid obligations, unexpired accounts	41		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	-42		
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-42		

Status of Direct Loans (in millions of dollars)

Identification code 011–4174–0–3–152		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	259		
1264	Other adjustments, net (+ or -)	-259		

As required by the Federal Credit Reform Act of 1990, the Military Debt Reduction Financing (MDRF) Account is a non-budgetary financing account that records all cash flows to and from the Government resulting from restructuring foreign military loans. The amounts in this account are a means of financing and are not included in budget totals. It is an account established for the debt relief of certain countries as established by Public Law 103–87, Foreign Operations, Export Financing, and Related Programs Appropriations Act, 1994, Section 11, Special Debt Relief for the Poorest, Most Heavily Indebted Countries. The MDRF buys a portfolio of loans from the Foreign Military Loan Liquidating Account, thus transferring the loans from the Liquidating Account to the MDRF Account.

Balance Sheet (in millions of dollars)

Identification code 011–4174–0–3–152		2024 actual	2025 actual
	ASSETS:		
1101	Federal assets: Fund balances with Treasury		
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	41	
1402	Interest receivable		
1405	Allowance for subsidy cost (-)		
1499	Net present value of assets related to direct loans	41	
1999	Total assets	41	
	LIABILITIES:		
2103	Federal liabilities: Debt	41	
	NET POSITION:		
3300	Cumulative results of operations		
4999	Total liabilities and net position	41	

MULTILATERAL ASSISTANCE

Federal Funds

CONTRIBUTION TO THE CLEAN TECHNOLOGY FUND

Program and Financing (in millions of dollars)

Identification code 020–0080–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Grants	20		
	Credit program obligations:			
0705	Reestimates of direct loan subsidy		176	
0706	Interest on reestimates of direct loan subsidy		13	
0791	Direct program activities, subtotal		189	

0900	Total new obligations, unexpired accounts (object class 41.0)	20	189	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	20		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	125		
1130	Appropriations permanently reduced	-125		
	Appropriations, mandatory:			
1200	Appropriation		189	
1900	Budget authority (total)		189	
1930	Total budgetary resources available	20	189	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	314	239	230
3010	New obligations, unexpired accounts	20	189	
3020	Outlays (gross)	-95	-198	
3050	Unpaid obligations, end of year	239	230	230
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	314	239	230
3200	Obligated balance, end of year	239	230	230
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	95	9	
	Mandatory:			
4090	Budget authority, gross		189	
	Outlays, gross:			
4100	Outlays from new mandatory authority		189	
4180	Budget authority, net (total)		189	
4190	Outlays, net (total)	95	198	

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 020–0080–0–1–151	2025 actual	2026 est.	2027 est.
Direct loan subsidy outlays:			
134001 Clean Technology Fund Direct Loans	75	9	
Direct loan reestimates:			
135001 Clean Technology Fund Direct Loans	-7	189	

Clean Technology Fund

The Clean Technology Fund (CTF) was created in 2008 to provide concessional financing. All remaining funding for new CTF activities was rescinded in 2025 and there was no funding for new activities in 2026. There is no funding requested for the CTF in 2027.

Global Agriculture and Food Security Program

(CANCELLATION)

Of the unobligated balances from amounts made available under this heading in prior Acts, $10,000,000 is permanently cancelled.

Program and Financing (in millions of dollars)

Identification code 020–1475–0–1–151	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		10	10
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10		
1131 Unobligated balance of appropriations permanently reduced			-10
1160 Appropriation, discretionary (total)	10		-10
1930 Total budgetary resources available	10	10	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	10	10	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	10		-10
4180 Budget authority, net (total)	10		-10
4190 Outlays, net (total)			

The Global Agriculture and Food Security Program (GAFSP) is a multi-donor financing platform to support food security. There is no funding requested for the Global Agriculture and Food Security Program (GAFSP) in 2027.

Treasury International Assistance Programs

For contributions by the Secretary of the Treasury to international financial institutions and trust funds administered by such institutions, in addition to amounts otherwise available for such purposes, $32,317,000 , to remain available until expended: Provided, That of the amount made available under this heading, up to $32,317,000 may be available for the costs, as defined in section 502 of the Congressional Budget Act of 1974, of loan guarantees to the international financial institutions: Provided further, That funds made available under this heading may be transferred to, and merged with, funds provided under the headings in this title and the headings "Department of the Treasury—-International Affairs Technical Assistance" and "Department of the Treasury - Debt Restructuring" in title III of this Act and prior appropriations Acts: Provided further, That such transfer authority is in addition to any transfer authority otherwise available in this Act and under any other provision of law.

Program and Financing (in millions of dollars)

Identification code 020–1916–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Treasury International Assistance Program (Direct)	17	46	32
Credit program obligations:			
0702 Loan guarantee subsidy	31		
0791 Direct program activities, subtotal	31		
0900 Total new obligations, unexpired accounts	48	46	32
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	48	50	79
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	50	75	32
1930 Total budgetary resources available	98	125	111
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	50	79	79
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		13	47
3010 New obligations, unexpired accounts	48	46	32
3020 Outlays (gross)	-35	-12	-28
3050 Unpaid obligations, end of year	13	47	51
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		13	47
3200 Obligated balance, end of year	13	47	51
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	50	75	32
Outlays, gross:			
4011 Outlays from discretionary balances	35	12	28
4180 Budget authority, net (total)	50	75	32
4190 Outlays, net (total)	35	12	28

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 020–1916–0–1–151	2025 actual	2026 est.	2027 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 World Bank IBRD Loan Guarantee	2,000		
215002 Asian Development Bank Loan Guarantee	1,000		
215999 Total loan guarantee levels	3,000		
Guaranteed loan subsidy (in percent):			
232001 World Bank IBRD Loan Guarantee	0.62		
232002 Asian Development Bank Loan Guarantee	1.87		
232999 Weighted average subsidy rate	1.04		
Guaranteed loan subsidy budget authority:			
233001 World Bank IBRD Loan Guarantee	12		

TREASURY INTERNATIONAL ASSISTANCE PROGRAMS—Continued

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued

Identification code 020–1916–0–1–151	2025 actual	2026 est.	2027 est.
233002 Asian Development Bank Loan Guarantee	19		
233999 Total subsidy budget authority	31		
Guaranteed loan subsidy outlays:			
234002 Asian Development Bank Loan Guarantee	19	12	
234999 Total subsidy outlays	19	12	
Guaranteed loan reestimates:			
235002 Asian Development Bank Loan Guarantee		-7	
235999 Total guaranteed loan reestimates		-7	

This account enables Treasury to meet new and emergent needs through international financial institutions (IFIs), financial intermediary funds and trust funds administered by IFIs, and other international organizations, as well as technical assistance. Requested resources and authorities will be used to advance U.S. strategic priorities and leadership, including countering the influence of malign actors, protecting national security, and supporting global macroeconomic and financial stability. Treasury will use this funding to implement innovative solutions to address those needs in a timely manner.

Object Classification (in millions of dollars)

Identification code 020–1916–0–1–151	2025 actual	2026 est.	2027 est.
Direct obligations:			
33.0 Investments and loans	17		
41.0 Grants, subsidies, and contributions	31	46	32
99.9 Total new obligations, unexpired accounts	48	46	32

TREASURY INTERNATIONAL ASSISTANCE PROGRAMS GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 020–4395–0–3–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0711 Default claim payments on principal			2
0742 Downward reestimates paid to receipt accounts		6	
0743 Interest on downward reestimates		1	
0900 Total new obligations, unexpired accounts		7	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		32	32
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation		6	
Spending authority from offsetting collections, mandatory:			
1800 Collected	20	13	
1801 Change in uncollected payments, Federal sources	12	-12	
1850 Spending auth from offsetting collections, mand (total)	32	1	
1900 Budget authority (total)	32	7	
1930 Total budgetary resources available	32	39	32
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	32	32	30
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		7	2
3020 Outlays (gross)		-7	-2
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-12	
3070 Change in uncollected pymts, Fed sources, unexpired	-12	12	
3090 Uncollected pymts, Fed sources, end of year	-12		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		-12	
3200 Obligated balance, end of year	-12		
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	32	7	
Financing disbursements:			
4110 Outlays, gross (total)		7	2
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-19	-12	
4122 Interest on uninvested funds	-1	-1	
4130 Offsets against gross budget authority and outlays (total)	-20	-13	
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-12	12	
4160 Budget authority, net (mandatory)		6	
4170 Outlays, net (mandatory)	-20	-6	2
4180 Budget authority, net (total)		6	
4190 Outlays, net (total)	-20	-6	2

Status of Guaranteed Loans (in millions of dollars)

Identification code 020–4395–0–3–151	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	3,000		
2150 Total guaranteed loan commitments	3,000		
2199 Guaranteed amount of guaranteed loan commitments	3,000		
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year		1,000	1,000
2231 Disbursements of new guaranteed loans	1,000		
2251 Repayments and prepayments			
2261 Adjustments: Terminations for default that result in loans receivable			
2290 Outstanding, end of year	1,000	1,000	1,000
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	1,000	1,000	1,000
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year			
2331 Disbursements for guaranteed loan claims			
2390 Outstanding, end of year			

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from loan guarantees obligated to programs at the International Bank for Reconstruction and Development and Asian Development Bank from the Treasury International Assistance Program account. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 020–4395–0–3–151	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury		20
1201 Non-Federal assets: Investments in non-Federal securities, net		
1999 Total assets		20
LIABILITIES:		
2105 Federal liabilities: Other (Year End Re-estimate Accrual)		5
2204 Non-Federal liabilities: Liabilities for loan guarantees		15
2999 Total liabilities		20
4999 Total liabilities and net position		20

CONTRIBUTION TO THE INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT

GLOBAL ENVIRONMENT FACILITY

(CANCELLATION)

Of the unobligated balances from amounts made available under the heading "Global Environment Facility" in prior Acts making appropriations for the Depart-

ment of State, foreign operations, and related programs, $150,200,000 is permanently cancelled.

Program and Financing (in millions of dollars)

Identification code 020–0077–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	International Bank for Reconstruction and Development	241		
0799	Total direct obligations	241		
0801	IBRD Reimbursable	15		
0900	Total new obligations, unexpired accounts	256		
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7,663	7,814	7,964
1011	Unobligated balance transfer from other acct [072–0306]	35		
1020	Adjustment of unobligated bal brought forward, Oct 1	15		
1070	Unobligated balance (total)	7,713	7,814	7,964
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	357	150	
1131	Unobligated balance of appropriations permanently reduced			-150
1160	Appropriation, discretionary (total)	357	150	-150
	Spending authority from offsetting collections, discretionary:			
1700	Collected	15		
1701	Change in uncollected payments, Federal sources	-15		
1900	Budget authority (total)	357	150	-150
1930	Total budgetary resources available	8,070	7,964	7,814
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	7,814	7,964	7,814
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	256		
3020	Outlays (gross)	-256		
	Uncollected payments:			
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-15		
3070	Change in uncollected pymts, Fed sources, unexpired	15		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-15		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	357	150	-150
	Outlays, gross:			
4010	Outlays from new discretionary authority	207		
4011	Outlays from discretionary balances	49		
4020	Outlays, gross (total)	256		
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-15		
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	15		
4070	Budget authority, net (discretionary)	357	150	-150
4080	Outlays, net (discretionary)	241		
4180	Budget authority, net (total)	357	150	-150
4190	Outlays, net (total)	241		

Contribution to the International Bank for Reconstruction and Development and related funds

The International Bank for Reconstruction and Development (IBRD) acts both in its own capacity as a lender and as a trustee for other multilateral funds (such as trust funds and financial intermediary funds) that are administered by the World Bank, including the Global Environment Facility. Activity related to transactions with the International Financial Corporation, a separate component of the World Bank Group, is also shown in this account.

International Bank for Reconstruction and Development

The International Bank for Reconstruction and Development (IBRD) is the arm of the World Bank that provides financing to creditworthy middle-income countries. There is no funding requested for the International Bank for Reconstruction and Development (IBRD) in 2027.

Global Environment Facility

The Global Environment Facility (GEF) is the largest multilateral fund for the global environment. There is no funding requested for the GEF in 2027.

International Finance Corporation

The International Finance Corporation (IFC) is the arm of the World Bank Group that promotes the private sector in developing countries. There is no funding requested for IFC in 2027.

Object Classification (in millions of dollars)

Identification code 020–0077–0–1–151		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.3	Other goods and services from Federal sources	1		
33.0	Investments and loans	207		
41.0	Grants, subsidies, and contributions	34		
99.0	Direct obligations	242		
99.0	Reimbursable obligations	15		
99.5	Adjustment for rounding (Admin Expenses)	-1		
99.9	Total new obligations, unexpired accounts	256		

Contribution to the International Development Association

For payment to the International Development Association by the Secretary of the Treasury, $866,657,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 020–0073–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	International Development Association	1,380	1,066	867
0900	Total new obligations, unexpired accounts (object class 41.0)	1,380	1,066	867
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation - IDA	1,380	1,066	867
1900	Budget authority (total)	1,380	1,066	867
1930	Total budgetary resources available	1,380	1,066	867
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	1,380	1,066	867
3020	Outlays (gross)	-1,380	-1,066	-867
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,380	1,066	867
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,380	1,066	867
4180	Budget authority, net (total)	1,380	1,066	867
4190	Outlays, net (total)	1,380	1,066	867

International Development Association

The International Development Association (IDA) is the arm of the World Bank Group that supports poverty reduction and economic development in the world's 78 poorest countries across a wide range of sectors. Because countries receiving IDA financing are too poor and lack creditworthiness to attract sufficient capital to support their significant development needs, they depend on concessional finance—low or no interest loans and grants. Over time, IDA's support helps countries finance their development needs through domestic revenues and borrowing at non-concessional rates, including through international markets. As of September 2025, the United States holds the largest percent of total votes in IDA at 9.8 percent.

CONTRIBUTION TO MULTILATERAL INVESTMENT GUARANTEE AGENCY

Program and Financing (in millions of dollars)

Identification code 020–0084–0–1–151	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	22	22	22
3050 Unpaid obligations, end of year	22	22	22
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	22	22	22
3200 Obligated balance, end of year	22	22	22
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The Multilateral Investment Guarantee Agency (MIGA) is a member of the World Bank Group that provides guarantees and insurance. There is no funding requested for MIGA in 2027.

CONTRIBUTION TO THE INTER-AMERICAN DEVELOPMENT BANK

For payment to the Inter-American Investment Corporation by the Secretary of the Treasury, $75,267,000, to remain available until expended: Provided, That such amounts may be made available for the United States share of an increase in the capital stock of the Inter-American Investment Corporation.

Program and Financing (in millions of dollars)

Identification code 020–0072–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Inter-American Investment Corp			75
0900 Total new obligations, unexpired accounts (object class 33.0)			75
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,798	3,798	3,798
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			75
1930 Total budgetary resources available	3,798	3,798	3,873
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3,798	3,798	3,798
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			75
3020 Outlays (gross)			-75
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			75
Outlays, gross:			
4010 Outlays from new discretionary authority			75
4180 Budget authority, net (total)			75
4190 Outlays, net (total)			75

Contribution to the Inter-American Development Bank Group

The Inter-American Development Bank (IDB) Group includes the Inter-American Development Bank and the Inter-American Investment Corporation (IDB Invest).

Inter-American Development Bank

The Inter-American Development Bank (IDB) provides development financing for 26 countries in Latin America and the Caribbean. In addition to this activity, IDB also acts as a trustee for other multilateral funds. There is no funding requested for the IDB in 2027.

Inter-American Investment Corporation (IDB Invest)

The Inter-American Investment Corporation, colloquially known as IDB Invest, is an independent arm of the IDB Group dedicated to promoting development of the private sector in Latin America and the Caribbean.

CONTRIBUTION TO THE ASIAN DEVELOPMENT FUND

For payment to the Asian Development Bank's Asian Development Fund by the Secretary of the Treasury, $43,610,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 020–0076–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Asian Development Fund	44	44	44
0091 Direct program activities, subtotal	44	44	44
0799 Total direct obligations	44	44	44
0801 Asian Development Bank (Reimbursable)	1		
0900 Total new obligations, unexpired accounts	45	44	44
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	748	748	748
1020 Adjustment of unobligated bal brought forward, Oct 1	1		
1070 Unobligated balance (total)	749	748	748
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation - Fund	44	44	44
Spending authority from offsetting collections, discretionary:			
1700 Collected	1		
1701 Change in uncollected payments, Federal sources	-1		
1900 Budget authority (total)	44	44	44
1930 Total budgetary resources available	793	792	792
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	748	748	748
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	45	44	44
3020 Outlays (gross)	-45	-44	-44
Uncollected payments:			
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3070 Change in uncollected pymts, Fed sources, unexpired	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-1		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	44	44	44
Outlays, gross:			
4010 Outlays from new discretionary authority	44	44	44
4011 Outlays from discretionary balances	1		
4020 Outlays, gross (total)	45	44	44
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1		
4070 Budget authority, net (discretionary)	44	44	44
4080 Outlays, net (discretionary)	44	44	44
4180 Budget authority, net (total)	44	44	44
4190 Outlays, net (total)	44	44	44

Contribution to the Asian Development Bank, including the Asian Development Fund

The Asian Development Bank funds activities from two windows, the Asian Development Bank and Asian Development Fund.

The AsDB provides market-based and concessional loans to Asian and Pacific Island countries. There is no AsDB funding requested in 2027.

Asian Development Fund

AsDF currently provides grants to 13 of the poorest and most vulnerable countries in Asia and Pacific Islands that face moderate or high risk of debt distress. It focuses on supporting economic growth, as well as regional cooperation and integration. AsDF projects support water, energy, transportation, financial sector deepening, agriculture, and health.

Object Classification (in millions of dollars)

Identification code 020–0076–0–1–151		2025 actual	2026 est.	2027 est.
41.0	Direct obligations: Grants, subsidies, and contributions	44	44	44
99.0	Direct obligations	44	44	44
99.0	Reimbursable obligations	1		
99.9	Total new obligations, unexpired accounts	45	44	44

Contribution to the African Development Bank

For payment to the African Development Bank by the Secretary of the Treasury for the United States share of the paid-in portion of the increases in capital stock, $54,648,752, to remain available until expended.

Contribution to the African Development Fund

(CANCELLATION)

Of the unobligated balances from amounts made available under this heading in prior Acts, $197,000,000 is permanently cancelled.

Limitation on Callable Capital Subscriptions

The United States Governor of the African Development Bank may subscribe without fiscal year limitation to the callable capital portion of the United States share of increases in capital stock in an amount not to exceed $856,174,624.

Program and Financing (in millions of dollars)

Identification code 020–0082–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Bank	55	55	55
0900	Total new obligations, unexpired accounts (object class 33.0)	55	55	55
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		197	197
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation - Bank	55	55	55
1100	Appropriation - Fund	197		
1131	Unobligated balance of appropriations permanently reduced			-197
1160	Appropriation, discretionary (total)	252	55	-142
1930	Total budgetary resources available	252	252	55
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	197	197	
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	55	55	55
3020	Outlays (gross)	-55	-55	-55
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	252	55	-142
	Outlays, gross:			
4010	Outlays from new discretionary authority	55	55	55
4180	Budget authority, net (total)	252	55	-142
4190	Outlays, net (total)	55	55	55

The African Development Bank Group includes: 1) the African Development Bank (AfDB) and 2) the African Development Fund (AfDF). In 2025, approximately 54 percent of AfDB and 65 percent of AfDF project approvals were in the infrastructure sector, composed of investments in transportation, power, water and sanitation, environment, and urban development.

African Development Bank

The AfDB provides public sector financing at market-linked rates to 23 middle-income African countries and provides loans, equity investments, lines of credit, and guarantees to support private sector investments in all 54 African member countries. The United States will remain the largest non-regional shareholder of the AfDB and the second-largest shareholder after Nigeria.

Contribution to the European Bank for Reconstruction and Development

For payment to the European Bank for Reconstruction and Development by the Secretary of the Treasury for the United States share of the paid-in portion of the increases in capital stock, $87,500,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 020–0088–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	55	88	88
0801	Reimbursable program activity	1		
0900	Total new obligations, unexpired accounts	56	88	88
	Budgetary resources:			
	Unobligated balance:			
1011	Unobligated balance transfer from other acct [072–0306]	55		
1020	Adjustment of unobligated bal brought forward, Oct 1	1		
1070	Unobligated balance (total)	56		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation		88	88
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1		
1701	Change in uncollected payments, Federal sources	-1		
1900	Budget authority (total)		88	88
1930	Total budgetary resources available	56	88	88
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		1	
3010	New obligations, unexpired accounts	56	88	88
3020	Outlays (gross)	-55	-89	-88
3050	Unpaid obligations, end of year	1		
	Uncollected payments:			
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3070	Change in uncollected pymts, Fed sources, unexpired	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-1	1	
3200	Obligated balance, end of year	1		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross		88	88
	Outlays, gross:			
4010	Outlays from new discretionary authority		88	88
4011	Outlays from discretionary balances	55	1	
4020	Outlays, gross (total)	55	89	88
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1		
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	1		
4070	Budget authority, net (discretionary)		88	88
4080	Outlays, net (discretionary)	54	89	88
4180	Budget authority, net (total)		88	88
4190	Outlays, net (total)	54	89	88

Created in 1990, the European Bank for Reconstruction and Development (EBRD) supports market-oriented economic reform, predominately through private-sector lending and investments. Its original field of operation in the countries of Central and Eastern Europe and the former Soviet Union was expanded in 2012 to aid in the transitions of key countries in the Middle East and North Africa, and recently extended membership to six countries in sub-Saharan Africa. The United States is the largest shareholder in the EBRD, with a 10 percent share of total voting power. The EBRD approves loans under three main sectors: 1) financial institutions; 2) industry, commerce, and agribusiness; and 3) sustainable infrastructure. Approximately 75 percent of its financing is to the private sector.

CONTRIBUTION TO THE EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT—Continued

Object Classification (in millions of dollars)

Identification code 020–0088–0–1–151		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.3	Other goods and services from Federal sources	1		
33.0	Investments and loans	54	88	88
99.0	Direct obligations	55	88	88
99.0	Reimbursable obligations	1		
99.9	Total new obligations, unexpired accounts	56	88	88

CONTRIBUTION TO THE INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT

For payment to the International Fund for Agricultural Development by the Secretary of the Treasury, $47,000,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 020–1039–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Contributions to the International Fund for Agricultural Develop (Direct)		97	47
0900	Total new obligations, unexpired accounts (object class 41.0)		97	47
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		43	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	43	54	47
1900	Budget authority (total)	43	54	47
1930	Total budgetary resources available	43	97	47
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	43		
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts		97	47
3020	Outlays (gross)		-97	-47
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	43	54	47
	Outlays, gross:			
4010	Outlays from new discretionary authority		54	47
4011	Outlays from discretionary balances		43	
4020	Outlays, gross (total)		97	47
4180	Budget authority, net (total)	43	54	47
4190	Outlays, net (total)		97	47

International Fund for Agricultural Development

The International Fund for Agricultural Development (IFAD) was established in 1977 as an international financial institution and specialized U.N. agency focused on promoting rural agricultural development and strengthening food security in developing countries. The United States is the largest historical contributor to IFAD, with approximately 6.4 percent of total voting power.

INTERNATIONAL AFFAIRS TECHNICAL ASSISTANCE

For necessary expenses to carry out the provisions of section 129 of the Foreign Assistance Act of 1961, $35,000,000, to remain available until expended: Provided, That amounts made available under this heading may be made available to contract for services as described in section 129(d)(3)(A) of the Foreign Assistance Act of 1961, without regard to the location in which such services are performed.

Program and Financing (in millions of dollars)

Identification code 020–1045–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	International Affairs Technical Assistance Program (Direct)	38	51	53
0801	International Affairs Technical Assistance Program (Reimbursable)	5	3	3
0900	Total new obligations, unexpired accounts	43	54	56
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	51	62	47
1020	Adjustment of unobligated bal brought forward, Oct 1	1		
1021	Recoveries of prior year unpaid obligations	9	9	9
1070	Unobligated balance (total)	61	71	56
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	38	30	35
	Spending authority from offsetting collections, discretionary:			
1700	Collected	7		
1701	Change in uncollected payments, Federal sources	-1		
1750	Spending auth from offsetting collections, disc (total)	6		
1900	Budget authority (total)	44	30	35
1930	Total budgetary resources available	105	101	91
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	62	47	35
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	28	27	22
3010	New obligations, unexpired accounts	43	54	56
3011	Obligations ("upward adjustments"), expired accounts	4		
3020	Outlays (gross)	-38	-50	-38
3040	Recoveries of prior year unpaid obligations, unexpired	-9	-9	-9
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	27	22	31
	Uncollected payments:			
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3070	Change in uncollected pymts, Fed sources, unexpired	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	27	27	22
3200	Obligated balance, end of year	27	22	31
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	44	30	35
	Outlays, gross:			
4010	Outlays from new discretionary authority	17	19	22
4011	Outlays from discretionary balances	21	31	16
4020	Outlays, gross (total)	38	50	38
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-7		
4040	Offsets against gross budget authority and outlays (total)	-7		
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	1		
4070	Budget authority, net (discretionary)	38	30	35
4080	Outlays, net (discretionary)	31	50	38
4180	Budget authority, net (total)	38	30	35
4190	Outlays, net (total)	31	50	38

International Affairs Technical Assistance Program

Pursuant to the Office of Technical Assistance's (OTA) authorizing statute, OTA builds capacity of finance ministries and central banks to effectively manage their public finances, strengthen their financial sectors, and combat financial crime. OTA expert advisors support the implementation of policy, management, and administrative reforms in the areas of revenue, budget, government debt, banking and financial services, and countering anti-money laundering and countering the financing of terrorism in developing and transitional countries. OTA projects support U.S. foreign policy and national security objectives by promoting economic self-reliance, creating opportunities for U.S. businesses and investments abroad, and reducing vulnerability to malign actors. As a bilateral Treasury program, OTA maintains

flexibility to stand up new projects or pivot or curtail existing projects to advance Administration and Treasury priorities. Appropriations to this account fund full-time resident advisors, intermittent advisors, program-related administrative costs, and project monitoring and evaluation.

Object Classification (in millions of dollars)

Identification code 020–1045–0–1–151		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	2	2	2
11.9	Total personnel compensation	2	2	2
12.1	Civilian personnel benefits	1	1	1
21.0	Travel and transportation of persons	2	6	7
23.2	Rental payments to others	1	1	1
25.1	Advisory and assistance services	17	22	23
25.2	Other services from non-Federal sources	9	12	12
25.3	Other goods and services from Federal sources	6	7	7
99.0	Direct obligations	38	51	53
99.0	Reimbursable obligations	5	3	3
99.9	Total new obligations, unexpired accounts	43	54	56

Employment Summary

Identification code 020–1045–0–1–151		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	10	11	11

Funds Appropriated to the President

International Organizations and Programs

Program and Financing (in millions of dollars)

Identification code 019–1005–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	International Organizations and Programs (Direct)	2	245	94
0900	Total new obligations, unexpired accounts (object class 41.0)	2	245	94
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1			94
1012	Unobligated balance transfers between expired and unexpired accounts	2		
1070	Unobligated balance (total)	2		94
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	437	339	
1130	Appropriations permanently reduced	-437		
1160	Appropriation, discretionary (total)		339	
1900	Budget authority (total)		339	
1930	Total budgetary resources available	2	339	94
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year		94	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	436	6	245
3010	New obligations, unexpired accounts	2	245	94
3020	Outlays (gross)	-430	-6	-339
3041	Recoveries of prior year unpaid obligations, expired	-2		
3050	Unpaid obligations, end of year	6	245	
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	436	6	245
3200	Obligated balance, end of year	6	245	
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross		339	
	Outlays, gross:			
4011	Outlays from discretionary balances	430	6	339
4180	Budget authority, net (total)		339	
4190	Outlays, net (total)	430	6	339

There is no funding requested in 2027 for the International Organizations and Programs account.

Debt Restructuring

For the costs, as defined in section 502 of the Congressional Budget Act of 1974, of modifying loans and loan guarantees for, or credits extended to, such countries as the President may determine, including the costs of selling, reducing, or canceling amounts owed to the United States pursuant to multilateral debt restructurings, including Paris Club debt restructurings and the Common Framework for Debt Treatments beyond the Debt Service Suspension Initiative, $52,000,000, to remain available until expended: Provided, That such amounts may be used notwithstanding any other provision of law.

Tropical Forest and Coral Reef Conservation

(CANCELLATION)

Of the unobligated balances from amounts made available under this heading in prior Acts, $30,000,000 is permanently cancelled.

Program and Financing (in millions of dollars)

Identification code 020–0091–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0103	Tropical Forest Conservation Initiative		9	
0104	Debt Relief and Restructuring			26
0191	Direct program activities, subtotal		9	26
0900	Total new obligations, unexpired accounts (object class 41.0)		9	26
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	245	159	138
1001	Discretionary unobligated balance brought fwd, Oct 1	245		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	25	52	52
1131	Unobligated balance of appropriations permanently reduced	-111	-64	-30
1160	Appropriation, discretionary (total)	-86	-12	22
1930	Total budgetary resources available	159	147	160
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	159	138	134
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	235	144	99
3010	New obligations, unexpired accounts		9	26
3020	Outlays (gross)	-91	-54	-26
3050	Unpaid obligations, end of year	144	99	99
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	235	144	99
3200	Obligated balance, end of year	144	99	99
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	-86	-12	22
	Outlays, gross:			
4011	Outlays from discretionary balances	91	54	26
4180	Budget authority, net (total)	-86	-12	22
4190	Outlays, net (total)	91	54	26

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 020–0091–0–1–151		2025 actual	2026 est.	2027 est.
	Direct loan subsidy outlays:			
134003	Department of Agriculture	34		
134004	Defense Security Cooperation Agency	43		
134006	U.S. Agency for Int'l Development	14		
134999	Total subsidy outlays	91		

Debt Relief and Debt Restructuring

Participating in debt restructuring negotiations allows the United States to seek to maximize recovery for U.S. taxpayers. The United States provides

DEBT RESTRUCTURING—Continued

debt restructuring through the Paris Club, in coordination with other bilateral lenders and requiring comparable treatment from private creditors. This account provides subsidies to U.S. government creditor agencies for the costs associated with debt treatments.

CLEAN TECHNOLOGY FUND LOANS FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 020–4618–0- -151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury	11	37	30
0742 Downward reestimates paid to receipt accounts	7	.....	.....
0900 Total new obligations, unexpired accounts	18	37	30
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	.....	1	.....
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	11	22	23
Spending authority from offsetting collections, mandatory:			
1800 Collected	83	212	7
1801 Change in uncollected payments, Federal sources	-75	-9	.....
1825 Spending authority from offsetting collections applied to repay debt	.....	-189	.....
1850 Spending auth from offsetting collections, mand (total)	8	14	7
1900 Budget authority (total)	19	36	30
1930 Total budgetary resources available	19	37	30
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,509	939	901
3010 New obligations, unexpired accounts	18	37	30
3020 Outlays (gross)	-588	-75	.....
3050 Unpaid obligations, end of year	939	901	931
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-314	-239	-230
3070 Change in uncollected pymts, Fed sources, unexpired	75	9	.....
3090 Uncollected pymts, Fed sources, end of year	-239	-230	-230
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,195	700	671
3200 Obligated balance, end of year	700	671	701
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	19	36	30
Financing disbursements:			
4110 Outlays, gross (total)	588	75	.....
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-75	-197	.....
4122 Interest on uninvested funds	-4	-9	.....
4123 Non-Federal sources	-4	-6	-7
4130 Offsets against gross budget authority and outlays (total)	-83	-212	-7
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	75	9	.....
4160 Budget authority, net (mandatory)	11	-167	23
4170 Outlays, net (mandatory)	505	-137	-7
4180 Budget authority, net (total)	11	-167	23
4190 Outlays, net (total)	505	-137	-7

Status of Direct Loans (in millions of dollars)

Identification code 020–4618–0- -151	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	295	831	894
1231 Disbursements: Direct loan disbursements	570	67	.....
1264 Other adjustments, net (+ or -)	-34	-4	.....
1290 Outstanding, end of year	831	894	894

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from direct loans and other investments obligated by the Clean Technology Fund (CTF), including modifications of those direct loans. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 020–4618–0- -151	2024 actual	2025 actual
ASSETS:		
Federal assets:		
Investments in U.S. securities:		
1106 Receivables, net	.....	190
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	295	831
1402 Interest receivable	1	2
1405 Allowance for subsidy cost (-)	-21	-242
1499 Net present value of assets related to direct loans	275	591
1999 Total assets	275	781
LIABILITIES:		
2103 Federal liabilities: Debt	275	781
4999 Total liabilities and net position	275	781

AGENCY FOR INTERNATIONAL DEVELOPMENT

Federal Funds

DEVELOPMENT ASSISTANCE

Program and Financing (in millions of dollars)

Identification code 072–1021–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Development Assistance Program (Direct)	776	1,644	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,157	1,644	.....
1001 Discretionary unobligated balance brought fwd, Oct 1	4,157	.....	.....
1021 Recoveries of prior year unpaid obligations	64	.....	.....
1070 Unobligated balance (total)	4,221	1,644	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,931	.....	.....
1130 Appropriations permanently reduced	-2,500	.....	.....
1160 Appropriation, discretionary (total)	1,431	.....	.....
1900 Budget authority (total)	1,431	.....	.....
1930 Total budgetary resources available	5,652	1,644	.....
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3,232	.....	.....
1941 Unexpired unobligated balance, end of year	1,644	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8,327	6,543	.....
3010 New obligations, unexpired accounts	776	1,644	.....
3011 Obligations ("upward adjustments"), expired accounts	87	.....	.....
3020 Outlays (gross)	-2,574	-8,187	.....
3040 Recoveries of prior year unpaid obligations, unexpired	-64	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-9	.....	.....
3050 Unpaid obligations, end of year	6,543	.....	.....
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	.....
3071 Change in uncollected pymts, Fed sources, expired	.....	2	.....
3090 Uncollected pymts, Fed sources, end of year	-2	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8,325	6,541	.....
3200 Obligated balance, end of year	6,541	.....	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,431	.....	.....
Outlays, gross:			
4011 Outlays from discretionary balances	2,574	8,187	.....

	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-87		
4040	Offsets against gross budget authority and outlays (total)	-87		
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	87		
4060	Additional offsets against budget authority only (total)	87		
4070	Budget authority, net (discretionary)	1,431		
4080	Outlays, net (discretionary)	2,487	8,187	
4180	Budget authority, net (total)	1,431		
4190	Outlays, net (total)	2,487	8,187	

There is no funding requested in 2027 for the Development Assistance (DA) account. Obligations in 2026 are associated with closeout of USAID.

Object Classification (in millions of dollars)

Identification code 072–1021–0–1–151	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	39		
11.3 Other than full-time permanent	10		
11.5 Other personnel compensation	1		
11.9 Total personnel compensation	50		
12.1 Civilian personnel benefits	9		
25.1 Advisory and assistance services	4		
41.0 Grants, subsidies, and contributions	713	1,644	
99.9 Total new obligations, unexpired accounts	776	1,644	

Employment Summary

Identification code 072–1021–0–1–151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	300		

Child Survival and Health Programs

Program and Financing (in millions of dollars)

Identification code 072–1095–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Child Survival and Health Programs (Direct)	7	16	
0900 Total new obligations, unexpired accounts (object class 41.0)	7	16	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	23	16	
1930 Total budgetary resources available	23	16	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	16		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	18	24	
3010 New obligations, unexpired accounts	7	16	
3020 Outlays (gross)	-1	-40	
3050 Unpaid obligations, end of year	24		
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-5	
3071 Change in uncollected pymts, Fed sources, expired		5	
3090 Uncollected pymts, Fed sources, end of year	-5		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	13	19	
3200 Obligated balance, end of year	19		
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	1	40	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	1	40	

Prior to 2008, funds were appropriated to the USAID legacy Child Survival and Health Programs account to support activities that address family planning/reproductive health; child survival and maternal. Additionally, funding for HIV/AIDS was appropriated in the Global HIV/AIDS Initiative account for this purpose through 2007. Beginning in 2008, funds for these activities were appropriated in the Global Health and Child Survival (now Global Health Programs) account. Obligations in 2026 are associated with closeout of USAID. This account is a legacy USAID account and there is no new budget authority requested in 2027.

HIV/AIDS Working Capital Fund

Program and Financing (in millions of dollars)

Identification code 072–1033–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 HIV/AIDS Working Capital Fund (Reimbursable)	952	725	500
0900 Total new obligations, unexpired accounts (object class 41.0)	952	725	500
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	371	153	153
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	487	725	400
1701 Change in uncollected payments, Federal sources	247		
1750 Spending auth from offsetting collections, disc (total)	734	725	400
1930 Total budgetary resources available	1,105	878	553
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	153	153	53
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,085	1,297	400
3010 New obligations, unexpired accounts	952	725	500
3020 Outlays (gross)	-740	-1,622	-566
3050 Unpaid obligations, end of year	1,297	400	334
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-247	-247
3070 Change in uncollected pymts, Fed sources, unexpired	-247		
3090 Uncollected pymts, Fed sources, end of year	-247	-247	-247
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,085	1,050	153
3200 Obligated balance, end of year	1,050	153	87
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	734	725	400
Outlays, gross:			
4010 Outlays from new discretionary authority	50	471	260
4011 Outlays from discretionary balances	690	1,151	306
4020 Outlays, gross (total)	740	1,622	566
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-487	-725	-400
4040 Offsets against gross budget authority and outlays (total)	-487	-725	-400
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-247		
4060 Additional offsets against budget authority only (total)	-247		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	253	897	166
4180 Budget authority, net (total)			
4190 Outlays, net (total)	253	897	166

The HIV/AIDS Working Capital Fund (WCF) was created in Public Law 108–447, which authorized the U.S. Global AIDS Coordinator to establish the WCF to provide pharmaceuticals and other products needed to provide care to and treatment for persons with HIV/AIDS and related infections including Malaria, Tuberculosis, and emerging infectious diseases. Beginning in 2027, funds in the WCF will be exercised by the Secretary of State

HIV/AIDS Working Capital Fund—Continued

to purchase key global heath commodities in order to implement the America First Global Health Strategy.

Development Fund for Africa

Program and Financing (in millions of dollars)

Identification code 072–1014–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Development Fund for Africa (Direct)	1		
0900 Total new obligations, unexpired accounts (object class 41.0)	1		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	4	4
1930 Total budgetary resources available	5	4	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	4	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		1	1
3010 New obligations, unexpired accounts	1		
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		1	1
3200 Obligated balance, end of year	1	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

This account is a legacy USAID account and there is no new budget authority requested in 2027.

Assistance for Europe, Eurasia and Central Asia

Program and Financing (in millions of dollars)

Identification code 072–0306–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Assistance for Europe, Eurasia and Central Asia (Direct)	1,860	13	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,998	13	
1001 Discretionary unobligated balance brought fwd, Oct 1	1,998		
1010 Unobligated balance transfer to other accts [020–0077]	-35		
1010 Unobligated balance transfer to other accts [020–0088]	-55		
1010 Unobligated balance transfer to other accts [089–0309]	-45		
1021 Recoveries of prior year unpaid obligations	10		
1070 Unobligated balance (total)	1,873	13	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	770		
1130 Appropriations permanently reduced	-460		
1134 Appropriations precluded from obligation	-310		
1930 Total budgetary resources available	1,873	13	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	13		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,818	2,924	1,987
3010 New obligations, unexpired accounts	1,860	13	
3011 Obligations ("upward adjustments"), expired accounts	18		
3020 Outlays (gross)	-739	-950	-760
3040 Recoveries of prior year unpaid obligations, unexpired	-10		
3041 Recoveries of prior year unpaid obligations, expired	-23		
3050 Unpaid obligations, end of year	2,924	1,987	1,227
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,818	2,924	1,987
3200 Obligated balance, end of year	2,924	1,987	1,227
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	739	950	760
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-17		
4040 Offsets against gross budget authority and outlays (total)	-17		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	17		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	722	950	760
4180 Budget authority, net (total)			
4190 Outlays, net (total)	722	950	760
Memorandum (non-add) entries:			
5096 Unexpired unavailable balance, SOY: Appropriations		310	310
5098 Unexpired unavailable balance, EOY: Appropriations	310	310	310

There is no funding requested in 2027 for the Assistance for Europe, Eurasia and Central Asia (AEECA) account.

Object Classification (in millions of dollars)

Identification code 072–0306–0–1–151	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.3 Personnel compensation: Other than full-time permanent	1		
25.1 Advisory and assistance services	1		
25.3 Other goods and services from Federal sources	1		
41.0 Grants, subsidies, and contributions	1,857	13	
99.9 Total new obligations, unexpired accounts	1,860	13	

Employment Summary

Identification code 072–0306–0–1–151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	7	2	

Assistance for Eastern Europe and the Baltic States

Program and Financing (in millions of dollars)

Identification code 072–1010–0–1–151	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	
3020 Outlays (gross)		-2	
3050 Unpaid obligations, end of year	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	
3200 Obligated balance, end of year	2		
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances		2	
4180 Budget authority, net (total)			
4190 Outlays, net (total)		2	

This legacy USAID account provided funds for assistance programs in Eastern Europe and the Baltic States. Beginning in 2009, funds for these activities have been appropriated and requested in other assistance accounts. This is a legacy USAID account and there is no new budget authority requested in 2027.

Assistance for the Independent States of the Former Soviet Union

Program and Financing (in millions of dollars)

Identification code 072–1093–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Assistance for the Independent States of the Former Soviet Union (Direct)		1	1
0900 Total new obligations, unexpired accounts (object class 41.0)		1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	1
1930 Total budgetary resources available	2	2	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	1	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	1	1
3010 New obligations, unexpired accounts		1	1
3020 Outlays (gross)	-3	-1	-1
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	1	1
3200 Obligated balance, end of year	1	1	1
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	3	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)	3	1	1

This legacy USAID account provided funds for assistance programs that fostered the democratic and economic transitions of the independent states that emerged from the former Soviet Union, as well as related efforts to address social sector reform and combat transnational threats. Beginning in 2009, funds for these activities were appropriated and requested in other assistance accounts. This is a legacy USAID account and there is no new budget authority requested in 2027.

International Disaster Assistance

(CANCELLATION)

Of the recovered and unobligated balances from amounts under the heading "International Disaster Assistance" in prior Acts making appropriations for the Department of State, foreign operations, and related programs, including funds transferred to, and merged with, funds made available under such heading, $1,000,000,000 are hereby permanently cancelled: Provided, That no amounts may be cancelled from amounts that were designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficity Control Act of 1985.

Program and Financing (in millions of dollars)

Identification code 072–1035–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 International Disaster Assistance (Direct)	2,524	3,687	
0801 Reimbursable program activity	4	650	
0900 Total new obligations, unexpired accounts	2,528	4,337	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,659	4,696	1,000
1021 Recoveries of prior year unpaid obligations	17		
1070 Unobligated balance (total)	3,676	4,696	1,000
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4,779		
1130 Appropriations permanently reduced	-496		
1131 Unobligated balance of appropriations permanently reduced			-1,000
1134 Appropriations precluded from obligation	-750		
1160 Appropriation, discretionary (total)	3,533		-1,000
Spending authority from offsetting collections, discretionary:			
1700 Collected	15	641	
1900 Budget authority (total)	3,548	641	-1,000
1930 Total budgetary resources available	7,224	5,337	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4,696	1,000	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7,922	4,665	5,849
3010 New obligations, unexpired accounts	2,528	4,337	
3020 Outlays (gross)	-5,768	-3,153	-638
3040 Recoveries of prior year unpaid obligations, unexpired	-17		
3050 Unpaid obligations, end of year	4,665	5,849	5,211
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7,922	4,665	5,849
3200 Obligated balance, end of year	4,665	5,849	5,211
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,548	641	-1,000
Outlays, gross:			
4010 Outlays from new discretionary authority	654	385	-1,000
4011 Outlays from discretionary balances	5,114	2,768	1,638
4020 Outlays, gross (total)	5,768	3,153	638
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-15	-641	
4180 Budget authority, net (total)	3,533		-1,000
4190 Outlays, net (total)	5,753	2,512	638
Memorandum (non-add) entries:			
5096 Unexpired unavailable balance, SOY: Appropriations		750	750
5098 Unexpired unavailable balance, EOY: Appropriations	750	750	750

This is a legacy USAID account and there is no new budget authority requested in 2027. The Budget includes a cancellation of $1 billion in the account from recovered and unobligated balances.

Object Classification (in millions of dollars)

Identification code 072–1035–0–1–151	2025 actual	2026 est.	2027 est.
11.3 Direct obligations: Personnel compensation: Other than full-time permanent	26	1	
11.9 Total personnel compensation	26	1	
12.1 Civilian personnel benefits	5	2	
41.0 Grants, subsidies, and contributions	2,493	3,684	
99.0 Direct obligations	2,524	3,687	
99.0 Reimbursable obligations	4	650	
99.9 Total new obligations, unexpired accounts	2,528	4,337	

Employment Summary

Identification code 072–1035–0–1–151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	118	2	

Funds Appropriated to the President

Operating Expenses

Program and Financing (in millions of dollars)

Identification code 072–1000–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Expenses of the Agency for International Development (Direct)	1,455	384	15
0002 Foreign national separation fund	4		
0799 Total direct obligations	1,459	384	15
0801 Operating Expenses of the Agency for International Development (Reimbursable)	98		

FUNDS APPROPRIATED TO THE PRESIDENT—Continued

Program and Financing—Continued

Identification code 072–1000–0–1–151		2025 actual	2026 est.	2027 est.
0900	Total new obligations, unexpired accounts	1,557	384	15
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	136	245	15
1001	Discretionary unobligated balance brought fwd, Oct 1	136	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts	73	14	.....
1021	Recoveries of prior year unpaid obligations	7	.....	.....
1033	Recoveries of prior year paid obligations	.....	28	.....
1070	Unobligated balance (total)	216	287	15
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,695	112	.....
1130	Appropriations permanently reduced	-125	.....	.....
1160	Appropriation, discretionary (total)	1,570	112	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	68	.....	.....
1701	Change in uncollected payments, Federal sources	28	.....	.....
1750	Spending auth from offsetting collections, disc (total)	96	.....	.....
1900	Budget authority (total)	1,666	112	.....
1930	Total budgetary resources available	1,882	399	15
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-80	.....	.....
1941	Unexpired unobligated balance, end of year	245	15	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	785	475	.....
3010	New obligations, unexpired accounts	1,557	384	15
3011	Obligations ("upward adjustments"), expired accounts	11	.....	.....
3020	Outlays (gross)	-1,720	-859	-15
3040	Recoveries of prior year unpaid obligations, unexpired	-7	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-151	.....	.....
3050	Unpaid obligations, end of year	475	.....	.....
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-14	-39	.....
3070	Change in uncollected pymts, Fed sources, unexpired	-28	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	3	39	.....
3090	Uncollected pymts, Fed sources, end of year	-39	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	771	436	.....
3200	Obligated balance, end of year	436	.....	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,666	112	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,146	112	.....
4011	Outlays from discretionary balances	574	747	15
4020	Outlays, gross (total)	1,720	859	15
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-71	.....	.....
4030	Federal sources	.....	-28	.....
4033	Non-Federal sources	-3	-28	.....
4040	Offsets against gross budget authority and outlays (total)	-74	-56	.....
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-28	.....	.....
4052	Offsetting collections credited to expired accounts	6	28	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	.....	28	.....
4060	Additional offsets against budget authority only (total)	-22	56	.....
4070	Budget authority, net (discretionary)	1,570	112	.....
4080	Outlays, net (discretionary)	1,646	803	15
4180	Budget authority, net (total)	1,570	112	.....
4190	Outlays, net (total)	1,646	803	15

There is no funding requested in 2027 for the USAID Operating Expenses (OE) account.

Object Classification (in millions of dollars)

Identification code 072–1000–0–1–151		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	570	30	.....
11.3	Other than full-time permanent	90	.....	.....
11.5	Other personnel compensation	60	.....	.....
11.8	Special personal services payments	1	.....	.....
11.9	Total personnel compensation	721	30	.....
12.1	Civilian personnel benefits	280	33	.....
13.0	Benefits for former personnel	.....	133	15
21.0	Travel and transportation of persons	110	.....	.....
22.0	Transportation of things	35	.....	.....
23.2	Rental payments to others	10	.....	.....
23.3	Communications, utilities, and miscellaneous charges	18	.....	.....
25.1	Advisory and assistance services	30	.....	.....
25.2	Other services from non-Federal sources	16	40	.....
25.3	Other goods and services from Federal sources	189	84	.....
25.4	Operation and maintenance of facilities	10	.....	.....
25.6	Medical care	1	1	.....
25.7	Operation and maintenance of equipment	8	.....	.....
26.0	Supplies and materials	7	.....	.....
31.0	Equipment	20	.....	.....
32.0	Land and structures	3	.....	.....
42.0	Insurance claims and indemnities	1	.....	.....
92.0	Undistributed	.....	63	.....
99.0	Direct obligations	1,459	384	15
99.0	Reimbursable obligations	98	.....	.....
99.9	Total new obligations, unexpired accounts	1,557	384	15

Employment Summary

Identification code 072–1000–0–1–151		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	3,151	90	.....
2001	Reimbursable civilian full-time equivalent employment	2	.....	.....

CAPITAL INVESTMENT FUND

Program and Financing (in millions of dollars)

Identification code 072–0300–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	IT/New Construction	22	274	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	32	274	.....
1011	Unobligated balance transfer from other acct [047–0616]	1	.....	.....
1021	Recoveries of prior year unpaid obligations	4	.....	.....
1070	Unobligated balance (total)	37	274	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation - IT/New Construction	259	.....	.....
1930	Total budgetary resources available	296	274	.....
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	274	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	44	12	.....
3010	New obligations, unexpired accounts	22	274	.....
3020	Outlays (gross)	-50	-286	.....
3040	Recoveries of prior year unpaid obligations, unexpired	-4	.....	.....
3050	Unpaid obligations, end of year	12	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	44	12	.....
3200	Obligated balance, end of year	12	.....	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	259	.....	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	16	.....	.....
4011	Outlays from discretionary balances	34	286	.....

4020	Outlays, gross (total)	50	286	
4180	Budget authority, net (total)	259		
4190	Outlays, net (total)	50	286	

There is no funding requested in 2027 for the USAID Capital Investment Fund (CIF) account.

Object Classification (in millions of dollars)

Identification code 072–0300–0–1–151		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	10	213	
25.3	Other goods and services from Federal sources	1		
25.4	Operation and maintenance of facilities	1		
25.7	Operation and maintenance of equipment	2	61	
31.0	Equipment	7		
99.0	Direct obligations	21	274	
99.5	Adjustment for rounding	1		
99.9	Total new obligations, unexpired accounts	22	274	

Transition Initiatives

Program and Financing (in millions of dollars)

Identification code 072–1027–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Transition Initiatives (Direct)	44	20	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	39	20	
1001	Discretionary unobligated balance brought fwd, Oct 1	39	19	
1021	Recoveries of prior year unpaid obligations	7		
1070	Unobligated balance (total)	46	20	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	75		
1130	Appropriations permanently reduced	-57		
1160	Appropriation, discretionary (total)	18		
1930	Total budgetary resources available	64	20	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	20		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	143	88	
3010	New obligations, unexpired accounts	44	20	
3020	Outlays (gross)	-92	-108	
3040	Recoveries of prior year unpaid obligations, unexpired	-7		
3050	Unpaid obligations, end of year	88		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	143	88	
3200	Obligated balance, end of year	88		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	18		
	Outlays, gross:			
4010	Outlays from new discretionary authority	17		
4011	Outlays from discretionary balances	75	108	
4020	Outlays, gross (total)	92	108	
4180	Budget authority, net (total)	18		
4190	Outlays, net (total)	92	108	

There is no funding requested in FY 2027 for the Transition Initiatives (TI) account. Obligations in FY 2026 are associated with closeout of USAID.

Object Classification (in millions of dollars)

Identification code 072–1027–0–1–151		2025 actual	2026 est.	2027 est.
	Direct obligations:			
12.1	Civilian personnel benefits	2		
21.0	Travel and transportation of persons	3		
23.1	Rental payments to GSA	1		
23.2	Rental payments to others	1		
25.3	Other goods and services from Federal sources	3		
41.0	Grants, subsidies, and contributions	34	20	
99.9	Total new obligations, unexpired accounts	44	20	

Employment Summary

Identification code 072–1027–0–1–151		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	2		

Conflict Stabilization Operations

Program and Financing (in millions of dollars)

Identification code 072–0305–0–1–151		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
1930	Total budgetary resources available	1	1	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

This is a legacy USAID account and there is no new budget authority requested in 2027.

Office of Inspector General

Program and Financing (in millions of dollars)

Identification code 072–1007–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operating Expenses, Office of Inspector General (Direct)	85	71	
0801	Operating Expenses, Office of Inspector General (Reimbursable)	3	5	
0900	Total new obligations, unexpired accounts	88	76	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	23	13	
1001	Discretionary unobligated balance brought fwd, Oct 1	23		
1033	Recoveries of prior year paid obligations	1		
1070	Unobligated balance (total)	24	13	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	86	63	
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2	7	
1701	Change in uncollected payments, Federal sources	1	-7	
1750	Spending auth from offsetting collections, disc (total)	3		
1900	Budget authority (total)	89	63	
1930	Total budgetary resources available	113	76	
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-12		
1941	Unexpired unobligated balance, end of year	13		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	44	51	
3010	New obligations, unexpired accounts	88	76	
3011	Obligations ("upward adjustments"), expired accounts	3		
3020	Outlays (gross)	-75	-127	
3041	Recoveries of prior year unpaid obligations, expired	-9		
3050	Unpaid obligations, end of year	51		
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-7	
3070	Change in uncollected pymts, Fed sources, unexpired	-1	7	
3090	Uncollected pymts, Fed sources, end of year	-7		

OFFICE OF INSPECTOR GENERAL—Continued

Program and Financing—Continued

Identification code 072–1007–0–1–151		2025 actual	2026 est.	2027 est.
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	38	44	
3200	Obligated balance, end of year	44		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	89	63	
	Outlays, gross:			
4010	Outlays from new discretionary authority	54	63	
4011	Outlays from discretionary balances	21	64	
4020	Outlays, gross (total)	75	127	
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2	-7	
4033	Non-Federal sources	-2		
4040	Offsets against gross budget authority and outlays (total)	-4	-7	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1	7	
4052	Offsetting collections credited to expired accounts	1		
4053	Recoveries of prior year paid obligations, unexpired accounts	1		
4060	Additional offsets against budget authority only (total)	1	7	
4070	Budget authority, net (discretionary)	86	63	
4080	Outlays, net (discretionary)	71	120	
4180	Budget authority, net (total)	86	63	
4190	Outlays, net (total)	71	120	

There is no funding requested in 2027 for the USAID Office of the Inspector General (OIG) account. USAID OIG activities will be integrated into the Department of State OIG, including USAID OIG's former responsibilities for Millennium Challenge Corporation (MCC) oversight, during 2026.

Object Classification (in millions of dollars)

Identification code 072–1007–0–1–151		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	38	31	
11.3	Other than full-time permanent	3	2	
11.5	Other personnel compensation	2		
11.9	Total personnel compensation	43	33	
12.1	Civilian personnel benefits	15	11	
21.0	Travel and transportation of persons	2	2	
22.0	Transportation of things	1		
23.1	Rental payments to GSA	1	2	
23.2	Rental payments to others	1	2	
25.1	Advisory and assistance services	6	8	
25.2	Other services from non-Federal sources	2		
25.3	Other goods and services from Federal sources	9	9	
25.7	Operation and maintenance of equipment		1	
31.0	Equipment	5	3	
99.0	Direct obligations	85	71	
99.0	Reimbursable obligations	3	5	
99.9	Total new obligations, unexpired accounts	88	76	

Employment Summary

Identification code 072–1007–0–1–151		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	235	200	

PROPERTY MANAGEMENT FUND

Program and Financing (in millions of dollars)

Identification code 072–4175–0–3–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Property Management Fund (Reimbursable)	1	1	
0900	Total new obligations, unexpired accounts (object class 25.4)	1	1	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	14	14	13
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	15	14	13
1930	Total budgetary resources available	15	14	13
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	14	13	13
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	2	
3010	New obligations, unexpired accounts	1	1	
3020	Outlays (gross)	-1	-3	
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	2		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	2	
3200	Obligated balance, end of year	2		
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	1	3	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	1	3	

This Fund, as authorized by Public Law 101–513, was maintained for the deposit of proceeds from the sale of overseas property acquired by the U.S. Agency for International Development (USAID). Pursuant to the transition of management responsibilities for certain USAID activities to the Department of State, remaining balances in this Fund will be managed by the Department of State.

UKRAINE LOAN GUARANTEES FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 072–4345–0–3–151		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1			28
	Financing authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected		28	28
1930	Total budgetary resources available		28	56
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year		28	56
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross		28	28
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4122	Interest on uninvested funds		-28	-28
4180	Budget authority, net (total)			
4190	Outlays, net (total)		-28	-28

This loan guarantee is no longer active. This account, including any reestimates or closeouts, will be managed by the Department of State.

Balance Sheet (in millions of dollars)

Identification code 072–4345–0–3–151	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	267	267
Investments in U.S. securities:		
1106 Receivables, net		
1999 Total assets	267	267
LIABILITIES:		
2105 Federal liabilities: Other	267	267
2204 Non-Federal liabilities: Liabilities for loan guarantees		
2999 Total liabilities	267	267
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	267	267

Working Capital Fund

Program and Financing (in millions of dollars)

Identification code 072–4513–0–4–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Working Capital Fund (Reimbursable)	21	7	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	28	7	
1001 Discretionary unobligated balance brought fwd, Oct 1	28		
1010 Unobligated balance transfer to other accts [019–4519]	-3		
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	27	7	
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	8	5	
1701 Change in uncollected payments, Federal sources	-7	-5	
1750 Spending auth from offsetting collections, disc (total)	1		
1930 Total budgetary resources available	28	7	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	21	15	
3010 New obligations, unexpired accounts	21	7	
3020 Outlays (gross)	-25	-22	
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	15		
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-12	-5	
3070 Change in uncollected pymts, Fed sources, unexpired	7	5	
3090 Uncollected pymts, Fed sources, end of year	-5		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9	10	
3200 Obligated balance, end of year	10		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1		
Outlays, gross:			
4011 Outlays from discretionary balances	25	22	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-7	-5	
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-8	-5	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	7	5	
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	17	17	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	17	17	

This account will be discontinued given the closure of the United States Agency for International Development (USAID).

Object Classification (in millions of dollars)

Identification code 072–4513–0–4–151	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
11.3 Personnel compensation: Other than full-time permanent	1		
13.0 Benefits for former personnel	3		
23.2 Rental payments to others	1	1	
23.3 Communications, utilities, and miscellaneous charges	1	1	
25.1 Advisory and assistance services	9	2	
25.4 Operation and maintenance of facilities	1	1	
26.0 Supplies and materials	2	1	
31.0 Equipment	1	1	
99.0 Reimbursable obligations	19	7	
99.5 Adjustment for rounding	2		
99.9 Total new obligations, unexpired accounts	21	7	

Loan Guarantees to Israel Program Account

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 072–0301–0–1–151	2025 actual	2026 est.	2027 est.
Guaranteed loan levels supportable by subsidy budget authority:			
215001 Loan Guarantees to Israel	500	500	500
Guaranteed loan subsidy (in percent):			
232001 Loan Guarantees to Israel	0.00	0.00	0.00
Guaranteed loan reestimates:			
235001 Loan Guarantees to Israel	-301	-180	

These loan guarantees are legacy USAID transactions. This account, including reestimates, will be managed by the Department of State.

Loan Guarantees to Israel Financing Account

Program and Financing (in millions of dollars)

Identification code 072–4119–0–3–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0742 Downward reestimates paid to receipt accounts	82	49	
0743 Interest on downward reestimates	219	131	
0900 Total new obligations, unexpired accounts	301	180	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	600	316	151
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	17	15	15
1930 Total budgetary resources available	617	331	166
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	316	151	166
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			180
3010 New obligations, unexpired accounts	301	180	
3020 Outlays (gross)	-301		
3050 Unpaid obligations, end of year		180	180
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			180
3200 Obligated balance, end of year		180	180
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	17	15	15
Financing disbursements:			
4110 Outlays, gross (total)	301		
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4122 Interest on uninvested funds	-17	-15	-15
4180 Budget authority, net (total)			

LOAN GUARANTEES TO ISRAEL FINANCING ACCOUNT—Continued

Program and Financing—Continued

Identification code 072–4119–0–3–151	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)	284	-15	-15

Status of Guaranteed Loans (in millions of dollars)

Identification code 072–4119–0–3–151	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2121 Limitation available from carry-forward	2,814	2,314	2,314
2143 Uncommitted limitation carried forward	-2,314	-1,814	-1,814
2150 Total guaranteed loan commitments	500	500	500
2199 Guaranteed amount of guaranteed loan commitments	.....	.....	.....
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	6,859	6,513	6,067
2231 Disbursements of new guaranteed loans	500	500	500
2251 Repayments and prepayments	-846	-946	-946
2264 Adjustments: Other adjustments, net	.....	.....	.....
2290 Outstanding, end of year	6,513	6,067	5,621
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	6,513	6,067	5,621

These loan guarantees are legacy USAID transactions. This account, including reestimates, will be managed by the Department of State.

Balance Sheet (in millions of dollars)

Identification code 072–4119–0–3–151	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	966	316
Investments in U.S. securities:		
1106 Receivables, net	.....	.....
1999 Total assets	966	316
LIABILITIES:		
2105 Federal liabilities: Other	150	180
2204 Non-Federal liabilities: Liabilities for loan guarantees	816	136
2999 Total liabilities	966	316
NET POSITION:		
3300 Cumulative results of operations	.....	.....
4999 Total upward reestimate subsidy BA [72–0301]	966	316

MENA LOAN GUARANTEE PROGRAM ACCOUNT

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 072–0409–0–1–151	2025 actual	2026 est.	2027 est.
Guaranteed loan reestimates:			
235002 Loan Guarantees to Jordan	-24	-153	.....
235999 Total guaranteed loan reestimates	-24	-153	.....

This is a legacy USAID loan guarantee. This account, including reestimates, will be managed by the Department of State.

MENA LOAN GUARANTEE FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 072–4493–0–3–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0742 Downward reestimates paid to receipt accounts	18	112	.....
0743 Interest on downward reestimates	6	41	.....
0900 Total new obligations, unexpired accounts	24	153	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	172	152	32
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	4	33	33
1930 Total budgetary resources available	176	185	65
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	152	32	65
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	.....	.....	153
3010 New obligations, unexpired accounts	24	153	.....
3020 Outlays (gross)	-24	.....	.....
3050 Unpaid obligations, end of year	.....	153	153
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	.....	.....	153
3200 Obligated balance, end of year	.....	153	153
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	4	33	33
Financing disbursements:			
4110 Outlays, gross (total)	24	.....	.....
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4122 Interest on uninvested funds	-4	-33	-33
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	20	-33	-33

Status of Guaranteed Loans (in millions of dollars)

Identification code 072–4493–0–3–151	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	.....	.....	.....
2121 Limitation available from carry-forward	.....	.....	.....
2143 Uncommitted limitation carried forward	.....	.....	.....
2150 Total guaranteed loan commitments	.....	.....	.....
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	500	500	500
2231 Disbursements of new guaranteed loans	.....	.....	.....
2251 Repayments and prepayments	.....	.....	.....
2264 Adjustments: Other adjustments, net	.....	.....	.....
2290 Outstanding, end of year	500	500	500
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	500	500	500

This is a legacy USAID loan guarantee. This account, including reestimates, will be managed by the Department of State.

Balance Sheet (in millions of dollars)

Identification code 072–4493–0–3–151	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	625	625
Investments in U.S. securities:		
1104 Adjustment GTAS	.....	.....
1106 Receivables, net (subsidy from program fund)	.....	.....
1999 Total assets	625	625
LIABILITIES:		
2105 Federal liabilities: Other	484	484
Non-Federal liabilities:		
2204 Liabilities for loan guarantees	141	141
2205 Lease liabilities, net	.....	.....
2207 Other Liabilities without related budgetary obligations	.....	.....
2999 Total liabilities	625	625
NET POSITION:		
3300 Cumulative results of operations	.....	.....

4999	Total liabilities and net position		625	625

Sovereign Credit Program Account

Program and Financing (in millions of dollars)

Identification code 072–1560–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0701	Direct loan subsidy	535		
0705	Reestimates of direct loan subsidy		241	
0706	Interest on reestimates of direct loan subsidy		26	
0900	Total new obligations, unexpired accounts (object class 41.0)	535	267	
	Budgetary resources:			
	Unobligated balance:			
1011	Unobligated balance transfer from other acct [072–1037]	535		
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation		267	
1900	Budget authority (total)		267	
1930	Total budgetary resources available	535	267	
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	535	267	
3020	Outlays (gross)	-535	-267	
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	535		
	Mandatory:			
4090	Budget authority, gross		267	
	Outlays, gross:			
4100	Outlays from new mandatory authority		267	
4180	Budget authority, net (total)		267	
4190	Outlays, net (total)	535	267	

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 072–1560–0–1–151		2025 actual	2026 est.	2027 est.
	Direct loan levels supportable by subsidy budget authority:			
115001	Ukraine ERA Loan	20,000		
	Direct loan subsidy (in percent):			
132001	Ukraine ERA Loan	2.68		
132999	Weighted average subsidy rate	2.68	0.00	0.00
	Direct loan subsidy budget authority:			
133001	Ukraine ERA Loan	536		
	Direct loan subsidy outlays:			
134001	Ukraine ERA Loan	535		
	Direct loan reestimates:			
135001	Ukraine ERA Loan		267	

Sovereign Credit Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 072–4463–0–3–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0710	Direct loan obligations	20,000		
0713	Payment of interest to Treasury		848	768
0715	Payment of Interest to FFB	880		
0900	Total new obligations, unexpired accounts	20,880	848	768
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		394	
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	20,000		
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1,274	2,689	2,227
1825	Spending authority from offsetting collections applied to repay debt		-2,235	-1,459
1850	Spending auth from offsetting collections, mand (total)	1,274	454	768
1900	Budget authority (total)	21,274	454	768
1930	Total budgetary resources available	21,274	848	768
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	394		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			92
3010	New obligations, unexpired accounts	20,880	848	768
3020	Outlays (gross)	-20,880	-756	-756
3050	Unpaid obligations, end of year		92	104
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			92
3200	Obligated balance, end of year		92	104
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	21,274	454	768
	Financing disbursements:			
4110	Outlays, gross (total)	20,880	756	756
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources:	-535	-267	
4122	Interest on uninvested funds	-24		
4123	Non-Federal sources-Prin	-715	-1,408	-1,375
4123	Non-Federal sources-Int		-1,014	-852
4130	Offsets against gross budget authority and outlays (total)	-1,274	-2,689	-2,227
4160	Budget authority, net (mandatory)	20,000	-2,235	-1,459
4170	Outlays, net (mandatory)	19,606	-1,933	-1,471
4180	Budget authority, net (total)	20,000	-2,235	-1,459
4190	Outlays, net (total)	19,606	-1,933	-1,471

Status of Direct Loans (in millions of dollars)

Identification code 072–4463–0–3–151		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority	20,000		
1150	Total direct loan obligations	20,000		
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year		20,093	18,718
1231	Disbursements: Direct loan disbursements	20,000		
1251	Repayments: Repayments and prepayments		-1,375	-1,375
1261	Adjustments: Capitalized interest	93		
1290	Outstanding, end of year	20,093	18,718	17,343

Balance Sheet (in millions of dollars)

Identification code 072–4463–0–3–151		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury		394
	Investments in U.S. securities:		
1106	Receivables, net		
1206	Non-Federal assets: Receivables, net		
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross		20,093
1402	Interest receivable		86
1405	Allowance for subsidy cost (-)		-400
1499	Net present value of assets related to direct loans		19,779
1999	Total assets		20,173
	LIABILITIES:		
	Federal liabilities:		
2102	Interest payable		80
2103	Debt		20,093
	Non-Federal liabilities:		
2203	Debt		
2205	Lease liabilities, net		
2999	Total liabilities		20,173
4999	Total liabilities and net position		20,173

Trust Funds

FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 072–8342–0–7–602	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 Foreign Service National Separation Liability Trust Fund		9	
2000 Total: Balances and receipts		9	
Appropriations:			
Current law:			
2101 Foreign Service National Separation Liability Trust Fund		-9	
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 072–8342–0–7–602	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Foreign Service National Separation Liability Trust Fund (Direct)	9	15	
0900 Total new obligations, unexpired accounts (object class 13.0)	9	15	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15	6	
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)		9	
1900 Budget authority (total)		9	
1930 Total budgetary resources available	15	15	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	58	51	
3010 New obligations, unexpired accounts	9	15	
3020 Outlays (gross)	-16	-66	
3050 Unpaid obligations, end of year	51		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	58	51	
3200 Obligated balance, end of year	51		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		9	
Outlays, gross:			
4100 Outlays from new mandatory authority		9	
4101 Outlays from mandatory balances	16	57	
4110 Outlays, gross (total)	16	66	
4180 Budget authority, net (total)		9	
4190 Outlays, net (total)	16	66	

This account will be discontinued given the closure of the United States Agency for International Development (USAID).

MISCELLANEOUS TRUST FUNDS, AID

Special and Trust Fund Receipts (in millions of dollars)

Identification code 072–9971–0–7–151	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Gifts and Donations, Agency for International Development	34		
1130 Miscellaneous Trust Funds, AID	6		
1199 Total current law receipts	40		
1999 Total receipts	40		
2000 Total: Balances and receipts	40		
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds, AID	-40		
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 072–9971–0–7–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Miscellaneous Trust Funds, AID (Direct)	71	34	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	49	34	
1021 Recoveries of prior year unpaid obligations	16		
1070 Unobligated balance (total)	65	34	
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	40		
1900 Budget authority (total)	40		
1930 Total budgetary resources available	105	34	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	34		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	74	23	
3010 New obligations, unexpired accounts	71	34	
3020 Outlays (gross)	-106	-57	
3040 Recoveries of prior year unpaid obligations, unexpired	-16		
3050 Unpaid obligations, end of year	23		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	74	23	
3200 Obligated balance, end of year	23		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	40		
Outlays, gross:			
4100 Outlays from new mandatory authority	39		
4101 Outlays from mandatory balances	67	57	
4110 Outlays, gross (total)	106	57	
4180 Budget authority, net (total)	40		
4190 Outlays, net (total)	106	57	

This account will be discontinued given the closure of the United States Agency for International Development (USAID).

Object Classification (in millions of dollars)

Identification code 072–9971–0–7–151	2025 actual	2026 est.	2027 est.
Direct obligations:			
41.0 Grants, subsidies, and contributions	71		
44.0 Refunds		34	
99.9 Total new obligations, unexpired accounts	71	34	

OVERSEAS PRIVATE INVESTMENT CORPORATION

Federal Funds

OVERSEAS PRIVATE INVESTMENT CORPORATION PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 071–0100–0–1–151	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8	4	
3020 Outlays (gross)	-1	-4	
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	4		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8	4	
3200 Obligated balance, end of year	4		

	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	1	4	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	1	4	

The Better Utilization of Investments Leading to Development Act of 2018 (The BUILD Act), signed into law on October 5, 2018, consolidated, modernized, and reformed the U.S. Government's development finance capabilities—primarily the Overseas Private Investment Corporation (OPIC) and the Development Credit Authority (DCA) of the U.S. Agency for International Development (USAID)—into a new agency: the United States International Development Finance Corporation (DFC), which launched on January 2, 2020. DFC continues to liquidate the last obligations in this account.

As required by the Federal Credit Reform Act of 1990, the Program Account records the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year), as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

TRADE AND DEVELOPMENT AGENCY

Federal Funds

TRADE AND DEVELOPMENT AGENCY

For necessary expenses to carry out the provisions of section 661 of the Foreign Assistance Act of 1961, $77,000,000, to remain available until September 30, 2028, of which no more than $24,500,000 may be used for administrative expenses: Provided, That of the funds appropriated under this heading, not more than $5,000 may be available for representation and entertainment expenses.

Program and Financing (in millions of dollars)

Identification code 011–1001–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Feasibility studies, technical assistance, and other activities	27	114	52
0002	Operating expenses	22	31	25
0100	Direct program activities, subtotal	49	145	77
0799	Total direct obligations	49	145	77
0801	Trade and Development Agency (Reimbursable)	11	25	20
0900	Total new obligations, unexpired accounts	60	170	97
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	48	83	
1001	Discretionary unobligated balance brought fwd, Oct 1	48		
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	49	83	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	87	87	77
	Spending authority from offsetting collections, discretionary:			
1700	Collected	19		20
1900	Budget authority (total)	106	87	97
1930	Total budgetary resources available	155	170	97
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-12		
1941	Unexpired unobligated balance, end of year	83		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	187	152	176
3010	New obligations, unexpired accounts	60	170	97
3020	Outlays (gross)	-73	-146	-77
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3041	Recoveries of prior year unpaid obligations, expired	-21		
3050	Unpaid obligations, end of year	152	176	196
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-10	-2	-2
3071	Change in uncollected pymts, Fed sources, expired	8		
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	177	150	174
3200	Obligated balance, end of year	150	174	194
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	106	87	97
	Outlays, gross:			
4010	Outlays from new discretionary authority	16	31	39
4011	Outlays from discretionary balances	57	115	38
4020	Outlays, gross (total)	73	146	77
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-21		-22
4040	Offsets against gross budget authority and outlays (total)	-21		-22
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	2		2
4060	Additional offsets against budget authority only (total)	2		2
4070	Budget authority, net (discretionary)	87	87	77
4080	Outlays, net (discretionary)	52	146	55
4180	Budget authority, net (total)	87	87	77
4190	Outlays, net (total)	52	146	55

The 2027 request for the U.S. Trade and Development Agency (USTDA) will help American companies create jobs through the export of U.S. goods and services for priority projects that are critical to national security. USTDA ensures U.S. businesses have equal access to export opportunities, and prioritizes activities that make Americans stronger, safer, and more prosperous.

Object Classification (in millions of dollars)

Identification code 011–1001–0–1–151		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	10	10	10
11.3	Other than full-time permanent	1	1	1
11.9	Total personnel compensation	11	11	11
12.1	Civilian personnel benefits	3	3	3
21.0	Travel and transportation of persons		1	1
23.1	Rental payments to GSA	2	2	2
25.1	Advisory and assistance services	4	5	5
25.3	Other goods and services from Federal sources	1	2	2
31.0	Equipment	1	2	1
41.0	Grants, subsidies, and contributions	27	119	52
99.0	Direct obligations	49	145	77
99.0	Reimbursable obligations	11	25	20
99.9	Total new obligations, unexpired accounts	60	170	97

Employment Summary

Identification code 011–1001–0–1–151		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	59	59	59

UNITED STATES INTERNATIONAL DEVELOPMENT FINANCE CORPORATION

Federal Funds

INSURANCE OF DEBT PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077–0410–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0707	Reestimates of loan guarantee subsidy	34		
0708	Interest on reestimates of loan guarantee subsidy	3		

INSURANCE OF DEBT PROGRAM ACCOUNT—Continued

Program and Financing—Continued

Identification code 077–0410–0–1–151		2025 actual	2026 est.	2027 est.
0900	Total new obligations, unexpired accounts (object class 41.0)	37		
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	37		
1930	Total budgetary resources available	37		
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	37		
3020	Outlays (gross)	-37		
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	37		
	Outlays, gross:			
4100	Outlays from new mandatory authority	37		
4180	Budget authority, net (total)	37		
4190	Outlays, net (total)	37		

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 077–0410–0–1–151		2025 actual	2026 est.	2027 est.
	Guaranteed loan levels supportable by subsidy budget authority:			
215001	Insurance of Debt	1,000	4,125	4,475
	Guaranteed loan subsidy (in percent):			
232001	Insurance of Debt	-.18	0.00	0.00
232999	Weighted average subsidy rate	-.18	0.00	0.00
	Guaranteed loan subsidy budget authority:			
233001	Insurance of Debt	-2		
	Guaranteed loan subsidy outlays:			
234001	Insurance of Debt	-14	-1	-1
	Guaranteed loan reestimates:			
235001	Insurance of Debt	36	-41	

As required by the Federal Credit Reform Act of 1990, the Program Account records the subsidy costs associated with the insurance of debt products committed in 1992 and beyond (including modifications and cost re-estimates of insurance of debt products that resulted from commitments in any year). The subsidy amounts are estimated on a present value basis.

CORPORATE CAPITAL ACCOUNT

The United States International Development Finance Corporation (the Corporation) is authorized to make such expenditures and commitments within the limits of funds and borrowing authority available to the Corporation, and in accordance with the law, and to make such expenditures and commitments without regard to fiscal year limitations, as provided by section 9104 of title 31, United States Code, as may be necessary in carrying out the programs for the current fiscal year for the Corporation: Provided, That for necessary expenses of the activities described in subsections (b), (c), (e), (f), and (g) of section 1421 of the BUILD Act of 2018 (division F of Public Law 115–254) and for administrative expenses to carry out authorized activities described in section 1434(d) of such Act, $803,700,000: Provided further, That of the amount provided—

(1) $243,700,000 shall remain available until September 30, 2029, for administrative expenses to carry out authorized activities (including an amount for official reception and representation expenses which shall not exceed $25,000); and

(2) $560,000,000 shall remain available until September 30, 2029, for the activities described in subsections (b), (c), (e), (f), and (g) of section 1421 of the BUILD Act of 2018, except such amounts obligated in a fiscal year for activities described in section 1421(c) of such Act shall remain available for disbursement for the term of the underlying project: Provided further, That amounts made available under this paragraph may be paid to the "United States International Development Finance Corporation—Program Account" for programs authorized by subsections (b), (e), (f), and (g) of section 1421 of the BUILD Act of 2018:

Provided further, That funds may only be obligated pursuant to section 1421(g) of the BUILD Act of 2018 subject to prior consultation with the appropriate congressional committees and the regular notification procedures of the Committees on Appropriations: Provided further, That in fiscal year 2027 collections of amounts described in section 1434(h) of the BUILD Act of 2018 shall be credited as offsetting collections to this appropriation: Provided further, That such collections collected in fiscal year 2027 in excess of $803,700,000 shall be credited to this account and shall be available in future fiscal years only to the extent provided in advance in appropriations Acts: Provided further, That in fiscal year 2027, if such collections are less than $803,700,000, receipts collected pursuant to the BUILD Act of 2018 and the Federal Credit Reform Act of 1990, in an amount equal to such shortfall, shall be credited as offsetting collections to this appropriation: Provided further, That fees charged for project-specific transaction costs as described in section 1434(k) of the BUILD Act of 2018, and other direct costs associated with origination or monitoring services provided to specific or potential investors, shall not be considered administrative expenses for the purposes of this heading: Provided further, That such fees shall be credited to this account for such purposes, to remain available until expended: Provided further, That funds appropriated or otherwise made available under this heading may not be used to provide any type of assistance that is otherwise prohibited by any other provision of law or to provide assistance to any foreign country that is otherwise prohibited by any other provision of law: Provided further, That the sums herein appropriated from the General Fund shall be reduced on a dollar-for-dollar basis by the offsetting collections described under this heading so as to result in a final fiscal year appropriation from the General Fund estimated at $368,700,000.

Program and Financing (in millions of dollars)

Identification code 077–4483–0–3–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Administrative Expenses	247	245	255
0002	Program - Equity	100	450	900
0003	Insurance claims		130	39
0004	Program - Positive Subsidy & TA	40	210	253
0005	Project Specific Costs	22	33	32
0799	Total direct obligations	409	1,068	1,479
0801	Reimbursable program activity (IAAs)	4	5	5
0900	Total new obligations, unexpired accounts	413	1,073	1,484
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6,504	7,352	7,372
1001	Discretionary unobligated balance brought fwd, Oct 1	4,673		
1011	Unobligated balance transfer from other acct [077–0110]	26		
1012	Unobligated balance transfers between expired and unexpired accounts	12		
1020	Adjustment of unobligated bal brought forward, Oct 1	4		
1021	Recoveries of prior year unpaid obligations	108	1	1
1070	Unobligated balance (total)	6,654	7,353	7,373
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation -(reduced by offsetting collections)	669	548	369
	Spending authority from offsetting collections, discretionary:			
1700	Collected - Treasury Interest	162	178	193
1700	Collected - Negative Subsidy To This Acct (NSR)	115	197	200
1700	Collected - DFC Deal Fees and Retainer Fees	23	30	30
1700	Collected - Equity	38	60	42
1700	Collected - Program Account Transfer	42		
1700	Collected - IAAs	27		
1701	Change in uncollected payments, Federal sources	4	9	9
1750	Spending auth from offsetting collections, disc (total)	411	474	474
	Spending authority from offsetting collections, mandatory:			
1800	Collected - Insurance Premiums	11	39	39
1800	Collected - OPIC Portfolio - Fees	4	5	5
1800	Collected - Insurance Claim Recovery	3	11	11
1800	Collected - Insurance of Debt	15	15	15
1850	Spending auth from offsetting collections, mand (total)	33	70	70
1900	Budget authority (total)	1,113	1,092	913
1930	Total budgetary resources available	7,767	8,445	8,286
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-2		
1941	Unexpired unobligated balance, end of year	7,352	7,372	6,802
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,495	1,288	1,532
3010	New obligations, unexpired accounts	413	1,073	1,484
3020	Outlays (gross)	-507	-828	-850
3040	Recoveries of prior year unpaid obligations, unexpired	-108	-1	-1
3041	Recoveries of prior year unpaid obligations, expired	-5		

3050	Unpaid obligations, end of year	1,288	1,532	2,165
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-49	-56	-65
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-4		
3070	Change in uncollected pymts, Fed sources, unexpired	-4	-9	-9
3071	Change in uncollected pymts, Fed sources, expired	1		
3090	Uncollected pymts, Fed sources, end of year	-56	-65	-74
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,442	1,232	1,467
3200	Obligated balance, end of year	1,232	1,467	2,091
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,080	1,022	843
	Outlays, gross:			
4010	Outlays from new discretionary authority	188	563	491
4011	Outlays from discretionary balances	317	251	346
4020	Outlays, gross (total)	505	814	837
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-164	-197	-200
4031	Interest on Treasury securities	-162	-178	-193
4033	Non-Federal sources - DFC Deal Fees	-23	-30	-30
4033	Non-Federal sources - Equity	-51	-60	-42
4033	Non-Federal sources - DPA IAA Indirect Costs	-20		
4040	Offsets against gross budget authority and outlays (total)	-420	-465	-465
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-4	-9	-9
4052	Offsetting collections credited to expired accounts	13		
4060	Additional offsets against budget authority only (total)	9	-9	-9
4070	Budget authority, net (discretionary)	669	548	369
4080	Outlays, net (discretionary)	85	349	372
	Mandatory:			
4090	Budget authority, gross	33	70	70
	Outlays, gross:			
4100	Outlays from new mandatory authority		2	2
4101	Outlays from mandatory balances	2	12	11
4110	Outlays, gross (total)	2	14	13
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-15	-15	-15
4123	Non-Federal sources	-18	-55	-55
4130	Offsets against gross budget authority and outlays (total)	-33	-70	-70
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	-31	-56	-57
4180	Budget authority, net (total)	669	548	369
4190	Outlays, net (total)	54	293	315
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	6,753	7,067	7,099
5001	Total investments, EOY: Federal securities: Par value	7,067	7,099	7,115
5010	Total investments, SOY: non-Fed securities: Market value	146	262	
5011	Total investments, EOY: non-Fed securities: Market value	262		

All the United States International Development Finance Corporation (DFC) administrative, insurance, and program activities (including subsidy, equity, and technical assistance) are presented in the DFC Corporate Capital Account. Upon receipt of funding, DFC transfers program funding that supports debt activities and technical assistance to the Program Account.

Object Classification (in millions of dollars)

Identification code 077–4483–0–3–151		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	108	79	93
12.1	Civilian personnel benefits	40	34	26
21.0	Travel and transportation of persons	3	6	6
21.0	Travel and transportation of persons (Project Specific Costs)	5	6	6
23.2	Rental payments to others	15	21	20
23.3	Communications, utilities, and miscellaneous charges	3	2	2
25.1	Advisory and assistance services	51	70	75
25.1	Advisory and assistance services [Project Specific Costs]	18	27	26
25.2	Other services from non-Federal sources	1	4	4
25.3	Other goods and services from Federal sources		7	7
25.4	Operation and maintenance of facilities	1	1	1
25.7	Operation and maintenance of equipment	21	15	15
26.0	Supplies and materials	2	3	3
31.0	Equipment	1	3	3
41.0	Equity	100	450	900
41.0	Grants, subsidies, and technical assistance	40	210	253
42.0	Insurance claims and indemnities		130	39
99.0	Direct obligations	409	1,068	1,479
25.3	Reimbursable obligations: Other goods and services from Federal sources	4	5	5
99.0	Reimbursable obligations	4	5	5
99.9	Total new obligations, unexpired accounts	413	1,073	1,484

Employment Summary

Identification code 077–4483–0–3–151		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	694	538	592

Development Finance Corporate Equity Investment Account

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 077–0500–4–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Equity Investments			800
0900	Total new obligations, unexpired accounts (object class 41.0)			800
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation			3,000
1900	Budget authority (total)			3,000
1930	Total budgetary resources available			3,000
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			2,200
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			800
3020	Outlays (gross)			-800
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			3,000
	Outlays, gross:			
4100	Outlays from new mandatory authority			800
4180	Budget authority, net (total)			3,000
4190	Outlays, net (total)			800

The DFC Modernization and Reauthorization Act of 2025, signed into law as part of the National Defense Authorization Act for Fiscal Year 2026 on December 18, 2025, establishes the Development Finance Equity Investment Account administered by the Corporation as a revolving account for equity investments.

The proposal seeks $3 billion in mandatory funding to capitalize the revolving equity fund for DFC, allowing returns to be reinvested without new appropriations. The fund will rapidly expand DFC's equity program, recognize taxpayer risk upfront, and support U.S. foreign policy by directing early-stage capital to strategic regions while attracting private investment.

Program Account

Amounts paid from "United States International Development Finance Corporation—Corporate Capital Account" (CCA) shall remain available until September 30, 2029: Provided, That amounts paid to this account from CCA or transferred to this account pursuant to section 1434(j) of the BUILD Act of 2018 (division F of Public Law 115–254) shall be available for the costs of direct and guaranteed loans provided by the Corporation pursuant to section 1421(b) of such Act and the costs of modifying loans and loan guarantees transferred to the Corporation pursuant to section 1463 of such Act: Provided further, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That such amounts obligated in a fiscal year shall

PROGRAM ACCOUNT—Continued

remain available for disbursement for the following 8 fiscal years: Provided further, That funds made available in this Act and transferred to carry out the Foreign Assistance Act of 1961 pursuant to section 1434(j) of the BUILD Act of 2018 may remain available for obligation for 1 additional fiscal year: Provided further, That the total loan principal or guaranteed principal amount shall not exceed $22,000,000,000.

Program and Financing (in millions of dollars)

Identification code 077–0110–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	31	193	95
0702 Loan guarantee subsidy	29	51	101
0703 Subsidy for modifications of direct loans	2	1	1
0704 Subsidy for modifications of loan guarantees		1	1
0705 Reestimates of direct loan subsidy	191	391	
0706 Interest on reestimates of direct loan subsidy	34	47	
0707 Reestimates of loan guarantee subsidy	243	297	
0708 Interest on reestimates of loan guarantee subsidy	46	51	
0715 Project Development - Technical assistance	24	55	50
0716 Transfer to CCA 4483 (Equity)	42		
0900 Total new obligations, unexpired accounts (object class 41.0)	642	1,087	248
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	237	126	36
1001 Discretionary unobligated balance brought fwd, Oct 1	237		
1010 Unobligated balance transfer to other accts [077–4483]	-26		
1012 Unobligated balance transfers between expired and unexpired accounts	20		
1021 Recoveries of prior year unpaid obligations	5		
1070 Unobligated balance (total)	236	126	36
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation - re-estimates	513	787	
Spending authority from offsetting collections, discretionary:			
1700 Collected - DFC CCA	40	210	252
1900 Budget authority (total)	553	997	252
1930 Total budgetary resources available	789	1,123	288
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-21		
1941 Unexpired unobligated balance, end of year	126	36	40
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	403	386	542
3010 New obligations, unexpired accounts	642	1,087	248
3020 Outlays (gross)	-637	-931	-144
3040 Recoveries of prior year unpaid obligations, unexpired	-5		
3041 Recoveries of prior year unpaid obligations, expired	-17		
3050 Unpaid obligations, end of year	386	542	646
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	403	386	542
3200 Obligated balance, end of year	386	542	646
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	40	210	252
Outlays, gross:			
4010 Outlays from new discretionary authority	1	34	40
4011 Outlays from discretionary balances	123	110	104
4020 Outlays, gross (total)	124	144	144
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources: 72–1037 ESF	-40		
4030 Federal sources: 77–4483 Corporate Capital Account		-210	-252
4040 Offsets against gross budget authority and outlays (total)	-40	-210	-252
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	84	-66	-108
Mandatory:			
4090 Budget authority, gross	513	787	
Outlays, gross:			
4100 Outlays from new mandatory authority	513	787	
4180 Budget authority, net (total)	513	787	
4190 Outlays, net (total)	597	721	-108

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 077–0110–0–1–151	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Direct Loans	1,364	9,250	10,040
115003 Direct Loan Investment Funds		70	75
115004 Direct Loans in Foreign Currencies		200	215
115999 Total direct loan levels	1,364	9,520	10,330
Direct loan subsidy (in percent):			
132001 Direct Loans	-2.28	1.78	-3.73
132003 Direct Loan Investment Funds		-7.41	-12.65
132004 Direct Loans in Foreign Currencies		2.20	8.42
132999 Weighted average subsidy rate	-2.28	1.72	-3.54
Direct loan subsidy budget authority:			
133001 Direct Loans	-31	165	-375
133003 Direct Loan Investment Funds		-5	-9
133004 Direct Loans in Foreign Currencies		4	18
133999 Total subsidy budget authority	-31	164	-366
Direct loan subsidy outlays:			
134001 Direct Loans	-80	-136	-75
134003 Direct Loan Investment Funds	-15	-10	-5
134999 Total subsidy outlays	-95	-146	-80
Direct loan reestimates:			
135001 Direct Loans	-177	85	
135002 NIS Direct Loans	-2		
135003 Direct Loan Investment Funds	5	53	
135004 Direct Loans in Foreign Currencies	-6	-27	
135005 Hybrid Participation Notes	-6	1	
135999 Total direct loan reestimates	-186	112	
Guaranteed loan levels supportable by subsidy budget authority:			
215001 USAID Mission-led Guarantees	75	830	900
215002 Loan Guarantees		1,160	1,260
215007 Loan Guarantees in Foreign Currencies	50	30	35
215999 Total loan guarantee levels	125	2,020	2,195
Guaranteed loan subsidy (in percent):			
232001 USAID Mission-led Guarantees	20.89	4.48	8.10
232002 Loan Guarantees		1.12	2.21
232007 Loan Guarantees in Foreign Currencies	26.71	3.95	0.95
232999 Weighted average subsidy rate	23.22	2.54	4.60
Guaranteed loan subsidy budget authority:			
233001 USAID Mission-led Guarantees	16	37	73
233002 Loan Guarantees		13	28
233007 Loan Guarantees in Foreign Currencies	13	1	1
233999 Total subsidy budget authority	29	51	102
Guaranteed loan subsidy outlays:			
234001 USAID Mission-led Guarantees	39	49	22
234002 Loan Guarantees	1	13	5
234003 Guaranteed Loan Investment Funds		-1	-1
234006 Limited Arbitral Award Coverage	-2		
234999 Total subsidy outlays	38	61	26
Guaranteed loan reestimates:			
235001 USAID Mission-led Guarantees	-10	-3	
235002 Loan Guarantees	-171	-91	
235003 Guaranteed Loan Investment Funds	32	94	
235006 Limited Arbitral Award Coverage	-5	-9	
235007 Loan Guarantees in Foreign Currencies	-2	-3	
235999 Total guaranteed loan reestimates	-156	-12	

As required by the Federal Credit Reform Act of 1990, the Program Account records the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond (including modifications and cost re-estimates of direct loans or loan guarantees that resulted from obligations or commitments in any year). The subsidy amounts are estimated on a present value basis.

UNITED STATES INTERNATIONAL DEVELOPMENT FINANCE CORPORATION

INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978 (5 U.S.C. App.), $6,500,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 077–0111–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Office of the Inspector General	6	7	7
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	3	3
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	7	7	7
1900	Budget authority (total)	7	7	7
1930	Total budgetary resources available	9	10	10
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3	3	3
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1	.....
3010	New obligations, unexpired accounts	6	7	7
3020	Outlays (gross)	-6	-8	-7
3050	Unpaid obligations, end of year	1	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1	.....
3200	Obligated balance, end of year	1	.....	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	7	7	7
	Outlays, gross:			
4010	Outlays from new discretionary authority	4	7	7
4011	Outlays from discretionary balances	2	1	.....
4020	Outlays, gross (total)	6	8	7
4180	Budget authority, net (total)	7	7	7
4190	Outlays, net (total)	6	8	7

The President's Budget requests $6.5 million for the DFC Office of Inspector General (OIG). This will allow the OIG to continue to independently oversee DFC through audits, investigations, and inspections that identify improvements to the management and execution of DFC's operation and programs.

Through its audits and investigations DFC OIG prevents, detects, and deters fraud, waste, and abuse involving DFC investments, projects, systems, employees, and contractors. The OIG also provides advice and assistance to agency management, the DFC Board of Directors, and Congress. DFC OIG's work strives to promote efficiency, effectiveness, and economy in DFC's programs and operations, which so far has identified more than $100 million in cost avoidance, resulting in a positive return on America's investment in DFC OIG.

Object Classification (in millions of dollars)

Identification code 077–0111–0–1–151		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	2	2	2
12.1	Civilian personnel benefits	1	1	1
23.2	Rental payments to others	1	1	1
25.1	Advisory and assistance services	2	3	3
99.9	Total new obligations, unexpired accounts	6	7	7

Employment Summary

Identification code 077–0111–0–1–151		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	16	15	20

Guaranteed Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 077–4485–0–3–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0711	Default claim payments on principal	213	622	300
0713	Payment of interest to Treasury	23	25	25
0741	Modification savings	3	.....	.....
0742	Downward reestimates paid to receipt accounts	369	295	.....
0743	Interest on downward reestimates	76	65	.....
0900	Total new obligations, unexpired accounts	684	1,007	325
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,143	897	2,208
1021	Recoveries of prior year unpaid obligations	21	3	3
1023	Unobligated balances applied to repay debt	-254	-305	-305
1024	Unobligated balance of borrowing authority withdrawn	-21	.....	.....
1070	Unobligated balance (total)	889	595	1,906
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	298	800	500
	Spending authority from offsetting collections, mandatory:			
1800	Collected	611	2,060	1,676
1801	Change in uncollected payments, Federal sources	-26	200	200
1825	Spending authority from offsetting collections applied to repay debt	-191	-440	-440
1850	Spending auth from offsetting collections, mand (total)	394	1,820	1,436
1900	Budget authority (total)	692	2,620	1,936
1930	Total budgetary resources available	1,581	3,215	3,842
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	897	2,208	3,517
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	73	52	708
3010	New obligations, unexpired accounts	684	1,007	325
3020	Outlays (gross)	-684	-348	-348
3040	Recoveries of prior year unpaid obligations, unexpired	-21	-3	-3
3050	Unpaid obligations, end of year	52	708	682
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-183	-157	-357
3070	Change in uncollected pymts, Fed sources, unexpired	26	-200	-200
3090	Uncollected pymts, Fed sources, end of year	-157	-357	-557
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-110	-105	351
3200	Obligated balance, end of year	-105	351	125
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	692	2,620	1,936
	Financing disbursements:			
4110	Outlays, gross (total)	684	348	348
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources - subsidy payments from program account	-329	-412	-28
4122	Interest on uninvested funds	-21	-50	-50
4123	Claims recoveries - DCA	-261	-1,598	-1,598
4130	Offsets against gross budget authority and outlays (total)	-611	-2,060	-1,676
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	26	-200	-200
4160	Budget authority, net (mandatory)	107	360	60
4170	Outlays, net (mandatory)	73	-1,712	-1,328
4180	Budget authority, net (total)	107	360	60
4190	Outlays, net (total)	73	-1,712	-1,328

Status of Guaranteed Loans (in millions of dollars)

Identification code 077–4485–0–3–151		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on commitments:			
2111	Guaranteed loan commitments from current-year authority	125	2,020	2,195
2121	Limitation available from carry-forward	.....	.....	.....
2150	Total guaranteed loan commitments	125	2,020	2,195

GUARANTEED LOAN FINANCING ACCOUNT—Continued

Status of Guaranteed Loans—Continued

Identification code 077–4485–0–3–151	2025 actual	2026 est.	2027 est.
2199 Guaranteed amount of guaranteed loan commitments	125	1,500	1,500
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	26,815	27,968	29,121
2231 Disbursements of new guaranteed loans	28	28	28
2231 Disbursements of new guaranteed loans	2,625	2,625	2,625
2251 Repayments and prepayments	.....	.....	.....
Adjustments:			
2261 Terminations for default that result in loans receivable	-1,500	-1,500	-1,500
2263 Terminations for default that result in claim payments	.....	.....	.....
2264 Other adjustments, net	.....	.....	.....
2290 Outstanding, end of year	27,968	29,121	30,274
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	15	15	15
2299 Guaranteed amount of guaranteed loans outstanding, end of year	11,007	11,007	11,007
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	888	969	977
2331 Disbursements for guaranteed loan claims	213	206	206
2351 Repayments of loans receivable	-94	-179	-179
2361 Write-offs of loans receivable	-38	-19	-19
2364 Other adjustments, net	.....	.....	.....
2390 Outstanding, end of year	969	977	985

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from loans guaranteed in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 077–4485–0–3–151	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	960	739
Investments in U.S. securities:		
1106 Receivables, net	289	348
1206 Non-Federal assets: Receivables, net	201	52
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	888	969
1502 Interest receivable	6	9
1505 Allowance for subsidy cost (-)	-212	-370
1599 Net present value of assets related to defaulted guaranteed loans	682	608
1901 Other Federal assets: Other assets	.....	.....
1999 Total assets	2,132	1,747
LIABILITIES:		
Federal liabilities:		
2103 Debt	1,088	941
2104 Resources payable to Treasury	.....	.....
2105 Other	446	360
Non-Federal liabilities:		
2204 Liabilities for loan guarantees	586	434
2207 Other	6	6
2999 Total liabilities	2,126	1,741
NET POSITION:		
3300 Cumulative results of operations	6	6
4999 Total liabilities and net position	2,132	1,747

DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077–4484–0–3–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	1,364	9,520	10,330
0713 Payment of interest to Treasury	330	330	330
0740 Negative subsidy obligations	62	29	461
0741 Modification savings	10	1	1
0742 Downward reestimates paid to receipt accounts	374	293	.....
0743 Interest on downward reestimates	37	35	.....
0900 Total new obligations, unexpired accounts	2,177	10,208	11,122
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	442	591	1,216
1021 Recoveries of prior year unpaid obligations	2,514	.....	.....
1023 Unobligated balances applied to repay debt	-398	.....	.....
1024 Unobligated balance of borrowing authority withdrawn	-2,504	.....	.....
1070 Unobligated balance (total)	54	591	1,216
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	1,731	8,955	9,150
Spending authority from offsetting collections, mandatory:			
1800 Collected	2,247	2,438	2,223
1801 Change in uncollected payments, Federal sources	4	90	90
1825 Spending authority from offsetting collections applied to repay debt	-1,268	-650	-650
1850 Spending auth from offsetting collections, mand (total)	983	1,878	1,663
1900 Budget authority (total)	2,714	10,833	10,813
1930 Total budgetary resources available	2,768	11,424	12,029
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	591	1,216	907
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	13,020	10,097	16,838
3010 New obligations, unexpired accounts	2,177	10,208	11,122
3020 Outlays (gross)	-2,586	-3,467	-5,400
3040 Recoveries of prior year unpaid obligations, unexpired	-2,514	.....	.....
3050 Unpaid obligations, end of year	10,097	16,838	22,560
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-137	-141	-231
3070 Change in uncollected pymts, Fed sources, unexpired	-4	-90	-90
3090 Uncollected pymts, Fed sources, end of year	-141	-231	-321
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	12,883	9,956	16,607
3200 Obligated balance, end of year	9,956	16,607	22,239
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	2,714	10,833	10,813
Financing disbursements:			
4110 Outlays, gross (total)	2,586	3,467	5,400
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources, credit subsidy	-244	-482	-22
4122 Interest on uninvested funds	-47	-53	-53
4123 Repayments of principal	-1,956	-1,903	-2,148
4130 Offsets against gross budget authority and outlays (total)	-2,247	-2,438	-2,223
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-4	-90	-90
4160 Budget authority, net (mandatory)	463	8,305	8,500
4170 Outlays, net (mandatory)	339	1,029	3,177
4180 Budget authority, net (total)	463	8,305	8,500
4190 Outlays, net (total)	339	1,029	3,177

Status of Direct Loans (in millions of dollars)

Identification code 077–4484–0–3–151	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	1,364	9,520	10,330
1150 Total direct loan obligations	1,364	9,520	10,330
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	10,842	11,197	12,611

1231	Disbursements: Direct loan disbursements	1,741	3,467	5,400
1251	Repayments: Repayments and prepayments	-1,386	-1,903	-2,148
1263	Write-offs for default: Direct loans		-150	-160
1290	Outstanding, end of year	11,197	12,611	15,703

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from direct loans obligated in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 077–4484–0–3–151	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	442	625
Investments in U.S. securities:		
1106 Receivables, net	225	439
1206 Non-Federal assets: Receivables, net	5	1
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	10,842	11,197
1402 Interest receivable	205	80
1405 Allowance for subsidy cost (-)	-94	-246
1499 Net present value of assets related to direct loans	10,953	11,031
1999 Total assets	11,625	12,096
LIABILITIES:		
Federal liabilities:		
2103 Debt	11,214	11,735
2105 Other	411	327
2201 Non-Federal liabilities: Accounts payable		34
2999 Total liabilities	11,625	12,096
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	11,625	12,096

Insurance of Debt Financing Account

Program and Financing (in millions of dollars)

Identification code 077–4389–0–3–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0740 Negative subsidy obligations	2		
0741 Modification savings	8		
0742 Downward reestimates paid to receipt accounts		38	
0743 Interest on downward reestimates	1	4	
0791 Direct program activities, subtotal	11	42	
0900 Total new obligations, unexpired accounts	11	42	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	21	57	15
1023 Unobligated balances applied to repay debt	-10		
1070 Unobligated balance (total)	11	57	15
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	10		
Spending authority from offsetting collections, mandatory:			
1800 Collected	61		
1825 Spending authority from offsetting collections applied to repay debt	-14		
1850 Spending auth from offsetting collections, mand (total)	47		
1900 Budget authority (total)	57		
1930 Total budgetary resources available	68	57	15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	57	15	15
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6	2	44
3010 New obligations, unexpired accounts	11	42	
3020 Outlays (gross)	-15		
3050 Unpaid obligations, end of year	2	44	44
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6	2	44
3200 Obligated balance, end of year	2	44	44
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	57		
Financing disbursements:			
4110 Outlays, gross (total)	15		
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-37		
4122 Interest on uninvested funds	-2		
4123 Non-Federal sources	-22		
4130 Offsets against gross budget authority and outlays (total)	-61		
4160 Budget authority, net (mandatory)	-4		
4170 Outlays, net (mandatory)	-46		
4180 Budget authority, net (total)	-4		
4190 Outlays, net (total)	-46		

Status of Guaranteed Loans (in millions of dollars)

Identification code 077–4389–0–3–151	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	1,000	4,125	4,475
2150 Total guaranteed loan commitments	1,000	4,125	4,475
2199 Guaranteed amount of guaranteed loan commitments	1,000	4,125	4,475
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	100	100	4,225
2231 Disbursements of new guaranteed loans		4,125	4,475
2251 Repayments and prepayments			
2290 Outstanding, end of year	100	4,225	8,700
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	100	200	200

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from insurance of debt products in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 077–4389–0–3–151	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	21	57
Investments in U.S. securities:		
1106 Receivables, net	37	
1999 Total assets	58	57
LIABILITIES:		
Federal liabilities:		
2103 Debt	12	2
2105 Other	1	42
Non-Federal liabilities:		
2204 Liabilities for loan guarantees	41	7
2207 Other - Advance - Suspense		2
2999 Total liabilities	54	53
NET POSITION:		
3300 Cumulative results of operations	4	4
4999 Total liabilities and net position	58	57

Urban and Environmental Credit Program Account

Program and Financing (in millions of dollars)

Identification code 077–0401–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0708 Interest on reestimates of loan guarantee subsidy	2	2	

URBAN AND ENVIRONMENTAL CREDIT PROGRAM ACCOUNT—Continued

Program and Financing—Continued

Identification code 077–0401–0–1–151		2025 actual	2026 est.	2027 est.
0900	Total new obligations, unexpired accounts (object class 41.0)	2	2	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	2	2
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation - Reestimates	2	2	
1930	Total budgetary resources available	4	4	2
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	2	2
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	2	2	
3020	Outlays (gross)	-2	-2	
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	2	2	
	Outlays, gross:			
4100	Outlays from new mandatory authority	2	2	
4180	Budget authority, net (total)	2	2	
4190	Outlays, net (total)	2	2	

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 077–0401–0–1–151		2025 actual	2026 est.	2027 est.
	Guaranteed loan reestimates:			
235001	DFC Urban and Environmental Loan Guarantees	-1	-3	

As required by the Federal Credit Reform Act of 1990 (FCRA), this account records, for this program, that supports Urban and Environmental Credit, the subsidy costs associated with loan guarantees committed in 1992 and beyond. The subsidy amounts are estimated on a net present value basis. As part of the BUILD Act of 2018, this account was transitioned from USAID to the Development Finance Corporation, and the program was discontinued. There is no new activity in these accounts other than the annual reestimate of outstanding transactions as required by FCRA.

URBAN AND ENVIRONMENTAL CREDIT GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 077–4344–0–3–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	5		
	Credit program obligations:			
0711	Default claim payments on principal		5	5
0712	Default claim payments on interest		1	1
0742	Downward reestimates paid to receipt accounts		1	
0743	Interest on downward reestimates	2	4	
0791	Direct program activities, subtotal	2	11	6
0900	Total new obligations, unexpired accounts	7	11	6
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	20	16	7
	Financing authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	3	2	
1900	Budget authority (total)	3	2	
1930	Total budgetary resources available	23	18	7
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	16	7	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			11
3010	New obligations, unexpired accounts	7	11	6
3020	Outlays (gross)	-7		
3050	Unpaid obligations, end of year		11	17
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			11
3200	Obligated balance, end of year		11	17
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	3	2	
	Financing disbursements:			
4110	Outlays, gross (total)	7		
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-2	-2	
4122	Interest on uninvested funds	-1		
4130	Offsets against gross budget authority and outlays (total)	-3	-2	
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	4	-2	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	4	-2	

Status of Guaranteed Loans (in millions of dollars)

Identification code 077–4344–0–3–151		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on commitments:			
2111	Guaranteed loan commitments from current-year authority			
2150	Total guaranteed loan commitments			
	Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year	133	120	107
2251	Repayments and prepayments	-8	-8	-8
	Adjustments:			
2263	Terminations for default that result in claim payments	-5	-5	-5
2264	Other adjustments, net			
2290	Outstanding, end of year	120	107	94
	Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year	120	56	56
	Addendum:			
	Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year	98	102	102
2364	Other adjustments, net	4		
2390	Outstanding, end of year	102	102	102

This account is a non-budgetary account that records all of the cash flows resulting from post–1991 direct loans or loan guarantees that have been made under the U.S. Agency for International Development's (USAID's) urban and environment guaranty program. As part of the BUILD Act of 2018, this account was transitioned from USAID to the Development Finance Corporation and the program was discontinued. There is no new activity in these accounts other than the annual reestimate of outstanding transactions as required by FCRA.

Balance Sheet (in millions of dollars)

Identification code 077–4344–0–3–151		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury	20	16
	Investments in U.S. securities:		
1106	Receivables, net	2	2
	Non-Federal assets:		
1206	Receivables, net	4	4
1207	Advances and prepayments		
	Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501	Defaulted guaranteed loans receivable, gross	98	102
1502	Interest receivable	86	91
1505	Allowance for subsidy cost (-)	-19	-24
1599	Net present value of assets related to defaulted guaranteed loans	165	169
1999	Total assets	191	191

	LIABILITIES:		
	Federal liabilities:		
2101	Accounts payable		
2105	Other	3	5
2204	Non-Federal liabilities: Liabilities for loan guarantees	187	186
2999	Total liabilities	190	191
	NET POSITION:		
3300	Cumulative results of operations	1	
4999	Total liabilities and net position	191	191

Microenterprise and Small Enterprise Development Program Account

Program and Financing (in millions of dollars)

Identification code 077–0400–0–1–151		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3	3	3
1930	Total budgetary resources available	3	3	3
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3	3	3
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

As required by the Federal Credit Reform Act of 1990 (FCRA), this account records, for this program, that supports Microenterprise and Small Enterprise Development, the subsidy costs associated with loan guarantees committed in 1992 and beyond. The subsidy amounts are estimated on a net present value basis. As part of the BUILD Act of 2018, this account was transitioned from USAID to the Development Finance Corporation and the program was discontinued. There is no new activity in these accounts other than the annual reestimate of outstanding transactions as required by FCRA.

Microenterprise and Small Enterprise Development Guaranteed Loan Financing Account

This account is a non-budgetary account that records all of the cash flows resulting from post–1991 direct loans or loan guarantees that have been made under the U.S. Agency for International Development's (USAID's) microenterprise and small enterprise guaranty program. As part of the BUILD Act of 2018, this account was transitioned from USAID to the Development Finance Corporation and the program was discontinued. There is no new activity in these accounts other than the annual reestimate of outstanding transactions as required by FCRA.

Debt Reduction Financing Account

Program and Financing (in millions of dollars)

Identification code 077–4137–0–3–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0715	Somalia Debt Reduction	1		
0716	TFFCA Debt Reduction	13		
0900	Total new obligations, unexpired accounts	14		
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	274	366	421
	Financing authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	107	55	55
1801	Change in uncollected payments, Federal sources	-1		
1850	Spending auth from offsetting collections, mand (total)	106	55	55
1930	Total budgetary resources available	380	421	476
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	366	421	476
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		1	1
3010	New obligations, unexpired accounts	14		
3020	Outlays (gross)	-13		
3050	Unpaid obligations, end of year	1	1	1
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3070	Change in uncollected pymts, Fed sources, unexpired	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-1	1	1
3200	Obligated balance, end of year	1	1	1
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	106	55	55
	Financing disbursements:			
4110	Outlays, gross (total)	13		
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-14		
4122	Interest on uninvested funds	-26	-15	-15
4123	Non-Federal sources Loan Repayment Principal	-67	-32	-32
4123	Non-Federal sources Loan Repayment Interest		-8	-8
4130	Offsets against gross budget authority and outlays (total)	-107	-55	-55
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	1		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	-94	-55	-55
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-94	-55	-55

Status of Direct Loans (in millions of dollars)

Identification code 077–4137–0–3–151		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	571	497	485
1251	Repayments: Repayments and prepayments	-67	-12	-12
1264	Other adjustments, net (+ or -)	-7		
1290	Outstanding, end of year	497	485	473

This account is a non-budgetary account that records all of the cash flows resulting from post–1991 direct loans or loan guarantees that have been reduced pursuant to programs such as the Heavily Indebted Poor Countries (HIPC) Initiative, and the Multilateral Debt Relief Initiative (MDRI), as well as through the Paris Club.

Balance Sheet (in millions of dollars)

Identification code 077–4137–0–3–151		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury	273	367
	Investments in U.S. securities:		
1106	Receivables, net	22	21
1206	Non-Federal assets: Receivables, net		
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	571	497
1402	Interest receivable	14	6
1405	Allowance for subsidy cost (-)	-932	-891
1499	Net present value of assets related to direct loans	-347	-388
1999	Total assets	-52	
	LIABILITIES:		
2105	Federal liabilities: Other		
2207	Non-Federal liabilities: Other		
2999	Total liabilities		
	NET POSITION:		
3300	Cumulative results of operations	-52	
4999	Total liabilities and net position	-52	

Housing and Other Credit Guaranty Programs Liquidating Account

Program and Financing (in millions of dollars)

Identification code 077–4340–0–3–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0711	Default claim payments on principal	2	4	4
0712	Default claim payments on interest		1	1
0900	Total new obligations, unexpired accounts (object class 33.0)	2	5	5
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	
1022	Capital transfer of unobligated balances to general fund	-1	-1	
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	2	5	5
	Spending authority from offsetting collections, mandatory:			
1800	Collected	10	9	9
1820	Capital transfer of spending authority from offsetting collections to general fund	-9	-9	-9
1850	Spending auth from offsetting collections, mand (total)	1		
1900	Budget authority (total)	3	5	5
1930	Total budgetary resources available	3	5	5
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1		
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	2	5	5
3020	Outlays (gross)	-2	-5	-5
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	3	5	5
	Outlays, gross:			
4100	Outlays from new mandatory authority	2	5	5
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-10	-9	-9
4180	Budget authority, net (total)	-7	-4	-4
4190	Outlays, net (total)	-8	-4	-4

Status of Guaranteed Loans (in millions of dollars)

Identification code 077–4340–0–3–151		2025 actual	2026 est.	2027 est.
	Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year	240	213	183
2251	Repayments and prepayments	-25	-25	-25
	Adjustments:			
2261	Terminations for default that result in loans receivable	-2	-5	-5
2264	Other adjustments, net			
2290	Outstanding, end of year	213	183	153
	Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year	93	93	93
	Addendum:			
	Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year	79	58	62
2310	Outstanding, start of year	79	58	62
2331	Disbursements for guaranteed loan claims	2	4	4
2351	Repayments of loans receivable	-10		
2364	Other adjustments, net	-13		
2364	Other adjustments, net	-79		
2390	Outstanding, end of year	58	62	66

This is a budget account that records all cash flows to and from the Government resulting from pre–1992 loan guarantee commitments from the U.S. Agency for International Development's (USAID's) legacy housing and urban and environment guaranty programs (unless they were modified and transferred to a financing account). As part of the BUILD Act of 2018, this account was transitioned from USAID to the Development Finance Corporation and the program was discontinued. There is no new activity in these accounts other than the annual reestimate of outstanding transactions as required by FCRA.

Balance Sheet (in millions of dollars)

Identification code 077–4340–0–3–151		2024 actual	2025 actual
	ASSETS:		
1101	Federal assets: Fund balances with Treasury	1	1
	Non-Federal assets:		
1206	Receivables, net	1	1
1207	Advances and prepayments		
1701	Defaulted guaranteed loans, gross	79	58
1702	Interest receivable	18	17
1703	Allowance for estimated uncollectible loans and interest (-)	-52	-59
1704	Defaulted guaranteed loans and interest receivable, net	45	16
1705	Accounts receivable from foreclosed property		
1799	Value of assets related to loan guarantees	45	16
1999	Total assets	47	18
	LIABILITIES:		
2105	Federal liabilities: Other		
	Non-Federal liabilities:		
2204	Liabilities for loan guarantees		
2207	Other		
2999	Total liabilities		
	NET POSITION:		
3100	Unexpended appropriations		
3300	Cumulative results of operations	47	18
3999	Total net position	47	18
4999	Total liabilities and net position	47	18

Economic Assistance Loans Liquidating Account

Program and Financing (in millions of dollars)

Identification code 077–4103–0–3–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0715	IG Obligations	4		
0900	Total new obligations, unexpired accounts (object class 41.0)	4		
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5	1	
1022	Capital transfer of unobligated balances to general fund	-3	-1	
1070	Unobligated balance (total)	2		
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	38	55	55
1820	Capital transfer of spending authority from offsetting collections to general fund	-35	-55	-55
1850	Spending auth from offsetting collections, mand (total)	3		
1930	Total budgetary resources available	5		
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1		
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	4		
3020	Outlays (gross)	-4		
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	3		
	Outlays, gross:			
4100	Outlays from new mandatory authority	3		
4101	Outlays from mandatory balances	1		
4110	Outlays, gross (total)	4		
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-13		
4123	Non-Federal sources	-25	-55	-55
4130	Offsets against gross budget authority and outlays (total)	-38	-55	-55

4160	Budget authority, net (mandatory)	-35	-55	-55
4170	Outlays, net (mandatory)	-34	-55	-55
4180	Budget authority, net (total)	-35	-55	-55
4190	Outlays, net (total)	-34	-55	-55

Status of Direct Loans (in millions of dollars)

Identification code 077–4103–0–3–151		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	286	253	253
1251	Repayments: Repayments and prepayments	-24	-55	-55
1264	Other adjustments, net (+ or -)	-9	55	55
1290	Outstanding, end of year	253	253	253

This account consolidates direct loan activity from legacy credit programs previously funded under various accounts, including the Economic Support Fund, Functional Development Assistance Program, and the Development Loan Fund.

Balance Sheet (in millions of dollars)

Identification code 077–4103–0–3–151		2024 actual	2025 actual
	ASSETS:		
1101	Federal assets: Fund balances with Treasury	5	
1206	Non-Federal assets: Receivables, net		
1601	Direct loans, gross	286	253
1602	Interest receivable	453	477
1603	Allowance for estimated uncollectible loans and interest (-)	-558	-600
1604	Direct loans and interest receivable, net	181	130
1605	Accounts receivable from foreclosed property		
1699	Value of assets related to direct loans	181	130
1999	Total assets	186	130
	LIABILITIES:		
2105	Federal liabilities: Other		
2207	Non-Federal liabilities: Other		
2999	Total liabilities		
	NET POSITION:		
3300	Cumulative results of operations	186	130
4999	Total liabilities and net position	186	130

PEACE CORPS

Federal Funds

Peace Corps

(including transfer of funds)

For necessary expenses to carry out the provisions of the Peace Corps Act (22 U.S.C. 2501 et seq.), including the purchase of not to exceed five passenger motor vehicles for administrative purposes for use outside of the United States, $430,500,000, of which $7,020,000 is for the Office of Inspector General, to remain available until September 30,2028: Provided, That the Director of the Peace Corps may transfer to the Foreign Currency Fluctuations Account, as authorized by section 16 of the Peace Corps Act (22 U.S.C. 2515), an amount not to exceed $5,000,000: Provided further, That funds transferred pursuant to the previous proviso may not be derived from amounts made available for Peace Corps overseas operations: Provided further, That of the funds appropriated under this heading, not to exceed $104,000 may be available for representation expenses, of which not to exceed $4,000 may be made available for entertainment expenses: Provided further, That none of the funds appropriated under this heading shall be used to pay for abortions: Provided further, That notwithstanding the previous proviso, section 614 of division E of Public Law 113–76 shall apply to funds appropriated under this heading.

Program and Financing (in millions of dollars)

Identification code 011–0100–0–1–151		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity - Peace Corps	444	435	438
0002	Direct program activity - Peace Corps Inspector General	7	8	7
0799	Total direct obligations	451	443	445
0801	Peace Corps (Reimbursable)	1		
0900	Total new obligations, unexpired accounts	452	443	445
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	19	19	7
1001	Discretionary unobligated balance brought fwd, Oct 1	19		
1021	Recoveries of prior year unpaid obligations	17	18	12
1033	Recoveries of prior year paid obligations	2	1	
1070	Unobligated balance (total)	38	38	19
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	431	411	431
	Spending authority from offsetting collections, discretionary:			
1700	Collected	5	1	2
1701	Change in uncollected payments, Federal sources	-2		
1750	Spending auth from offsetting collections, disc (total)	3	1	2
1900	Budget authority (total)	434	412	433
1930	Total budgetary resources available	472	450	452
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	19	7	7
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	110	94	129
3010	New obligations, unexpired accounts	452	443	445
3011	Obligations ("upward adjustments"), expired accounts	3		
3020	Outlays (gross)	-446	-388	-436
3040	Recoveries of prior year unpaid obligations, unexpired	-17	-18	-12
3041	Recoveries of prior year unpaid obligations, expired	-8	-2	-2
3050	Unpaid obligations, end of year	94	129	124
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2		
3070	Change in uncollected pymts, Fed sources, unexpired	2		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	108	94	129
3200	Obligated balance, end of year	94	129	124
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	434	412	433
	Outlays, gross:			
4010	Outlays from new discretionary authority	327	289	303
4011	Outlays from discretionary balances	119	99	133
4020	Outlays, gross (total)	446	388	436
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-3		
4033	Non-Federal sources	-4	-2	-2
4040	Offsets against gross budget authority and outlays (total)	-7	-2	-2
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	2		
4053	Recoveries of prior year paid obligations, unexpired accounts	2	1	
4060	Additional offsets against budget authority only (total)	4	1	
4070	Budget authority, net (discretionary)	431	411	431
4080	Outlays, net (discretionary)	439	386	434
4180	Budget authority, net (total)	431	411	431
4190	Outlays, net (total)	439	386	434

The Peace Corps will provide direct and indirect support to Americans serving as Volunteers in 2027, including the necessary safety and security provisions for Volunteers, trainees, and staff. The 2027 Budget supports recruitment, screening, and placement of Peace Corps trainees and represents a cost-effective investment in strengthening our nation. The Peace Corps enters a country upon invitation of the host country government, and Volunteers help fill the trained manpower needs of developing countries and encourage self-sustaining development of skilled manpower.

The Peace Corps Office of Inspector General provides independent oversight in accordance with the Inspector General Act of 1978, as amended. Through audits, evaluations and investigations the office prevents and detects waste, fraud, abuse and mismanagement; provides advice and assistance to agency management; and promotes efficiency, effectiveness and economy in agency programs and operations.

PEACE CORPS—Continued

Object Classification (in millions of dollars)

Identification code 011–0100–0–1–151	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	107	85	85
11.3 Other than full-time permanent	17	13	13
11.5 Other personnel compensation		1	
11.9 Total personnel compensation	124	99	98
12.1 Civilian personnel benefits	95	98	98
13.0 Benefits for former personnel		1	1
21.0 Travel and transportation of persons	22	23	24
22.0 Transportation of things	3	1	1
23.1 Rental payments to GSA	10	10	10
23.2 Rental payments to others	16	17	17
23.3 Communications, utilities, and miscellaneous charges	17	15	14
25.1 Advisory and assistance services	23	28	23
25.2 Other services from non-Federal sources	86	87	88
25.3 Other goods and services from Federal sources	14	17	22
25.4 Operation and maintenance of facilities	2	2	2
25.6 Medical care	25	29	30
25.7 Operation and maintenance of equipment	2	2	2
26.0 Supplies and materials	8	10	11
31.0 Equipment	3	3	3
32.0 Land and structures	1	1	1
99.0 Direct obligations	451	443	445
99.0 Reimbursable obligations	1		
99.9 Total new obligations, unexpired accounts	452	443	445

Employment Summary

Identification code 011–0100–0–1–151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	926	703	594
2001 Reimbursable civilian full-time equivalent employment	13	5	

FOREIGN CURRENCY FLUCTUATIONS

Program and Financing (in millions of dollars)

Identification code 011–0101–0–1–151	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	5	5
1930 Total budgetary resources available	5	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

This account transfers funds to the operating expense account for the Peace Corps to finance upward adjustments of recorded obligations because of foreign currency fluctuations. Transfers are made as needed to meet disbursement requirements in excess of funds otherwise available for obligation adjustment. Net gains resulting from favorable exchange rates are returned to this account and are available for subsequent transfer when needed. The account is replenished through the utilization of a special transfer authority that allows the Peace Corps to withdraw unobligated balances from the operating expenses account from prior years as long as the authorized limit of $5 million is not exceeded at the time of the transfer.

HOST COUNTRY RESIDENT CONTRACTORS SEPARATION LIABILITY FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 011–5395–0–2–151	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 Agency Contributions, Host Country Resident Contractors Separation Liability Fund		3	3
2000 Total: Balances and receipts		3	3
Appropriations:			
Current law:			
2101 Host Country Resident Contractors Separation Liability Fund		-3	-3
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 011–5395–0–2–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Host Country Resident Contractors Separation Liability Fund (Reimbursable)		3	3
0900 Total new obligations, unexpired accounts (object class 25.2)		3	3
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)		3	3
1930 Total budgetary resources available		3	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	35	23	3
3010 New obligations, unexpired accounts		3	3
3020 Outlays (gross)	-12	-23	
3050 Unpaid obligations, end of year	23	3	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	35	23	3
3200 Obligated balance, end of year	23	3	6
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		3	3
Outlays, gross:			
4101 Outlays from mandatory balances	12	23	
4180 Budget authority, net (total)		3	3
4190 Outlays, net (total)	12	23	

This fund is maintained to pay separation costs for Host Country Resident Personal Services Contractors of the Peace Corps in those countries in which such pay is legally authorized. The fund will be maintained by annual government contributions which are appropriated in the Peace Corps' operating account.

Trust Funds

PEACE CORPS MISCELLANEOUS TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 011–9972–0–7–151	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1		
0198 Reconciliation adjustment	-1		
0199 Balance, start of year			
Receipts:			
Current law:			
1130 Miscellaneous Trust Funds, Peace Corps	1	2	2
2000 Total: Balances and receipts	1	2	2
Appropriations:			
Current law:			
2101 Peace Corps Miscellaneous Trust Fund	-1	-2	-2
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 011–9972–0–7–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0881 Peace Corps Miscellaneous Trust Fund (Reimbursable)	2	2	2
0900 Total new obligations, unexpired accounts (object class 25.2)	2	2	2

	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	3	3
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	1	2	2
1900	Budget authority (total)	1	2	2
1930	Total budgetary resources available	5	5	5
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3	3	3
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	4	.....
3010	New obligations, unexpired accounts	2	2	2
3020	Outlays (gross)	.....	-6	-2
3050	Unpaid obligations, end of year	4	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	4	.....
3200	Obligated balance, end of year	4	.....	.....
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1	2	2
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	2	2
4101	Outlays from mandatory balances	.....	4	.....
4110	Outlays, gross (total)	.....	6	2
4180	Budget authority, net (total)	1	2	2
4190	Outlays, net (total)	.....	6	2

Miscellaneous contributions received by gift, devise, or bequest, that are used for the furtherance of the program, as authorized by 22 U.S.C. 2509(a)(4) (75 Stat. 612, as amended). Trust funds also include a fund to pay separation costs for Foreign Service National employees of the Peace Corps in those countries in which such pay is legally authorized. The fund, as authorized by Section 151 of Public Law 102–138, is maintained by annual Government contributions which are appropriated in the Peace Corps salaries and expenses account.

INTER-AMERICAN FOUNDATION

Federal Funds

INTER-AMERICAN FOUNDATION

Program and Financing (in millions of dollars)

Identification code 164–3100–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Development grants	1	.....	.....
0003 Program Implementation Expenses	12	4	.....
0005 Administrative Expenses	5	6	.....
0799 Total direct obligations	18	10	.....
0900 Total new obligations, unexpired accounts	18	10	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	12	14	33
1001 Discretionary unobligated balance brought fwd, Oct 1	10	5	.....
1021 Recoveries of prior year unpaid obligations	2	2	.....
1070 Unobligated balance (total)	14	16	33
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	47	29	.....
1130 Appropriations permanently reduced	-27	.....	.....
1160 Appropriation, discretionary (total)	20	29	.....
1900 Budget authority (total)	20	29	.....
1930 Total budgetary resources available	34	45	33
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2	-2	.....
1941 Unexpired unobligated balance, end of year	14	33	33
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	48	30	.....
3010 New obligations, unexpired accounts	18	10	.....
3020 Outlays (gross)	-31	-37	.....
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-2	.....
3041 Recoveries of prior year unpaid obligations, expired	-3	-1	.....
3050 Unpaid obligations, end of year	30	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	48	30	.....
3200 Obligated balance, end of year	30	.....	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	20	29	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	11	10	.....
4011 Outlays from discretionary balances	19	27	.....
4020 Outlays, gross (total)	30	37	.....
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	1	.....	.....
4180 Budget authority, net (total)	20	29	.....
4190 Outlays, net (total)	31	37	.....
Memorandum (non-add) entries:			
5010 Total investments, SOY: non-Fed securities: Market value	2	2	2
5011 Total investments, EOY: non-Fed securities: Market value	2	2	.....

Consistent with Executive Order 14217, "Commencing the Reduction of the Federal Bureaucracy," the Budget proposes to eliminate funding for the Inter-American Foundation, as part of the Administration's plans to move the Nation toward fiscal responsibility. There is no funding requested for 2027 for the Inter-American Foundation.

Object Classification (in millions of dollars)

Identification code 164–3100–0–1–151	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	5	4	.....
12.1 Civilian personnel benefits	2	2	.....
25.1 Advisory and assistance services	5	2	.....
25.3 Other goods and services from Federal sources	2	2	.....
32.0 Land and structures	2	.....	.....
41.0 Grants, subsidies, and contributions	1	.....	.....
44.0 Refunds	1	.....	.....
99.0 Direct obligations	18	10	.....
99.9 Total new obligations, unexpired accounts	18	10	.....

Employment Summary

Identification code 164–3100–0–1–151	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	36	29	.....

AFRICAN DEVELOPMENT FOUNDATION

Federal Funds

UNITED STATES AFRICAN DEVELOPMENT FOUNDATION

Program and Financing (in millions of dollars)

Identification code 166–0700–0–1–151	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Administrative expenses	6	7	.....
0002 Development grants	6	.....	.....
0004 Other program costs	7	.....	.....
0799 Total direct obligations	19	7	.....
0900 Total new obligations, unexpired accounts	19	7	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	7	57

UNITED STATES AFRICAN DEVELOPMENT FOUNDATION—Continued

Program and Financing—Continued

Identification code 166–0700–0–1–151		2025 actual	2026 est.	2027 est.
1001	Discretionary unobligated balance brought fwd, Oct 1	4		
1021	Recoveries of prior year unpaid obligations	1	45	
1070	Unobligated balance (total)	5	52	57
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	45	12	
1130	Appropriations permanently reduced	-22		
1160	Appropriation, discretionary (total)	23	12	
1900	Budget authority (total)	23	12	
1930	Total budgetary resources available	28	64	57
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-2		
1941	Unexpired unobligated balance, end of year	7	57	57
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	55	50	5
3010	New obligations, unexpired accounts	19	7	
3020	Outlays (gross)	-20	-7	
3040	Recoveries of prior year unpaid obligations, unexpired	-1	-45	
3041	Recoveries of prior year unpaid obligations, expired	-3		
3050	Unpaid obligations, end of year	50	5	5
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	55	50	5
3200	Obligated balance, end of year	50	5	5
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	23	12	
	Outlays, gross:			
4010	Outlays from new discretionary authority	12		
4011	Outlays from discretionary balances	8	7	
4020	Outlays, gross (total)	20	7	
4180	Budget authority, net (total)	23	12	
4190	Outlays, net (total)	20	7	

Consistent with Executive Order 14217, "Commencing the Reduction of the Federal Bureaucracy," the Budget proposes to eliminate funding for the African Development Foundation, as part of the Administration's plans to move the Nation toward fiscal responsibility. There is no funding requested for 2027 for the African Development Foundation.

Object Classification (in millions of dollars)

Identification code 166–0700–0–1–151		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	3	2	
11.3	Other than full-time permanent	1		
11.9	Total personnel compensation	4	2	
12.1	Civilian personnel benefits	1		
25.2	Other services from non-Federal sources	3	5	
25.3	Other goods and services from Federal sources	2		
32.0	Land and structures	1		
41.0	Development grants	6		
99.0	Direct obligations	17	7	
99.5	Adjustment for rounding	2		
99.9	Total new obligations, unexpired accounts	19	7	

Employment Summary

Identification code 166–0700–0–1–151		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	30	22	

Trust Funds

GIFTS AND DONATIONS, AFRICAN DEVELOPMENT FOUNDATION

Program and Financing (in millions of dollars)

Identification code 166–8239–0–7–151		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	5	11
1021	Recoveries of prior year unpaid obligations		6	
1033	Recoveries of prior year paid obligations	1		
1070	Unobligated balance (total)	5	11	11
1930	Total budgetary resources available	5	11	11
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5	11	11
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	7	6	
3020	Outlays (gross)	-1		
3040	Recoveries of prior year unpaid obligations, unexpired		-6	
3050	Unpaid obligations, end of year	6		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	7	6	
3200	Obligated balance, end of year	6		
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	1		
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-1		
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)			
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

.

UNITED STATES FOUNDATION FOR NATURAL SECURITY AND COUNTERTERRORISM

Federal Funds

UNITED STATES FOUNDATION FOR NATURAL SECURITY AND COUNTERTERRORISM

Program and Financing (in millions of dollars)

Identification code 128–0850–0–1–151		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1			100
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation		100	
1930	Total budgetary resources available		100	100
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year		100	100
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross		100	
4180	Budget authority, net (total)		100	
4190	Outlays, net (total)			

There is no funding requested for the United States Foundation for Natural Security and Counterterrorism in 2027.

INTERNATIONAL MONETARY PROGRAMS

Federal Funds

United States Quota, International Monetary Fund

For an increase in the United States quota in the International Monetary Fund, the dollar equivalent of 41,497,100,000 Special Drawing Rights, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 020–0003–0–1–155	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5112 IMF quota reserve tranche	30,513	22,955	22,955
5113 IMF quota letter of credit	81,942	90,033	90,033

The International Monetary Fund (IMF) is a shareholder institution with quotas as its primary source of resources for lending to members and for determining voting shares. The United States wields influence at the IMF and has a veto over major IMF decisions.

In December 2023, the IMF Board of Governors concluded the 16th General Review of Quotas to determine what changes to IMF resources and shareholding, if any, are necessary for the IMF to continue to effectively fulfill its role. IMF members approved a 50 percent increase in quota resources, to be allocated to all members in proportion to their quotas (i.e., an "equiproportional" quota increase), that would be fully offset by a reduction in the New Arrangements to Borrow (NAB) and the complete elimination of the Bilateral Borrowing Agreements (BBAs), all of which will keep the IMF's overall lending capacity constant. This outcome allocates the increase in quotas by keeping all member quota and voting shares constant, which fully protects the U.S. voting share and veto, while removing the BBAs, to which the United States does not contribute and has limited influence. The increase in the U.S. quota share is SDR 41 billion (about $55 billion).

The use of U.S. quota resources at the IMF constitutes an exchange of monetary assets and does not result in budget outlays. When the United States transfers dollars or other reserve assets to the IMF under the U.S. quota subscription, the United States receives an equal, offsetting, and interest-bearing claim on the IMF, which is reflected as an increase in U.S. international monetary reserves. The U.S. reserve position in the IMF is readily available to meet a U.S. balance-of-payments financing need.

Loans to International Monetary Fund

Program and Financing (in millions of dollars)

Identification code 020–0074–0–1–155	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5115 New Arrangements to Borrow (exchange rate)	824		
5116 New Arrangements to Borrow	77,330	74,171	74,171

The IMF backstops its quota resources through the New Arrangements to Borrow (NAB), which is a standing arrangement among certain IMF members to supplement the IMF's quota resources when needed to forestall or cope with an impairment of the international monetary system or to deal with an exceptional situation that poses a threat to the stability of the system. The NAB became effective in 1998 and can be activated when quota resources fall below a certain threshold.

A total of 40 countries and institutions participate in the NAB for a total of SDR 361 billion (about $515 billion), of which the current U.S. share is approximately SDR 56 billion (about $80 billion). The reduction in the U.S. NAB share is SDR 9 billion (about $12 billion) and would hold our NAB share roughly constant at 15.5 percent. Activation of the NAB requires the approval of 85 percent of the NAB members based on shares, giving the United States a veto over its activation.

Similar to quota, NAB resources made available by the United States constitute an exchange of monetary assets and do not result in any budgetary outlays because such transactions result in an equivalent increase in U.S. international reserve assets in the form of an equal, offsetting, interest-bearing claim on the IMF. The U.S. reserve position in the IMF is readily available to meet a U.S. balance-of-payments financing need. (See the *Analytical Perspectives* for additional information.)

Contributions to the International Monetary Fund Facilities and Trust Funds

Program and Financing (in millions of dollars)

Identification code 020–1699–0–1–155	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0703 Subsidy for modifications of direct loans	13		
0705 Reestimates of direct loan subsidy		1	
0791 Direct program activities, subtotal	13	1	
0799 Total direct obligations	13	1	
0801 Pacific Financial Tech Assist Ctr	1		
0900 Total new obligations, unexpired accounts	14	1	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	14		
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation		1	
Spending authority from offsetting collections, discretionary:			
1700 Collected	1		
1701 Change in uncollected payments, Federal sources	-1		
1900 Budget authority (total)		1	
1930 Total budgetary resources available	14	1	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	39	37	25
3010 New obligations, unexpired accounts	14	1	
3020 Outlays (gross)	-16	-13	-16
3050 Unpaid obligations, end of year	37	25	9
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3070 Change in uncollected pymts, Fed sources, unexpired	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	38	37	25
3200 Obligated balance, end of year	37	25	9
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	16	12	16
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1		
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	15	12	16
Mandatory:			
4090 Budget authority, gross		1	
Outlays, gross:			
4100 Outlays from new mandatory authority		1	
4180 Budget authority, net (total)		1	
4190 Outlays, net (total)	15	13	16

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 020–1699–0–1–155	2025 actual	2026 est.	2027 est.
Direct loan subsidy outlays:			
134001 Loans to Poverty Reduction and Growth Trust	1		3

CONTRIBUTIONS TO THE INTERNATIONAL MONETARY FUND FACILITIES AND TRUST FUNDS—Continued

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued

Identification code 020–1699–0–1–155		2025 actual	2026 est.	2027 est.
134003	PRGT Investment Trust Loan	12	11	13
134999	Total subsidy outlays	13	11	16
	Direct loan reestimates:			
135001	Loans to Poverty Reduction and Growth Trust		1	
135003	PRGT Investment Trust Loan		-41	
135999	Total direct loan reestimates		-40	

Contributions to IMF Facilities and Trust Funds

The International Monetary Fund (IMF) maintains several facilities, some in the form of trust funds, to provide assistance to the world's poorest and most vulnerable countries. The Poverty Reduction and Growth Trust (PRGT) is the IMF's concessional financing facility, and it provides subsidized loans to support the 70 eligible low-income countries (LICs). IMF programs through the PRGT generally support policy reforms to help address longstanding economic, governance, and debt issues that are resulting in balance of payments problems.

Object Classification (in millions of dollars)

Identification code 020–1699–0–1–155		2025 actual	2026 est.	2027 est.
41.0	Direct obligations: Grants, subsidies, and contributions	13	1	
99.0	Reimbursable obligations	1		
99.9	Total new obligations, unexpired accounts	14	1	

CONTRIBUTIONS TO IMF FACILITIES AND TRUST FUNDS FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 020–4617–0- -155		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0713	Payment of interest to Treasury	215	258	440
0742	Downward reestimates paid to receipt accounts		39	
0743	Interest on downward reestimates		2	
0900	Total new obligations, unexpired accounts	215	299	440
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		8	
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	66	47	21
	Spending authority from offsetting collections, mandatory:			
1800	Collected	163	257	435
1801	Change in uncollected payments, Federal sources	-2	-12	-16
1825	Spending authority from offsetting collections applied to repay debt	-4	-1	
1850	Spending auth from offsetting collections, mand (total)	157	244	419
1900	Budget authority (total)	223	291	440
1930	Total budgetary resources available	223	299	440
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	8		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	21,000	16,159	13,146
3010	New obligations, unexpired accounts	215	299	440
3020	Outlays (gross)	-5,056	-3,312	-5,781
3050	Unpaid obligations, end of year	16,159	13,146	7,805
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-39	-37	-25
3070	Change in uncollected pymts, Fed sources, unexpired	2	12	16
3090	Uncollected pymts, Fed sources, end of year	-37	-25	-9
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	20,961	16,122	13,121
3200	Obligated balance, end of year	16,122	13,121	7,796
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	223	291	440
	Financing disbursements:			
4110	Outlays, gross (total)	5,056	3,312	5,781
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-14	-12	-16
4122	Interest on uninvested funds	-65	-7	-13
4123	Non-Federal sources	-84	-238	-406
4130	Offsets against gross budget authority and outlays (total)	-163	-257	-435
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	2	12	16
4160	Budget authority, net (mandatory)	62	46	21
4170	Outlays, net (mandatory)	4,893	3,055	5,346
4180	Budget authority, net (total)	62	46	21
4190	Outlays, net (total)	4,893	3,055	5,346

Status of Direct Loans (in millions of dollars)

Identification code 020–4617–0- -155		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year		4,841	8,141
1231	Disbursements: Direct loan disbursements	4,841	3,300	5,765
1290	Outstanding, end of year	4,841	8,141	13,906

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from direct loans and other investments obligated by the Secretary of the Treasury to the International Monetary Fund's (IMF) various facilities and trust funds, including modifications of those direct loans. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 020–4617–0- -155		2024 actual	2025 actual
	ASSETS:		
1401	Net value of assets related to post-1991 direct loans receivable: Direct loans receivable, gross		4,841
1999	Total assets		4,841

MILITARY SALES PROGRAM

Federal Funds

SPECIAL DEFENSE ACQUISITION FUND

Program and Financing (in millions of dollars)

Identification code 011–4116–0–3–155		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Special Defense Acquisition Fund (Reimbursable)	160	175	185
0900	Total new obligations, unexpired accounts (object class 25.3)	160	175	185
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	127	105	105
1001	Discretionary unobligated balance brought fwd, Oct 1	127		
1012	Unobligated balance transfers between expired and unexpired accounts	12		
1033	Recoveries of prior year paid obligations	51		
1070	Unobligated balance (total)	190	105	105
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	81	175	185
1900	Budget authority (total)	81	175	185
1930	Total budgetary resources available	271	280	290
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-6		
1941	Unexpired unobligated balance, end of year	105	105	105

	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	308	303	173
3010	New obligations, unexpired accounts	160	175	185
3011	Obligations ("upward adjustments"), expired accounts	4	.....	.....
3020	Outlays (gross)	-164	-305	-264
3041	Recoveries of prior year unpaid obligations, expired	-5	.....	.....
3050	Unpaid obligations, end of year	303	173	94
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	308	303	173
3200	Obligated balance, end of year	303	173	94
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	81	175	185
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	131	139
4011	Outlays from discretionary balances	164	174	125
4020	Outlays, gross (total)	164	305	264
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-81	-175	-185
4033	Non-Federal sources	-51	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-132	-175	-185
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	51	.....	.....
4060	Additional offsets against budget authority only (total)	51	.....	.....
4070	Budget authority, net (discretionary)	.....	.....	.....
4080	Outlays, net (discretionary)	32	130	79
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	32	130	79

The Special Defense Acquisition Fund (SDAF) helps expedite the procurement of defense articles for provision to foreign nations. The 2027 request reflects $900 million in new SDAF obligation authority, to be funded by a combination of offsetting collections and previous SDAF procurements, referred to as SDAF reimbursements. In 2027, offsetting collections will be derived from sales of stock through the Foreign Military Sales system, as well as other receipts consistent with section 51(b) of the Arms Export Control Act. The 2027 request will support advance purchases of high-demand equipment that has long procurement lead times, which is often the main limiting factor in the U.S. Government's ability to provide partners with critical equipment to make them operationally effective in a timely manner. Improving the mechanism for supporting U.S. partners is a high priority for both the Departments of State and War.

Trust Funds

Foreign Military Sales Trust Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 011–8242–0–7–155	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	102	79	434
Receipts:			
Current law:			
1130 Deposits, Advances, Foreign Military Sales Trust Fund	64,039	63,814	65,655
2000 Total: Balances and receipts	64,141	63,893	66,089
Appropriations:			
Current law:			
2101 Foreign Military Sales Trust Fund	-64,039	-63,814	-65,655
2103 Foreign Military Sales Trust Fund	-32	-9	-9
2132 Foreign Military Sales Trust Fund	9	9	9
2135 Foreign Military Sales Trust Fund	.....	355	355
2199 Total current law appropriations	-64,062	-63,459	-65,300
2999 Total appropriations	-64,062	-63,459	-65,300
5099 Balance, end of year	79	434	789

Program and Financing (in millions of dollars)

Identification code 011–8242–0–7–155	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Aircraft	27,137	16,580	25,545
0004 Missiles	18,959	24,584	6,996
0005 Communication Equipment	9,736	1,163	662
0006 Maintenance and Support Equipment	14,004	17,249	22,428
0007 Special Activities/R&D	10,663	9,649	29,456
0008 Tactical/Support/Combat Vehicles	1,227	1,621	3,363
0009 Ammunition	7,124	6,703	2,494
0010 Supplies & Supply Operations	2,484	1,663	2,188
0011 Construction	1,622	1,154	2,041
0012 Weapons	3,534	14,492	9,073
0013 Training	3,268	544	656
0014 Ships	516	257	110
0015 Administration	1,541	1,590	1,808
0900 Total new obligations, unexpired accounts	101,815	97,249	106,820
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	285,233	287,415	287,415
1021 Recoveries of prior year unpaid obligations	3,667	.....	.....
1033 Recoveries of prior year paid obligations	13	.....	.....
1070 Unobligated balance (total)	288,913	287,415	287,415
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	64,039	63,814	65,655
1203 Appropriation (previously unavailable)(special or trust)	32	9	9
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-9	-9	-9
1235 Appropriations precluded from obligation (special or trust)	.....	-355	-355
1238 Appropriations applied to liquidate contract authority	-62,389	-61,869	-63,492
1260 Appropriations, mandatory (total)	1,673	1,590	1,808
Contract authority, mandatory:			
1600 Contract authority	98,644	95,659	105,010
1900 Budget authority (total)	100,317	97,249	106,818
1930 Total budgetary resources available	389,230	384,664	394,233
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	287,415	287,415	287,413
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	69,631	116,940	157,829
3010 New obligations, unexpired accounts	101,815	97,249	106,820
3020 Outlays (gross)	-50,839	-56,360	-75,769
3040 Recoveries of prior year unpaid obligations, unexpired	-3,667	.....	.....
3050 Unpaid obligations, end of year	116,940	157,829	188,880
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	69,631	116,940	157,829
3200 Obligated balance, end of year	116,940	157,829	188,880
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	100,317	97,249	106,818
Outlays, gross:			
4100 Outlays from new mandatory authority	1,493	21,109	22,971
4101 Outlays from mandatory balances	49,346	35,251	52,798
4110 Outlays, gross (total)	50,839	56,360	75,769
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-13	.....	.....
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	13	.....	.....
4160 Budget authority, net (mandatory)	100,317	97,249	106,818
4170 Outlays, net (mandatory)	50,826	56,360	75,769
4180 Budget authority, net (total)	100,317	97,249	106,818
4190 Outlays, net (total)	50,826	56,360	75,769
Memorandum (non-add) entries:			
5050 Unfunded contract authority, SOY	300,354	345,851	379,641
5052 Unfunded contract authority, EOY	345,851	379,641	421,159

The Foreign Military Sales Trust Fund facilitates government-to-government sales of defense articles, defense services, and design and construction services. Estimates of sales used in this budget are in millions of dollars:

FOREIGN MILITARY SALES TRUST FUND—Continued

ESTIMATES OF NEW SALES

	2025 actual	2026 est.	2027 est.
Estimates of new orders (sales)	$98,644	$95,659	$105,010

Object Classification (in millions of dollars)

Identification code 011–8242–0–7–155	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	796	858	898
25.2 Other services from non-Federal sources	101,019	96,391	105,922
99.9 Total new obligations, unexpired accounts	101,815	97,249	106,820

Employment Summary

Identification code 011–8242–0–7–155	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	5,226	5,183	5,356

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
011–272430 Foreign Military Financing, Downward Reestimates of Subsidies	39	43	.....
020–268130 Treasury International Assistance Program Guaranteed Loans, Downward Reestimates of Subsidies	.....	7	.....
020–268230 Contributions to IMF Facilities and Trust Funds, Downward Reestimates of Subsidies	.....	41	.....
020–269830 Clean Technology Fund Loans, Downward Reestimates	7	.....	.....
072–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified	2	1	1
072–267630 Downward Reestimates, MENA Loan Guarantee Program	24	153	.....
072–272530 Loan Guarantees to Israel, Downward Reestimates of Subsidies	301	180	.....
072–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	19	.....	.....
077–268730 Urban and Environmental Credit Program, Downward Reestimates of Subsidies	3	5	.....
077–268830 Insurance of Debt, Downward Reestimates	.....	41	.....
077–268930 United States International Development Finance Corporation Loans, Downward Reestimates of Subsidy	856	688	.....
General Fund Offsetting receipts from the public	1,251	1,159	1
Intragovernmental payments:			
072–320000 Receivables from Cancelled Accounts	-4	.....	.....
072–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	1	.....	.....
General Fund Intragovernmental payments	-3	.....	.....

GENERAL PROVISIONS

ALLOWANCES AND DIFFERENTIALS

SEC. 7001. Funds appropriated under title I of this Act shall be available, except as otherwise provided, for allowances and differentials as authorized by subchapter 59 of title 5, United States Code; for services as authorized by section 3109 of such title and for hire of passenger transportation pursuant to section 1343(b) of title 31, United States Code.

CONSULTING SERVICES

SEC. 7002. The expenditure of any appropriation under title I of this Act for any consulting service through procurement contract, pursuant to section 3109 of title 5, United States Code, shall be limited to those contracts where such expenditures are a matter of public record and available for public inspection, except where otherwise provided under existing law, or under existing Executive order issued pursuant to existing law.

DIPLOMATIC FACILITIES

SEC. 7003. (a) CAPITAL SECURITY COST SHARING EXCEPTION.—Notwithstanding paragraph (2) of section 604(e) of the Secure Embassy Construction and Counterterrorism Act of 1999 (title VI of division A of H.R. 3427, as enacted into law by section 1000(a)(7) of Public Law 106–113 and contained in appendix G of that Act), as amended by section 111 of the Department of State Authorities Act, Fiscal Year 2017 (Public Law 114–323), a project to construct a facility of the United States may include office space or other accommodations for members of the United States Marine Corps.

(b) INTERIM AND TEMPORARY FACILITIES ABROAD.—Funds appropriated by this Act under the heading "Embassy Security, Construction, and Maintenance" may be made available to address security vulnerabilities at interim and temporary United States diplomatic facilities abroad, including physical security upgrades and local guard staffing.

(c) SOFT TARGETS.—Funds appropriated by this Act under the heading "Embassy Security, Construction, and Maintenance" may be made available for security upgrades to soft targets, including schools, recreational facilities, residences, and places of worship used by United States diplomatic personnel and their dependents.

(d) FACILITIES.—None of the funds made available by this Act may be used to move the United States embassy in Israel to a location other than Jerusalem.

(e) Funds appropriated by this Act under the heading "Embassy Security, Construction, and Maintenance" may be made available for overseas public outreach purposes in support of construction projects.

PERSONNEL ACTIONS

SEC. 7004. Any costs incurred by a department or agency funded under title I of this Act resulting from personnel actions taken in response to funding reductions included in this Act shall be absorbed within the total budgetary resources available under title I to such department or agency: Provided, That the authority to transfer funds between appropriations accounts as may be necessary to carry out this section is provided in addition to authorities included elsewhere in this Act.

PROHIBITION ON PUBLICITY OR PROPAGANDA

SEC. 7005. No part of any appropriation contained in this Act shall be used for publicity or propaganda purposes within the United States not authorized before enactment of this Act by Congress: Provided, That up to $25,000 may be made available to carry out the provisions of section 316 of the International Security and Development Cooperation Act of 1980 (Public Law 96–533; 22 U.S.C. 2151a note).

COUPS D'ETAT

SEC. 7006. (a) PROHIBITION.—None of the funds appropriated or otherwise made available pursuant to titles III through VI of this Act shall be obligated or expended to finance directly any assistance to the government of any country whose duly elected head of government is deposed by military coup d'etat or decree or, after the date of enactment of this Act, a coup d'etat or decree in which the military plays a decisive role: Provided, That assistance may be resumed to such government if the Secretary of State certifies and reports to the appropriate congressional committees that subsequent to the termination of assistance a democratically elected government has taken office.

(b) WAIVER.—The Secretary of State, following consultation with the heads of relevant Federal agencies, may waive the restriction in this section if the Secretary certifies and reports to the Committees on Appropriations that such waiver is in the national interest of the United States.

TRANSFER OF FUNDS AUTHORITY

SEC. 7007. (a) DEPARTMENT OF STATE.—

(1) DEPARTMENT OF STATE.—

(A) IN GENERAL.—Not to exceed the greater of 5 percent or $2,000,000 of any appropriation made available for the current fiscal year for the Department of State under title I of this Act may be transferred between, and merged with, such appropriations, but no such appropriation, except as otherwise specifically provided, shall be increased by more than 10 percent by any such transfers.

(B) EMBASSY SECURITY.—Funds appropriated under the headings "Diplomatic Programs", including for Worldwide Security Protection, "Embassy Security, Construction, and Maintenance", and "Emergencies in the Diplomatic and Consular Service" in this Act may be transferred to, and merged with, funds appropriated under such headings if the Secretary of State determines and reports to the Committees on Appropriations that to do so is necessary to implement the recommendations of the Benghazi Accountability Review Board, for emergency evacuations, or to prevent or respond to security situations and requirements, subject to the regular notification procedures of, such Committees.

(C) EMERGENCIES IN THE DIPLOMATIC AND CONSULAR SERVICE.—Of the amount made available under the heading "Diplomatic Programs" for Worldwide Security Protection, not to exceed $50,000,000 may be transferred to, and merged with, funds made available by this Act under the heading "Emergencies in the Diplomatic and Consular Service", to be available only for emergency evacuations and rewards, as authorized.

(D) CLARIFICATION.—The transfer authorities provided by subparagraphs (B) and (C) are in addition to any transfer authority otherwise available in this Act and under any other provision of law .

(b) UNITED STATES INTERNATIONAL DEVELOPMENT FINANCE CORPORATION.—

(1) TRANSFERS.—Amounts transferred pursuant to section 1434(j) of the BUILD Act of 2018 (division F of Public Law 115–254) may only be transferred from funds made available under title III of this Act: Provided, That the Secretary of State and the Chief Executive Officer of the United States International Development Finance Corporation, as appropriate, shall ensure that the programs funded by such transfers are coordinated with, and complement, foreign assistance programs implemented by the Department of State.

(2) TRANSFER OF FUNDS FROM MILLENNIUM CHALLENGE CORPORATION.—Funds appropriated under the heading "Millennium Challenge Corporation" in this Act or prior Acts making appropriations for the Department of State, foreign operations, and related programs may be transferred to accounts under the heading "United States International Development Finance Corporation" and, when so transferred, may be used for the costs of activities described in subsections (b) and (c) of section 1421 of the BUILD Act of 2018: Provided, That such funds shall be subject to the limitations provided in the second, third, and fifth provisos under the heading "United States International Development Finance Corporation—Program Account" in this Act: Provided further, That such funds shall not be available for administrative expenses of the United States International Development Finance Corporation: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided by law: Provided further, That within 60 days of the termination in whole or in part of the Compact from which funds were transferred under this authority to the United States International Development Finance Corporation, any unobligated balances shall be transferred back to the Millennium Challenge Corporation, subject to the regular notification procedures of the Committees on Appropriations.

PROHIBITION AND LIMITATION ON CERTAIN EXPENSES

SEC. 7008. (a) FIRST-CLASS TRAVEL.—None of the funds made available by this Act may be used for first-class travel by employees of United States Government departments and agencies funded by this Act in contravention of section 301–10.122 through 301–10.124 of title 41, Code of Federal Regulations.

(b) COMPUTER NETWORKS.—None of the funds made available by this Act for the operating expenses of any United States Government department or agency may be used to establish or maintain a computer network for use by such department or agency unless such network has filters designed to block access to sexually explicit websites: Provided, That nothing in this subsection shall limit the use of funds necessary for any Federal, State, Tribal, or local law enforcement agency, or any other entity carrying out the following activities: criminal investigations, prosecutions, and adjudications; administrative discipline; and the monitoring of such websites undertaken as part of official business.

(c) LIMITATIONS ON ENTERTAINMENT EXPENSES.—None of the funds appropriated or otherwise made available by this Act under the headings "International Military Education and Training" or "Foreign Military Financing Program" for Informational Program activities or under the heading "Global Health Programs" may be obligated or expended to pay for—

(1) alcoholic beverages; or

(2) entertainment expenses for activities that are substantially of a recreational character, including entrance fees at sporting events, theatrical and musical productions, and amusement parks.

AVAILABILITY OF FUNDS

SEC. 7009. No part of any appropriation contained in this Act shall remain available for obligation after the expiration of the current fiscal year unless expressly so provided by this Act: Provided, That funds appropriated for the purposes of chapters 1 and 8 of part I, section 661, chapters 4, 5, 6, 8, and 9 of part II of the Foreign Assistance Act of 1961, section 23 of the Arms Export Control Act (22 U.S.C. 2763), and funds made available for "United States International Development Finance Corporation" and under the heading "America First Opportunity Fund" shall remain available for an additional 4 years from the date on which the availability of such funds would otherwise have expired, if such funds are initially obligated before the expiration of their respective periods of availability contained in this Act: Provided further, That notwithstanding any other provision of this Act, any funds made available for the purposes of chapter 1 of part I and chapter 4 of part II of the Foreign Assistance Act of 1961 which are allocated or obligated for cash disbursements in order to address balance of payments or economic policy reform objectives, shall remain available for an additional 4 years from the date on which the availability of such funds would otherwise have expired, if such funds are initially allocated or obligated before the expiration of their respective periods of availability contained in this Act.

RESERVATIONS OF FUNDS

SEC. 7010. (a) REPROGRAMMING.—Funds appropriated under titles III through VI of this Act which are specifically designated may be reprogrammed for other programs within the same account notwithstanding the designation if compliance with the designation is made impossible by operation of any provision of this or any other Act: Provided, That assistance that is reprogrammed pursuant to this subsection shall be made available under the same terms and conditions as originally provided.

(b) EXTENSION OF AVAILABILITY.—In addition to the authority contained in subsection (a), the original period of availability of funds appropriated by this Act and administered by the Department of State that are specifically designated for particular programs or activities by this or any other Act may be extended for an additional fiscal year if the Secretary of State determines that the termination of assistance to a country or a significant change in circumstances makes it unlikely that such designated funds can be obligated during the original period of availability: Provided, That such designated funds that continue to be available for an additional fiscal year shall be obligated only for the purpose of such designation.

(c) OTHER ACTS.—Ceilings and specifically designated funding levels contained in this Act shall not be applicable to funds or authorities appropriated or otherwise made available by any subsequent Act unless such Act specifically so directs: Provided, That specifically designated funding levels or minimum funding requirements contained in any other Act shall not be applicable to funds appropriated by this Act: Provided further, That funds made available under titles III through VI of this Act may be made available notwithstanding the requirements of section 634(A) of the Foreign Assistance Act or any similar provision of this or any other Act: Provided further, That the requirements of section 634(A) of the Foreign Assistance Act or any similar provision of this Act or any other Act, including any prior Act requiring notification in accordance with the regular notification procedures of the Committees on Appropriations, may be waived if failure to do so would pose a substantial risk to human health or welfare.

DOCUMENT REQUESTS

SEC. 7011. None of the funds appropriated or made available pursuant to titles III through VI of this Act shall be available to a nongovernmental organization, including any contractor, which fails to provide upon timely request any document, file, or record necessary to the auditing requirements of the Department of State.

PROHIBITION ON FUNDING FOR ABORTIONS AND INVOLUNTARY STERILIZATION

SEC. 7012. None of the funds made available to carry out part I of the Foreign Assistance Act of 1961, as amended, may be used to pay for the performance of abortions as a method of family planning or to motivate or coerce any person to practice abortions. None of the funds made available to carry out part I of the Foreign Assistance Act of 1961, as amended, may be used to pay for the performance of involuntary sterilization as a method of family planning or to coerce or provide any financial incentive to any person to undergo sterilizations. None of the funds made available to carry out part I of the Foreign Assistance Act of 1961, as amended, may be used to pay for any biomedical research which relates in whole or in part, to methods of, or the performance of, abortions or involuntary sterilization as a means of family planning. None of the funds made available to carry out part I of the Foreign Assistance Act of 1961, as amended, may be obligated or expended for any country or organization if the President certifies that the use of these funds by any such country or organization would violate any of the above provisions related to abortions and involuntary sterilizations.

PROHIBITION ON ASSISTANCE TO GOVERNMENTS SUPPORTING INTERNATIONAL TERRORISM

SEC. 7013. (a) LETHAL MILITARY EQUIPMENT EXPORTS.—

(1) PROHIBITION.—None of the funds appropriated or otherwise made available under titles III through VI of this Act may be made available to any foreign government which provides lethal military equipment to a country the government of which the Secretary of State has determined supports international terrorism for purposes of section 1754(c) of the Export Reform Control Act of 2018 (50 U.S.C. 4813(c)): Provided, That the prohibition under this section with respect to a foreign government shall terminate 12 months after that government ceases to provide such military equipment: Provided further, That this section applies with respect to lethal military equipment provided under a contract entered into after October 1, 1997.

(2) DETERMINATION.—Assistance restricted by paragraph (1) or any other similar provision of law, may be furnished if the President determines that to do so is important to the national interest of the United States.

(b) BILATERAL ASSISTANCE.—

(1) LIMITATIONS.—Funds appropriated for bilateral assistance in titles III through VI of this Act and funds appropriated under any such title in prior Acts making appropriations for the Department of State, foreign operations, and related programs, shall not be made available to any foreign government which the President determines—

(A) grants sanctuary from prosecution to any individual or group which has committed an act of international terrorism;

(B) otherwise supports international terrorism; or

(C) is controlled by an organization designated as a terrorist organization under section 219 of the Immigration and Nationality Act (8 U.S.C. 1189).

(2) WAIVER.—The President may waive the application of paragraph (1) to a government if the President determines that national security or humanitarian reasons justify such waiver: Provided, That the President shall publish each such waiver in the Federal Register and, at least 15 days before the waiver takes effect.

AUTHORIZATION REQUIREMENTS

SEC. 7014. Funds appropriated by this Act, except funds appropriated under the heading "Trade and Development Agency", may be obligated and expended notwithstanding section 10 of Public Law 91–672 (22 U.S.C. 2412), section 15 of the State Department Basic Authorities Act of 1956 (22 U.S.C. 2680), section 313 of the Foreign Relations Authorization Act, Fiscal Years 1994 and 1995 (22 U.S.C. 6212), and section 504(a)(1) of the National Security Act of 1947 (50 U.S.C. 3094(a)(1)).

AUTHORITIES FOR THE PEACE CORPS

SEC. 7015. Unless expressly provided to the contrary, provisions of this or any other Act, including provisions contained in prior Acts authorizing or making appropriations for the Department of State, foreign operations, and related programs, shall not be construed to prohibit activities authorized by or conducted under the Peace Corps Act.

COMMERCE, TRADE AND SURPLUS COMMODITIES

SEC. 7016. (a) EXPORTS.—None of the funds appropriated by this or any other Act to carry out chapter 1 of part I of the Foreign Assistance Act of 1961 shall be available for any testing or breeding feasibility study, variety improvement or introduction, consultancy, publication, conference, or training in connection with the growth or production in a foreign country of an agricultural commodity for export which would compete with a similar commodity grown or produced in the United States: Provided, That this subsection shall not prohibit—

(1) activities designed to increase food security in developing countries where such activities will not have a significant impact on the export of agricultural commodities of the United States;

(2) research activities intended primarily to benefit United States producers;

(3) activities in a country that is eligible for assistance from the International Development Association, is not eligible for assistance from the International Bank for Reconstruction and Development, and does not export on a consistent basis the agricultural commodity with respect to which assistance is furnished; or

(4) activities in a country the President determines is recovering from widespread conflict, a humanitarian crisis, or a complex emergency.

GOVERNMENT TO GOVERNMENT ASSISTANCE

SEC. 7017. Funds made available to the government of a foreign country, under chapter 1 or 10 of part I or chapter 4 of part II of the Foreign Assistance Act of 1961, as cash transfer assistance or as nonproject sector assistance may be obligated and expended notwithstanding provisions of law which are inconsistent with the nature of this assistance.

ELIGIBILITY FOR ASSISTANCE

SEC. 7018. ASSISTANCE THROUGH NONGOVERNMENTAL ORGANIZATIONS.—Restrictions contained in this or any other Act with respect to assistance for a country shall not be construed to restrict assistance in support of programs of nongovernmental organizations from funds appropriated by this Act to carry out the provisions of chapters 1, 10, 11, and 12 of part I and chapter 4 of part II of the Foreign Assistance Act of 1961 and from funds appropriated under the heading "America First Opportunity Fund": Provided, That nothing in this subsection shall be construed to alter any existing statutory prohibitions against abortion or involuntary sterilizations contained in this or any other Act.

DIGITAL CONNECTIVITY AND CYBERSECURITY PARTNERSHIP PROGRAM

SEC. 7019. The authority of section 592(f) of The Foreign Assistance Act of 1961 may apply to amounts made available for such Fund under the heading "America First Opportunity Fund" and such funds may be made available for the Digital Connectivity and Cybersecurity Partnership program consistent with section 6306 of the Department of State Authorization Act of 2023 (division F of Public Law 118–31).

LOAN GUARANTEES

SEC. 7020. Funds appropriated under the heading "America First Opportunity Fund" by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs, including funds made available pursuant to this section, may be made available for the costs, as defined in section 502 of the Congressional Budget Act of 1974, of sovereign loan guarantees which are authorized to be provided and which shall be administered by the Department of State unless otherwise provided for by this Act or any other provision of law: Provided, That amounts made available under this subsection for the costs of such guarantees shall not be considered assistance for the purposes of provisions of law limiting assistance to a country: Provided further, That the Department of State shall be responsible for administering loan guarantees made under this heading, under this Act or prior Acts.

CHIPS FOR AMERICA INTERNATIONAL TECHNOLOGY SECURITY AND INNOVATION FUND

SEC. 7021. Amounts transferred to the Export-Import Bank and the United States International Development Finance Corporation pursuant to the transfer authority in section 102(c)(1) of the CHIPS Act of 2022 (division A of Public Law 117–167) may be made available for the costs of direct loans and loan guarantees, including the cost of modifying such loans, as defined in section 502 of the Congressional Budget Act of 1974.

FINANCIAL WEBSITE

SEC. 7022. Funds appropriated by this Act may be made available to support the provision of additional information on United States Government foreign assistance on the "ForeignAssistance.gov" website: Provided, That all Federal agencies funded under this Act shall provide such information on foreign assistance, upon request and in a timely manner, to the Department of State.

INTERNATIONAL RELIGIOUS FREEDOM

SEC. 7023. (a) INTERNATIONAL RELIGIOUS FREEDOM OFFICE.—Funds appropriated by this Act under the heading "Diplomatic Programs" may be made available for the Office of International Religious Freedom, Department of State.

(b) AUTHORITY.—Funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs may be made available notwithstanding any other provision of law for assistance for ethnic and religious minorities.

SPECIAL PROVISIONS

SEC. 7024. (a) DIRECTIVES AND AUTHORITIES.—

(1) GENOCIDE VICTIMS MEMORIAL SITES.—Funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs under the heading "America First Opportunity Fund" may be made available as contributions to establish and maintain memorial sites of genocide.

(2) ADDITIONAL AUTHORITY.—Of the amounts made available by this Act under the heading "Diplomatic Programs", up to $500,000 may be made available for grants pursuant to section 504 of the Foreign Relations Authorization Act, Fiscal Year 1979 (22 U.S.C. 2656d).

(3) PAYMENTS.—Funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs under the heading "Diplomatic Programs", except for funds designated by Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985, are available to provide payments pursuant to section 901(i)(2) of title IX of division J of the Further Consolidated Appropriations Act, 2020 (22 U.S.C. 2680b(i)(2)): Provided, That funds made available pursuant to this paragraph shall be subject to prior consultation with the Committees on Appropriations.

(b) PARTNER VETTING.—The Secretary of State may provide a direct vetting option for prime awardees in any partner vetting program initiated or significantly modified after the date of enactment of this Act: Provided, That the Secretary may restrict the award of, terminate, or cancel contracts, grants, or cooperative agreements or require an awardee to restrict the award of, terminate, or cancel a sub-award based on information in connection with a partner vetting program.

(c) CONTINGENCIES.—During fiscal year 2027, the President may use up to $200,000,000 under the authority of section 451 of the Foreign Assistance Act of 1961, notwithstanding any other provision of law.

(d) INTERNATIONAL CHILD ABDUCTIONS.—The Secretary of State may withhold funds appropriated under title III of this Act for assistance for the central government of any country that is not taking appropriate steps to comply with the Convention on the Civil Aspects of International Child Abductions, done at the Hague on October 25, 1980.

(e) TRANSFER OF FUNDS FOR EXTRAORDINARY PROTECTION.—The Secretary of State may transfer to, and merge with, funds under the heading "Protection of Foreign Missions and Officials" unobligated balances of expired funds appropriated under the heading "Diplomatic Programs" for fiscal year 2027, at no later than the end of the fifth fiscal year after the last fiscal year for which such funds are available for the purposes for which appropriated: Provided, That not more than $50,000,000 may be transferred.

(f) REPORTS REPEALED.—

(1) The following provisions of law are hereby repealed: section 111(a) of Public Law 111–195; section 4 of Public Law 107–243; sections 51(a)(2) and 404(e) of Public Law 84–885; section 1012(c) of Public Law 103–337; sections 549, 620C(c), 655, and 656 of Public Law 87–195; section 8 of Public Law 107–245; section 12(a-b) of Public Law 108–19; section 570(d) of Public Law 104–208; section 5103(f) of Public Law 111–13; section 4 of Public Law 79–264 (22 U.S.C. 287b(a)); section 118(f) of the Foreign Assistance Act of 1961 (22

U.S.C. 2151p1(f)); section 6502(b) of Public Law 117–81; section 312 of Public Law 114–323; section 405(a)(3) of Public Law 107–228; Section 12 of Public Law 110–286; Section 406(b) of Public Law 116–123; Section 7202(b) of Public Law 118–159; and Section 9209(a) of Public Law 117–263.

(2) Section 136 of the Foreign Assistance Act of 1961 (22 U.S.C. 2152h) is amended (A) in subsections (e)(1)(B)(ii) and (e)(2)(B)(ii) by striking "and revision, not less frequently than once every 5 years,"; and (B) in subsection (j)(1) by striking ", October 1, 2022, and October 1,2027,". (3) Section 110(b)(l) of the Trafficking Victims Protection Act of 2000 (22 U.S.C. 7107(b)(l)) is amended by striking "June 1"and inserting "June 30".

(g) EXTENSION OF AUTHORITIES.—

(1) INCENTIVES FOR CRITICAL POSTS.—The authority contained in section 1115(d) of the Supplemental Appropriations Act, 2009 (Public Law 111–32) shall remain in effect through September 30, 2027.

(2) SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION COMPETITIVE STATUS.—Notwithstanding any other provision of law, any employee of the Special Inspector General for Afghanistan Reconstruction (SIGAR) who completes at least 12 months of continuous service after enactment of this Act or who is employed on the date on which SIGAR terminates, whichever occurs first, shall acquire competitive status for appointment to any position in the competitive service for which the employee possesses the required qualifications.

(3) TRANSFER OF BALANCES.—Section 7081(h) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2017 (division J of Public Law 115–31) shall continue in effect during fiscal year 2027.

(4) EXTENSION OF LOAN GUARANTEES TO ISRAEL.—Chapter 5 of title I of the Emergency Wartime Supplemental Appropriations Act, 2003 (Public Law 108–11; 117 Stat. 576) is amended under the heading "Loan Guarantees to Israel"—

(A) in the matter preceding the first proviso, by striking "September 30, 2028" and inserting "September 30, 2031"; and

(B) in the second proviso, by striking "September 30, 2028" and inserting "September 30, 2031".

(h) MONITORING AND EVALUATION.—

(1) EVALUATIONS.—Funds appropriated by this Act under titles III and IV, that are made available for impact evaluations, including ex-post evaluations, of the effectiveness and sustainability of United States Government-funded assistance programs shall remain available until expended.

(i) HIV/AIDS WORKING CAPITAL FUND.—Funds available in the HIV/AIDS Working Capital Fund established pursuant to section 525(b)(1) of the Foreign Operations, Export Financing, and Related Programs Appropriations Act, 2005 (Public Law 108–447) may be made available for pharmaceuticals and other products for child survival, malaria, tuberculosis, and emerging infectious diseases to the same extent as HIV/AIDS pharmaceuticals and other products, subject to the terms and conditions in such section: Provided, That the authority in section 525(b)(5) of the Foreign Operations, Export Financing, and Related Programs Appropriations Act, 2005 (Public Law 108–447) shall be exercised by the Secretary of State with respect to funds deposited for such non-HIV/AIDS pharmaceuticals and other products: Provided further, That pharmaceuticals and other products provided are approved for use in the United States.

(j) EXTENSION OF PROCUREMENT AUTHORITY.—Section 7077 of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2012 (division I of Public Law 112–74) shall continue in effect during fiscal year 2027, except that such authority may be exercised by the Secretary of State.

(k) EXTENSION.—Section 7034(r) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2022 (division K of Public Law 117–103) shall apply during fiscal year 2027.

(l) DEFINITIONS.—

(1) APPROPRIATE CONGRESSIONAL COMMITTEES.—Unless otherwise defined in this Act, for purposes of this Act the term "appropriate congressional committees" means the Committees on Appropriations and Foreign Relations of the Senate and the Committees on Appropriations and Foreign Affairs of the House of Representatives.

(2) FUNDS APPROPRIATED BY THIS ACT AND PRIOR ACTS.—Unless otherwise defined in this Act, for purposes of this Act the term "funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs" means funds that remain available for obligation, and have not expired.

(3) PACIFIC ISLANDS COUNTRIES.—In this Act, the term "Pacific Islands countries" means the Cook Islands, the Republic of Fiji, the Republic of Kiribati, the Republic of the Marshall Islands, the Federated States of Micronesia, the Republic of Nauru, Niue, the Republic of Palau, the Independent State of Papua New Guinea, the Independent State of Samoa, the Solomon Islands, the Kingdom of Tonga, Tuvalu, and the Republic of Vanuatu.

(4) SUCCESSOR OPERATING UNIT.—Any reference to a particular operating unit or office in this Act or prior Acts making appropriations for the Department of State, foreign operations, and related programs shall be deemed to include any successor operating unit performing the same or similar functions.

LAW ENFORCEMENT AND SECURITY

SEC. 7025. (a) ASSISTANCE.—

(1) COMMUNITY-BASED POLICE ASSISTANCE.—Funds made available under titles III and IV of this Act to carry out the provisions of chapter 1 of part I and chapters 4 and 6 of part II of the Foreign Assistance Act of 1961, may be used, notwithstanding section 660 of that Act, to enhance the effectiveness and accountability of civilian police authority through training and technical assistance in human rights, the rule of law, anti-corruption, strategic planning, and through assistance to foster civilian police roles that support democratic governance, including assistance for programs to prevent conflict, respond to disasters, and foster improved police relations with the communities they serve.

(b) AUTHORITIES.—

(1) RECONSTITUTING CIVILIAN POLICE AUTHORITY.—In providing assistance with funds appropriated by this Act under section 660(b)(6) of the Foreign Assistance Act of 1961, support for a nation emerging from instability may be deemed to mean support for regional, district, municipal, or other sub-national entity emerging from instability, as well as a nation emerging from instability.

(2) DISARMAMENT, DEMOBILIZATION, AND REINTEGRATION.—Section 7034(d) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015 (division J of Public Law 113–235) shall continue in effect during fiscal year 2027: Provided, That section 7034(d) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, shall also apply to the America First Opportunity Fund.

(3) COMMERCIAL LEASING OF DEFENSE ARTICLES.—Notwithstanding any other provision of law, the authority of section 23(a) of the Arms Export Control Act (22 U.S.C. 2763) may be used to provide financing to Israel, Egypt, the North Atlantic Treaty Organization (NATO), and major non-NATO allies for the procurement by leasing (including leasing with an option to purchase) of defense articles from United States commercial suppliers, not including Major Defense Equipment (other than helicopters and other types of aircraft having possible civilian application), if the President determines that there are compelling foreign policy or national security reasons for those defense articles being provided by commercial lease rather than by government-to-government sale under such Act.

(4) SPECIAL DEFENSE ACQUISITION FUND.—Not to exceed $900,000,000 may be obligated pursuant to section 51(c)(2) of the Arms Export Control Act (22 U.S.C. 2795(c)(2)) for the purposes of the Special Defense Acquisition Fund (the Fund), to remain available for obligation until September 30, 2029: Provided, That the provision of defense articles and defense services to foreign countries or international organizations from the Fund shall be subject to the concurrence of the Secretary of State.

(5) EXTENSION OF WAR RESERVES STOCKPILE AUTHORITY.—Section 514(b)(2)(A) of the Foreign Assistance Act of 1961 (22 U.S.C. 2321h(b)(2)(A)) is amended by striking "2027" and inserting "2028".

(6) PROGRAM CLARIFICATION.—Notwithstanding section 503(a)(3) of Public Law 87–195 (22 U.S.C. 2311(a)(3)), the procurement of defense articles and services funded on a non-repayable basis under section 23 of the Arms Export Control Act may be priced to include the costs of salaries of members of the Armed Forces of the United States engaged in security assistance activities pursuant to 10 U.S.C. 341 (relating to the State Partnership Program): Provided, That this paragraph shall only apply to funds that remain available for obligation in fiscal year 2027.

(7) REPROGRAMMING.—Notwithstanding any other provision of law or regulation, equipment procured with funds appropriated in prior Acts making appropriations for the Department of State, foreign operations, and related programs under the heading "Pakistan Counterinsurgency Capability Fund" may be used for any other program and in any region.

(8) ARMS EXPORT CONTROL ACT.— Section 23(h) of the Arms Export Control Act (22 U.S.C. 2763(h)) is amended by striking "$100,000,000" and inserting "$300,000,000".

(c) LIMITATIONS.—

(1) CHILD SOLDIERS.—Funds appropriated by this Act should not be used to support any military training or operations that include child soldiers.

(2) LANDMINES AND CLUSTER MUNITIONS.—

(A) LANDMINES.—Notwithstanding any other provision of law, demining equipment available to the Department of State and used in support of the clearance of landmines and unexploded ordnance for humanitarian purposes may be disposed of on a grant basis in foreign countries, subject to such terms and conditions as the Secretary of State may prescribe.

(B) CLUSTER MUNITIONS.—No military assistance shall be furnished for cluster munitions, no defense export license for cluster munitions may be issued, and no cluster munitions or cluster munitions technology shall be sold or transferred, unless—

(i) the submunitions of the cluster munitions, after arming, do not result in more than 1 percent unexploded ordnance across the range of intended operational environments, and the agreement applicable to the assistance, transfer, or sale of such cluster munitions or cluster munitions technology specifies that the cluster munitions will only be used against clearly defined military targets and will not be used where civilians are known to be present or in areas normally inhabited by civilians; or

(ii) such assistance, license, sale, or transfer is for the purpose of demilitarizing or permanently disposing of such cluster munitions.

(3) OVERSIGHT AND ACCOUNTABILITY.—

(A) The Secretary of State shall promptly inform the appropriate congressional committees of any instance in which the Secretary of State has credible information that funds appropriated under the heading "Foreign Military Financing Program" have been used by a recipient government in a manner contrary to the purposes of section 4 of the Arms Export Control Act (22 U.S.C. 2754) or contrary to United States national security policy.

(d) OTHER MATTERS.—

(1) LEAHY LAW.—For purposes of implementing section 620M of the Foreign Assistance Act of 1961, under the judgment of the Secretary of State, the term "credible information" means information that, considering the source of such information and the surrounding circumstances, supports a reasonable belief that a violation has occurred, and shall not be determined solely on the basis of the number of sources; whether the source has been critical of a policy of the United States Government or its security partners; whether the source has a personal connection to the information being reported; or whether the United States Government is able to independently verify the information.

COUNTERING THE FLOW OF FENTANYL AND OTHER SYNTHETIC DRUGS

SEC. 7026. (a) ASSISTANCE.—Funds appropriated by this Act may be made available for programs to counter the flow of fentanyl, fentanyl precursors, and other synthetic drugs into the United States.

(b) USES OF FUNDS.—Funds made available pursuant to subsection (a) may be made available to support—

(1) efforts to stop the flow of fentanyl, fentanyl precursors, and other synthetic drugs and their precursor materials to the United States from and through the People's Republic of China (PRC), Mexico, and other countries;

(2) law enforcement cooperation and capacity building efforts aimed at disrupting and dismantling transnational criminal organizations involved in the production and trafficking of fentanyl, fentanyl precursors, and other synthetic drugs;

(3) implementation of the Fighting Emerging Narcotics Through Additional Nations to Yield Lasting Results Act (part 7 of subtitle C of the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023, Public Law 117–263); and

(4) engagement, including through multilateral organizations and frameworks, to catalyze collective action to address the public health and security threats posed by fentanyl, fentanyl precursors, and other synthetic drugs, including through the Global Coalition to Address Synthetic Drug Threats.

PROHIBITION ON ASSISTANCE TO THE PALESTINIAN BROADCASTING CORPORATION

SEC. 7027. None of the funds appropriated or otherwise made available by this Act may be used to provide equipment, technical support, consulting services, or any other form of assistance to the Palestinian Broadcasting Corporation.

ASSISTANCE FOR THE WEST BANK AND GAZA

SEC. 7028. (a) OVERSIGHT.—For fiscal year 2027, 30 days prior to the initial obligation of funds for the bilateral West Bank and Gaza Program, the Secretary of State shall certify to the Committees on Appropriations that procedures have been established to assure the Comptroller General of the United States will have access to appropriate United States financial information in order to review the uses of United States assistance for the Program funded under the heading "America First Opportunity Fund" for the West Bank and Gaza.

(b) VETTING.—Prior to the obligation of funds appropriated by this Act under the heading "America First Opportunity Fund" for assistance for the West Bank and Gaza, the Secretary of State shall take all appropriate steps to ensure that such assistance is not provided to or through any individual, private or government entity, or educational institution that the Secretary knows or has reason to believe advocates, plans, sponsors, engages in, or has engaged in, terrorist activity nor, with respect to private entities or educational institutions, those that have as a principal officer of the entity's governing board or governing board of trustees any individual that has been determined to be involved in, or advocating terrorist activity or determined to be a member of a designated foreign terrorist organization: Provided, That the Secretary of State shall, as appropriate, establish procedures specifying the steps to be taken in carrying out this subsection and shall terminate assistance to any individual, entity, or educational institution which the Secretary has determined to be involved in or advocating terrorist activity.

(c) PROHIBITION.—

(1) RECOGNITION OF ACTS OF TERRORISM.—None of the funds appropriated under titles III through VI of this Act for assistance under the West Bank and Gaza Program may be made available for—

(A) the purpose of recognizing or otherwise honoring individuals who commit, or have committed acts of terrorism; and

(B) any educational institution located in the West Bank or Gaza that is named after an individual who the Secretary of State determines has committed an act of terrorism.

(2) SECURITY ASSISTANCE AND REPORTING REQUIREMENT.—Notwithstanding any other provision of law, none of the funds made available by this or prior appropriations Acts, including funds made available by transfer, may be made available for obligation for security assistance for the West Bank and Gaza until the Secretary of State reports to the Committees on Appropriations on—

(A) the benchmarks that have been established for security assistance for the West Bank and Gaza and on the extent of Palestinian compliance with such benchmarks; and

(B) the steps being taken by the Palestinian Authority to end torture and other cruel, inhuman, and degrading treatment of detainees, including by bringing to justice members of Palestinian security forces who commit such crimes.

(d) OVERSIGHT BY THE UNITED STATES DEPARTMENT OF STATE.—

(1) The Secretary of State shall ensure that Federal or non-Federal audits of all contractors and grantees, and significant subcontractors and sub-grantees, under the West Bank and Gaza Program, are conducted at least on an annual basis to ensure, among other things, compliance with this section.

(2) Funds appropriated by this Act may be used by the Office of Inspector General of the Department of State for audits, investigations, and other activities in furtherance of the requirements of this subsection: Provided, That such funds are in addition to funds otherwise available for such purposes.

(e) COMPTROLLER GENERAL OF THE UNITED STATES AUDIT.—Subsequent to the certification specified in subsection (a), the Comptroller General of the United States shall conduct an audit and an investigation of the treatment, handling, and uses of all funds for the bilateral West Bank and Gaza Program, including all funds provided as cash transfer assistance, and such audit shall address—

(1) the extent to which such Program complies with the requirements of subsections (b) and (c); and

(2) an examination of all programs, projects, and activities carried out under such Program, including both obligations and expenditures.

LIMITATION ON ASSISTANCE FOR THE PALESTINIAN AUTHORITY

SEC. 7029. (a) PROHIBITION OF FUNDS.—None of the funds appropriated by this Act to carry out the provisions of chapter 4 of part II of the Foreign Assistance Act of 1961 may be obligated or expended with respect to providing funds to the Palestinian Authority.

(b) WAIVER.—The prohibition included in subsection (a) shall not apply if the President certifies in writing to the Speaker of the House of Representatives, the President pro tempore of the Senate, and the Committees on Appropriations that waiving such prohibition is important to the national security interest of the United States.

(c) PERIOD OF APPLICATION OF WAIVER.—Any waiver pursuant to subsection (b) shall be effective for no more than a period of 6 months at a time and shall not apply beyond 12 months after the enactment of this Act.

(d) REPORT.—Whenever the waiver authority pursuant to subsection (b) is exercised, the President shall submit a report to the Committees on Appropriations detailing the justification for the waiver, the purposes for which the funds will be spent, and the accounting procedures in place to ensure that the funds are properly disbursed: Provided, That the report shall also detail the steps the Palestinian Authority has taken to arrest terrorists, confiscate weapons and dismantle the terrorist infrastructure.

(e) CERTIFICATION.—If the President exercises the waiver authority under subsection (b), the Secretary of State must certify and report to the Committees on Appropriations prior to the obligation of funds that the Palestinian Authority has established a single treasury account for all Palestinian Authority financing and all financing mechanisms flow through this account, no parallel financing mechanisms exist outside of the Palestinian Authority treasury account, and there is a single comprehensive civil service roster and payroll, and the Palestinian Authority is acting to counter incitement of violence against Israelis and is supporting activities aimed at promoting peace, coexistence, and security cooperation with Israel.

(f) PROHIBITION TO HAMAS AND THE PALESTINE LIBERATION ORGANIZATION.—

(1) None of the funds appropriated in titles III through VI of this Act may be obligated for salaries of personnel of the Palestinian Authority located in Gaza or may be obligated or expended for assistance to Hamas or any entity effectively controlled by Hamas, any power-sharing government of which Hamas is a member, or that results from an agreement with Hamas and over which Hamas exercises undue influence.

(2) Notwithstanding the limitation of paragraph (1), assistance may be provided to a power-sharing government only if the President certifies and reports to the Committees on Appropriations that such government, including all of its ministers or such equivalent, has publicly accepted and is complying with the principles contained in section 620K(b)(1)(A) and (B) of the Foreign Assistance Act of 1961, as amended.

(3) The President may exercise the authority in section 620K(e) of the Foreign Assistance Act of 1961, as added by the Palestinian Anti-Terrorism Act of 2006 (Public Law 109–446) with respect to this subsection.

(4) Whenever the certification pursuant to paragraph (2) is exercised, the Secretary of State shall submit a report to the Committees on Appropriations within 120 days of the certification and every quarter thereafter on whether such government, including all of its ministers or such equivalent are continuing to comply with the principles contained in section 620K(b)(1)(A) and (B) of the Foreign Assistance Act of 1961, as amended: Provided, That the report shall also detail the amount, purposes and delivery mechanisms for any assistance provided pursuant to the abovementioned certification and a full accounting of any direct support of such government.

(5) None of the funds appropriated under titles III through VI of this Act may be obligated for assistance for the Palestine Liberation Organization.

MIDDLE EAST AND NORTH AFRICA

SEC. 7030. (a) EGYPT.—

(1) ASSISTANCE.—Of the funds appropriated by this Act, not less than $1,300,000,000 may be made available for assistance to Egypt from funds under the heading "Foreign Military Financing Program", to remain available until September 30, 2028: Provided, That such funds may be transferred to an interest bearing account in the Federal Reserve Bank of New York.

(2) RESTRICTION.—Funds appropriated by this Act that are available for assistance for Egypt may be made available notwithstanding any other provision of law restricting assistance for Egypt, except for this subsection and section 620M of the Foreign Assistance Act of 1961.

(b) ISRAEL.—Of the funds appropriated by this Act under the heading "Foreign Military Financing Program", not less than $3,300,000,000 shall be available for grants only for Israel which shall be disbursed within 30 days of enactment of this Act: Provided, That to the extent that the Government of Israel requests that funds be used for such purposes, grants made available for Israel under this heading shall, as agreed by the United States and Israel, be available for advanced weapons systems, of which not less than $250,300,000 shall be available for the procurement in Israel of defense articles and defense services, including research and development.

(c) SYRIA.—

(1) NON-LETHAL ASSISTANCE.—Funds appropriated by this Act under titles III and IV may be made available, notwithstanding any other provision of law, for non-lethal stabilization assistance for Syria, including for emergency medical and rescue response and chemical weapons investigations.

(d) WEST BANK AND GAZA.—

(1) LIMITATIONS.—

(A)(i) None of the funds appropriated under the heading "America First Opportunity Fund" in this Act may be made available for assistance for the Palestinian Authority, if after the date of enactment of this Act—

(I) the Palestinians obtain the same standing as member states or full membership as a state in the United Nations or any specialized agency thereof outside an agreement negotiated between Israel and the Palestinians; or

(II) the Palestinians initiate an International Criminal Court (ICC) judicially authorized investigation, or actively support such an investigation, that subjects Israeli nationals to an investigation for alleged crimes against Palestinians.

(ii) The Secretary of State may waive the restriction in clause (i) of this subparagraph resulting from the application of subclause (I) of such clause if the Secretary certifies to the Committees on Appropriations that to do so is in the national security interest of the United States, and submits a report to such Committees detailing how the waiver and the continuation of assistance would assist in furthering Middle East peace.

(B)(i) The President may waive the provisions of section 1003(1), (2), and (3) of the Foreign Relations Authorization Act, Fiscal Years 1988 and 1989 (Public Law 100–204), if the President determines and certifies in writing to the Speaker of the House of Representatives, the President pro tempore of the Senate, and the Committees on Appropriations that the action is important to the national security interests of the United States or the conduct of diplomacy.

(2) APPLICATION OF TAYLOR FORCE ACT.—Funds appropriated by this Act under the heading "American First Opportunity Fund" that are made available for assistance for the West Bank and Gaza shall be made available consistent with section 1004(a) of the Taylor Force Act (title X of division S of Public Law 115–141).

EAST ASIA AND THE PACIFIC

SEC. 7031. (a) BURMA.—

(1) USES OF FUNDS.—Funds appropriated by this Act may be made available for assistance for Burma notwithstanding any other provision of law for the purposes described in section 5575 of the Burma Act of 2022 (subtitle E of title LV of division E of Public Law 117–263) and section 7043(a) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2023 (division K of Public Law 117–328).

(b) INDO-PACIFIC STRATEGY.—

(1) RESTRICTION ON USES OF FUNDS.—None of the funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs may be made available for any project or activity that directly supports or promotes—

(A) the Belt and Road Initiative or any dual-use infrastructure projects of the People's Republic of China; or

(B) the use of technology, including biotechnology, digital, telecommunications, and cyber, developed by the People's Republic of China unless the Secretary of State, in consultation with the heads of other Federal agencies, as appropriate, determines that such use does not adversely impact the national security of the United States.

(2) MAPS.—None of the funds made available by this Act should be used to create, procure, or display any map that inaccurately depicts the territory and social and economic system of Taiwan and the islands or island groups administered by Taiwan authorities.

(c) PACIFIC ISLANDS COUNTRIES.—

(1) OPERATIONS.—Funds appropriated by this Act under the heading "Diplomatic Programs" for the Department of State may be made available to expand the United States diplomatic and development presence in Pacific Islands countries (PICs), including the number and location of facilities and personnel.

(d) PEOPLE'S REPUBLIC OF CHINA.—

(1) PROHIBITION.—None of the funds appropriated by this Act may be made available for assistance for the Government of the People's Republic of China or the Chinese Communist Party.

(e) TAIWAN.—

(1) FELLOWSHIP PROGRAM.—Funds appropriated by this Act under the heading "Payment to the American Institute in Taiwan" may be made available for the Taiwan Fellowship Program.

(f) TIBET.—

(1) Notwithstanding any other provision of law, funds appropriated by this Act may be made available to nongovernmental organizations with experience working with Tibetan communities to support activities which preserve cultural traditions and promote sustainable development, education, and environmental conservation in Tibetan communities in the Tibet Autonomous Region and in other Tibetan communities in China.

SOUTH AND CENTRAL ASIA

SEC. 7032. AFGHANISTAN.—RESTRICTION.—None of the funds appropriated by this Act that are made available for assistance for Afghanistan may be made available for assistance to the Taliban.

LATIN AMERICA AND THE CARIBBEAN

SEC. 7033. FACILITATING IRRESPONSIBLE MIGRATION.—None of the funds appropriated or otherwise made available by this Act may be used to encourage, mobilize, publicize, or manage mass-migration caravans towards the United States southwest border: Provided, That the prohibition contained in this subsection shall not be construed to preclude the provision of humanitarian assistance.

UNITED NATIONS AND OTHER INTERNATIONAL ORGANIZATIONS

SEC. 7034. (a) RESTRICTIONS ON UNITED NATIONS DELEGATIONS AND ORGANIZATIONS.—

(1) RESTRICTIONS ON UNITED STATES DELEGATIONS.—None of the funds made available by this Act should be used to pay expenses for any United States delegation to any specialized agency, body, or commission of the United Nations if such agency, body, or commission is chaired or presided over by a country, the government of which the Secretary of State has determined, for purposes of section 1754(c) of the Export Reform Control Act of 2018 (50 U.S.C. 4813(c)), supports international terrorism.

(2) RESTRICTIONS ON CONTRIBUTIONS.—None of the funds made available by this Act should be used by the Secretary of State as a contribution to any organization, agency, commission, or program within the United Nations system if such organization, agency, commission, or program is chaired or presided over by a country the government of which the Secretary of State has determined, for purposes of section 620A of the Foreign Assistance Act of 1961, section 40 of the Arms Export Control Act, section 1754(c) of the Export Reform Control Act of 2018 (50 U.S.C. 4813(c)), or any other provision of law, is a government that has repeatedly provided support for acts of international terrorism.

(b) UNITED NATIONS HUMAN RIGHTS COUNCIL.—

(1) None of the funds appropriated by this Act may be made available in support of the United Nations Human Rights Council.

(2) None of the funds appropriated by this Act may be made available for the United Nations International Commission of Inquiry on the Occupied Palestinian Territory, including East Jerusalem, and Israel.

(c) FUNDING LIMITATION FOR UNITED NATIONS RELIEF AND WORKS AGENCY.—None of the funds appropriated or otherwise made available by this Act or other Acts making appropriations for the Department of State, foreign operations, and related programs, including provisions of Acts providing supplemental appropriations for the Department of State, foreign operations, and related programs, may be used for a contribution, grant, or other payment to the United Nations Relief and Works Agency, notwithstanding any other provision of law.

(d) ADDITIONAL AVAILABILITY.—Funds appropriated by this Act which are returned or not made available due to section 307(a) of the Foreign Assistance Act of 1961 (22 U.S.C. 2227(a)), shall remain available for obligation until September 30, 2028: Provided, That the requirement to withhold funds for programs in Burma under section 307(a) of the Foreign Assistance Act of 1961 shall not apply to funds appropriated by this Act.

(e) ACCOUNTABILITY REQUIREMENT.—Not later than 30 days after the date of enactment of this Act, the Secretary of Stateshould seek to enter into written agreements with each international organization that receives funding appropriated by this Act to provide timely access to the Inspector General of the Department of State and the Comptroller General of the United States to such organization's financial data and other information relevant to United States contributions to such organization, as determined by the Inspectors and Comptroller General.

WAR CRIMES TRIBUNAL

SEC. 7035. If the President determines that doing so will contribute to a just resolution of charges regarding genocide or other violations of international humanitarian law, the President may direct a drawdown pursuant to section 552(c) of the Foreign Assistance Act of 1961 of up to $30,000,000 of commodities and services for the United Nations War Crimes Tribunal established with regard to the former Yugoslavia by the United Nations Security Council or such other tribunals or commissions as the Council may establish or authorize to deal with such violations, without regard to the ceiling limitation contained in paragraph (2) thereof: Provided, That the determination required under this section shall be in lieu of any determinations otherwise required under section 552(c): Provided further, That funds made available pursuant to this section shall be made available subject to the regular notification procedures of the Committees on Appropriations.

TORTURE AND OTHER CRUEL, INHUMAN, OR DEGRADING TREATMENT OR PUNISHMENT

SEC. 7036. (a) ASSISTANCE.—Funds appropriated under titles III and IV of this Act may be made available, notwithstanding section 660 of the Foreign Assistance Act of 1961, for assistance to eliminate torture and other cruel, inhuman, or degrading treatment or punishment by foreign police, military, or other security forces in countries receiving assistance from funds appropriated by this Act.

AIRCRAFT TRANSFER, COORDINATION, AND USE

SEC. 7037. (a) TRANSFER AUTHORITY.—Notwithstanding any other provision of law or regulation, aircraft procured with funds appropriated by this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs under the headings "Diplomatic Programs", "International Narcotics Control and Law Enforcement", "Andean Counterdrug Initiative", and "Andean Counterdrug Programs" may be used for any other program and in any region.

(1) FOREIGN ASSISTANCE ACT OF 1961.— Section 484(a)(1) of the Foreign Assistance Act of 1961 (22 U.S.C. 2291c(a)(2)) is amended by inserting after subparagraph (B) the following new subparagraph: "(C) Subparagraph (A) shall not apply with respect to unmanned aircraft weighing less than 55 pounds.".

(b) AIRCRAFT COORDINATION.—

(1) AUTHORITY.—The uses of aircraft purchased or leased by the Department of State with funds made available in this Act or prior Acts making appropriations for the Department of State, foreign operations, and related programs shall be coordinated under the authority of the appropriate Chief of Mission: Provided, That such aircraft may be used to transport, on a reimbursable or non-reimbursable basis, Federal and non-Federal personnel supporting Department of State programs and activities: Provided further, That official travel for other agencies for other purposes may be supported on a reimbursable basis, or without reimbursement when traveling on a space available basis: Provided further, That funds received by the Department of State in connection with the use of aircraft owned, leased, or chartered by the Department of State may be credited to the Working Capital Fund of the Department and shall be available for expenses related to the purchase, lease, maintenance, chartering, or operation of such aircraft.

(2) SCOPE.—The requirement and authorities of this subsection shall only apply to aircraft, the primary purpose of which is the transportation of personnel.

(c) AIRCRAFT OPERATIONS AND MAINTENANCE.—To the maximum extent practicable, the costs of operations and maintenance, including fuel, of aircraft funded by this Act shall be borne by the recipient country.

INTERNATIONAL MONETARY FUND

SEC. 7038. (a) EXTENSIONS.—The terms and conditions of sections 7086(b)(1) and (2) and 7090(a) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2010 (division F of Public Law 111–117) shall apply to this Act.

GLOBAL HEALTH ACTIVITIES

SEC. 7039. (a) IN GENERAL.—Funds appropriated by titles III and IV of this Act that are made available for bilateral assistance for child survival activities or disease programs including activities relating to research on, and the prevention, treatment and control of, HIV/AIDS may be made available notwithstanding any other provision of law except for provisions under the heading "Global Health Programs" and the United States Leadership Against HIV/AIDS, Tuberculosis, and Malaria Act of 2003 (117 Stat. 711; 22 U.S.C. 7601 et seq.), as amended.

(b) PANDEMICS AND OTHER INFECTIOUS DISEASE OUTBREAKS.—

(1) GLOBAL HEALTH SECURITY.—Funds appropriated by this Act under the heading "Global Health Programs" may be made available for global health security programs to accelerate the capacity of countries to prevent, detect, and respond to infectious disease outbreaks, including by strengthening public health capacity where there is a high risk of emerging zoonotic infectious diseases.

(2) EXTRAORDINARY MEASURES.—If the Secretary of State determines and reports to the Committees on Appropriations that an international infectious disease outbreak is sustained, severe, and is spreading internationally, or that it is in the national interest to respond to a Public Health Emergency of International Concern, funds appropriated by this Act under the headings "Global Health Programs", "America First Opportunity Fund", "International Humanitarian Assistance", and "Millennium Challenge Corporation" may be made available to combat such infectious disease or public health emergency, and may be transferred to, and merged with, funds appropriated under such headings for the purposes of this paragraph.

(3) EMERGENCY RESERVE FUND.—Funds made available under the heading "Global Health Programs" may be made available for the Emergency Reserve Fund established pursuant to section 7058(c)(1) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2017 (division J of Public Law 115–31): Provided, That such section shall be applied to such funds by striking "International Disaster Assistance" and inserting "International Humanitarian Assistance": Provided further, That such section is amended by striking "Administrator of the United States Agency for International Development" and inserting "Secretary of State".

(c) LIMITATION.—Notwithstanding any other provision of law, none of the funds made available by this Act may be made available to the Wuhan Institute of Virology located in the City of Wuhan in the People's Republic of China or for biomedical research in the People's Republic of China.

DEPARTMENT OF STATE MATTERS

SEC. 7040. (a) OTHER MATTERS.—

(1) In addition to amounts appropriated or otherwise made available by this Act under the heading "Diplomatic Programs"—

(A) as authorized by section 810 of the United States Information and Educational Exchange Act, not to exceed $5,000,000, to remain available until expended, may be credited to this appropriation from fees or other payments received from English teaching, library, motion pictures, and publication programs and from fees from educational advising and counseling and exchange visitor programs; and

(B) not to exceed $15,000, which shall be derived from reimbursements, surcharges, and fees for use of Blair House facilities.

(2) Funds appropriated or otherwise made available by this Act under the heading "Diplomatic Programs" are available for acquisition by exchange or purchase of passenger motor vehicles as authorized by law and, pursuant to section 1108(g) of title 31, United States Code, for the field examination of programs and activities in the United States funded from any account contained in title I of this Act.

(3) Consistent with section 204 of the Admiral James W. Nance and Meg Donovan Foreign Relations Authorization Act, Fiscal Years 2000 and 2001 (22 U.S.C. 2452b), up to $25,000,000 of the amounts made available under the heading "Diplomatic Programs" in this Act may be obligated and expended for United States participation in international fairs and expositions abroad, including for construction and operation of United States pavilions or other major exhibits.

FOREIGN ASSISTANCE MANAGEMENT

SEC. 7041. (a) AUTHORITY.—Funds made available in title III of this Act pursuant to or to carry out the provisions of part I of the Foreign Assistance Act of 1961, may be used to hire and employ individuals in the United States and overseas on a limited appointment basis pursuant to the authority of sections 308 and 309 of the Foreign Service Act of 1980 (22 U.S.C. 3948 and 3949).

(b) RESTRICTION.—The authority to hire individuals contained in subsection (a) shall expire on September 30, 2028.

(c) PROGRAM ACCOUNT CHARGED.—The account charged for the cost of an individual hired and employed under the authority of this section shall be the account to which the responsibilities of such individual primarily relate: Provided, That funds made available to carry out this section may be transferred to, and merged with, funds appropriated by this Act under the relevant headings in title I.

(d) FOREIGN SERVICE LIMITED EXTENSIONS.—Individuals hired and employed with funds made available in this Act or prior Acts making appropriations for the Department of State, foreign operations, and related programs, pursuant to the authority of section 309 of the Foreign Service Act of 1980 (22 U.S.C. 3949), may be extended for a period of up to 4 years notwithstanding the limitation set forth in such section.

(e) DISASTER SURGE CAPACITY.—Funds appropriated under title III of this Act to carry out part I of the Foreign Assistance Act of 1961, may be used, in addition to funds otherwise available for such purposes, for the cost (including the support costs) of individuals whose primary responsibility is to carry out programs in response to natural disasters or man-made disasters.

(f) PERSONAL SERVICES CONTRACTORS.—Funds appropriated by this Act that are made available to carry out chapter 1 of part I, chapter 4 of part II, and section 667 of the Foreign Assistance Act of 1961, and title II of the Food for Peace Act (Public Law 83–480; 7 U.S.C. 1721 et seq.), may be used to employ up to 40 personal services contractors in the United States, notwithstanding any other provision of law, for the purpose of providing direct, interim support for new or expanded overseas programs and activities until permanent direct hire personnel are hired and trained: Provided, That not more than 15 of such contractors shall be assigned to any bureau or office.

(g) SMALL BUSINESS.—In entering into multiple award indefinite-quantity contracts with funds appropriated by this Act, the Department of State may provide an exception to the fair opportunity process for placing task orders under such contracts when the order is placed with any category of small or small disadvantaged business.

(h) SENIOR FOREIGN SERVICE LIMITED APPOINTMENTS.—Individuals hired pursuant to the authority provided by section 7059(o) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2010 (division F of Public Law 111–117) may be assigned to or support programs in Afghanistan or Pakistan with funds made available in this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs.

(i) CRISIS OPERATIONS STAFFING.—Funds made available in title III of this Act pursuant to, or to carry out the provisions of, part I of the Foreign Assistance Act of 1961 and section 509(b) of the Global Fragility Act of 2019 (title V of division J of Public Law 116–94) may be made available to appoint and employ personnel in the excepted service to prevent or respond to foreign crises and contexts with growing instability: Provided, That functions carried out by personnel hired under the authority of this subsection shall be related to the purpose for which the funds were appropriated: Provided further, That such funds are in addition to funds otherwise available for such purposes and may remain attributed to any minimum funding requirement for which they were originally made available.

(j) PERSONAL SERVICE AGREEMENTS.—Funds appropriated by this Act under titles II and III may be made available to the Secretary of State to exercise the authorities of section 2669(c) of title 22, United States Code.

DEBT-FOR-DEVELOPMENT

SEC. 7042. In order to enhance the continued participation of nongovernmental organizations in debt-for-development exchanges, a nongovernmental organization which is a grantee or contractor of the Department of State may place in interest bearing accounts local currencies which accrue to that organization as a result of economic assistance provided under title III of this Act and, subject to the regular notification procedures of the Committees on Appropriations, any interest earned on such investment shall be used for the purpose for which the assistance was provided to that organization.

EXTENSION OF CONSULAR FEES AND RELATED AUTHORITIES

SEC. 7043. (a) Section 1(b) of the Passport Act of June 4, 1920 (22 U.S.C. 214(b)) is amended —

(1) in paragraph (1) —

(A) by striking "(1)"; and

(B) by striking "such costs" and inserting "the costs of providing consular services"; and

(2) by striking paragraphs (2) and (3).

(b) Section 21009 of the Emergency Appropriations for Coronavirus Health Response and Agency Operations (division B of Public Law 116–136; 134 Stat. 592) shall be applied during fiscal year 2027 by substituting "2020 through 2027" for "2020 and 2021".

(c) Discretionary amounts made available to the Department of State under the heading "Administration of Foreign Affairs" of this Act, and discretionary unobligated balances under such heading from prior Acts making appropriations for the Department of State, foreign operations, and related programs, may be transferred to the Consular and Border Security Programs account if the Secretary of State determines and reports to the Committees on Appropriations that to do so is necessary to sustain consular operations, following consultation with such Committees: Provided, That such transfer authority is in addition to any transfer authority otherwise available in this Act and under any other provision of law: Provided further, That no amounts may be transferred from amounts designated as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

(d) In addition to the uses permitted pursuant to section 286(v)(2)(A) of the Immigration and Nationality Act (8 U.S.C. 1356(v)(2)(A)), for fiscal year 2027, the Secretary of State may also use fees deposited into the Fraud Prevention and Detection Account for the costs of providing consular services.

OTHER MATTERS

SEC. 7044. (a) MAPS.—None of the funds made available by this Act should be used to create, procure, or display any map that inaccurately depicts the Gulf of America.

(b) None of the funds appropriated or otherwise made available by this Act may be obligated or expended to fly or display a flag over a facility of the United States Department of State other than the—

(1) United States flag;

(2) Foreign Service flag pursuant to 2 FAM 154.2–1;

(3) POW/MIA flag;

(4) Hostage and Wrongful Detainee flag, pursuant to section 904 of title 36, United States Code;

(5) flag of a State, insular area, or the District of Columbia at domestic locations;

(6) flag of an Indian Tribal government;

(7) official branded flag of a United States agency; or

(8) sovereign flag of other countries.

(c) Funds may be transferred to the United States Section of the International Boundary and Water Commission, United States and Mexico, from Federal or non-Federal entities, to study, design, construct, operate, and maintain treatment and flood control works, water conservation projects, and related structures, consistent with the functions of the United States Section: Provided, That such funds shall be deposited in an account under the heading "International Boundary and Water Commission, United States and Mexico", to remain available until expended.

USAID CONSOLIDATION

SEC. 7045. (a) The Secretary of State may reorganize the United States Agency for International Development (USAID) pursuant to a reorganization plan transmitted to Congress, which may provide for the abolition of such agency and the transfer of its functions to the Department of State.

(b) Notwithstanding any other provision of law, a reorganization consistent with subsection (a) shall be treated as a reorganization under sections 1611 through 1615 of the Foreign Affairs Reform and Restructuring Act of 1998 (22 U.S.C. 6611 through 6615): Provided, That the limitation under section 7009(b)(1) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2024 (division F, Public Law 118–47) and similar provisions of law in other Acts shall not apply to transfers pursuant to authorities made available by this section.

(c) In connection with a reorganization under this section, the Secretary of State may transfer any authority, duty, or function assigned by law to USAID, the Administrator of USAID, or any subordinate official or component to such officials or components of the Department of State, or to another department or agency, as the Secretary may determine from time to time.

(d) Notwithstanding any other provision of law, the Office of the Inspector General of the Department of State shall be responsible for inspections, investigations, audits, reports, systematic review and evaluations, and other independent

oversight functions of any authority, duty, or function transferred from USAID to the Department of State, consistent with the Inspector General Act of 1978 (5 U.S.C. 401 et seq.) and the Foreign Service Act (22 U.S.C. 3929 et seq.).

(e) To assist with the transfer and assumption of authorities, duties, and functions pursuant to this section, the Inspector General of the Department of State may exercise the authorities of subsections (b) through (i) of section 3161 of title 5, United States Code, without regard to subsection (a) of that section. In exercising these authorities, paragraph (2) of that subsection (relating to periods of appointments) shall not apply.

FOREIGN MILITARY FINANCING LOANS

SEC. 7046. (a) FOREIGN MILITARY FINANCING DIRECT LOANS.—During fiscal years 2027 and 2028, direct loans under section 23 of the Arms Export Control Act may be made notwithstanding section 23(c)(1) of the Arms Export Control Act, gross obligations for the principal amounts of which shall not exceed $16,000,000,000: Provided, That funds appropriated under the heading "Foreign Military Financing Program" in this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs including balances that were previously designated by the Congress for Overseas Contingency Operation/Global War on Terrorism pursuant to section 251(b)(2)(A)(ii) of the Balanced Budget and Emergency Deficit Control Act of 1985, may be made available for the costs, as defined in section 502 of the Congressional Budget Act of 1974, of such loans: Provided further, That notwithstanding section 23 of the Arms Export Control Act, interest for such loans may be charged at a rate determined by the Secretary of State and shall be repaid within a period of time determined by the Secretary of State: Provided further, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974 and may include the costs of selling, reducing, or cancelling any amounts owed to the United States or any agency of the United States: Provided further, That the Government of the United States may charge fees for such loans, which shall be collected from borrowers in accordance with section 502(7) of the Congressional Budget Act of 1974: Provided further, That no funds made available by this or any other appropriations Act for this fiscal year or prior fiscal years may be used for payment of any fees associated with such loans: Provided further, That amounts made available under this paragraph for such costs shall not be considered assistance for the purposes of provisions of law limiting assistance to a country.

(b) FOREIGN MILITARY FINANCING LOAN GUARANTEES.—Funds appropriated under the heading "Foreign Military Financing Program" in this Act and prior Acts making appropriations for the Department of State, foreign operations, and related programs including balances that were previously designated by the Congress for Overseas Contingency Operations/Global War on Terrorism pursuant to section 251(b)(2)(A)(ii) of the Balanced Budget and Emergency Deficit Control Act of 1985, may be made available, notwithstanding the third proviso under such heading, for the costs of loan guarantees under section 24 of the Arms Export Control Act, which are authorized to be provided: Provided, That such funds are available to subsidize gross obligations for the principal amount of commercial loans, and total loan principal, any part of which is to be guaranteed, not to exceed $2,000,000,000: Provided further, That guarantees under this section may be provided to entities doing business inside or outside the United States: Provided further, That any loan guaranteed under this paragraph may not be subordinated to another debt contracted by the borrower or to any other claims against the borrower in the case of default: Provided further, That the Government of the United States may charge fees for such loan guarantees, as may be determined, notwithstanding section 24 of the Arms Export Control Act, which shall be collected from borrowers or third parties on behalf of such borrowers in accordance with section 502(7) of the Congressional Budget Act of 1974: Provided further, That amounts made available under this paragraph for the costs of such guarantees shall not be considered assistance for the purposes of provisions of law limiting assistance to a country.

GLOBAL FUND MATCHING

SEC. 7047. Funds appropriated by this Act under the heading "Global Health Programs" may be made available for United States contributions to the Global Fund to Fight AIDS, Tuberculosis, and Malaria (Global Fund): Provided, That none of the funds appropriated in this or prior fiscal years may be used to cause the total amount of United States Government contributions to the Global Fund to exceed 33 percent of the total amount of funds contributed to the Global Fund from all sources for such replenishment, notwithstanding any other provision of law.

UNANTICIPATED CLOSE-OUT COSTS FOR FOOD FOR PEACE ACT

SEC. 7048. In addition to funds otherwise available for this purpose, funds appropriated under the heading "International Humanitarian Assistance" in title III of this Act and funds appropriated under the heading "International Disaster Assistance" in prior Acts making appropriations for the Department of State, foreign operations and related programs may be used for necessary expenses to meet emergency food needs related to the packaging, processing, shipment, transportation, prepositioning, transfer, storage, handling, distribution, and other incidental and administrative costs associated with commodities purchased pursuant to the Food for Peace Act (7 U.S.C. 1961 et seq.): Provided, That the Department of Agriculture may reimburse the "International Humanitarian Assistance" account or the "International Disaster Assistance" account, as appropriate, for such expenses with available amounts, including recoveries, from amounts appropriated in prior appropriations Acts to "Department of Agriculture, Foreign Agricultural Service, Food for Peace Title II Grants".

CANCELLATION)

ASIAN DEVELOPMENT FOUNDATION

SEC. 7049. ASIAN DEVELOPMENT FUND THIRTEENTH REPLENISHMENT.—The Asian Development Bank Act (22 U.S.C. 285 et seq.) is amended by adding at the end thereof the following new section:

"SEC. 38. THIRTEENTH REPLENISHMENT.

"(a) IN GENERAL.The United States Governor of the Fund is authorized to contribute on behalf of the United States $174,440,000 to the thirteenth replenishment of the resources of the Fund, subject to obtaining the necessary appropriations.

"(b)AUTHORIZATION OF APPPROPRIATIONS. In order to pay for the United States contribution provided for in subsection (a), there are authorized to be appropriated, without fiscal year limitation, $174,440,000 for payment by the Secretary of the Treasury.".

AFRICAN DEVELOPMENT BANK

SEC. 7050. AFRICAN DEVELOPMENT BANK GENERAL CALLABLE CAPITAL INCREASE.—The African Development Bank Act (22 U.S.C. 290i et seq.) is amended by inserting at the end the following new section:

"SEC. 1346. GENERAL CALLABLE CAPITAL INCREASE.

"(a) SUBSCRIPTION AUTHORIZED.

"(1) IN GENERAL.The United States Governor of the Bank may subscribe on behalf of the United States to 800,000 additional shares of the capital stock of the Bank.

"(2) LIMITATION. Any subscription by the United States to the capital stock of the Bank shall be effective only to such extent and in such amounts as are provided in advance in appropriations Acts.

"(b) AUTHORIZATION OF APPROPRIATIONS.For the increase in the United States subscription to the Bank under subsection (a), there is authorized to be appropriated, without fiscal year limitation, $7,800,000,000, for payment by the Secretary of the Treasury for callable shares of the Bank.".

INTER-AMERICAN DEVELOPMENT BANK

SEC. 7051. ADDITIONAL SUBSCRIPTION TO SHARES OF THE CAPITAL STOCK OF THE INTER-AMERICAN INVESTMENT CORPORATION.—The Secretary of the Treasury is authorized to subscribe on behalf of the United States to up to an additional 25,128 shares of the capital stock of the Inter-American Investment Corporation: Provided, That any subscription to such additional shares shall be effective only to such extent or in such amounts as are provided in this or any other appropriations Act——'—.

INTERNATIONAL DEVELOPMENT ASSOCIATION

SEC. 7052. (a) EXEMPTION FROM SECURITIES LAWS; REPORTS TO SECURITIES AND EXCHANGE COMMISSION.—Any securities issued by the International Development Association (including any guaranty by the Association, whether or not limited in scope) and any securities guaranteed by the Association as to both principal and interest shall be deemed to be exempted securities within the meaning of section 3(a)(2) of the Securities Act of 1933 (15 U.S.C. 77c(a)(2)) and section 3(a)(12) of the Securities Exchange Act of 1934 (15 U.S.C. 78c(a)(12)): Provided, That the Association shall file with the Securities and Exchange Commission such annual and other reports with regard to such securities as the Commission shall determine to be appropriate in view of the special character of the Association and its operations, and necessary in the public interest or for the protection of investors.

(b) AUTHORITY OF SECURITIES AND EXCHANGE COMMISSION TO SUSPEND EXEMPTION; REPORTS TO CONGRESS.—The Securities and Exchange Commission, acting in consultation with the National Advisory Council on International Monetary and Financial Policies, is authorized to suspend the provisions of subsection (a) of this section at any time as to any or all securities issued or guaranteed by the Association during the period of such suspension: Provided, That the Commission shall include in its annual reports to the Congress such information as it shall deem advisable with regard to the operations and effect of this section.

(c) INTERNATIONAL DEVELOPMENT ASSOCIATION TWENTY-FIRST REPLENISHMENT.—The International Development Association Act, Public Law 86–565, as amended (22 U.S.C. 284 et seq.), is further amended by adding at the end thereof the following new section:

"Sec.33. Twenty-First Replenishment.

"(a) IN GENERAL. The United States Governor of the International Development Association is authorized to contribute on behalf of the United States $3,000,000,000 to the Twenty-first replenishment of the resources of the Association, subject to obtaining the necessary appropriations.

"(b) AUTHORIZATION OF APPROPRIATIONS. In order to pay for the United States contribution provided for in subsection (a), there are authorized to be appropriated, without fiscal year limitation, $3,000,000,000 for payment by the Secretary of the Treasury."

INTERNATIONAL MONETARY FUND

SEC. 7053. NEW ARRANGEMENTS TO BORROW.—Section 17(a) of the Bretton Woods Agreements Act (22 U.S.C. 286e2(a)) is amended in paragraph(3), by adding at the end the following:

": Provided, That of the amounts authorized under this paragraph, the authorization for the dollar equivalent of 9,186,740,000 Special Drawing Rights shall expire as of the date when the rollback of the United States' credit arrangement in the New Arrangements to Borrow of the International Monetary Fund is effective, but no earlier than when the increase of the United States quota authorized in section 74 of the Bretton Woods Agreements Act (22 U.S.C. 286 et seq.) becomes effective".

SEC. 7054. INTERNATIONAL MONETARY FUND QUOTA.—The Bretton Woods Agreements Act (22 U.S.C. 286 et seq.) is amended by adding at the end the following:

"Sec.75. (a) IN GENERAL. The United States Governor of the Fund may consent to an increase in the United States quota in the Fund of the dollar equivalent of 41,497,100,000 Special Drawing Rights.

"(b) SUBJECT TO APPROPRIATIONS. The authority provided by subsection (a) shall be effective only to such extent and in such amounts as are provided in advance in appropriations Acts.".

INTERNATIONAL FINANCIAL INSTITUTIONS

SEC. 7055. The Secretary of the Treasury shall instruct the United States executive director of each international financial institution to use the voice and vote of the United States to advance the America First policy agenda, including through prioritizing economic growth, supporting improved energy access for developing countries through an all-of-the-above approach, procurement reforms that result in U.S. firms winning more procurement contracts financed by multilateral development banks, greater developing country self-reliance through job-rich private sector development, enhanced domestic resource mobilization, and application of graduation policies.

EXPORT-IMPORT BANK DEFAULT RATE EXCLUSIONS

SEC. 7056. Section 8(g) of the Export-Import Bank Act of 1945 (12 U.S.C. 635g(g)) is amended by adding at the end the following paragraph:

"(7) Exclusion of transactions relating to nuclear exports and the program on China and transformational exports. For the purposes of this subsection, the Bank shall exclude financing provided for (A) transactions related to civil nuclear facilities, material, and technologies, and related goods and services, and (B) transactions under the Program on China and Transformational Exports pursuant to section 2(l).".

OTHER TRANSACTION AUTHORITY PILOT

SEC. 7057. (a) AUTHORITY. The Secretary of State may carry out a pilot program using the authorities of section 4021 of title 10, United States Code, subject to the requirements in this section, for the purpose of engaging in other transactions (other than contracts, cooperative agreements, and grants), including for research and development regarding advanced critical security technology, such as for advanced technologies, enhanced research, prototype projects, production, cost sharing or matching, and advance payment, without regard to competitive procedures.

(b) GUIDANCE. The Secretary shall develop guidelines for use of other transactions under the pilot in consultation with the Office of Management and Budget and make such guidelines publicly available. The Secretary shall not have authority to carry out other transactions under the pilot until the guidelines for other transactions have been made publicly available. The guidelines shall include the following requirements:

(1) An other transaction may be approved under the pilot only if the Department's senior procurement executive determines that use of a contract, grant, or cooperative agreement is not feasible or appropriate.

(2) To the maximum extent practicable, such other transactions shall be allocated by the Department in a manner which will enable small business concerns to participate equitably and proportionately in the conduct of the work of the Department.

(c) TERMINATION. The authority to enter into other transactions under this pilot program shall terminate on September 30, 2031.

COOPERATION COUNCIL FOR THE ARAB STATES OF THE GULF PRIVILEGES AND IMMUNITIES

SEC. 7058. The International Organizations Immunities Act (22 U.S.C. 288 et seq.) is amended by adding at the end the following new section: "SEC. 20. Under such terms and conditions as the President shall determine, the President is authorized to extend the provisions of this subchapter to the Cooperation Council for the Arab States of the Gulf in the same manner, to the same extent, and subject to the same conditions, as they may be extended to a public international organization in which the United States participates pursuant to any treaty or under the authority of any Act of Congress authorizing such participation or making an appropriation for such participation."

CONSULAR AND BORDER SECURITY PROGRAMS VISA SERVICES COST RECOVERY PROPOSAL

SEC. 7059. Section 103 of Public Law 107–173 (8 U.S.C. 1713) is amended as follows:

(1) in subsection (b) —

(A) by inserting "or surcharge" after "machine-readable visa fee"; and

(B) by inserting the following at the end: "The amount of the machine-readable visa fee or surcharge may also be applied to the cost of other consular services not otherwise subject to a fee or surcharge retained by the Department of State."; and

(2) in subsection (d), by inserting "or surcharges" after "amounts collected as fees".

FLY AMERICA ACT EXEMPTIONS

SEC. 7060. Section 40118 of title 49, United States Code, is amended by striking subsection (d) and inserting the following:

"(d) Certain Transportation by Air

(1) Notwithstanding subsections (a) and (c) of this section, any amount available to the Secretary of State or the head of another federal agency may be used to pay for the transportation of an employee of the Department of State or any other employee under Chief of Mission authority, dependents of such employees, and accompanying baggage, by a foreign air carrier when the transportation is between two places outside the United States.

(2) Notwithstanding subsections (a) and (c) of this section, any amount available to the Secretary of State or the head of another Federal agency may be used to pay for the transportation of an employee under Chief of Mission authority, a dependent of such employee, and accompanying baggage, by a foreign air carrier for:

(A) travel for emergency visitation under section 901(9) of the Foreign Service Act of 1980 (22 U.S.C. 4081(9)); or

(B) travel in accordance with a decision by the Secretary of State pursuant to policies and programs for overseas evacuations when the lives of U.S. Government personnel or their dependents are endangered."

HUMANITARIAN ASSISTANCE DIVERSION AND LIABILITY

SEC. 7061. (a) Notwithstanding any other provision or rule of law, any foreign person or entity responsible for the unauthorized diversion or destruction of U.S. humanitarian assistance or humanitarian assistance funded by the United States that is provided by an international organization in this fiscal year or any fiscal year hereafter is liable to the United States for the value of such assistance: Provided, That the Secretary of State or his or her designee shall have the sole discretion to determine whether a foreign person or entity is responsible for such diversion or destruction and the value of such assistance under this section.(b) Where the Secretary of State determines that a foreign person or entity is responsible for the unauthorized diversion or destruction of such assistance, the Secretary of State should take appropriate steps to recover the value of such assistance from the foreign person or entity. (c) Notwithstanding any other provision of law, any funds received by the Department of State pursuant to this section may be credited to an appropriate account of Department of State, which shall remain available until expended: Provided, That the Secretary of State may transfer such funds to an appropriate account of another Federal agency if the diverted or destroyed assistance was provided by such agency.

(b) The Secretary of State may waive any liability incurred pursuant to subsection (a) if the Secretary determines that such a waiver is in the national interest.

INTERNATIONAL COMMUNICATIONS ACTIVITIES

SEC. 7062. (a) ADMINISTRATIVE FLEXIBILITY FOR INTERNATIONAL BROADCASTING IMPLEMENTING ENTITIES.—Notwithstanding any other provision of law, including any provision that specifies or directs funding to particular international broadcasting grantees or entities, funds made available under the "International Communication Activities" heading for international broadcasting operations may, during fiscal year 2027, be allocated, transferred, consolidated, or otherwise made available by the Secretary of State in such manner as the Secretary determines necessary to carry out United States international communications objectives: Provided, That nothing in this section shall be construed to require the continued funding of any specific grantee at historical levels.

(b) PLATFORMS FOR INTERNATIONAL BROADCASTING ACTIVITIES.—Notwithstanding any other provision of law, including any requirement specifying languages, geographic areas, or transmission platforms for international broadcasting activities,

the Secretary of State or their designee may determine the languages, regions, and means of delivery for activities funded under this Act, as necessary to respond to evolving foreign policy priorities, information environments, and audience consumption patterns: Provided, That this authority shall apply only during fiscal years 2027 and 2028.

(c) AUDIENCE ASSESSMENT AND EVALUATION TEMPORARY WAIVER.—Notwithstanding any other provision of law, including any requirement to conduct, commission, or report audience research, reach measurements, or performance metrics in a specific manner, funds made available under this Act may be obligated without regard to such requirements during fiscal year 2027, if the Secretary of State or their designee determines that compliance would impede timely or effective implementation of international broadcasting activities: Provided, That nothing in this section shall be construed to eliminate all performance accountability requirements.

PROMOTING HUMAN FLOURISHING IN FOREIGN ASSISTANCE

SEC. 7063. (a) None of the funds appropriated under title III or under the headings "International Narcotics Control and Law Enforcement", "Nonproliferation, Anti-Terrorism, Demining and Related Programs", "Peacekeeping Operations", or "International Organizations and Programs" in this Act or prior Acts making appropriations for the Department of State, foreign operations, and related programs, that are administered by the Department of State, may be provided via grant award to a nongovernmental organization or international organization if the Secretary of State determines such award is not in compliance with the rule entitled "Protecting Life in Foreign Assistance" published in the Federal Register on January 27, 2026 (91 Fed. Reg. 3319 et seq.).

(b) None of the funds appropriated under title III or under the headings "International Narcotics Control and Law Enforcement", Nonproliferation, Anti-Terrorism, Demining and Related Programs", "Peacekeeping Operations", or "International Organizations and Programs" in this Act or prior Acts making appropriations for the Department of State, foreign operations, and related programs, that are administered by the Department of State, may be provided via grant award to a nongovernmental organization or international organization if the Secretary of State determines such award is not in compliance with the rules published in the Federal Register on January 27, 2026 entitled "Combating Gender Ideology in Foreign Assistance" (91 Fed. Red. 3332 et seq.) and "Combating Discriminatory Equity Ideology in Foreign Assistance" (91 Fed. Reg. 3345 et seq.).

DEPARTMENT OF TRANSPORTATION

OFFICE OF THE SECRETARY

Federal Funds

GENERAL FUND PAYMENT TO NATIONAL SURFACE TRANSPORTATION AND INNOVATIVE FINANCE BUREAU HIGHWAY TRUST FUND ACCOUNT, UPWARD REESTIMATES

Program and Financing (in millions of dollars)

Identification code 069–0149–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	General Fund Payment to NSTIFB	389	734	
0900	Total new obligations, unexpired accounts (object class 94.0)	389	734	
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	389	734	
1930	Total budgetary resources available	389	734	
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	389	734	
3020	Outlays (gross)	-389	-734	
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	389	734	
	Outlays, gross:			
4100	Outlays from new mandatory authority	389	734	
4180	Budget authority, net (total)	389	734	
4190	Outlays, net (total)	389	734	

RESEARCH AND TECHNOLOGY

For necessary expenses related to the Office of the Assistant Secretary for Research and Technology, $40,000,000 to remain available until expended: Provided, That there may be credited to this appropriation, to be available until expended, funds received from States, counties, municipalities, other public authorities, and private sources for expenses incurred for training: Provided further, That any reference in law, regulation, judicial proceedings, or elsewhere to the Research and Innovative Technology Administration shall continue to be deemed to be a reference to the Office of the Assistant Secretary for Research and Technology of the Department of Transportation.

Program and Financing (in millions of dollars)

Identification code 069–1730–0–1–407		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and administrative expenses	27	9	9
0002	Highly Automated Systems Safety Center of Excellence	1	4	
0003	Research &Technology Priorities	6	15	15
0004	Advanced Research Projects - Infrastructure	17	5	
0005	Positioning Navigation & Timing	6	5	5
0006	Climate Change Center	2		
0008	Spectrum Pipeline	2		
0100	Direct program by activities, subtotal	61	38	29
0799	Total direct obligations	61	38	29
0801	Reimbursable	12	3	3
0802	Reimbursable, Transportation Safety Institute	17	15	15
0809	Reimbursable program activities, subtotal	29	18	18
0899	Total reimbursable obligations	29	18	18
0900	Total new obligations, unexpired accounts	90	56	47
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	72	55	85
1001	Discretionary unobligated balance brought fwd, Oct 1	72	31	
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	73	55	85
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	49	74	40
1131	Unobligated balance of appropriations permanently reduced		-1	
1160	Appropriation, discretionary (total)	49	73	40
	Appropriations, mandatory:			
1221	Appropriations transferred from other acct [011–5512]	9		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	13	13	13
1701	Change in uncollected payments, Federal sources	1		
1750	Spending auth from offsetting collections, disc (total)	14	13	13
1900	Budget authority (total)	72	86	53
1930	Total budgetary resources available	145	141	138
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	55	85	91
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	26	42	32
3010	New obligations, unexpired accounts	90	56	47
3020	Outlays (gross)	-72	-66	-58
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	42	32	21
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-4	-4
3070	Change in uncollected pymts, Fed sources, unexpired	-1		
3090	Uncollected pymts, Fed sources, end of year	-4	-4	-4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	23	38	28
3200	Obligated balance, end of year	38	28	17
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	63	86	53
	Outlays, gross:			
4010	Outlays from new discretionary authority	33	51	29
4011	Outlays from discretionary balances	37	13	27
4020	Outlays, gross (total)	70	64	56
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-10	-10	-10
4033	Non-Federal sources	-3	-3	-3
4040	Offsets against gross budget authority and outlays (total)	-13	-13	-13
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1		
4060	Additional offsets against budget authority only (total)	-1		
4070	Budget authority, net (discretionary)	49	73	40
4080	Outlays, net (discretionary)	57	51	43
	Mandatory:			
4090	Budget authority, gross	9		
	Outlays, gross:			
4100	Outlays from new mandatory authority	2		
4101	Outlays from mandatory balances		2	2
4110	Outlays, gross (total)	2	2	2
4180	Budget authority, net (total)	58	73	40
4190	Outlays, net (total)	59	53	45

This Office is responsible for coordinating, facilitating, reviewing , and ensuring non-duplication of the Department of Transportation's (DOT) research, development, and technology portfolio, as well as enhancing DOT's statistical data collection and analysis programs to support data-driven decision making and evidence building. The Office of the Assistant Secretary for Research and Technology is also responsible for civil Positioning, Navigation, and Timing (PNT) and DOT Spectrum Management, and the Highly Automated Systems Safety Center of Excellence.

This Office oversees and provides direction to the following programs and activities:

The Bureau of Transportation Statistics (BTS) collects, manages and shares statistical knowledge and information on the nation's transportation systems, including statistics on freight movement, geospatial transportation information, and transportation economics.

RESEARCH AND TECHNOLOGY—Continued

The University Transportation Centers (UTC) advance U.S. technology and expertise in many transportation-related disciplines through grants for transportation education, research, and technology transfer at university-based centers of excellence.

The John A. Volpe National Transportation Systems Center (Cambridge, MA) provides technical expertise in research, analysis, engineering, technology deployment, and other technical knowledge to DOT and non-DOT customers on specific transportation system projects or issues on a fee-for-service basis.

The Transportation Safety Institute (Oklahoma City, OK) develops and delivers safety, security, and environmental training, products, and services for both the public and private sector on a fee-for-service and tuition basis.

Object Classification (in millions of dollars)

Identification code 069–1730–0–1–407		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	10	7	6
11.3	Other than full-time permanent	1	1	1
11.9	Total personnel compensation	11	8	7
12.1	Civilian personnel benefits	3	1	1
25.1	Advisory and assistance services	2	4	2
25.3	Other goods and services from Federal sources	24	25	19
41.0	Grants, subsidies, and contributions	21	.....	.....
99.0	Direct obligations	61	38	29
99.0	Reimbursable obligations	29	18	18
99.9	Total new obligations, unexpired accounts	90	56	47

Employment Summary

Identification code 069–1730–0–1–407		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	61	50	54
2001	Reimbursable civilian full-time equivalent employment	42	39	39
3001	Allocation account civilian full-time equivalent employment	71	68	68

SALARIES AND EXPENSES

For necessary expenses of the Office of the Secretary, $223,850,000, to remain available until September 30, 2028: Provided, That, of the sums appropriated under this heading—

(1) $3,836,000 shall be available for the immediate Office of the Secretary;

(2) $1,374,000 shall be available for the immediate Office of the Deputy Secretary;

(3) $26,693,000 shall be available for the Office of the General Counsel;

(4) $23,003,000 shall be available for the Office of the Under Secretary of Transportation for Policy, of which $6,725,000 is for the Office for Multimodal Freight Infrastructure and Policy;

(5) $20,855,000 shall be available for the Office of the Assistant Secretary for Budget and Programs;

(6) $3,691,000 shall be available for the Office of the Assistant Secretary for Governmental Affairs: Provided, That funds made available for activities within the operating administrations similar to those performed by such Office may be transferred to such Office;

(7) $9,073,000 shall be available for the Office of the Assistant Secretary for Administration;

(8) $5,724,000 shall be available for the Office of Public Affairs and Public Liaison: Provided, That funds made available for activities within the operating administrations similar to those performed by such Office may be transferred to such Office;

(9) $2,255,000 shall be available for the Office of the Executive Secretariat;

(10) $20,923,000 shall be available for the Office of Intelligence, Security, and Emergency Response;

(11) $1,000,000 shall be available for the Office of the Chief Digital and Information Officer;

(12) $1,546,000 shall be available for the Office of Tribal Government Affairs;

(13) $7,647,000 shall be available for the Office of Civil Rights: Provided, That funds made available for activities within the operating administrations similar to those performed by such Office may be transferred to such Office;

(14) $5,001,000 shall be available for the Office of Small Business Programs: Provided, That appropriations made available under this heading shall be available for any purpose consistent with prior year appropriations that were made available under the headings "Office of the Secretary—Minority Business Resource Center Program" and "Office of the Secretary—Small and Disadvantaged Business Utilization and Outreach";

(15) $71,360,000 shall be available, in addition to amounts otherwise provided under this heading, for shared services provided to the Office of the Secretary by the Working Capital Fund; and

(16) $19,869,000 shall be for necessary expenses for information technology development, modernization, and enhancement, in addition to amounts otherwise available for such purposes:

Provided,That the Secretary is authorized to transfer funds appropriated under this heading among the purposes specified in the first proviso under this heading: Provided further, That such transfers combined shall not increase or decrease the amount appropriated for any purpose specified in the first proviso under this heading by more than 10 percent unless prior notice is provided to the House and Senate Committees on Appropriations:Provided further, That not to exceed $70,000 shall be for allocation within the Department for official reception and representation expenses as the Secretary may determine: Provided further, That notwithstanding any other provision of law, there may be credited to this appropriation up to $2,500,000 in funds received in user fees.

Program and Financing (in millions of dollars)

Identification code 069–0102–0–1–407		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	General administration	188	187	204
0002	SCASDP Program	14	15	12
0100	Subtotal Direct Obligations	202	202	216
0799	Total direct obligations	202	202	216
0801	Salaries and Expenses (Reimbursable)	8	7	7
0900	Total new obligations, unexpired accounts	210	209	223
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	52	59	51
1001	Discretionary unobligated balance brought fwd, Oct 1	52	.....	.....
1011	Unobligated balance transfer from other acct [047–0616]	5	.....	.....
1021	Recoveries of prior year unpaid obligations	5	.....	.....
1070	Unobligated balance (total)	62	59	51
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	191	187	224
1131	Unobligated balance of appropriations permanently reduced	.....	-6	.....
1160	Appropriation, discretionary (total)	191	181	224
	Spending authority from offsetting collections, discretionary:			
1700	Collected	18	20	20
1900	Budget authority (total)	209	201	244
1930	Total budgetary resources available	271	260	295
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-2	.....	.....
1941	Unexpired unobligated balance, end of year	59	51	72
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	88	87	36
3010	New obligations, unexpired accounts	210	209	223
3011	Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020	Outlays (gross)	-206	-260	-237
3040	Recoveries of prior year unpaid obligations, unexpired	-5	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050	Unpaid obligations, end of year	87	36	22
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	87	86	35
3200	Obligated balance, end of year	86	35	21
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	209	201	244
	Outlays, gross:			
4010	Outlays from new discretionary authority	155	164	200

4011	Outlays from discretionary balances	51	96	37
4020	Outlays, gross (total)	206	260	237
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-18	-19	-19
4033	Non-Federal sources	-1	-1	-1
4040	Offsets against gross budget authority and outlays (total)	-19	-20	-20
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	1	.....	.....
4070	Budget authority, net (discretionary)	191	181	224
4080	Outlays, net (discretionary)	187	240	217
4180	Budget authority, net (total)	191	181	224
4190	Outlays, net (total)	187	240	217

The Office of the Secretary is responsible for the overall planning, coordination, and administration of the Department's programs. Funding supports the Secretary, Deputy Secretary, Under Secretary for Policy, Secretarial Officers, and their immediate staffs, who provide federal transportation policy development and guidance, institutional and public liaison activities, and other program support to ensure effective management and operation of the Department of Transportation.

Object Classification (in millions of dollars)

Identification code 069–0102–0–1–407		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	77	73	75
11.3	Other than full-time permanent	5	5	5
11.5	Other personnel compensation	1	1	2
11.9	Total personnel compensation	83	79	82
12.1	Civilian personnel benefits	28	26	27
21.0	Travel and transportation of persons	2	2	2
25.1	Advisory and assistance services	11	10	10
25.2	Other services from non-Federal sources	7	6	6
25.3	Other goods and services from Federal sources	57	60	71
31.0	Equipment	2	2	2
41.0	Grants, subsidies, and contributions	12	17	16
99.0	Direct obligations	202	202	216
99.0	Reimbursable obligations	8	7	7
99.9	Total new obligations, unexpired accounts	210	209	223

Employment Summary

Identification code 069–0102–0–1–407		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	491	418	439
2001	Reimbursable civilian full-time equivalent employment	22	22	22

National Surface Transportation and Innovative Finance Bureau

For necessary expenses of the National Surface Transportation and Innovative Finance Bureau as authorized by 49 U.S.C. 116, $5,000,000, to remain available until expended: Provided, That the Secretary may collect and spend fees, as authorized by title 23, United States Code, to cover the costs of services of expert firms, including counsel, in the field of municipal and project finance to assist in the underwriting and servicing of Federal credit instruments and all or a portion of the costs to the Federal Government of servicing such credit instruments: Provided further, That such fees are available until expended to pay for such costs: Provided further, That such amounts are in addition to other amounts made available for such purposes and are not subject to any obligation limitation or the limitation on administrative expenses under section 608 of title 23, United States Code.

Program and Financing (in millions of dollars)

Identification code 069–0170–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	National Surface Transportation Innovative Finance Bureau	10	10	10
0002	RRIF Charges and Loan Servicing and Rebates (Collections)	1	1	1
0003	TIFIA Revenue Fee	3	2	2
0004	Regional Infrastructure Accelerator	.....	20	.....
0900	Total new obligations, unexpired accounts	14	33	13
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	23	31	15
1001	Discretionary unobligated balance brought fwd, Oct 1	22	31	.....
1021	Recoveries of prior year unpaid obligations	1	1	1
1070	Unobligated balance (total)	24	32	16
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	10	9	5
1121	Appropriations transferred from other acct [069–0548]	10	.....	.....
1160	Appropriation, discretionary (total)	20	9	5
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from other accounts [069–0548]	.....	5	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1	1	1
	Spending authority from offsetting collections, mandatory:			
1800	Collected	.....	1	1
1900	Budget authority (total)	21	16	7
1930	Total budgetary resources available	45	48	23
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	31	15	10
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	6	7	27
3010	New obligations, unexpired accounts	14	33	13
3020	Outlays (gross)	-12	-12	-6
3040	Recoveries of prior year unpaid obligations, unexpired	-1	-1	-1
3050	Unpaid obligations, end of year	7	27	33
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	6	7	27
3200	Obligated balance, end of year	7	27	33
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	21	15	6
	Outlays, gross:			
4010	Outlays from new discretionary authority	9	7	3
4011	Outlays from discretionary balances	2	3	1
4020	Outlays, gross (total)	11	10	4
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-1	-1	-1
	Mandatory:			
4090	Budget authority, gross	.....	1	1
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	1	1
4101	Outlays from mandatory balances	1	1	1
4110	Outlays, gross (total)	1	2	2
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	.....	-1	-1
4180	Budget authority, net (total)	20	14	5
4190	Outlays, net (total)	11	10	4

This account supports the expenses of the National Surface Transportation and Innovative Finance Bureau, also known as the Build America Bureau (Bureau). The Bureau provides guidance and technical assistance to transportation infrastructure project sponsors; administers innovative finance programs, including the Transportation Infrastructure Finance and Innovation Act credit program, the Railroad Rehabilitation and Improvement Financing credit program, the Regional Infrastructure Accelerator Demonstration Program, and Private Activity Bonds; and administers the Innovative Finance and Asset Concessions and the Rural and Tribal Assistance Pilot grant programs. The 2027 Budget requests $5 million for this account.

Object Classification (in millions of dollars)

Identification code 069–0170–0–1–401		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	4	3	3
12.1	Civilian personnel benefits	1	1	1
25.1	Advisory and assistance services	5	6	6

NATIONAL SURFACE TRANSPORTATION AND INNOVATIVE FINANCE BUREAU—Continued

Object Classification—Continued

Identification code 069–0170–0–1–401		2025 actual	2026 est.	2027 est.
25.3	Other goods and services from Federal sources	3	3	3
41.0	Grants, subsidies, and contributions		20	
99.0	Direct obligations	13	33	13
99.5	Adjustment for rounding	1		
99.9	Total new obligations, unexpired accounts	14	33	13

Employment Summary

Identification code 069–0170–0–1–401		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	25	20	20

RURAL AND TRIBAL INFRASTRUCTURE ADVANCEMENT

Program and Financing (in millions of dollars)

Identification code 069–2820–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Rural and Tribal Infrastructure Advancement		50	10
0900	Total new obligations, unexpired accounts (object class 41.0)		50	10
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	25	50	10
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	25	10	
1930	Total budgetary resources available	50	60	10
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	50	10	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1			50
3010	New obligations, unexpired accounts		50	10
3020	Outlays (gross)			-9
3050	Unpaid obligations, end of year		50	51
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			50
3200	Obligated balance, end of year		50	51
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	25	10	
	Outlays, gross:			
4011	Outlays from discretionary balances			9
4180	Budget authority, net (total)	25	10	
4190	Outlays, net (total)			9

The Rural and Tribal Infrastructure Advancement Program, administered by the Build America Bureau, provides funding for planning and design phase activities for eligible entities such as local governments, States, federally recognized Indian Tribes, and the Department of Hawaiian Home Lands. The program seeks to develop transportation infrastructure projects in rural and tribal communities. No new funds are requested for this account in 2027.

TIGER TIFIA DIRECT LOAN FINANCING ACCOUNT, RECOVERY ACT

Program and Financing (in millions of dollars)

Identification code 069–4347–0–3–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0713	Payment of interest to Treasury	2	2	2
0900	Total new obligations, unexpired accounts	2	2	2
	Budgetary resources:			
	Financing authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	3	3	3
1825	Spending authority from offsetting collections applied to repay debt	-1	-1	-1
1850	Spending auth from offsetting collections, mand (total)	2	2	2
1900	Budget authority (total)	2	2	2
1930	Total budgetary resources available	2	2	2
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	2	2	2
3020	Outlays (gross)	-2	-2	-2
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	2	2	2
	Financing disbursements:			
4110	Outlays, gross (total)	2	2	2
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources - Interest Payments	-3	-2	-2
4123	Non-Federal sources - Principal Payments		-1	-1
4130	Offsets against gross budget authority and outlays (total)	-3	-3	-3
4160	Budget authority, net (mandatory)	-1	-1	-1
4170	Outlays, net (mandatory)	-1	-1	-1
4180	Budget authority, net (total)	-1	-1	-1
4190	Outlays, net (total)	-1	-1	-1

Status of Direct Loans (in millions of dollars)

Identification code 069–4347–0–3–401		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	60	59	58
1251	Repayments: Repayments and prepayments	-1	-1	-1
1290	Outstanding, end of year	59	58	57

Balance Sheet (in millions of dollars)

Identification code 069–4347–0–3–401		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury		
	Investments in U.S. securities:		
1106	Receivables, net		1
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	60	59
1405	Allowance for subsidy cost (-)	1	1
1499	Net present value of assets related to direct loans	61	60
1999	Total assets	61	61
	LIABILITIES:		
	Federal liabilities:		
2103	Debt	61	61
2105	Other		
2999	Total liabilities	61	61
	NET POSITION:		
3100	Unexpended appropriations		
3300	Cumulative results of operations		
3999	Total net position		
4999	Total liabilities and net position	61	61

THRIVING COMMUNITIES

Program and Financing (in millions of dollars)

Identification code 069–0162–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Thriving Communities	1		

0900	Total new obligations, unexpired accounts (object class 41.0)	1		
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4		
1930	Total budgetary resources available	4		
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-3		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	37	21	13
3010	New obligations, unexpired accounts	1		
3020	Outlays (gross)	-17	-8	-5
3050	Unpaid obligations, end of year	21	13	8
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	37	21	13
3200	Obligated balance, end of year	21	13	8
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	17	8	5
4180	Budget authority, net (total)			
4190	Outlays, net (total)	17	8	5

The Thriving Communities Program provides technical assistance to strengthen local capacity to develop and execute infrastructure projects. No new funds are requested for this account in 2027.

National Infrastructure Investments

Program and Financing (in millions of dollars)

Identification code 069–0143–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	National Infrastructure Investments Grants	1,085	2,750	2,900
0900	Total new obligations, unexpired accounts (object class 41.0)	1,085	2,750	2,900
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7,924	9,630	9,472
1021	Recoveries of prior year unpaid obligations	3		
1070	Unobligated balance (total)	7,927	9,630	9,472
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	345	145	
1120	Appropriations transferred to other acct [069–1732]	-7	-3	
1160	Appropriation, discretionary (total)	338	142	
	Advance appropriations, discretionary:			
1170	Advance appropriation	2,500	2,500	
1172	Advance appropriations transferred to other accounts [069–1732]	-50	-50	
1180	Advanced appropriation, discretionary (total)	2,450	2,450	
1900	Budget authority (total)	2,788	2,592	
1930	Total budgetary resources available	10,715	12,222	9,472
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	9,630	9,472	6,572
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3,031	3,085	4,354
3010	New obligations, unexpired accounts	1,085	2,750	2,900
3020	Outlays (gross)	-981	-1,481	-2,241
3040	Recoveries of prior year unpaid obligations, unexpired	-3		
3041	Recoveries of prior year unpaid obligations, expired	-47		
3050	Unpaid obligations, end of year	3,085	4,354	5,013
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3,031	3,085	4,354
3200	Obligated balance, end of year	3,085	4,354	5,013
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,788	2,592	
	Outlays, gross:			
4010	Outlays from new discretionary authority	1		
4011	Outlays from discretionary balances	980	1,481	2,241
4020	Outlays, gross (total)	981	1,481	2,241
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources:	-1		
4040	Offsets against gross budget authority and outlays (total)	-1		
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1		
4070	Budget authority, net (discretionary)	2,788	2,592	
4080	Outlays, net (discretionary)	980	1,481	2,241
4180	Budget authority, net (total)	2,788	2,592	
4190	Outlays, net (total)	980	1,481	2,241

The National Infrastructure Investments account funds two competitive grant programs for surface transportation infrastructure projects. The National Infrastructure Project Assistance Program authorized under 49 U.S.C. 6701, provides awards for large-scale highway, freight intermodal or rail, railway-highway safety, intercity passenger rail, and certain transit projects of national or regional significance. The Local and Regional Project Assistance Program authorized under 49 U.S.C. 6702, provides awards for highway, transit, rail, port, and other projects that will have a significant local or regional impact and improve transportation infrastructure. No new funds are requested for this account in 2027.

DC Safe and Beautiful Fund

For necessary expenses to advance the goals of Executive Order 14252, Making the District of Columbia Safe and Beautiful, $403,000,000, to remain available until expended: Provided, That such funds may be used at the Secretary's discretion to support District of Columbia-related priorities: Provided further, That the Secretary may enter into grants, contracts, or cooperative agreements with non-profit organizations, other Federal agencies, the District of Columbia Government and its agencies, or other providers to carry out activities that improve public safety, strengthen Federal and local infrastructure, and enhance the appearance and functionality of public spaces across the District of Columbia: Provided further, That amounts made available under this heading may be transferred to other accounts of the Department of Transportation or to other Federal agencies to carry out the purposes provided under this heading.

Program and Financing (in millions of dollars)

Identification code 069–0161–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	DC Safe and Beautiful			100
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation			403
1930	Total budgetary resources available			403
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			303
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			100
3050	Unpaid obligations, end of year			100
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			100
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			403
4180	Budget authority, net (total)			403
4190	Outlays, net (total)			

The DC Safe and Beautiful account provides funding for initiatives that advance public safety, improve public spaces, and address infrastructure needs within the District of Columbia.

DC SAFE AND BEAUTIFUL FUND—Continued

Object Classification (in millions of dollars)

Identification code 069–0161–0–1–401		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources			8
25.3	Other goods and services from Federal sources			2
41.0	Grants, subsidies, and contributions			90
99.9	Total new obligations, unexpired accounts			100

TRANSPORTATION DEMONSTRATION PROGRAM

Program and Financing (in millions of dollars)

Identification code 069–1731–0–1–400		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Transportation Demonstration Grants	38		
0900	Total new obligations, unexpired accounts (object class 41.0)	38		
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	38		
1930	Total budgetary resources available	38		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	45	68	49
3010	New obligations, unexpired accounts	38		
3020	Outlays (gross)	-15	-19	-23
3050	Unpaid obligations, end of year	68	49	26
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	45	68	49
3200	Obligated balance, end of year	68	49	26
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	15	19	23
4180	Budget authority, net (total)			
4190	Outlays, net (total)	15	19	23

The Transportation Demonstration Program provides grants to expand intermodal and multimodal freight and cargo transportation infrastructure, including airport development under chapter 471 of title 49, United States Code. No new funds are requested for this account in 2027.

ASSET CONCESSIONS AND INNOVATIVE FINANCE ASSISTANCE

Program and Financing (in millions of dollars)

Identification code 069–1736–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Asset Concessions	48	48	
0900	Total new obligations, unexpired accounts (object class 41.0)	48	48	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	58	29	
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	20	20	
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-1	-1	
1260	Appropriations, mandatory (total)	19	19	
1900	Budget authority (total)	19	19	
1930	Total budgetary resources available	77	48	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	29		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		48	79
3010	New obligations, unexpired accounts	48	48	
3020	Outlays (gross)		-17	-20
3050	Unpaid obligations, end of year	48	79	59
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year		48	79
3200	Obligated balance, end of year	48	79	59
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	19	19	
	Outlays, gross:			
4101	Outlays from mandatory balances		17	20
4180	Budget authority, net (total)	19	19	
4190	Outlays, net (total)		17	20

The Asset Concessions and Innovative Finance Assistance Grant Program facilitates access to expert services for, and provides grants to, State, local, and tribal governments and other entities to enhance their technical capacity to evaluate public-private partnerships in which the private sector partner could assume a greater role in project planning, development, financing, construction, maintenance and operation, including by assisting eligible entities in entering into asset concessions. The Infrastructure Investment and Jobs Act (IIJA) provided mandatory appropriations for this account for fiscal years 2022–2026.

SAFE STREETS AND ROADS FOR ALL

Program and Financing (in millions of dollars)

Identification code 069–1735–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Grants	232	1,860	1,931
0900	Total new obligations, unexpired accounts (object class 41.0)	232	1,860	1,931
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2,550	3,304	2,424
1021	Recoveries of prior year unpaid obligations	6		
1070	Unobligated balance (total)	2,556	3,304	2,424
	Budget authority:			
	Appropriations, discretionary:			
	Advance appropriations, discretionary:			
1170	Advance appropriation	1,000	1,000	
1172	Advance appropriations transferred to other accounts [069–1732]	-20	-20	
1180	Advanced appropriation, discretionary (total)	980	980	
1900	Budget authority (total)	980	980	
1930	Total budgetary resources available	3,536	4,284	2,424
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3,304	2,424	493
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	356	470	1,953
3010	New obligations, unexpired accounts	232	1,860	1,931
3020	Outlays (gross)	-112	-377	-795
3040	Recoveries of prior year unpaid obligations, unexpired	-6		
3050	Unpaid obligations, end of year	470	1,953	3,089
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	356	470	1,953
3200	Obligated balance, end of year	470	1,953	3,089
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	980	980	
	Outlays, gross:			
4011	Outlays from discretionary balances	112	377	795
4180	Budget authority, net (total)	980	980	
4190	Outlays, net (total)	112	377	795

The Safe Streets and Roads for All Grant Program provides grants, on a competitive basis, to regional, local, and tribal governments to prevent roadway fatalities and serious injuries for all road users, including pedestrians, bicyclists, public transportation users, motorists, and commercial

operators. This Program supports the development of comprehensive safety action plans for Vision Zero or Toward Zero Deaths. Recipients also can receive funding to conduct planning, design, and development activities for specific projects and strategies, or to carry out projects and strategies identified in a comprehensive safety action plan. The Infrastructure Investment and Jobs Act (IIJA) provided advance appropriations funding for this account from fiscal years 2022–2026.

STRENGTHENING MOBILITY AND REVOLUTIONIZING TRANSPORTATION GRANT PROGRAM

Program and Financing (in millions of dollars)

Identification code 069–1734–0–1–407		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Strengthening Mobility and Revolutionizing Transportation Grant	120	21	
0900	Total new obligations, unexpired accounts (object class 41.0)	120	21	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	148	126	
	Budget authority:			
	Appropriations, discretionary:			
	Advance appropriations, discretionary:			
1170	Advance appropriation	100	100	
1172	Advance appropriations transferred to other accounts [069–1732]	-2		
1172	Advance appropriations transferred to other accounts [069–0548]		-205	
1180	Advanced appropriation, discretionary (total)	98	-105	
1900	Budget authority (total)	98	-105	
1930	Total budgetary resources available	246	21	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	126		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	135	208	154
3010	New obligations, unexpired accounts	120	21	
3020	Outlays (gross)	-47	-75	-80
3050	Unpaid obligations, end of year	208	154	74
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	135	208	154
3200	Obligated balance, end of year	208	154	74
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	98	-105	
	Outlays, gross:			
4011	Outlays from discretionary balances	47	75	80
4180	Budget authority, net (total)	98	-105	
4190	Outlays, net (total)	47	75	80

The purpose of the SMART Grants Program is to conduct demonstration projects focused on advanced smart city or community technologies and systems in a variety of communities to improve transportation efficiency and safety. The program funds projects that are focused on using technology interventions to solve real-world challenges and build data and technology capacity and expertise in the public sector. The Infrastructure Investment and Jobs Act (IIJA) provided advance appropriations funding for this account from fiscal years 2022–2026.

NATIONAL CULVERT REMOVAL, REPLACEMENT, AND RESTORATION GRANT PROGRAM

Program and Financing (in millions of dollars)

Identification code 069–1733–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	National Culvert Removal, Replacement, and Restoration Grants	24	294	294
0900	Total new obligations, unexpired accounts (object class 41.0)	24	294	294
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	571	743	645
	Budget authority:			
	Appropriations, discretionary:			
	Advance appropriations, discretionary:			
1170	Advance appropriation	200	200	
1172	Advance appropriations transferred to other accounts [069–1732]	-4	-4	
1180	Advanced appropriation, discretionary (total)	196	196	
1900	Budget authority (total)	196	196	
1930	Total budgetary resources available	767	939	645
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	743	645	351
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	17	30	243
3010	New obligations, unexpired accounts	24	294	294
3020	Outlays (gross)	-11	-81	-126
3050	Unpaid obligations, end of year	30	243	411
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	17	30	243
3200	Obligated balance, end of year	30	243	411
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	196	196	
	Outlays, gross:			
4011	Outlays from discretionary balances	11	81	126
4180	Budget authority, net (total)	196	196	
4190	Outlays, net (total)	11	81	126

The National Culvert Removal, Replacement, and Restoration Grant Program (Culverts Grant Program) provides grants to States, local governments, and Tribes to address anadromous fish passage (e.g., aquatic organism passage), primarily through the replacement, removal, repair, or improvement of culverts or weirs. The competitive grant program also prioritizes projects that would have a meaningful impact on imperiled anadromous fish stocks. The Infrastructure Investment and Jobs Act (IIJA) provided advance appropriations funding for this account for fiscal years 2022–2026.

OPERATIONAL SUPPORT

Program and Financing (in millions of dollars)

Identification code 069–1732–0–1–407		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Administration of Discretionary Grant Programs (NII, SMART, RAISE, INFRA)	51	55	73
0801	Reimbursable - Administration of Discretionary Grant Programs	18	18	
0900	Total new obligations, unexpired accounts	69	73	73
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	187	239	223
1021	Recoveries of prior year unpaid obligations	6		
1070	Unobligated balance (total)	193	239	223
	Budget authority:			
	Appropriations, discretionary:			
1121	Appropriations transferred from other acct [069–0143]	7	3	
	Advance appropriations, discretionary:			
1172	Advance appropriations transferred to other accounts [069–0130]	-1	-1	
1172	Advance appropriations transferred to other accounts [069–0548]		-50	
1173	Advance appropriations transferred from other accounts [069–1733]	4	4	
1173	Advance appropriations transferred from other accounts [069–1734]	2		
1173	Advance appropriations transferred from other accounts [069–0143]	50	50	
1173	Advance appropriations transferred from other accounts [069–1735]	20	20	

OPERATIONAL SUPPORT—Continued

Program and Financing—Continued

Identification code 069–1732–0–1–407		2025 actual	2026 est.	2027 est.
1173	Advance appropriations transferred from other accounts [069–0548]	13	13	
1180	Advanced appropriation, discretionary (total)	88	36	
	Spending authority from offsetting collections, discretionary:			
1700	Collected	20	18	
1900	Budget authority (total)	115	57	
1930	Total budgetary resources available	308	296	223
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	239	223	150
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	35	26	35
3010	New obligations, unexpired accounts	69	73	73
3020	Outlays (gross)	-72	-64	-54
3040	Recoveries of prior year unpaid obligations, unexpired	-6		
3050	Unpaid obligations, end of year	26	35	54
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	35	26	35
3200	Obligated balance, end of year	26	35	54
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	115	57	
	Outlays, gross:			
4010	Outlays from new discretionary authority		35	
4011	Outlays from discretionary balances	72	29	54
4020	Outlays, gross (total)	72	64	54
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-20	-18	
4180	Budget authority, net (total)	95	39	
4190	Outlays, net (total)	52	46	54

The Operational Support account receives transfers from certain Department of Transportation financial assistance programs for the coordination, award, administration, or oversight of certain financial assistance programs. No such transfers are requested in the 2027 Budget.

Object Classification (in millions of dollars)

Identification code 069–1732–0–1–407		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	30	28	28
11.3	Other than full-time permanent	2	1	1
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	33	30	30
12.1	Civilian personnel benefits	11	10	10
21.0	Travel and transportation of persons		1	
25.2	Other services from non-Federal sources	6	11	15
25.3	Other goods and services from Federal sources		3	18
99.0	Direct obligations	50	55	73
99.0	Reimbursable obligations	18	18	
99.5	Adjustment for rounding	1		
99.9	Total new obligations, unexpired accounts	69	73	73

Employment Summary

Identification code 069–1732–0–1–407		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	102	65	65

TIFIA HIGHWAY TRUST FUND DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 069–4123–0–3–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0710	Direct loan obligations	6,401	9,000	8,000
0713	Payment of interest to Treasury	798	700	700
0740	Negative subsidy obligations	17		
0742	Downward reestimates paid to receipt accounts	182	139	
0743	Interest on downward reestimates	16	21	
0900	Total new obligations, unexpired accounts	7,414	9,860	8,700
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	5	580
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	6,813	9,309	8,313
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1,966	1,280	541
1801	Change in uncollected payments, Federal sources	-2	-4	-4
1825	Spending authority from offsetting collections applied to repay debt	-1,359	-150	-150
1850	Spending auth from offsetting collections, mand (total)	605	1,126	387
1900	Budget authority (total)	7,418	10,435	8,700
1930	Total budgetary resources available	7,419	10,440	9,280
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5	580	580
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	5,530	5,377	11,694
3010	New obligations, unexpired accounts	7,414	9,860	8,700
3020	Outlays (gross)	-7,567	-3,543	-3,543
3050	Unpaid obligations, end of year	5,377	11,694	16,851
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-36	-34	-30
3070	Change in uncollected pymts, Fed sources, unexpired	2	4	4
3090	Uncollected pymts, Fed sources, end of year	-34	-30	-26
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	5,494	5,343	11,664
3200	Obligated balance, end of year	5,343	11,664	16,825
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	7,418	10,435	8,700
	Financing disbursements:			
4110	Outlays, gross (total)	7,567	3,543	3,543
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources: subsidy from program account	-502	-749	-10
4122	Interest on uninvested funds	-140	-80	-80
4123	Non-Federal sources - Interest payments	-395	-200	-200
4123	Non-Federal sources - Principal payments	-929	-251	-251
4130	Offsets against gross budget authority and outlays (total)	-1,966	-1,280	-541
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	2	4	4
4160	Budget authority, net (mandatory)	5,454	9,159	8,163
4170	Outlays, net (mandatory)	5,601	2,263	3,002
4180	Budget authority, net (total)	5,454	9,159	8,163
4190	Outlays, net (total)	5,601	2,263	3,002

Status of Direct Loans (in millions of dollars)

Identification code 069–4123–0–3–401		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority	6,401	9,000	8,000
1150	Total direct loan obligations	6,401	9,000	8,000
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	20,194	25,932	29,824
1231	Disbursements: Direct loan disbursements	6,533	3,543	3,543
1251	Repayments: Repayments and prepayments	-929	-251	-251
1261	Adjustments: Capitalized interest	134	600	600
1290	Outstanding, end of year	25,932	29,824	33,716

This non-budgetary financing account records all cash flows to and from the Government resulting from the Transportation Infrastructure Finance and Innovation Act Highway Trust Fund Program Account. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 069–4123–0–3–401	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	2	5
Investments in U.S. securities:		
1106 Receivables, net	507	734
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	20,194	25,932
1402 Interest receivable		188
1404 Foreclosed property	167	167
1405 Allowance for subsidy cost (-)	-1,286	-1,878
1499 Net present value of assets related to direct loans	19,075	24,409
1999 Total assets	19,584	25,148
LIABILITIES:		
Federal liabilities:		
2103 Debt	19,381	24,986
2105 Other	203	162
2999 Total liabilities	19,584	25,148
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	19,584	25,148

Working Capital Fund, Volpe National Transportation Systems Center

Program and Financing (in millions of dollars)

Identification code 069–4522–0–4–407	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 New Building		2	
0801 Working Capital Fund, Volpe National Transportation Systems Cent (Reimbursable)	278	300	300
0900 Total new obligations, unexpired accounts	278	302	300
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	368	352	350
1001 Discretionary unobligated balance brought fwd, Oct 1	368		
1021 Recoveries of prior year unpaid obligations	11		
1070 Unobligated balance (total)	379	352	350
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	269	300	300
1701 Change in uncollected payments, Federal sources	-18		
1750 Spending auth from offsetting collections, disc (total)	251	300	300
1900 Budget authority (total)	251	300	300
1930 Total budgetary resources available	630	652	650
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	352	350	350
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	126	124	124
3010 New obligations, unexpired accounts	278	302	300
3020 Outlays (gross)	-269	-302	-300
3040 Recoveries of prior year unpaid obligations, unexpired	-11		
3050 Unpaid obligations, end of year	124	124	124
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-85	-67	-67
3070 Change in uncollected pymts, Fed sources, unexpired	18		
3090 Uncollected pymts, Fed sources, end of year	-67	-67	-67
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	41	57	57
3200 Obligated balance, end of year	57	57	57
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	251	300	300
Outlays, gross:			
4010 Outlays from new discretionary authority	25	120	120
4011 Outlays from discretionary balances	244	182	180
4020 Outlays, gross (total)	269	302	300
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-266	-300	-300
4033 Non-Federal sources	-3		
4040 Offsets against gross budget authority and outlays (total)	-269	-300	-300
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	18		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)		2	
4180 Budget authority, net (total)			
4190 Outlays, net (total)		2	

The Working Capital Fund finances multidisciplinary research, evaluation, analytical, and related activities undertaken at the Volpe Transportation Systems Center (Volpe Center) in Cambridge, MA. The fund is financed through negotiated agreements with other offices within the Office of the Secretary, Operating Administrations, other governmental elements, and non-governmental entities using the Center's capabilities. These agreements also define the activities undertaken at the Volpe Center.

Object Classification (in millions of dollars)

Identification code 069–4522–0–4–407	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	78	82	83
11.3 Other than full-time permanent	3	3	4
11.5 Other personnel compensation	4	4	4
11.9 Total personnel compensation	85	89	91
12.1 Civilian personnel benefits	31	32	32
21.0 Travel and transportation of persons	2	2	2
23.1 Rental payments to GSA	3	3	3
23.3 Communications, utilities, and miscellaneous charges		1	1
25.1 Advisory and assistance services	85	91	90
25.2 Other services from non-Federal sources	2	2	2
25.3 Other goods and services from Federal sources	16	17	17
25.4 Operation and maintenance of facilities	1	1	
25.7 Operation and maintenance of equipment	9	15	15
26.0 Supplies and materials		2	2
31.0 Equipment	13	15	15
44.0 Refunds	28	30	30
99.0 Reimbursable obligations	275	300	300
99.5 Adjustment for rounding	3	2	
99.9 Total new obligations, unexpired accounts	278	302	300

Employment Summary

Identification code 069–4522–0–4–407	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	614	595	595

TIFIA General Fund Program Account

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 069–0542–0–1–401	2025 actual	2026 est.	2027 est.
Direct loan reestimates:			
135001 TIFIA TIGER Direct Loans	-2	-3	

This account is the program account for Transportation Infrastructure Finance and Innovation Act loans funded by Transportation Investment Generating Economic Recovery Grants under the 2010 and 2011 DOT appropriations acts.

TIFIA General Fund Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 069–4348–0–3–401	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury	12	12	12
0742 Downward reestimates paid to receipt accounts	1	2	
0743 Interest on downward reestimates	1	1	
0900 Total new obligations, unexpired accounts	14	15	12
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	3	2	
Spending authority from offsetting collections, mandatory:			
1800 Collected	30	14	14
1825 Spending authority from offsetting collections applied to repay debt	-18	-2	-2
1850 Spending auth from offsetting collections, mand (total)	12	12	12
1900 Budget authority (total)	15	14	12
1930 Total budgetary resources available	15	15	12
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	14	15	12
3020 Outlays (gross)	-14	-15	-12
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	15	14	12
Financing disbursements:			
4110 Outlays, gross (total)	14	15	12
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4122 Interest on uninvested funds	-1	-1	-1
4123 Non-Federal sources - Interest payments	-11	-11	-11
4123 Non-Federal sources - Principal payments	-18	-2	-2
4130 Offsets against gross budget authority and outlays (total)	-30	-14	-14
4160 Budget authority, net (mandatory)	-15		-2
4170 Outlays, net (mandatory)	-16	1	-2
4180 Budget authority, net (total)	-15		-2
4190 Outlays, net (total)	-16	1	-2

Status of Direct Loans (in millions of dollars)

Identification code 069–4348–0–3–401	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	387	370	365
1251 Repayments: Repayments and prepayments	-17	-5	-4
1290 Outstanding, end of year	370	365	361

This non-budgetary account records all cash flows to and from the Government resulting from the Transportation Infrastructure Finance and Innovation Act General Fund Program Account. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 069–4348–0–3–401	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury		
Investments in U.S. securities:		
1106 Receivables, net	3	3
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	387	370
1405 Allowance for subsidy cost (-)	-29	-27
1499 Net present value of assets related to direct loans	358	343
1999 Total assets	361	346
LIABILITIES:		
Federal liabilities:		
2103 Debt	359	344
2105 Other	2	2
2999 Total liabilities	361	346
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	361	346

Financial Management Capital

For necessary expenses for upgrading and enhancing the Department of Transportation's financial systems and re-engineering business processes, $5,000,000, to remain available through September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 069–0116–0–1–407	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Financial management capital	4	5	5
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	6	6
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5	5	5
1930 Total budgetary resources available	10	11	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6	6	6
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	2
3010 New obligations, unexpired accounts	4	5	5
3020 Outlays (gross)	-4	-5	-5
3050 Unpaid obligations, end of year	2	2	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	2
3200 Obligated balance, end of year	2	2	2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5	5	5
Outlays, gross:			
4010 Outlays from new discretionary authority		1	1
4011 Outlays from discretionary balances	4	4	4
4020 Outlays, gross (total)	4	5	5
4180 Budget authority, net (total)	5	5	5
4190 Outlays, net (total)	4	5	5

This account supports projects that modernize the Department of Transportation's financial systems and business processes to comply with key financial management initiatives. These funds will assist DOT in increasing data quality, ensuring compliance with financial standards and reporting, strengthening capabilities to provide oversight over the DOT's risk and controls, execution of DATA Act requirements, and other critical needs that may arise.

Object Classification (in millions of dollars)

Identification code 069–0116–0–1–407	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	1	1	1
25.3 Other goods and services from Federal sources	3	4	4
99.9 Total new obligations, unexpired accounts	4	5	5

Cyber Security Initiatives

For necessary expenses for cyber security initiatives, including necessary upgrades to network and information technology infrastructure, improvement of identity

management and authentication capabilities, securing and protecting data, implementation of Federal cyber security initiatives, and implementation of enhanced security controls on agency computers and mobile devices, $75,000,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 069–0159–0–1–407	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Cyber Security Initiatives (Direct)	55	61	64
0100 Direct program activities, subtotal	55	61	64
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	31	25	24
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1070 Unobligated balance (total)	33	25	24
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	49	60	75
1930 Total budgetary resources available	82	85	99
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2	.....	.....
1941 Unexpired unobligated balance, end of year	25	24	35
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	27	29	39
3010 New obligations, unexpired accounts	55	61	64
3020 Outlays (gross)	-50	-51	-74
3040 Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	29	39	29
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	27	29	39
3200 Obligated balance, end of year	29	39	29
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	49	60	75
Outlays, gross:			
4010 Outlays from new discretionary authority	14	9	11
4011 Outlays from discretionary balances	36	42	63
4020 Outlays, gross (total)	50	51	74
4180 Budget authority, net (total)	49	60	75
4190 Outlays, net (total)	50	51	74

The Cyber Security Initiatives supports key program enhancements, infrastructure improvements, and contractual resources to enhance the security of the Department of Transportation network and reduce the risk of security breaches while complying with all federal cybersecurity mandates. This work includes necessary upgrades to the wide area network, security operations center, zero trust architecture, identity security, and informational technology infrastructure.

Object Classification (in millions of dollars)

Identification code 069–0159–0–1–407	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	12	16	17
25.3 Other goods and services from Federal sources	19	26	26
25.7 Operation and maintenance of equipment	24	19	21
99.9 Total new obligations, unexpired accounts	55	61	64

Office of Civil Rights

Program and Financing (in millions of dollars)

Identification code 069–0118–0–1–407	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of Civil Rights	16	12	.....
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	18	12	.....
1930 Total budgetary resources available	18	12	.....
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7	5	.....
3010 New obligations, unexpired accounts	16	12	.....
3020 Outlays (gross)	-18	-17	.....
3050 Unpaid obligations, end of year	5	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	5	.....
3200 Obligated balance, end of year	5	.....	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	18	12	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	12	12	.....
4011 Outlays from discretionary balances	6	5	.....
4020 Outlays, gross (total)	18	17	.....
4180 Budget authority, net (total)	18	12	.....
4190 Outlays, net (total)	18	17	.....

In 2027 the Office of Civil Rights funds are being requested in the Salaries and Expenses appropriation account. The Departmental Office of Civil Rights (DOCR) plays a central leadership role in ensuring that the Department fulfills its goals of advancing opportunity for all individuals and communities throughout its internal and external programs. DOCR provides oversight, guidance, and expertise on civil rights policy, programming, and enforcement for the Office of the Secretary and the Operating Administrations.

Object Classification (in millions of dollars)

Identification code 069–0118–0–1–407	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	7	4	.....
12.1 Civilian personnel benefits	2	1	.....
25.1 Advisory and assistance services	4	4	.....
25.3 Other goods and services from Federal sources	3	3	.....
99.0 Direct obligations	16	12	.....
99.9 Total new obligations, unexpired accounts	16	12	.....

Employment Summary

Identification code 069–0118–0–1–407	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	48	32	.....

Small and Disadvantaged Business Utilization and Outreach

Program and Financing (in millions of dollars)

Identification code 069–0119–0–1–407	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Minority business outreach	3	5	5
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	5	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5	5	.....
1930 Total budgetary resources available	8	10	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	.....

SMALL AND DISADVANTAGED BUSINESS UTILIZATION AND OUTREACH—Continued

Program and Financing—Continued

Identification code 069–0119–0–1–407	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	1	3
3010 New obligations, unexpired accounts	3	5	5
3020 Outlays (gross)	-6	-3	-3
3050 Unpaid obligations, end of year	1	3	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	1	3
3200 Obligated balance, end of year	1	3	5
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5	5	
Outlays, gross:			
4010 Outlays from new discretionary authority	2	2	
4011 Outlays from discretionary balances	4	1	3
4020 Outlays, gross (total)	6	3	3
4180 Budget authority, net (total)	5	5	
4190 Outlays, net (total)	6	3	3

In 2027, the Office of Small Business Programs, formerly known as the Office of Small and Disadvantaged Business Utilization, funds are being requested in the Salaries and Expenses appropriation account. The Office of Small Business Programs ensures that: 1) the small business policies and programs of the Secretary of Transportation are developed and implemented throughout the Department of Transportation (DOT) in an efficient manner; and 2) effective technical assistance and outreach activities are in place to assist small businesses to compete and preform in DOT contracting and subcontracting opportunities.

Object Classification (in millions of dollars)

Identification code 069–0119–0–1–407	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	
25.3 Other goods and services from Federal sources	1	2	3
41.0 Grants, subsidies, and contributions	1	2	2
99.9 Total new obligations, unexpired accounts	3	5	5

Employment Summary

Identification code 069–0119–0–1–407	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	12	11	

DOT HEADQUARTERS BUILDING CONSOLIDATION

For necessary expenses of the Department of Transportation's headquarters building space consolidation and services, $60,000,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 069–2821–0–1–407	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 DOT Headquarters Building Consolidation			60
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			60
1930 Total budgetary resources available			60
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			60
3020 Outlays (gross)			-42
3050 Unpaid obligations, end of year			18
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			18
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			60
Outlays, gross:			
4010 Outlays from new discretionary authority			42
4180 Budget authority, net (total)			60
4190 Outlays, net (total)			42

This account funds the Department of Transportation's headquarters (HQ) consolidation at the William T. Coleman Jr. and Norman Y. Mineta Federal Building including Sensitive Compartmented Information Facility (SCIF) upgrades, optimization of usable square footage to house more DOT personnel and reduce external lease costs, and integration of the Transportation Operations Center (TOC) and the FAA Washington Operations Center (WOC) to create a unified fusion hub for national transportation safety and security operations. These efforts feature phased construction, space optimization, and security modernization designed to minimize operational disruption and deliver long-term cost savings and improved cross-agency collaboration.

Object Classification (in millions of dollars)

Identification code 069–2821–0–1–407	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources			50
25.3 Other goods and services from Federal sources			10
99.9 Total new obligations, unexpired accounts			60

AVIATION MANUFACTURING JOBS PROTECTION PROGRAM

Program and Financing (in millions of dollars)

Identification code 069–0110–0–1–402	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	
3020 Outlays (gross)		-1	
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances		1	
4180 Budget authority, net (total)			
4190 Outlays, net (total)		1	

The Aviation Manufacturing Jobs Protection (AMJP) Program was created in March 2021, under the American Rescue Plan Act. The AMJP Program provided funding to eligible businesses, to pay up to half of their compensation costs for certain categories of employees, for up to six months. In return, businesses had to make several legal commitments, including a commitment not to conduct involuntarily layoffs, furloughs, or reductions in pay or benefits for the covered employees. The statute established a six-month timeframe for the Department of Transportation (DOT) to make awards. DOT finished active administration of the program by September 30, 2023, and closed out all remaining awards that had been successfully completed. The only remaining program activities involve recovering funds from a small number of recipients whose awards were terminated due to noncompliance. All remaining unobligated AMJP Program funds were rescinded.

Transportation Planning, Research, and Development

(including transfer of funds)

For necessary expenses for conducting transportation planning, research, systems development, development activities, and making grants, $22,500,000, to remain available until expended: Provided, That of such amount, $6,500,000 shall be for necessary expenses of the Interagency Infrastructure Permitting Improvement Center (IIPIC): Provided further, That there may be transferred to this appropriation, to remain available until expended, amounts transferred from other Federal agencies for expenses incurred under this heading for IIPIC activities not related to transportation infrastructure: Provided further, That the tools and analysis developed by the IIPIC shall be available to other Federal agencies for the permitting and review of major infrastructure projects not related to transportation only to the extent that other Federal agencies provide funding to the Department in accordance with the preceding proviso.

Program and Financing (in millions of dollars)

Identification code 069–0142–0–1–407		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Transportation policy and planning	24	37	18
0003	Interagency Infrastructure Permitting Improvement Center (IIPIC)	4	7	10
0006	Earmarks	7	5	7
0100	Total direct program	35	49	35
0799	Total direct obligations	35	49	35
0801	Transportation Planning, Research, and Development (Reimbursable)	3	1	1
0900	Total new obligations, unexpired accounts	38	50	36
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	61	47	28
1021	Recoveries of prior year unpaid obligations	3	.....	.....
1070	Unobligated balance (total)	64	47	28
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	21	32	23
1131	Unobligated balance of appropriations permanently reduced	.....	-1	.....
1160	Appropriation, discretionary (total)	21	31	23
1900	Budget authority (total)	21	31	23
1930	Total budgetary resources available	85	78	51
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	47	28	15
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	13	20	42
3010	New obligations, unexpired accounts	38	50	36
3020	Outlays (gross)	-28	-28	-25
3040	Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3050	Unpaid obligations, end of year	20	42	53
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	12	19	41
3200	Obligated balance, end of year	19	41	52
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	21	31	23
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	12	9
4011	Outlays from discretionary balances	28	16	16
4020	Outlays, gross (total)	28	28	25
4180	Budget authority, net (total)	21	31	23
4190	Outlays, net (total)	28	28	25

This program is tasked with research and initiatives concerned with planning, analysis, and information development needed to support the Secretary's responsibilities in the formulation of national transportation policies and the coordination of national-level transportation planning. The program also supports Departmental leadership in areas such as safety, economic impacts, aviation policy, and international transportation issues. The program's activities include contracts with other federal agencies, educational institutions, non-profit research organizations, and private firms. This program also oversees the Interagency Infrastructure Permitting Improvement Center, including an online database Permitting Dashboard, to support permitting/environmental review reforms to improve interagency coordination, and make the process for Federal approval for major infrastructure projects more efficient.

Object Classification (in millions of dollars)

Identification code 069–0142–0–1–407		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	10	7	7
12.1	Civilian personnel benefits	3	2	2
25.1	Advisory and assistance services	4	3	5
25.3	Other goods and services from Federal sources	6	5	13
41.0	Grants, subsidies, and contributions	12	32	8
99.0	Direct obligations	35	49	35
99.0	Reimbursable obligations	3	1	1
99.9	Total new obligations, unexpired accounts	38	50	36

Employment Summary

Identification code 069–0142–0–1–407		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	50	50	52
3001	Allocation account civilian full-time equivalent employment	1	.....	.....

Essential Air Service and Rural Airport Improvement Fund

Program and Financing (in millions of dollars)

Identification code 069–5423–0–2–402		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Essential air service and rural airport improvement	193	167	174
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	28	11	11
1021	Recoveries of prior year unpaid obligations	15	.....	.....
1070	Unobligated balance (total)	43	11	11
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	10	10	10
1221	Appropriations transferred from other acct [069–5422]	161	167	174
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-10	-10	-10
1260	Appropriations, mandatory (total)	161	167	174
1900	Budget authority (total)	161	167	174
1930	Total budgetary resources available	204	178	185
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	11	11	11
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	65	87	69
3010	New obligations, unexpired accounts	193	167	174
3020	Outlays (gross)	-156	-185	-171
3040	Recoveries of prior year unpaid obligations, unexpired	-15	.....	.....
3050	Unpaid obligations, end of year	87	69	72
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	65	87	69
3200	Obligated balance, end of year	87	69	72
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	161	167	174
	Outlays, gross:			
4100	Outlays from new mandatory authority	85	96	100
4101	Outlays from mandatory balances	71	89	71
4110	Outlays, gross (total)	156	185	171

ESSENTIAL AIR SERVICE AND RURAL AIRPORT IMPROVEMENT FUND—Continued

Program and Financing—Continued

Identification code 069–5423–0–2–402	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total)	161	167	174
4190 Outlays, net (total)	156	185	171
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	1		
5092 Unexpired unavailable balance, EOY: Offsetting collections	1		

The Federal Aviation Reauthorization Act of 1996 (P.L. 104–264) authorized the collection of user fees for services provided by the Federal Aviation Administration (FAA) to aircraft that neither take off nor land in the United States, commonly known as overflight fees. The Act permanently appropriated the first $50 million of such fees for the Essential Air Service (EAS) Program and rural airport improvements. In addition, the FAA Modernization and Reauthorization Act (P.L. 112–95) requires that, in any fiscal year, overflight fees collected in excess of $50 million will be available to carry out the EAS Program. Recent cost growth in the EAS program is unsustainable. The average community EAS contract in the continental US is now $5.8 million per year. The Budget reforms the EAS program by proposing to adjust eligibility to help address rural communities' air transportation needs in a more sustainable manner.

Object Classification (in millions of dollars)

Identification code 069–5423–0–2–402	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	2	2
12.1 Civilian personnel benefits	1	1	1
25.3 Other goods and services from Federal sources	1	1	1
41.0 Grants, subsidies, and contributions	189	163	170
99.9 Total new obligations, unexpired accounts	193	167	174

Employment Summary

Identification code 069–5423–0–2–402	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	11	13	14

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 069–4520–0–4–407	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 DOT service center activities	428	765	864
0802 Non-DOT service center activities	162	244	244
0900 Total new obligations, unexpired accounts	590	1,009	1,108
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	116	116	116
1001 Discretionary unobligated balance brought fwd, Oct 1	116	115	
1021 Recoveries of prior year unpaid obligations	9		
1070 Unobligated balance (total)	125	116	116
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	581	1,009	1,108
1930 Total budgetary resources available	706	1,125	1,224
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	116	116	116
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	150	155	177
3010 New obligations, unexpired accounts	590	1,009	1,108
3020 Outlays (gross)	-576	-987	-1,085
3040 Recoveries of prior year unpaid obligations, unexpired	-9		
3050 Unpaid obligations, end of year	155	177	200
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	150	155	177
3200 Obligated balance, end of year	155	177	200
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	581	1,009	1,108
Outlays, gross:			
4010 Outlays from new discretionary authority	444	878	964
4011 Outlays from discretionary balances	132	109	121
4020 Outlays, gross (total)	576	987	1,085
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-578	-1,009	-1,108
4033 Non-Federal sources	-3		
4040 Offsets against gross budget authority and outlays (total)	-581	-1,009	-1,108
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	-5	-22	-23
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-5	-22	-23

The Working Capital Fund finances common administrative services and other centrally performed services aimed at promoting economy and efficiency. The fund is funded by agreements with the Operating Administrations (OAs) and other customers. The Working Capital Fund will allocate resources to continue the Department's implementation of a shared services environment for information technology (IT) and administrative investments.

Object Classification (in millions of dollars)

Identification code 069–4520–0–4–407	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	43	73	120
11.3 Other than full-time permanent	1	1	3
11.9 Total personnel compensation	44	74	123
12.1 Civilian personnel benefits	16	39	48
13.0 Benefits for former personnel	2	2	2
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	57	57	57
23.3 Communications, utilities, and miscellaneous charges	23	26	23
25.2 Other services from non-Federal sources	139	339	428
25.3 Other goods and services from Federal sources	49	61	51
25.7 Operation and maintenance of equipment	35	43	35
26.0 Supplies and materials	148	270	267
31.0 Equipment	58	97	73
44.0 Refunds	18		
99.9 Total new obligations, unexpired accounts	590	1,009	1,108

Employment Summary

Identification code 069–4520–0–4–407	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	296	348	828

RAILROAD REHABILITATION AND IMPROVEMENT FINANCING PROGRAM

The Secretary is authorized to issue direct loans and loan guarantees pursuant to chapter 224 of title 49, United States Code, and such authority shall exist as long as any such direct loan or loan guarantee is outstanding.

Program and Financing (in millions of dollars)

Identification code 069–0750–0–1–401	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy		8	6
0705 Reestimates of direct loan subsidy	58	35	
0706 Interest on reestimates of direct loan subsidy	8	7	
0715 Applicant Fee Assistance	1		
0791 Direct program activities, subtotal	67	50	6

0900	Total new obligations, unexpired accounts (object class 33.0)	67	50	6
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	17	15	7
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	65	42	
1900	Budget authority (total)	65	42	
1930	Total budgetary resources available	82	57	7
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	15	7	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8	8	2
3010	New obligations, unexpired accounts	67	50	6
3020	Outlays (gross)	-67	-56	-1
3050	Unpaid obligations, end of year	8	2	7
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8	8	2
3200	Obligated balance, end of year	8	2	7
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	1	7	
	Mandatory:			
4090	Budget authority, gross	65	42	
	Outlays, gross:			
4100	Outlays from new mandatory authority	65	42	
4101	Outlays from mandatory balances	1	7	1
4110	Outlays, gross (total)	66	49	1
4180	Budget authority, net (total)	65	42	
4190	Outlays, net (total)	67	56	1

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 069–0750–0–1–401	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Railroad Rehabilitation and Improvement Financing Direct Loans	291	600	638
Direct loan subsidy (in percent):			
132001 Railroad Rehabilitation and Improvement Financing Direct Loans	-.92	1.48	0.94
132999 Weighted average subsidy rate	-.92	1.48	0.94
Direct loan subsidy budget authority:			
133001 Railroad Rehabilitation and Improvement Financing Direct Loans	-3	9	6
Direct loan subsidy outlays:			
134001 Railroad Rehabilitation and Improvement Financing Direct Loans	-5	-6	-6
Direct loan reestimates:			
135001 Railroad Rehabilitation and Improvement Financing Direct Loans	61	32	

This account is the program account for the Railroad Rehabilitation and Improvement Financing (RRIF) Program. RRIF is authorized under chapter 224 of title 49, and provides loans and loan guarantees to: 1) acquire, improve, or rehabilitate intermodal or rail equipment or facilities, including track, components of track, bridges, yards, buildings, or shops; 2) refinance debt; 3) develop and establish new intermodal or railroad facilities; 4) reimburse related planning and design expenses; and 5) finance certain economic development related to passenger rail stations.

Railroad Rehabilitation and Improvement Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 069–4420–0–3–401	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	291	600	638
0713 Payment of interest to Treasury	100	86	64
0740 Negative subsidy obligations	3		
0742 Downward reestimates paid to receipt accounts	2	7	
0743 Interest on downward reestimates	2	2	
0900 Total new obligations, unexpired accounts	398	695	702
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	29	29	33
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	283	600	638
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections (interest on uninvested funds)	10	15	19
1800 Offsetting collections (principal-borrowers)	126	130	60
1800 Offsetting collections (interest-borrowers)	49	52	35
1800 Collected	67	49	10
1801 Change in uncollected payments, Federal sources	-1	-2	
1825 Spending authority from offsetting collections applied to repay debt	-136	-145	-60
1850 Spending auth from offsetting collections, mand (total)	115	99	64
1900 Budget authority (total)	398	699	702
1930 Total budgetary resources available	427	728	735
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	29	33	33
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6,302	5,880	5,575
3010 New obligations, unexpired accounts	398	695	702
3020 Outlays (gross)	-820	-1,000	-1,027
3050 Unpaid obligations, end of year	5,880	5,575	5,250
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-7	-6	-4
3070 Change in uncollected pymts, Fed sources, unexpired	1	2	
3090 Uncollected pymts, Fed sources, end of year	-6	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6,295	5,874	5,571
3200 Obligated balance, end of year	5,874	5,571	5,246
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	398	699	702
Financing disbursements:			
4110 Outlays, gross (total)	820	1,000	1,027
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-67	-49	
4122 Interest on uninvested funds	-10	-15	-19
4123 Credit Risk Premium			-10
4123 Principal Repayment	-108	-110	-60
4123 Interest Repayment	-49	-52	-35
4123 Capitalized Interest	-18	-20	
4130 Offsets against gross budget authority and outlays (total)	-252	-246	-124
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	1	2	
4160 Budget authority, net (mandatory)	147	455	578
4170 Outlays, net (mandatory)	568	754	903
4180 Budget authority, net (total)	147	455	578
4190 Outlays, net (total)	568	754	903

Status of Direct Loans (in millions of dollars)

Identification code 069–4420–0–3–401	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	291	600	638
1150 Total direct loan obligations	291	600	638
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	2,483	3,087	3,624
1231 Disbursements: Direct loan disbursements	710	598	598
1251 Repayments: Repayments and prepayments	-107	-60	-60
1261 Adjustments: Capitalized interest	1		
1263 Write-offs for default: Direct loans		-1	-1
1290 Outstanding, end of year	3,087	3,624	4,161

As required by the Federal Credit Reform Act of 1990, this non-budgetary financing account records all cash flows to and from the Government resulting from the Railroad Rehabilitation and Improvement Financing Program Account. The amounts in this account are a means of financing and are not included in the budget totals.

RAILROAD REHABILITATION AND IMPROVEMENT DIRECT LOAN FINANCING ACCOUNT—Continued

Balance Sheet (in millions of dollars)

Identification code 069–4420–0–3–401	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	29	29
Investments in U.S. securities:		
1106 Receivables, net	71	42
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	2,483	3,087
1402 Interest receivable (Non Fed Collections)		9
1405 Allowance for subsidy cost (-)	-119	-130
1499 Net present value of assets related to direct loans	2,364	2,966
1999 Total assets	2,464	3,037
LIABILITIES:		
Federal liabilities:		
2103 Debt	2,460	3,027
2105 Other	4	10
2999 Total liabilities	2,464	3,037
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	2,464	3,037

Trust Funds

TIFIA HIGHWAY TRUST FUND PROGRAM ACCOUNT

Special and Trust Fund Receipts (in millions of dollars)

Identification code 069–8634–0–7–401	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 Payment From The General Fund, National Surface Transportation and Innovative Finance Bureau Highway Trust Fund Account, Upward Reestimates	389	734	
2000 Total: Balances and receipts	389	734	
Appropriations:			
Current law:			
2101 TIFIA Highway Trust Fund Program Account	-389	-734	
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 069–8634–0–7–401	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Rural and Tribal Infrastructure Advancement		4	
0091 Direct program activities, subtotal		4	
Credit program obligations:			
0701 Direct loan subsidy	110	178	182
0705 Reestimates of direct loan subsidy	361	627	
0706 Interest on reestimates of direct loan subsidy	27	107	
0709 Administrative expenses	10	10	10
0715 Fee Assistance for Small Projects	2	2	2
0791 Direct program activities, subtotal	510	924	194
0900 Total new obligations, unexpired accounts	510	928	194
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	16	21	18
1001 Discretionary unobligated balance brought fwd, Oct 1		1	
1013 Unobligated balance of contract authority transferred to or from other accounts [069–8083]	11	107	135
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	29	128	153
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [069–8083]	118	194	194
1138 Appropriations applied to liquidate contract authority	-118	-194	-194
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	389	734	
Contract authority, mandatory:			
1611 Contract authority transferred from other accounts [069–8083]	113	84	59
1900 Budget authority (total)	502	818	59
1930 Total budgetary resources available	531	946	212
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	21	18	18
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	45	38	201
3010 New obligations, unexpired accounts	510	928	194
3020 Outlays (gross)	-515	-765	-61
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3050 Unpaid obligations, end of year	38	201	334
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	45	38	201
3200 Obligated balance, end of year	38	201	334
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4010 Outlays from new discretionary authority	98	17	17
4011 Outlays from discretionary balances	28	14	44
4020 Outlays, gross (total)	126	31	61
Mandatory:			
4090 Budget authority, gross	502	818	59
Outlays, gross:			
4100 Outlays from new mandatory authority	389	734	
4180 Budget authority, net (total)	502	818	59
4190 Outlays, net (total)	515	765	61
Memorandum (non-add) entries:			
5050 Unfunded contract authority, SOY	44	50	47
5052 Unfunded contract authority, EOY	50	47	47
5061 Limitation on obligations (Transportation Trust Funds)	98	194	194

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 069–8634–0–7–401	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115002 TIFIA Direct Loans	6,401	9,000	8,000
115999 Total direct loan levels	6,401	9,000	8,000
Direct loan subsidy (in percent):			
132002 TIFIA Direct Loans	1.46	1.98	2.28
132999 Weighted average subsidy rate	1.46	1.98	2.28
Direct loan subsidy budget authority:			
133002 TIFIA Direct Loans	94	178	182
133999 Total subsidy budget authority	94	178	182
Direct loan subsidy outlays:			
134002 TIFIA Direct Loans	75	-16	6
134999 Total subsidy outlays	75	-16	6
Direct loan reestimates:			
135002 TIFIA Direct Loans	191	574	
135999 Total direct loan reestimates	191	574	
Administrative expense data:			
3510 Budget authority	10	10	10
3590 Outlays from new authority	10	10	10

This account is the program account for the Transportation Infrastructure Finance and Innovation Act (TIFIA) program that receives funding from the Highway Trust Fund. The TIFIA program provides credit assistance for eligible transportation projects.

Object Classification (in millions of dollars)

Identification code 069–8634–0–7–401	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	6	6	6
12.1 Civilian personnel benefits	2	2	2
25.1 Advisory and assistance services	2	2	2
25.3 Other goods and services from Federal sources	1	2	2
33.0 Investments and loans	499	912	180
41.0 Grants, subsidies, and contributions		4	2
99.9 Total new obligations, unexpired accounts	510	928	194

Employment Summary

Identification code 069–8634–0–7–401	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	34	32	32

Payments to Air Carriers

(airport and airway trust fund)

In addition to funds made available from any other source to carry out the essential air service program under sections 41731 through 41742 of title 49, United States Code, $142,000,000, to be derived from the Airport and Airway Trust Fund, to remain available until expended: Provided, That in determining between or among carriers competing to provide service to a community, the Secretary may consider the relative subsidy requirements of the carriers: Provided further, That amounts authorized to be distributed for the essential air service program under section 41742(b) of title 49, United States Code, shall be made available immediately from amounts otherwise provided to the Administrator of the Federal Aviation Administration: Provided further, That the Administrator may reimburse such amounts from fees credited to the account established under section 45303 of title 49, United States Code: Provided further, That section 41731(a)(1)(C)(iii) of title 49, United States Code, is amended by striking "of less than $650 during the most recent fiscal year for locations that are less than 175 miles from the nearest large or medium hub airport" and inserting "of less than $350 during the most recent fiscal year": Provided further, That section 41731(a)(1) of title 49, United States Code, is amended by inserting after the end of subparagraph (D) "(E) is a community more than 75 straight-line miles to a small, medium, or large hub airport": Provided further, That section 41731(c) of title 49, United States Code, is amended by striking "Subparagraphs (B), (C), and (D)" and inserting "Subparagraphs (B), (C), (D), and (E)": Provided further, That subsections (d) and (e) of section 41731 of title 49, United States Code, are repealed, and subsection (f) is renumbered as subsection (d): Provided further, That section 41733(g) of title 49 is repealed, and subsection (h) is renumbered as subsection (g).

Program and Financing (in millions of dollars)

Identification code 069–8304–0–7–402	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payments to air carriers	483	514	142
0900 Total new obligations, unexpired accounts (object class 41.0)	483	514	142
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	.....	.....
1021 Recoveries of prior year unpaid obligations	32	.....	.....
1070 Unobligated balance (total)	33	.....	.....
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	450	514	142
1930 Total budgetary resources available	483	514	142
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	58	30	129
3010 New obligations, unexpired accounts	483	514	142
3020 Outlays (gross)	-479	-415	-234
3040 Recoveries of prior year unpaid obligations, unexpired	-32	.....	.....
3050 Unpaid obligations, end of year	30	129	37
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	58	30	129
3200 Obligated balance, end of year	30	129	37
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	450	514	142
Outlays, gross:			
4010 Outlays from new discretionary authority	423	386	106
4011 Outlays from discretionary balances	56	29	128
4020 Outlays, gross (total)	479	415	234
4180 Budget authority, net (total)	450	514	142
4190 Outlays, net (total)	479	415	234

Through 1997, the Essential Air Service (EAS) Program was funded from the Airport and Airway Trust Fund. Starting in 1998, the Federal Aviation Administration reauthorization funded the program as a mandatory program supported by overflight fees under the EAS and Rural Airport Improvement Fund. In addition to mandatory funding supported by overflight fees, direct appropriations from the Airport and Airway Trust Fund to Payments to Air Carriers have been enacted every year beginning in 2002 to meet the needs of the Essential Air Service Program. Recent cost growth in the EAS program is unsustainable. The average community EAS contract in the continental U.S. is now $5.8 million per year. The Budget reforms the EAS program by proposing to adjust eligibility to help address rural communities' air transportation needs in a more sustainable manner.

Administrative Provisions

(including transfer of funds)

Sec. 101. None of the funds made available by this Act to the Department of Transportation may be obligated for the Office of the Secretary of Transportation to approve assessments or reimbursable agreements pertaining to funds appropriated to the operating administrations in this Act, except for activities underway on the date of enactment of this Act, unless such assessments or agreements have completed the normal reprogramming process for congressional notification.

Sec. 102. The Secretary shall post on the website of the Department of Transportation a schedule of all meetings of the Council on Credit and Finance, including the agenda for each meeting, and require the Council on Credit and Finance to record the decisions and actions of each meeting.

Sec. 103. In addition to authority provided by section 327 of title 49, United States Code, the Department's Working Capital Fund is authorized to—

(1) Provide partial or full payments in advance and accept subsequent reimbursements from all Federal agencies from available funds for transit benefit distribution services required to carry out the Federal transit pass transportation fringe benefit program under Executive Order No. 13150 and section 3049 of SAFETEA-LU (5 U.S.C. 7905 note): Provided, That the Department shall maintain a reasonable operating reserve in the Working Capital Fund, not exceeding one month of payable benefits, which may only be used to provide uninterrupted transit benefits to Government employees: Provided further, That each customer agency shall fully reimburse the Working Capital Fund the actual cost of these transit benefits from available funds;

(2) Utilize receipts collected in the Department's Working Capital Fund for unused transit and van pool benefits, in an amount not to exceed 10 percent of the collections made in fiscal year 2026: Provided, That such funds shall remain available until expended and may be used to provide contractual services in support of section 199 of this Act: Provided further, That obligations of such funds in fiscal year 2027 shall not exceed $1,000,000; and

(3) Transfer information technology equipment, software, and systems from departmental sources or other entities and collect and maintain a reserve in the Administrative Working Capital Fund: Provided, That this reserve shall be calculated at rates sufficient to return the future replacement cost of assets in the Fund.

Sec. 104. None of the funds in this title may be obligated or expended for retention or senior executive bonuses for an employee of the Department of Transportation without the prior written approval of the Assistant Secretary for Administration.

Sec. 105. None of the funds provided in this Act to the Department of Transportation may be used to provide credit assistance unless not less than 3 days before any application approval to provide credit assistance under sections 603 and 604 of title 23, United States Code, the Secretary provides notification in writing to the following committees: the House and Senate Committees on Appropriations; the Committee on Environment and Public Works and the Committee on Banking, Housing and Urban Affairs of the Senate; and the Committee on Transportation and Infrastructure of the House of Representatives: Provided, That such notification shall include, but not be limited to, the name of the project sponsor; a description of the project; whether credit assistance will be provided as a direct loan, loan guarantee, or line of credit; and the amount of credit assistance.

Sec. 106. The Secretary of Transportation may transfer amounts awarded to a federally recognized Tribe under a funding agreement entered into under part 29 of title 49, Code of Federal Regulations, from the Department of Transportation's Operating Administrations to the Office of Tribal Government Affairs: Provided, That any amounts retroceded or reassumed under such part may be transferred back to the appropriate Operating Administration.

Sec. 107. Section 312 of title 49, United States Code, is repealed.

Sec. 108. (a) Amounts made available to the Secretary of Transportation or the Department of Transportation's operating administrations for the costs of award,

administration, or oversight of financial assistance under the programs identified in subsection (c) may be transferred to the account identified in section 801 of division J of Public Law 117–58, to remain available until expended, for the necessary expenses of award, administration, or oversight of any financial assistance programs in the Department of Transportation.

(b) Amounts transferred under the authority in this section are available in addition to amounts otherwise available for such purpose.

(c) The program from which funds made available may be transferred under subsection (a) are—

(1) the university transportation centers program under section 5505 of title 49, United States Code; and

(2) any other financial assistance program that is funded under this Act and administered by the Office of the Secretary.

SEC. 109. For amounts provided for this fiscal year and prior fiscal years, section 24112(c)(2)(B) of Public Law 117–58 shall be applied by substituting "30 percent" for "40 percent": Provided, That if the Secretary determines that there are insufficient merit-worthy applications for the amounts provided for fiscal year 2022 through fiscal year 2026 in division J of Public Law 117–58 for competitive grants as authorized in section 24112 of division B of Public Law 117–58 to meet the requirement in section 24112(c)(2)(B) for a fiscal year, the Secretary shall use the unutilized amounts to make other grants as authorized in section 24112 of division B of Public Law 117–58: Provided further, That amounts repurposed pursuant to this section shall continue to be treated as amounts specified in section 103(b) of division A of Public Law 118–5.

FEDERAL AVIATION ADMINISTRATION

Federal Funds

OPERATIONS

(AIRPORT AND AIRWAY TRUST FUND)

For necessary expenses of the Federal Aviation Administration, not otherwise provided for, including operations and research activities related to commercial space transportation, administrative expenses for research and development, establishment of air navigation facilities, the operation (including leasing) and maintenance of aircraft, subsidizing the cost of aeronautical charts and maps sold to the public, the lease or purchase of passenger motor vehicles for replacement only, $14,191,600,000, to remain available until September 30, 2028, of which $13,591,600,000 to be derived from the Airport and Airway Trust Fund:

Provided, That not later than 60 days after the submission of the budget request, the Administrator of the Federal Aviation Administration shall transmit to Congress an annual update to the report submitted to Congress in December 2004 pursuant to section 221 of the Vision 100-Century of Aviation Reauthorization Act (49 U.S.C. 44506 note): Provided further, That not later than 60 days after the submission of the budget request, the Administrator shall transmit to Congress a companion report that describes a comprehensive strategy for staffing, hiring, and training flight standards and aircraft certification staff in a format similar to the one utilized for the controller staffing plan, including stated attrition estimates and numerical hiring goals by fiscal year: Provided further, That funds may be used to enter into a grant agreement with a nonprofit standard-setting organization to assist in the development of aviation safety standards: Provided further, That none of the funds made available by this Act shall be available for new applicants for the second career training program: Provided further, That there may be credited to this appropriation, as offsetting collections, funds received from States, counties, municipalities, foreign authorities, other public authorities, and private sources for expenses incurred in the provision of agency services, including receipts for the maintenance and operation of air navigation facilities, and for issuance, renewal or modification of certificates, including airman, aircraft, and repair station certificates, or for tests related thereto, or for processing major repair or alteration forms: Provided further, That amounts made available under this heading for commercial space transportation activities are in addition to amounts made available pursuant to section 50924(b) of title 51, United States Code, for expenses of the Office of Commercial Space Transportation.

Program and Financing (in millions of dollars)

Identification code 069–1301–0–1–402		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Air Traffic	10,112	9,057	9,256
0002	NextGen	67	.....	.....
0003	Administration and Finance	947	1,116	1,146
0004	Aviation Safety Oversight and Certification	1,848	1,814	1,845
0005	Commercial Space Transportation	43	41	57
0006	Security & Intelligence	168	125	125
0007	Staff Offices	346	.....	.....
0008	Airspace Modernization	.....	1,349	1,506
0009	Aviation Safety Management System	.....	49	51
0010	Advanced Aviation Technologies	.....	35	35
0011	Policy and Legal	.....	174	174
0100	Direct Program Activities Subtotal	13,531	13,760	14,195
0799	Total direct obligations	13,531	13,760	14,195
0801	Operations (Reimbursable)	169	167	167
0900	Total new obligations, unexpired accounts	13,700	13,927	14,362
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	174	224	334
1001	Discretionary unobligated balance brought fwd, Oct 1	174	.....	.....
1011	Unobligated balance transfer from other acct [047–0616]	3	.....	.....
1021	Recoveries of prior year unpaid obligations	61	.....	.....
1033	Recoveries of prior year paid obligations	1	.....	.....
1070	Unobligated balance (total)	239	224	334
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,390	669	600
	Spending authority from offsetting collections, discretionary:			
1700	Collected	12,666	13,368	13,949
1701	Change in uncollected payments, Federal sources	-358	.....	.....
1750	Spending auth from offsetting collections, disc (total)	12,308	13,368	13,949
1900	Budget authority (total)	13,698	14,037	14,549
1930	Total budgetary resources available	13,937	14,261	14,883
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-13	.....	.....
1941	Unexpired unobligated balance, end of year	224	334	521
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,922	1,634	1,446
3010	New obligations, unexpired accounts	13,700	13,927	14,362
3011	Obligations ("upward adjustments"), expired accounts	9	.....	.....
3020	Outlays (gross)	-13,906	-14,115	-14,626
3040	Recoveries of prior year unpaid obligations, unexpired	-61	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-30	.....	.....
3050	Unpaid obligations, end of year	1,634	1,446	1,182
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-531	-153	-153
3070	Change in uncollected pymts, Fed sources, unexpired	358	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	20	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-153	-153	-153
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,391	1,481	1,293
3200	Obligated balance, end of year	1,481	1,293	1,029
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	13,698	14,037	14,549
	Outlays, gross:			
4010	Outlays from new discretionary authority	12,134	12,392	12,846
4011	Outlays from discretionary balances	1,770	1,721	1,780
4020	Outlays, gross (total)	13,904	14,113	14,626
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-12,656	-13,330	-13,911
4033	Non-Federal sources	-29	-37	-37
4034	Offsetting governmental collections	-2	-1	-1
4040	Offsets against gross budget authority and outlays (total)	-12,687	-13,368	-13,949
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	358	.....	.....
4052	Offsetting collections credited to expired accounts	20	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	379	.....	.....
4070	Budget authority, net (discretionary)	1,390	669	600
4080	Outlays, net (discretionary)	1,217	745	677
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	2	2	.....
4180	Budget authority, net (total)	1,390	669	600
4190	Outlays, net (total)	1,219	747	677

The 2027 Budget requests $14.2 billion for Federal Aviation Administration (FAA) Operations. This account funds the day-to-day operations of the air traffic control system and safety oversight of the aviation industry. In addition, the request funds oversight of the commercial space transportation industry, as well as FAA policy and overall management functions.

Object Classification (in millions of dollars)

Identification code 069–1301–0–1–402		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	5,846	5,874	5,997
11.3	Other than full-time permanent	51	52	52
11.5	Other personnel compensation	748	815	817
11.8	Special personal services payments	2	.....	.....
11.9	Total personnel compensation	6,647	6,741	6,866
12.1	Civilian personnel benefits	2,887	2,887	2,922
13.0	Benefits for former personnel	1	1	1
21.0	Travel and transportation of persons	145	132	152
22.0	Transportation of things	32	26	29
23.1	Rental payments to GSA	130	129	129
23.2	Rental payments to others	17	16	16
23.3	Communications, utilities, and miscellaneous charges	263	236	260
24.0	Printing and reproduction	2	2	2
25.1	Advisory and assistance services	683	761	942
25.2	Other services from non-Federal sources	1,946	2,403	2,433
25.3	Other goods and services from Federal sources	341	.....	.....
26.0	Supplies and materials	132	129	131
31.0	Equipment	254	259	274
32.0	Land and structures	48	37	37
41.0	Grants, subsidies, and contributions	1	1	.....
42.0	Insurance claims and indemnities	2	.....	1
99.0	Direct obligations	13,531	13,760	14,195
99.0	Reimbursable obligations	169	167	167
99.9	Total new obligations, unexpired accounts	13,700	13,927	14,362

Employment Summary

Identification code 069–1301–0–1–402		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	40,262	39,645	40,627
2001	Reimbursable civilian full-time equivalent employment	271	265	265

Facilities and Equipment

Program and Financing (in millions of dollars)

Identification code 069–1308–0–1–402		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Infrastructure Investment and Jobs Act, F&E	633	918	576
0003	Spectrum Relocation Fund	.....	9	.....
0004	Brand New Air Traffic Control System	267	5,096	4,857
0900	Total new obligations, unexpired accounts	900	6,023	5,433
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,720	14,418	9,395
1001	Discretionary unobligated balance brought fwd, Oct 1	1,720	2,135	.....
1021	Recoveries of prior year unpaid obligations	48	.....	.....
1070	Unobligated balance (total)	1,768	14,418	9,395
	Budget authority:			
	Appropriations, discretionary:			
	Advance appropriations, discretionary:			
1170	Advance appropriation	1,000	800	.....
1170	Advance appropriation	.....	200	.....
1180	Advanced appropriation, discretionary (total)	1,000	1,000	.....
	Appropriations, mandatory:			
1200	Appropriation	12,520	.....	.....
1221	Appropriations transferred from other acct [011–5512]	30	.....	.....
1260	Appropriations, mandatory (total)	12,550	.....	.....
1900	Budget authority (total)	13,550	1,000	.....
1930	Total budgetary resources available	15,318	15,418	9,395
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	14,418	9,395	3,962
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	592	978	4,339
3010	New obligations, unexpired accounts	900	6,023	5,433
3020	Outlays (gross)	-466	-2,662	-4,456
3040	Recoveries of prior year unpaid obligations, unexpired	-48	.....	.....
3050	Unpaid obligations, end of year	978	4,339	5,316
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	592	978	4,339
3200	Obligated balance, end of year	978	4,339	5,316
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,000	1,000	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	170	192	.....
4011	Outlays from discretionary balances	296	698	1,011
4020	Outlays, gross (total)	466	890	1,011
	Mandatory:			
4090	Budget authority, gross	12,550	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	1,772	3,445
4180	Budget authority, net (total)	13,550	1,000	.....
4190	Outlays, net (total)	466	2,662	4,456

The Infrastructure Investment and Jobs Act (IIJA) (P.L. 117–58) appropriated $5.0 billion for Facilities & Equipment in annual installments of $1.0 billion from 2022 to 2026. This funding supports the improvement of existing and construction of new air traffic control infrastructure. Enacted in 2022, IIJA enables the Federal Aviation Administration (FAA) to address significant construction projects and other air traffic control tower needs. The agency has initiated a significant effort on new construction of these facilities. The schedule above shows the remaining activity associated with the program. In addition, the Working Families Tax Cut Act (P.L. 119–21) appropriated $12.5 billion in 2025 to jumpstart the modernization of the FAA's air traffic control system by replacing aging infrastructure and obsolete technologies. The FAA is utilizing this funding to upgrade critical radar systems, telecommunications infrastructure, and runway safety systems. This investment will also modernize terminal radar approach (TRACON) facilities, air traffic control towers, and begin consolidating air route traffic control centers (ARTCC) to improve efficiency and reduce long-term costs. Collectively, these actions advance the delivery of the Brand New Air Traffic Control System to make flying safer, faster, and more reliable.

Object Classification (in millions of dollars)

Identification code 069–1308–0–1–402		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	47	56	58
11.5	Other personnel compensation	3	2	1
11.9	Total personnel compensation	50	58	59
12.1	Civilian personnel benefits	18	21	22
21.0	Travel and transportation of persons	12	19	38
22.0	Transportation of things	1	.....	.....
23.3	Communications, utilities, and miscellaneous charges	2	.....	1
25.1	Advisory and assistance services	265	4,080	3,901
25.2	Other services from non-Federal sources	5	6	1
25.3	Other goods and services from Federal sources	6	6	.....
25.4	Operation and maintenance of facilities	107	108	2
25.7	Operation and maintenance of equipment	4	4	.....
25.8	Subsistence and support of persons	1	.....	.....
26.0	Supplies and materials	23	24	3
31.0	Equipment	221	1,512	1,309
32.0	Land and structures	185	185	97
99.9	Total new obligations, unexpired accounts	900	6,023	5,433

FACILITIES AND EQUIPMENT—Continued

Employment Summary

Identification code 069–1308–0–1–402	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	365	331	331

GRANTS-IN-AID FOR AIRPORTS

Program and Financing (in millions of dollars)

Identification code 069–2819–0–1–402	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	548	220	95
0900 Total new obligations, unexpired accounts (object class 41.0)	548	220	95
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	830	265	622
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	50	208	.....
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [069–1337]	.....	69	.....
1173 Advance appropriations transferred from other accounts [069–1338]	.....	300	.....
1180 Advanced appropriation, discretionary (total)	.....	369	.....
1900 Budget authority (total)	50	577	.....
1930 Total budgetary resources available	880	842	622
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-67	.....	.....
1941 Unexpired unobligated balance, end of year	265	622	527
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	662	934	855
3010 New obligations, unexpired accounts	548	220	95
3020 Outlays (gross)	-273	-299	-545
3041 Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050 Unpaid obligations, end of year	934	855	405
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	662	934	855
3200 Obligated balance, end of year	934	855	405
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	50	577	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	.....	64	.....
4011 Outlays from discretionary balances	273	235	545
4020 Outlays, gross (total)	273	299	545
4180 Budget authority, net (total)	50	577	.....
4190 Outlays, net (total)	273	299	545

The 2027 Budget does not request this supplemental funding. Previous annual appropriations acts provided supplemental funding for the Grants-in-Aid for Airports account. Funds were appropriated from the General Fund of the U.S. Treasury. Discretionary grants, including those for Community Project Funding/Congressionally Directed Spending, are being awarded to qualified airports. The FAA applies up to 0.5 percent of the funds provided to the administrative costs of awarding grants under the program.

RELIEF FOR AIRPORTS

Program and Financing (in millions of dollars)

Identification code 069–2815–0–1–402	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	430	88	.....
3020 Outlays (gross)	-338	-88	.....
3041 Recoveries of prior year unpaid obligations, expired	-4	.....	.....
3050 Unpaid obligations, end of year	88	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	430	88	.....
3200 Obligated balance, end of year	88	.....	.....
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	338	88	.....
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	338	88	.....

AIRPORT TERMINAL PROGRAM

Program and Financing (in millions of dollars)

Identification code 069–1337–0–1–402	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Airport Terminal Program	993	930	154
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	148	154	154
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation	1,000	1,000	.....
1172 Advance appropriations transferred to other accounts [069–0130]	-1	-1	.....
1172 Advance appropriations transferred to other accounts [069–2819]	.....	-69	.....
1180 Advanced appropriation, discretionary (total)	999	930	.....
1930 Total budgetary resources available	1,147	1,084	154
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	154	154	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,045	2,044	2,066
3010 New obligations, unexpired accounts	993	930	154
3020 Outlays (gross)	-994	-908	-936
3050 Unpaid obligations, end of year	2,044	2,066	1,284
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,045	2,044	2,066
3200 Obligated balance, end of year	2,044	2,066	1,284
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	999	930	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	77	37	.....
4011 Outlays from discretionary balances	917	871	936
4020 Outlays, gross (total)	994	908	936
4180 Budget authority, net (total)	999	930	.....
4190 Outlays, net (total)	994	908	936

The Infrastructure Investment and Jobs Act (IIJA) (P.L. 117–58) appropriated $5.0 billion for the Airport Terminal Program, in annual $1.0 billion installments from 2022 to 2026, for the Secretary of Transportation to provide competitive grants for airport terminal development projects that address the aging infrastructure of the nation's airports. The schedule above shows the remaining activity associated with the program. No new funds are requested for this program in 2027.

Object Classification (in millions of dollars)

Identification code 069–1337–0–1–402	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	4	4	4
11.9 Total personnel compensation	4	4	4
12.1 Civilian personnel benefits	2	2	2
41.0 Grants, subsidies, and contributions	987	924	148

99.9	Total new obligations, unexpired accounts	993	930	154

Employment Summary

Identification code 069–1337–0–1–402		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	30	27	27

Airport Infrastructure Grants

Program and Financing (in millions of dollars)

Identification code 069–1338–0–1–402		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Airports Infrastructure Grants	3,656	3,700	2,015
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5,008	4,374	3,373
1021	Recoveries of prior year unpaid obligations	23	.....	.....
1070	Unobligated balance (total)	5,031	4,374	3,373
	Budget authority:			
	Appropriations, discretionary:			
	Advance appropriations, discretionary:			
1170	Advance appropriation	3,000	3,000	.....
1172	Advance appropriations transferred to other accounts [069–0130]	-1	-1	.....
1172	Advance appropriations transferred to other accounts [069–2819]	.....	-300	.....
1180	Advanced appropriation, discretionary (total)	2,999	2,699	.....
1930	Total budgetary resources available	8,030	7,073	3,373
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4,374	3,373	1,358
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,647	4,414	6,572
3010	New obligations, unexpired accounts	3,656	3,700	2,015
3020	Outlays (gross)	-1,866	-1,542	-2,725
3040	Recoveries of prior year unpaid obligations, unexpired	-23	.....	.....
3050	Unpaid obligations, end of year	4,414	6,572	5,862
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2,647	4,414	6,572
3200	Obligated balance, end of year	4,414	6,572	5,862
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,999	2,699	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	119	108	.....
4011	Outlays from discretionary balances	1,747	1,434	2,725
4020	Outlays, gross (total)	1,866	1,542	2,725
4180	Budget authority, net (total)	2,999	2,699	.....
4190	Outlays, net (total)	1,866	1,542	2,725

The Infrastructure Investment and Jobs Act (IIJA) (P.L. 117–58) appropriated $15.0 billion, in annual installments of $3.0 billion from 2022 to 2026, for airport projects that increase safety and expand capacity. The schedule above shows the remaining activity associated with the program. No new funds are requested for this program in 2027.

Object Classification (in millions of dollars)

Identification code 069–1338–0–1–402		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	13	14	14
11.9	Total personnel compensation	13	14	14
12.1	Civilian personnel benefits	5	6	6
25.7	Operation and maintenance of equipment	2	3	3
41.0	Grants, subsidies, and contributions	3,636	3,677	1,992
99.9	Total new obligations, unexpired accounts	3,656	3,700	2,015

Employment Summary

Identification code 069–1338–0–1–402		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	98	81	81

Research, Engineering, and Development

Program and Financing (in millions of dollars)

Identification code 069–1339–0–1–402		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Sustainable Aviation Fuel Grants	62	.....	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	296	.....	.....
	Budget authority:			
	Appropriations, mandatory:			
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-234	.....	.....
1930	Total budgetary resources available	62	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	.....	47	.....
3010	New obligations, unexpired accounts	62	.....	.....
3020	Outlays (gross)	-15	-47	.....
3050	Unpaid obligations, end of year	47	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	.....	47	.....
3200	Obligated balance, end of year	47	.....	.....
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	-234	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	15	47	.....
4180	Budget authority, net (total)	-234	.....	.....
4190	Outlays, net (total)	15	47	.....

The Inflation Reduction Act (P.L. 117–169) appropriated $297 million for the Fueling Aviation's Sustainable Transition through Sustainable Aviation Fuels (FAST-SAF) and Low Emissions Aviation Technology (FAST-Tech) programs. The funding provided competitive grants to advance sustainable aviation fuels and low emissions aviation technologies to reduce emissions from aviation.

Object Classification (in millions of dollars)

Identification code 069–1339–0–1–402		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1	.....	.....
41.0	Grants, subsidies, and contributions	61	.....	.....
99.9	Total new obligations, unexpired accounts	62	.....	.....

Employment Summary

Identification code 069–1339–0–1–402		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	3	.....	.....

Aviation User Fees

Special and Trust Fund Receipts (in millions of dollars)

Identification code 069–5422–0–2–402		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	10	10	10
	Receipts:			
	Current law:			
1110	Aviation User Fees, Overflight Fees	161	167	174
1130	Property Disposal or Lease Proceeds, Aviation User Fee	2	.....	.....

AVIATION USER FEES—Continued

Special and Trust Fund Receipts—Continued

Identification code 069–5422–0–2–402	2025 actual	2026 est.	2027 est.
1199 Total current law receipts	163	167	174
1999 Total receipts	163	167	174
2000 Total: Balances and receipts	173	177	184
Appropriations:			
Current law:			
2101 Essential Air Service and Rural Airport Improvement Fund	-10	-10	-10
2101 Aviation User Fees	-163	-167	-174
2132 Essential Air Service and Rural Airport Improvement Fund	10	10	10
2199 Total current law appropriations	-163	-167	-174
2999 Total appropriations	-163	-167	-174
5099 Balance, end of year	10	10	10

Program and Financing (in millions of dollars)

Identification code 069–5422–0–2–402	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	13	15	15
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	163	167	174
1220 Appropriations transferred to other accts [069–5423]	-161	-167	-174
1260 Appropriations, mandatory (total)	2		
1900 Budget authority (total)	2		
1930 Total budgetary resources available	15	15	15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	15	15	15
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	1	
3020 Outlays (gross)	-1	-1	
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	2		
Outlays, gross:			
4101 Outlays from mandatory balances	1	1	
4180 Budget authority, net (total)	2		
4190 Outlays, net (total)	1	1	

The Federal Aviation Reauthorization Act of 1996 (P.L. 104–264) authorized the collection of user fees for air traffic control and related services provided by the Federal Aviation Administration to aircraft that neither take off nor land in the United States. These user fees are commonly known as overflight fees. The 2027 Budget Request estimates that $174 million in overflight fees will be collected in 2027.

AVIATION INSURANCE REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 069–4120–0–3–402	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Program Administration	2	2	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,505	2,660	2,784
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	157	126	104
1900 Budget authority (total)	157	126	104
1930 Total budgetary resources available	2,662	2,786	2,888
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2,660	2,784	2,886
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	
3010 New obligations, unexpired accounts	2	2	2
3020 Outlays (gross)	-2	-3	-2
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	157	126	104
Outlays, gross:			
4100 Outlays from new mandatory authority	1	2	2
4101 Outlays from mandatory balances	1	1	
4110 Outlays, gross (total)	2	3	2
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities	-157	-125	-103
4123 Non-Federal sources		-1	-1
4130 Offsets against gross budget authority and outlays (total)	-157	-126	-104
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	-155	-123	-102
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-155	-123	-102
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	2,532	2,650	2,773
5001 Total investments, EOY: Federal securities: Par value	2,650	2,773	2,875
5090 Unexpired unavailable balance, SOY: Offsetting collections	1	1	1
5092 Unexpired unavailable balance, EOY: Offsetting collections	1	1	1

The Aviation Insurance Revolving Fund provides direct support for the aviation insurance program (49 U.S.C. 44302a and 44305). The Federal Aviation Administration (FAA) Aviation Insurance Program provides products that address the insurance needs of the U.S. domestic air transportation industry not adequately met by the commercial insurance market. The FAA may temporarily provide war risk insurance for a premium for no more than one period, up to 90 days, in the event of a unilateral cancellation of a commercial policy by an air carriers commercial insurer. Permanent authority to provide temporary insurance for a premium was authorized in the Consolidated Appropriations Act of 2023 (P.L. 117–328). In addition, the agency may provide insurance without premium at the request of the Secretary of Defense, or the head of a department, agency, or instrumentality designated by the President, when the Secretary of Defense, or the designated head, agrees to indemnify the Secretary of Transportation against all losses covered by the insurance. The non-premium aviation insurance program was authorized through September 30, 2028, in the FAA Reauthorization Act of 2024, Part II (P.L. 118–63).

Object Classification (in millions of dollars)

Identification code 069–4120–0–3–402	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
25.2 Other services from non-Federal sources	1	1	1
99.9 Total new obligations, unexpired accounts	2	2	2

Employment Summary

Identification code 069–4120–0–3–402	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	3	4	4

ADMINISTRATIVE SERVICES FRANCHISE FUND

Program and Financing (in millions of dollars)

Identification code 069–4562–0–4–402		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Accounting Services	42	43	45
0804	Information Services	124	126	128
0806	Multi Media	5	5	5
0808	International Training	1	1	
0810	Logistics	438	440	444
0811	Aircraft Maintenance	61	62	62
0812	Acquisition	6	7	7
0900	Total new obligations, unexpired accounts	677	684	691
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	369	256	261
1001	Discretionary unobligated balance brought fwd, Oct 1	369		
1021	Recoveries of prior year unpaid obligations	26		
1070	Unobligated balance (total)	395	256	261
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	538	689	703
1930	Total budgetary resources available	933	945	964
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	256	261	273
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	195	199	276
3010	New obligations, unexpired accounts	677	684	691
3020	Outlays (gross)	-647	-607	-757
3040	Recoveries of prior year unpaid obligations, unexpired	-26		
3050	Unpaid obligations, end of year	199	276	210
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	195	199	276
3200	Obligated balance, end of year	199	276	210
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	538	689	703
	Outlays, gross:			
4010	Outlays from new discretionary authority	441	469	478
4011	Outlays from discretionary balances	206	138	279
4020	Outlays, gross (total)	647	607	757
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-537	-687	-701
4033	Non-Federal sources	-1	-2	-2
4040	Offsets against gross budget authority and outlays (total)	-538	-689	-703
4070	Budget authority, net (discretionary)			
4080	Outlays, net (discretionary)	109	-82	54
4180	Budget authority, net (total)			
4190	Outlays, net (total)	109	-82	54

The Federal Aviation Administration (FAA) Administrative Services Franchise Fund (Franchise Fund) was authorized under the Department of Transportation (DOT) and Related Agencies Appropriation Act of 1997 (P.L. 104–205). The Franchise Fund is a revolving fund which performs a wide variety of support services. The fund finances operations by charging users on a fee-for-service basis for goods and services. The Franchise Fund improves organizational efficiency and provides better support to FAA's internal and external customers. These services include accounting, travel, multi-media, information technology, logistics and material management, aircraft maintenance, and international training.

Object Classification (in millions of dollars)

Identification code 069–4562–0–4–402		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	138	152	155
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	4	5	5
11.9	Total personnel compensation	143	158	161
12.1	Civilian personnel benefits	57	60	60
21.0	Travel and transportation of persons	8	9	9
22.0	Transportation of things	7	8	8
23.2	Rental payments to others	1	2	3
23.3	Communications, utilities, and miscellaneous charges	22	24	27
25.1	Advisory and assistance services	64	64	64
25.2	Other services from non-Federal sources	89	94	90
25.3	Other goods and services from Federal sources	16	18	19
25.4	Operation and maintenance of facilities	3	4	4
25.7	Operation and maintenance of equipment	60	66	68
25.8	Subsistence and support of persons	1	1	1
26.0	Supplies and materials	118	140	141
31.0	Equipment	6	7	7
32.0	Land and structures	3	4	4
44.0	Refunds	79	25	25
99.9	Total new obligations, unexpired accounts	677	684	691

Employment Summary

Identification code 069–4562–0–4–402		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	1,333	1,193	1,193

Trust Funds

AIRPORT AND AIRWAY TRUST FUND

Program and Financing (in millions of dollars)

Identification code 069–8103–0–7–402		2025 actual	2026 est.	2027 est.
4180	Budget authority, net (total)			
4190	Outlays, net (total)			
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	16,677	18,571	20,606
5001	Total investments, EOY: Federal securities: Par value	18,571	20,606	21,428

Section 9502 of Title 26, U.S. Code provides for amounts equivalent to the funds received in the Treasury for the passenger ticket tax, and certain other taxes paid by airport and airway users, to be transferred to the Airport and Airway Trust Fund. In turn, appropriations are authorized from this fund to meet obligations for airport improvement grants, Federal Aviation Administration facilities and equipment, research, operations, and payment to air carriers, and for the Bureau of Transportation Statistics Office of Airline Information.

Status of Funds (in millions of dollars)

Identification code 069–8103–0–7–402		2025 actual	2026 est.	2027 est.
	Balances, start of year:			
0088	Contract Authority, SOY	-4,164	-4,164	-4,164
	Unexpended balance, start of year:			
0100	Balance, start of year	18,141	21,681	22,165
0298	Reimbursable unobligated and obligated balances, start of year [021–12–8106–0–5312]	-2		
0298	Reimbursable unobligated and obligated balances, start of year [021–12–8107–0–5312]	-157		
0298	Reimbursable unobligated and obligated balances, start of year [021–12–8107–0–5332]	-3		
0298	Reimbursable unobligated and obligated balances, start of year [021–12–8108–0–5312]	2		
0298	Reimbursable unobligated and obligated balances, start of year [021–12–8108–0–5332]	-3		
0298	Reimbursable unavailable balance: offsetting collections [021–12–8106–0–5312]	4		
0999	Total balance, start of year	17,982	21,681	22,165
	Cash income during the year:			
	Current law:			
	Receipts:			
1110	Excise Taxes, Airport and Airway Trust Fund	23,118	21,334	22,636
1130	Grants-in-aid for Airports (Airport and Airway Trust Fund)		2	2
1130	Facilities and Equipment (Airport and Airway Trust Fund)	57	61	55
1150	Interest, Airport and Airway Trust Fund		-2	-2
1150	Interest, Airport and Airway Trust Fund	525	708	699
1160	Facilities and Equipment (Airport and Airway Trust Fund)	52	41	35

AIRPORT AND AIRWAY TRUST FUND—Continued

Status of Funds—Continued

Identification code 069–8103–0–7–402		2025 actual	2026 est.	2027 est.
1160	Research, Engineering and Development (Airport and Airway Trust Fund)	11	35	35
1198	Reimbursable offsetting collection adjustment [021–12–8107–0–4030]	-11	-35	-35
1198	Reimbursable offsetting collection adjustment [021–12–8107–0–4033]	-54	-61	-55
1198	Reimbursable offsetting collection adjustment [021–12–8108–0–4030]	-52	-41	-35
1199	Income under present law	23,646	22,042	23,335
1999	Total cash income	23,646	22,042	23,335
	Cash outgo during year:			
	Current law:			
2100	Payments to Air Carriers	-479	-415	-234
2100	Trust Fund Share of FAA Activities (Airport and Airway Trust Fund)	-12,513	-13,043	-13,592
2100	Grants-in-aid for Airports (Airport and Airway Trust Fund)	-3,741	-3,835	-4,381
2100	Facilities and Equipment (Airport and Airway Trust Fund)	-3,310	-4,132	-2,979
2100	Research, Engineering and Development (Airport and Airway Trust Fund)	-236	-298	-341
2198	Non-AATF direct gross outlays adjustment [021–12–8106–0–3020]		26	5
2198	Reimbursable gross outlays adjustment [021–12–8106–0–3020]	13	35	35
2198	Non-AATF direct gross outlays adjustment [021–12–8107–0–3020]	115	102	90
2198	Reimbursable gross outlays adjustment [021–12–8107–0–3020]	3		
2198	Reimbursable gross outlays adjustment [021–12–8108–0–3020]	1	2	2
2198	Non-AATF direct adjustments for CY and BY	238		
2199	Outgo under current law	-19,909	-21,558	-21,395
2999	Total cash outgo (-)	-19,909	-21,558	-21,395
	Surplus or deficit:			
3110	Excluding interest	3,212	-222	1,243
3120	Interest	525	706	697
3199	Subtotal, surplus or deficit	3,737	484	1,940
3240	Grants-in-aid for Airports (Airport and Airway Trust Fund)	-50		
3240	Facilities and Equipment (Airport and Airway Trust Fund)	-36		
3240	Research, Engineering and Development (Airport and Airway Trust Fund)	-2		
3298	Non-AATF direct Other balances withdrawn and returned to general fund adjustmen [021–12–8106–0–1955]	50		
3299	Total adjustments	-38		
3999	Total change in fund balance	3,699	484	1,940
	Unexpended balance, end of year:			
4100	Uninvested balance (net), end of year	3,110	1,559	2,677
4200	Airport and Airway Trust Fund	18,571	20,606	21,428
4999	Total balance, end of year	21,681	22,165	24,105
	Obligations and balances:			
8892	Contract Authority, EOY	-4,164	-4,164	-4,164
8895	Reimbursable unobligated and obligated balances, end of year	-2		
8895	Reimbursable unobligated and obligated balances, end of year	4		
8895	Reimbursable unobligated and obligated balances, end of year	-148		
8895	Reimbursable unobligated and obligated balances, end of year	1		
8895	Reimbursable unobligated and obligated balances, end of year	-1		

GRANTS-IN-AID FOR AIRPORTS

(LIQUIDATION OF CONTRACT AUTHORIZATION)

(LIMITATION ON OBLIGATIONS)

(AIRPORT AND AIRWAY TRUST FUND)

(INCLUDING TRANSFER OF FUNDS)

For liquidation of obligations incurred for grants-in-aid for airport planning and development, and noise compatibility planning and programs as authorized under subchapter I of chapter 471 and subchapter I of chapter 475 of title 49, United States Code, and under other law authorizing such obligations; for grants authorized under section 41743 of title 49, United States Code; and for inspection activities and administration of airport safety programs, including those related to airport operating certificates under section 44706 of title 49, United States Code, $4,000,000,000, to be derived from the Airport and Airway Trust Fund and to remain available until expended: Provided, That none of the amounts made available under this heading shall be available for the planning or execution of programs the obligations for which are in excess of $4,000,000,000, in fiscal year 2027, notwithstanding section 47117(g) of title 49, United States Code: Provided further, That none of the amounts made available under this heading shall be available for the replacement of baggage conveyor systems, reconfiguration of terminal baggage areas, or other airport improvements that are necessary to install bulk explosive detection systems: Provided further, That notwithstanding any other provision of law, of amounts limited under this heading, not less than $160,000,000 shall be available for administration, $15,000,000 shall be available for the airport cooperative research program, and $42,173,000 shall be available for airport technology research.

Program and Financing (in millions of dollars)

Identification code 069–8106–0–7–402		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Grants-in-aid for airports	3,928	3,768	3,783
0002	Personnel and related expenses	156	160	160
0003	Airport technology research	39	42	42
0005	Small community air service	10	15	
0006	Airport Cooperative Research	15	15	15
0100	Total direct program	4,148	4,000	4,000
0799	Total direct obligations	4,148	4,000	4,000
0801	Grants-in-aid for Airports (Airport and Airway Trust Fund) (Reimbursable)	1	1	1
0900	Total new obligations, unexpired accounts	4,149	4,001	4,001
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	28	36	37
1001	Discretionary unobligated balance brought fwd, Oct 1	3		
1021	Recoveries of prior year unpaid obligations	157		
1070	Unobligated balance (total)	185	36	37
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	4,000	4,000	4,000
1138	Appropriations applied to liquidate contract authority	-4,000	-4,000	-4,000
	Contract authority, mandatory:			
1600	Contract authority (Reauthorization)	4,000	4,000	4,000
	Spending authority from offsetting collections, discretionary:			
1700	Collected		2	2
1900	Budget authority (total)	4,000	4,002	4,002
1930	Total budgetary resources available	4,185	4,038	4,039
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	36	37	38
	Special and non-revolving trust funds:			
1952	Expired unobligated balance, start of year	39	26	26
1953	Expired unobligated balance, end of year	26	26	26
1955	Unobligated balances withdrawn and returned to general fund	50		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	6,710	6,924	7,090
3010	New obligations, unexpired accounts	4,149	4,001	4,001
3020	Outlays (gross)	-3,741	-3,835	-4,381
3040	Recoveries of prior year unpaid obligations, unexpired	-157		
3041	Recoveries of prior year unpaid obligations, expired	-37		
3050	Unpaid obligations, end of year	6,924	7,090	6,710
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	6,710	6,924	7,090
3200	Obligated balance, end of year	6,924	7,090	6,710
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross		2	2
	Outlays, gross:			
4010	Outlays from new discretionary authority	248	557	556
4011	Outlays from discretionary balances	3,493	3,278	3,825
4020	Outlays, gross (total)	3,741	3,835	4,381

	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	.....	-2	-2
4040	Offsets against gross budget authority and outlays (total)	.....	-2	-2
	Mandatory:			
4090	Budget authority, gross	4,000	4,000	4,000
4180	Budget authority, net (total)	4,000	4,000	4,000
4190	Outlays, net (total)	3,741	3,833	4,379
	Memorandum (non-add) entries:			
5050	Unfunded contract authority, SOY	4,164	4,164	4,164
5052	Unfunded contract authority, EOY	4,164	4,164	4,164
5061	Limitation on obligations (Transportation Trust Funds)	4,000	4,000	4,000

The 2027 Budget requests $4.0 billion for the Federal Aviation Administration (FAA) Grants-in-Aid for Airports account. The Airport Improvement Program (AIP) provides grants to local and state airport authorities to help ensure the safety, capacity, and efficiency of U.S. airports. Through the AIP, the agency funds a range of activities to assist in airport development, including preservation and development of transportation infrastructure. In addition to airport grants, this account funds airport research programs and the administrative costs of the FAA's Office of Airports.

In 2025, the agency accomplished its performance metric of ensuring that runway pavement is kept in a safe and serviceable condition. The FAA has exceeded this goal for several years, with over 97% of eligible paved runways maintained in excellent, good, or fair condition.

Object Classification (in millions of dollars)

Identification code 069–8106–0–7–402	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	98	94	94
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	100	96	96
12.1 Civilian personnel benefits	37	26	26
21.0 Travel and transportation of persons	2	3	3
23.2 Rental payments to others	1	1	1
25.1 Advisory and assistance services	19	38	41
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	27	28	31
25.4 Operation and maintenance of facilities	1	1	1
25.5 Research and development contracts	9	9	9
25.7 Operation and maintenance of equipment	5	5	5
26.0 Supplies and materials	.....	.....	1
31.0 Equipment	10	1	1
32.0 Land and structures	.....	.....	1
41.0 Grants, subsidies, and contributions	3,926	3,781	3,783
94.0 Financial transfers	10	10	.....
99.0 Direct obligations	4,148	4,000	4,000
99.0 Reimbursable obligations	1	1	1
99.9 Total new obligations, unexpired accounts	4,149	4,001	4,001

Employment Summary

Identification code 069–8106–0–7–402	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	625	545	545
2001 Reimbursable civilian full-time equivalent employment	2	2	2

Facilities and Equipment

(airport and airway trust fund)

For necessary expenses, not otherwise provided for, for acquisition, establishment, technical support services, improvement by contract or purchase, and hire of national airspace systems and experimental facilities and equipment, as authorized under part A of subtitle VII of title 49, United States Code, including initial acquisition of necessary sites by lease or grant; engineering and service testing, including construction of test facilities and acquisition of necessary sites by lease or grant; construction and furnishing of quarters and related accommodations for officers and employees of the Federal Aviation Administration stationed at remote localities where such accommodations are not available; and the purchase, lease, or transfer of aircraft from funds made available under this heading, including aircraft for aviation regulation and certification; to be derived from the Airport and Airway Trust Fund, $4,000,000,000, of which $000,000,000 is for personnel and related expenses and shall remain available until September 30, 2028, $0,000,000,000 shall remain available until September 30, 2029, and $000,000,000 is for terminal facilities and shall remain available until September 30, 2031: Provided, That there may be credited to this appropriation funds received from States, counties, municipalities, other public authorities, and private sources, for expenses incurred in the establishment, improvement, and modernization of national airspace systems: Provided further, That not later than 60 days after submission of the budget request, the Secretary of Transportation shall transmit to the Congress an investment plan for the Federal Aviation Administration which includes funding for each budget line item for fiscal years 2028 through 2032, with total funding for each year of the plan constrained to the funding targets for those years as estimated and approved by the Office of Management and Budget: Provided further, That amounts made available under this heading to carry out section 630(b) of the FAA Reauthorization Act of 2024 (Public Law 118–63) are in addition to amounts made available in section 50924(b) of title 51, United States Code, for such purpose.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 069–8107–0–7–402	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	.....	.....	.....
Receipts:			
Current law:			
1130 Proceeds from Aircraft Sales, Facilities and Equipment	6	15	.....
2000 Total: Balances and receipts	6	15	.....
Appropriations:			
Current law:			
2101 Facilities and Equipment (Airport and Airway Trust Fund)	-6	-15	.....
5099 Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 069–8107–0–7–402	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Engineering, development, test and evaluation	141	173	163
0002 Procurement and modernization of air traffic control (ATC) facilities and equipment	2,256	2,484	2,322
0003 Procurement and modernization of non-ATC facilities and equipment	213	212	251
0004 Mission support	312	243	286
0005 Personnel and related expenses	664	686	668
0008 2017 Hurricanes / 2018 Supplemental	1	1	1
0100 Subtotal, direct program	3,587	3,799	3,691
0799 Total direct obligations	3,587	3,799	3,691
0801 Facilities and Equipment (Airport and Airway Trust Fund) (Reimbursable)	172	123	123
0900 Total new obligations, unexpired accounts	3,759	3,922	3,814
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,186	1,862	2,057
1001 Discretionary unobligated balance brought fwd, Oct 1	2,183	.....	.....
1021 Recoveries of prior year unpaid obligations	97	.....	.....
1033 Recoveries of prior year paid obligations	1	.....	.....
1070 Unobligated balance (total)	2,284	1,862	2,057
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	3,176	4,000	4,000
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	6	15	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	93	102	90
1701 Change in uncollected payments, Federal sources	66	.....	.....
1750 Spending auth from offsetting collections, disc (total)	159	102	90
1900 Budget authority (total)	3,341	4,117	4,090
1930 Total budgetary resources available	5,625	5,979	6,147
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-4	.....	.....
1941 Unexpired unobligated balance, end of year	1,862	2,057	2,333
Special and non-revolving trust funds:			
1951 Unobligated balance expiring	4	.....	.....
1952 Expired unobligated balance, start of year	65	59	59
1953 Expired unobligated balance, end of year	55	59	59

FACILITIES AND EQUIPMENT—Continued

Program and Financing—Continued

Identification code 069–8107–0–7–402		2025 actual	2026 est.	2027 est.
1955	Unobligated balances withdrawn and returned to general fund	36		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,135	2,462	2,252
3010	New obligations, unexpired accounts	3,759	3,922	3,814
3011	Obligations ("upward adjustments"), expired accounts	4		
3020	Outlays (gross)	-3,310	-4,132	-2,979
3040	Recoveries of prior year unpaid obligations, unexpired	-97		
3041	Recoveries of prior year unpaid obligations, expired	-29		
3050	Unpaid obligations, end of year	2,462	2,252	3,087
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-58	-111	-111
3070	Change in uncollected pymts, Fed sources, unexpired	-66		
3071	Change in uncollected pymts, Fed sources, expired	13		
3090	Uncollected pymts, Fed sources, end of year	-111	-111	-111
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2,077	2,351	2,141
3200	Obligated balance, end of year	2,351	2,141	2,976
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3,335	4,102	4,090
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,092	1,409	1,366
4011	Outlays from discretionary balances	2,215	2,704	1,613
4020	Outlays, gross (total)	3,307	4,113	2,979
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-52	-41	-35
4033	Non-Federal sources	-57	-61	-55
4040	Offsets against gross budget authority and outlays (total)	-109	-102	-90
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-66		
4052	Offsetting collections credited to expired accounts	15		
4053	Recoveries of prior year paid obligations, unexpired accounts	1		
4060	Additional offsets against budget authority only (total)	-50		
4070	Budget authority, net (discretionary)	3,176	4,000	4,000
4080	Outlays, net (discretionary)	3,198	4,011	2,889
	Mandatory:			
4090	Budget authority, gross	6	15	
	Outlays, gross:			
4100	Outlays from new mandatory authority		15	
4101	Outlays from mandatory balances	3	4	
4110	Outlays, gross (total)	3	19	
4180	Budget authority, net (total)	3,182	4,015	4,000
4190	Outlays, net (total)	3,201	4,030	2,889
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	3	3	3
5092	Unexpired unavailable balance, EOY: Offsetting collections	3	3	3

This account provides funding for the deployment of communications, navigation, surveillance, automation, weather systems, and related capabilities within the National Airspace System (NAS). The funding request supports the Federal Aviation Administration's comprehensive plan to deliver the Brand New Air Traffic Control System and sustain legacy systems and facility infrastructure.

In 2025, the agency achieved 96.9% of the critical acquisition milestones by their scheduled due dates. Achievement of this target indicates the FAA's forward-thinking ability to manage programs that allow for a timely transition of new technologies. The transition involves acquiring numerous systems to support precision satellite navigation, digital, networked communications, integrated weather information, layered adaptive security, and more.

Object Classification (in millions of dollars)

Identification code 069–8107–0–7–402		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	421	398	399
11.3	Other than full-time permanent	3	3	3
11.5	Other personnel compensation	10	10	10
11.9	Total personnel compensation	434	411	412
12.1	Civilian personnel benefits	160	147	145
21.0	Travel and transportation of persons	51	112	85
22.0	Transportation of things	2	2	2
23.2	Rental payments to others	51	29	31
23.3	Communications, utilities, and miscellaneous charges	284	195	206
25.1	Advisory and assistance services	1,443	1,873	1,809
25.2	Other services from non-Federal sources	86	128	127
25.3	Other goods and services from Federal sources	25	34	32
25.4	Operation and maintenance of facilities	117	149	143
25.7	Operation and maintenance of equipment	25	38	37
26.0	Supplies and materials	24	25	25
31.0	Equipment	706	525	550
32.0	Land and structures	179	129	85
41.0	Grants, subsidies, and contributions		1	
43.0	Interest and dividends		1	2
99.0	Direct obligations	3,587	3,799	3,691
99.0	Reimbursable obligations	172	123	123
99.9	Total new obligations, unexpired accounts	3,759	3,922	3,814

Employment Summary

Identification code 069–8107–0–7–402		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	2,746	2,528	2,528
2001	Reimbursable civilian full-time equivalent employment	54	51	51

RESEARCH, ENGINEERING, AND DEVELOPMENT

(AIRPORT AND AIRWAY TRUST FUND)

For necessary expenses, not otherwise provided for, for research, engineering, and development, as authorized under part A of subtitle VII of title 49, United States Code, including construction of experimental facilities and acquisition of necessary sites by lease or grant, $165,000,000, to be derived from the Airport and Airway Trust Fund and to remain available until September 30, 2029: Provided, That there may be credited to this appropriation as offsetting collections, funds received from States, counties, municipalities, other public authorities, and private sources, which shall be available for expenses incurred for research, engineering, and development.

Program and Financing (in millions of dollars)

Identification code 069–8108–0–7–402		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0015	Research, Engineering & Development	179	300	234
0100	Subtotal, direct program	179	300	234
0799	Total direct obligations	179	300	234
0801	Research, Engineering and Development (Airport and Airway Trust (Reimbursable)	11	10	10
0900	Total new obligations, unexpired accounts	190	310	244
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	277	370	385
1001	Discretionary unobligated balance brought fwd, Oct 1	277		
1021	Recoveries of prior year unpaid obligations	2		
1070	Unobligated balance (total)	279	370	385
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	280	290	165
	Spending authority from offsetting collections, discretionary:			
1700	Collected	10	35	35
1701	Change in uncollected payments, Federal sources	-1		
1750	Spending auth from offsetting collections, disc (total)	9	35	35
1900	Budget authority (total)	289	325	200
1930	Total budgetary resources available	568	695	585

	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-8		
1941	Unexpired unobligated balance, end of year	370	385	341
	Special and non-revolving trust funds:			
1951	Unobligated balance expiring	8		
1952	Expired unobligated balance, start of year	8	16	16
1953	Expired unobligated balance, end of year	8	16	16
1955	Unobligated balances withdrawn and returned to general fund	2		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	220	170	182
3010	New obligations, unexpired accounts	190	310	244
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-236	-298	-341
3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3041	Recoveries of prior year unpaid obligations, expired	-3		
3050	Unpaid obligations, end of year	170	182	85
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-11	-9	-9
3070	Change in uncollected pymts, Fed sources, unexpired	1		
3071	Change in uncollected pymts, Fed sources, expired	1		
3090	Uncollected pymts, Fed sources, end of year	-9	-9	-9
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	209	161	173
3200	Obligated balance, end of year	161	173	76
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	289	325	200
	Outlays, gross:			
4010	Outlays from new discretionary authority	47	163	108
4011	Outlays from discretionary balances	189	135	233
4020	Outlays, gross (total)	236	298	341
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-11	-35	-35
4040	Offsets against gross budget authority and outlays (total)	-11	-35	-35
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	1		
4052	Offsetting collections credited to expired accounts	1		
4060	Additional offsets against budget authority only (total)	2		
4070	Budget authority, net (discretionary)	280	290	165
4080	Outlays, net (discretionary)	225	263	306
4180	Budget authority, net (total)	280	290	165
4190	Outlays, net (total)	225	263	306

This account provides funding to conduct research to improve the national airspace system's capacity and safety. The request includes funding for several research and development activities that further safety and efficiency goals, including activities related to unmanned aircraft systems and commercial space.

Object Classification (in millions of dollars)

Identification code 069–8108–0–7–402		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	31	33	31
11.9	Total personnel compensation	31	33	31
12.1	Civilian personnel benefits	12	12	12
21.0	Travel and transportation of persons	1	1	1
25.1	Advisory and assistance services	42	80	45
25.2	Other services from non-Federal sources	24	44	24
25.3	Other goods and services from Federal sources	18	34	17
25.4	Operation and maintenance of facilities	1	9	3
25.5	Research and development contracts	22	38	22
25.7	Operation and maintenance of equipment	1		
26.0	Supplies and materials	1	1	1
31.0	Equipment	2	1	2
41.0	Grants, subsidies, and contributions	24	47	76
99.0	Direct obligations	179	300	234
99.0	Reimbursable obligations	11	10	10
99.9	Total new obligations, unexpired accounts	190	310	244

Employment Summary

Identification code 069–8108–0–7–402		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	200	174	174

Trust Fund Share of FAA Activities (Airport and Airway Trust Fund)

Program and Financing (in millions of dollars)

Identification code 069–8104–0–7–402		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment to Operations	12,093	13,041	13,592
0900	Total new obligations, unexpired accounts (object class 94.0)	12,093	13,041	13,592
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	12,093	13,041	13,592
1930	Total budgetary resources available	12,093	13,041	13,592
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	422	2	
3010	New obligations, unexpired accounts	12,093	13,041	13,592
3020	Outlays (gross)	-12,513	-13,043	-13,592
3050	Unpaid obligations, end of year	2		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	422	2	
3200	Obligated balance, end of year	2		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	12,093	13,041	13,592
	Outlays, gross:			
4010	Outlays from new discretionary authority	12,093	13,041	13,592
4011	Outlays from discretionary balances	420	2	
4020	Outlays, gross (total)	12,513	13,043	13,592
4180	Budget authority, net (total)	12,093	13,041	13,592
4190	Outlays, net (total)	12,513	13,043	13,592

The 2027 Budget proposes $14.2 billion for Federal Aviation Administration Operations, of which the Airport and Airway Trust Fund would provide $13.6 billion.

Administrative Provisions—Federal Aviation Administration

Sec. 110. The Administrator of the Federal Aviation Administration may reimburse amounts made available to satisfy section 41742(a)(1) of title 49, United States Code, from fees credited under section 45303 of title 49, United States Code, and any amount remaining in such account at the close of any fiscal year may be made available to satisfy section 41742(a)(1) of title 49, United States Code, for the subsequent fiscal year.

Sec. 111. None of the funds made available by this Act shall be available for paying premium pay under section 5546(a) of title 5, United States Code, to any Federal Aviation Administration employee unless such employee actually performed work during the time corresponding to such premium pay.

Sec. 112. None of the funds made available by this Act may be obligated or expended for an employee of the Federal Aviation Administration to purchase a store gift card or gift certificate through use of a Government-issued credit card.

Sec. 113. Notwithstanding any other provision in this Act, not to exceed 10 percent of any appropriation made available for the current fiscal year for the Federal Aviation Administration by this or prior appropriations Acts may be transferred between such appropriations, but no such transfer shall increase any appropriation by more than 10 percent, except as otherwise specifically provided: Provided, That funds transferred under this section shall be treated as a reprogramming of funds under section 404 of this Act and shall not be available for obligation through a reprogramming of funds unless the Committees on Appropriations of the Senate and the House of Representatives are notified 15 days in advance of such transfer: Provided further, That any transfer from an amount made available for obligation as discretionary grants-in-aid for airports pursuant to section 47117(f) of title 49, United States Code, shall be deemed as obligated for grants-in-aid for airports under

part B of subtitle VII of title 49, United States Code, for the purposes of complying with the limitation on incurring obligations in this and prior appropriations Acts under the heading "Federal Aviation Administration—Grants in-Aid for Airports".

SEC. 114. (a) Notwithstanding paragraphs (5) and (6) of section 404, funds made available in this Act under the headings "Federal Aviation Administration—Operations" and "Federal Aviation Administration—Facilities and Equipment" may be transferred or reprogrammed to a different existing program, project, or activity under the same heading: Provided, That any such transfer or reprogramming that increases or decreases funding to any program, project, or activity by more than $30,000,000 or 10 percent, whichever is less, shall be subject to the notification requirements specified in section 404.

(b) Notwithstanding paragraph (7) of section 404, activities creating, reorganizing, or restructuring an organizational unit of the Federal Aviation Administration are not subject to the requirements of section 404 unless those requirements would change the organization chart provided as an exhibit to section 1 of the President's Budget justification.

SEC. 115. None of the funds appropriated or otherwise made available to the FAA may be used to carry out the FAAs obligations under section 44502(e) of title 49, United States Code, unless the eligible air traffic system or equipment to be transferred to the FAA under section 44502(e) of title 49, United States Code—

(1)(A) was purchased by the transferor airport on or after October 1, 2024;

(B) is identified in subparagraph (D) of section 44502(e)(3) of such title 49; and

(C) was purchased with assistance from a Government airport aid program, airport development aid program, or airport improvement project grant; or

(2)(A) was purchased by the transferor airport on or after October 5, 2018;

(B) is identified in subparagraphs (A), (B), or (C) of section 44502(e)(3) of such title 49; and

(C) was purchased with assistance from a Government airport aid program, airport development aid program, or airport improvement project grant.

FEDERAL HIGHWAY ADMINISTRATION

The 2027 Budget requests $64.0 billion in obligation limitation for the Federal Highway Administration's (FHWA) Federal-aid Highways program. This funding will significantly improve the safety, condition, and performance of our Nation's highway infrastructure. The 2027 Budget also proposes to cancel unobligated balances provided by the Infrastructure Investment and Jobs Act for the Charging and Fueling Infrastructure Grants Program.

Federal Funds

MISCELLANEOUS APPROPRIATIONS

Program and Financing (in millions of dollars)

Identification code 069–9911–0–1–401	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0004 Miscellaneous Appropriations	1		
0900 Total new obligations, unexpired accounts (object class 41.0)	1		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4		
1029 Other balances withdrawn to Treasury	-5		
1041 Other balances previously not available	2		
1070 Unobligated balance (total)	1		
1930 Total budgetary resources available	1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	20	15	11
3010 New obligations, unexpired accounts	1		
3020 Outlays (gross)	-6	-4	-3
3050 Unpaid obligations, end of year	15	11	8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	20	15	11
3200 Obligated balance, end of year	15	11	8
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	6	4	3
4180 Budget authority, net (total)			
4190 Outlays, net (total)	6	4	3
Memorandum (non-add) entries:			
5103 Unexpired unavailable balance, SOY: Fulfilled purpose	2		

This consolidated schedule shows obligations and outlays of amounts appropriated from the General Fund for miscellaneous highway programs. No appropriations are requested for 2027.

EMERGENCY RELIEF PROGRAM

Program and Financing (in millions of dollars)

Identification code 069–0500–0–1–401	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Emergency Relief Program (Direct)	1,935	1,950	1,975
0900 Total new obligations, unexpired accounts (object class 41.0)	1,935	1,950	1,975
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,175	7,404	5,454
1021 Recoveries of prior year unpaid obligations	78		
1070 Unobligated balance (total)	1,253	7,404	5,454
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	8,086		
1930 Total budgetary resources available	9,339	7,404	5,454
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7,404	5,454	3,479
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,190	1,602	2,079
3010 New obligations, unexpired accounts	1,935	1,950	1,975
3020 Outlays (gross)	-1,445	-1,473	-1,514
3040 Recoveries of prior year unpaid obligations, unexpired	-78		
3050 Unpaid obligations, end of year	1,602	2,079	2,540
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,190	1,602	2,079
3200 Obligated balance, end of year	1,602	2,079	2,540
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	8,086		
Outlays, gross:			
4010 Outlays from new discretionary authority	10		
4011 Outlays from discretionary balances	1,435	1,473	1,514
4020 Outlays, gross (total)	1,445	1,473	1,514
4180 Budget authority, net (total)	8,086		
4190 Outlays, net (total)	1,445	1,473	1,514

This account includes discretionary resources appropriated from the General Fund for the Federal Highway Administration's Emergency Relief (ER) program, as authorized under 23 U.S.C. 125. These appropriations supplement the $100 million authorized annually out of the Highway Trust Fund under 23 U.S.C. 125 for the ER program and included in the Federal-Aid Highways account. The ER program provides financial assistance to repair or reconstruct Federal-aid highways seriously damaged by a natural disaster or catastrophic failure from an external cause.

No further appropriations are requested for this account in 2027.

APPALACHIAN DEVELOPMENT HIGHWAY SYSTEM

Program and Financing (in millions of dollars)

Identification code 069–0640–0–1–401		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	3	2
3020	Outlays (gross)		-1	-1
3050	Unpaid obligations, end of year	3	2	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	3	2
3200	Obligated balance, end of year	3	2	1
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances		1	1
4180	Budget authority, net (total)			
4190	Outlays, net (total)		1	1

Funding in this account is used for constructing and improving corridors of the Appalachian Development Highway System.

No funding is requested for 2027 in this account.

STATE INFRASTRUCTURE BANKS

In 1997, FHWA received an appropriation from the General Fund for the State Infrastructure Banks (SIBs) program.

All of the funds have been provided to the States to capitalize the infrastructure banks. Because the funding was provided as grants, and not loans, FHWA will not receive reimbursements of amounts expended for the SIBs program. No new budgetary resources are requested in 2027.

NEIGHBORHOOD ACCESS AND ENVIRONMENTAL PROGRAMS

Program and Financing (in millions of dollars)

Identification code 069–0647–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Neighborhood Access and Environmental Programs	1,062		
0900	Total new obligations, unexpired accounts (object class 41.0)	1,062		
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5,262	15	
1020	Adjustment of unobligated bal brought forward, Oct 1		-15	
1033	Recoveries of prior year paid obligations	9		
1070	Unobligated balance (total)	5,271		
	Budget authority:			
	Appropriations, mandatory:			
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-4,194		
1930	Total budgetary resources available	1,077		
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	15		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	25	1,008	928
3010	New obligations, unexpired accounts	1,062		
3020	Outlays (gross)	-79	-80	-91
3050	Unpaid obligations, end of year	1,008	928	837
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	25	1,008	928
3200	Obligated balance, end of year	1,008	928	837
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	-4,194		
	Outlays, gross:			
4101	Outlays from mandatory balances	79	80	91
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-9		
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	9		
4160	Budget authority, net (mandatory)	-4,194		
4170	Outlays, net (mandatory)	70	80	91
4180	Budget authority, net (total)	-4,194		
4190	Outlays, net (total)	70	80	91

The FHWA is not requesting funding for these programs in 2027. Unobligated balances were rescinded by PL 119–21 during 2025.

HIGHWAY INFRASTRUCTURE PROGRAMS

(INCLUDING TRANSFER OF FUNDS)

NATIONALLY SIGNIFICANT FREIGHT AND HIGHWAY PROJECTS

For the Nationally Significant Freight and Highway Projects program under section 117 of title 23, United States Code, $770,000,000, which shall be available until September 30, 2030, and shall not be subject to any limitation on obligations for Federal-aid highways or highway safety construction programs set forth in any Act making annual appropriations: Provided, That the funds made available under this heading shall be derived from the general fund of the Treasury and shall be in addition to any funds provided for such program for fiscal year 2027 in this or any other Act: Provided further, That subsections (e) and (i)(1) and (2) of section 117 of title 23, United States Code, shall not apply to the funds made available under this heading in this Act: Provided further, That the Secretary shall reserve not less than 25 percent of the funds made available under this heading in this Act for projects located in rural areas, unless there is an insufficient number of qualified projects located in rural areas to fully utilize this reserve, in which case the excess funds can be used for other qualified projects.

BRIDGE REPLACEMENT AND REHABILITATION PROGRAM

For a bridge replacement and rehabilitation program, $713,650,000, to remain available until September 30, 2030, and which shall not be subject to any limitation on obligations for Federal-aid highways or highway safety construction programs set forth in this or any other Act: Provided, That the funds made available under this heading shall be derived from the general fund of the Treasury, shall be in addition to any other funds provided for such purpose for fiscal year 2027, and shall not affect the distribution or amount of funds provided in this or any other Act: Provided further, That, except as otherwise provided under this heading, the funds made available under this heading shall be administered as if apportioned under chapter 1 of title 23, United States Code: Provided further, That a project funded with funds made available under this heading shall be treated as a project on a Federal-aid highway: Provided further, That, of the funds made available under this heading for a fiscal year, 3 percent shall be set aside to carry out section 202(d) of title 23, United States Code: Provided further, That funds set aside under the preceding proviso to carry out section 202(d) of such title shall be in addition to funds otherwise made available to carry out such section and shall be administered as if made available under such section: Provided further, That, for funds set aside under the fourth proviso under this heading to carry out section 202(d) of title 23, United States Code, the Federal share of the costs shall be 100 percent: Provided further, That, for the purposes of funds made available under this heading: (1) the term "State" has the meaning given such term in section 101 of title 23, United States Code; (2) the term "off-system bridge" means a highway bridge located on a public road, other than a bridge on a Federal-aid highway; and (3) the term "Federal-aid highway" means a public highway eligible for assistance under chapter 1 of title 23, United States Code, other than a highway functionally classified as a local road or rural minor collector: Provided further, That, after setting aside funds under the fourth proviso under this heading, the Secretary shall distribute the remaining funds made available under this heading among States so that each State receives an amount equal to the proportion that—

(A) the amount apportioned to the State for fiscal year 2026 to carry out the bridge replacement, rehabilitation, preservation, protection, and construction program under the heading Federal Highway Administration Highway Infrastructure Programs in division J of Public Law 117–158; bears to

(B) the total amount of funds apportioned to all States for fiscal year 2026 under such heading to carry out such program:

Provided further, That, subject to the following proviso, funds made available under this heading that are distributed to States shall be used for replacing or rehabilitating bridges that are classified as in poor condition and on a Federal-aid

HIGHWAY INFRASTRUCTURE PROGRAMS—Continued

highway: Provided further, That of the funds made available under this heading that are distributed to a State, 15 percent shall be set aside for use on off-system bridges for the same purposes as described in the preceding proviso: Provided further, That, if a State demonstrates that it does not have sufficient bridge replacement or rehabilitation needs for off-system bridges, the funds set aside in the preceding proviso may be used for replacing or rehabilitating bridges that are classified as in poor condition and on a Federal-aid highway: Provided further, That, except as provided in the following proviso, for funds made available under this heading that are distributed to States, the Federal share shall be determined in accordance with section 120 of title 23, United States Code: Provided further, That for funds made available under this heading that are distributed to States and used on an off-system bridge that is owned by a county, town, township, city, municipality or other local agency, or federally-recognized Tribe the Federal share shall be 100 percent.

CANCELLATION

The unobligated balances and any adjustments and deobligation of funds or recoveries or refunds of funds made available in fiscal years 2022 through 2026 under the heading "Federal Highway Administration—Highway Infrastructure Programs" in division J of Public Law 117–58 for the National Electric Vehicle Formula Program, including from any funds for such program transferred to the Joint Office of Energy and Transportation, are hereby permanently cancelled: Provided, That no such amounts may be cancelled from any funds provided in fiscal years 2022 through 2026 for which a project has an executed grant agreement regardless of whether that agreement is fully obligated except for projects that have been closed and for which payments have been made under a final voucher.

Program and Financing (in millions of dollars)

Identification code 069–0548–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Highway infrastructure programs	11,077	10,304	9,877
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	22,378	21,076	21,481
1001	Discretionary unobligated balance brought fwd, Oct 1	22,378		
1010	Unobligated balance transfer to other accts [069–2812]	-23		
1021	Recoveries of prior year unpaid obligations	309		
1070	Unobligated balance (total)	22,664	21,076	21,481
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	341	927	1,484
1120	Appropriations transferred to other acct [069–0170]	-10		
1120	Appropriations transferred to other acct [573–3742]	-5	-5	
1120	Appropriations transferred to other acct [513–1200]	-18	-20	
1120	Appropriations transferred to other acct [569–1500]		-3	
1131	Unobligated balance of appropriations permanently reduced			-2,665
1160	Appropriation, discretionary (total)	308	899	-1,181
	Advance appropriations, discretionary:			
1170	Advance appropriation	9,454	9,454	
1172	Advance appropriations transferred to other accounts [069–0130]	-1	-1	
1172	Advance appropriations transferred to other accounts [069–1732]	-13	-13	
1172	Advance appropriations transferred to other accounts [069–0170]		-5	
1173	Advance appropriations transferred from other accounts [069–2818]		20	
1173	Advance appropriations transferred from other accounts [069–1734]		205	
1173	Advance appropriations transferred from other accounts [069–1732]		50	
1173	Advance appropriations transferred from other accounts [069–1402]		100	
1180	Advanced appropriation, discretionary (total)	9,440	9,810	
1900	Budget authority (total)	9,748	10,709	-1,181
1930	Total budgetary resources available	32,412	31,785	20,300
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-259		
1941	Unexpired unobligated balance, end of year	21,076	21,481	10,423
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	12,105	15,354	17,720
3010	New obligations, unexpired accounts	11,077	10,304	9,877
3011	Obligations ("upward adjustments"), expired accounts	51		
3020	Outlays (gross)	-7,462	-7,938	-8,970
3040	Recoveries of prior year unpaid obligations, unexpired	-309		
3041	Recoveries of prior year unpaid obligations, expired	-108		
3050	Unpaid obligations, end of year	15,354	17,720	18,627
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	12,105	15,354	17,720
3200	Obligated balance, end of year	15,354	17,720	18,627
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	9,748	10,709	-1,181
	Outlays, gross:			
4010	Outlays from new discretionary authority	376	964	134
4011	Outlays from discretionary balances	7,086	6,974	8,836
4020	Outlays, gross (total)	7,462	7,938	8,970
4180	Budget authority, net (total)	9,748	10,709	-1,181
4190	Outlays, net (total)	7,462	7,938	8,970

This account includes appropriations from the General Fund for highway programs. The 2027 Budget requests $770 million in this account for the Nationally Significant Freight and Highway Projects grant program, commonly referred to as the Infrastructure for Rebuilding America (INFRA) Program. The 2027 Budget requests $713.65 million in this account for the Bridge Replacement, Rehabilitation, Preservation, Protection, and Construction Program, commonly referred to as the Bridge Formula Program. In addition, the Infrastructure Investment and Jobs Act (IIJA) provided $9.5 billion annually for 2022 through 2026 to this account for bridge and highway programs. The remaining balances from IIJA funding are also included in this account. The 2027 Budget proposes to cancel unobligated balances provided by IIJA for the National Electric Vehicle Formula Program.

Object Classification (in millions of dollars)

Identification code 069–0548–0–1–401		2025 actual	2026 est.	2027 est.
	Direct obligations:			
12.1	Civilian personnel benefits	5		
21.0	Travel and transportation of persons	3	3	3
22.0	Transportation of things	1	1	1
25.1	Advisory and assistance services	17	17	17
25.2	Other services from non-Federal sources	144	144	144
25.3	Other goods and services from Federal sources	28	28	28
25.4	Operation and maintenance of facilities	29	29	29
25.7	Operation and maintenance of equipment	8	8	8
31.0	Equipment	2	2	2
32.0	Land and structures	1	1	1
41.0	Grants, subsidies, and contributions	10,839	10,071	9,644
99.9	Total new obligations, unexpired accounts	11,077	10,304	9,877

Trust Funds

RIGHT-OF-WAY REVOLVING FUND LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 069–8402–0–8–401		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4	4	
3020	Outlays (gross)		-4	
3050	Unpaid obligations, end of year	4		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4	4	
3200	Obligated balance, end of year	4		
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances		4	
4180	Budget authority, net (total)			
4190	Outlays, net (total)		4	

The Federal-Aid Highway Act of 1968 authorized the establishment of a right-of-way revolving fund. This fund was used to make cash advances

to States for the purpose of purchasing right-of-way parcels in advance of highway construction and thereby preventing the inflation of land prices from significantly increasing construction costs. The purchase of right-of-way is an eligible expense of the Federal-Aid Highway program.

This program was terminated by the Transportation Equity Act for the 21st Century of 1998, but will continue to be shown for reporting purposes as loan balances remain outstanding. No new budgetary resources are requested in 2027.

Highway Trust Fund

Program and Financing (in millions of dollars)

Identification code 069–8102–0–7–401	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	.....	.....	.....
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	96,549	68,941	48,000
5001 Total investments, EOY: Federal securities: Par value	68,941	48,000	20,000
5056 Appropriations and appropriations to liquidate contract authority in excess of trust fund receipt balance, SOY	4,427	34,265	65,352
5057 Appropriations and appropriations to liquidate contract authority in excess of trust fund receipt balance, EOY	34,265	65,352	98,942

The Highway Revenue Act of 1956, as amended, provides for the transfer from the General Fund to the Highway Trust Fund of revenue from the motor fuel tax, and certain other taxes paid by highway users. The Secretary of the Treasury estimates the amounts to be transferred. In turn, appropriations are authorized from this fund to meet expenditures for Federal-aid highways and other programs as specified by law. Per the Cash Management Improvement Act of 1990, this account reflects the net of State interest liability and adjusted Federal interest liability payments to or from States.

The following is the status of Highway Trust Fund.

Cash balances.—The Status of Funds table begins with the unexpended balance on a "cash basis" at the start of the year. The table shows the amount of cash invested in Federal securities at par value and the amount of cash on hand (i.e., uninvested balance). Next, the table provides the amounts of cash income and cash outlays during each year to show the cash balance at the end of each year.

Revenues.—The Budget presentation includes estimated receipts from existing Highway Trust Fund excise taxes.

General Fund transfers.—In 2022, the Infrastructure Investment and Jobs Act transferred from the General Fund $90 billion to the Highway Account of the Highway Trust Fund and $28 billion to the Mass Transit Account of the Highway Trust Fund.

Status of Funds (in millions of dollars)

Identification code 069–8102–0–7–401	2025 actual	2026 est.	2027 est.
Balances, start of year:			
0088 Contract Authority, SOY	-57,813	-57,533	-57,536
0088 Contract Authority, SOY	-5	-5	-5
0088 Contract Authority, SOY	-29	.....	.....
0088 Contract Authority, SOY	-1	-30	-30
0088 Contract Authority, SOY	-4,982	-5,819	-5,819
Unexpended balance, start of year:			
0100 Balance, start of year	100,801	73,455	46,262
0298 Reimbursable unobligated and obligated balances, start of year [021–15–8083–0–5312]	-5	.....	.....
0298 Reimbursable unobligated and obligated balances, start of year [021–15–8083–0–5332]	-7	.....	.....
0298 Reimbursable unobligated and obligated balances, start of year [021–17–8159–0–5332]	-1	.....	.....
0298 Reimbursable unobligated and obligated balances, start of year [021–18–8016–0–5312]	79	.....	.....
0298 Reimbursable unobligated and obligated balances, start of year [021–18–8016–0–5332]	-579	.....	.....
0999 Total balance, start of year	100,288	73,455	46,262
Cash income during the year:			
Current law:			
Receipts:			
1110 Highway Trust Fund, Deposits (Highway Account)	38,454	41,419	41,591
1110 Highway Trust Fund, Deposits (Mass Transit Account)	5,314	5,551	5,521
1130 Federal-aid Highways	118	.....	.....
1150 CMIA Interest, Highway Trust Fund (highway Account)	10	1	1
1150 Earnings on Investments, Highway Trust Fund	3,923	1,967	944
1160 Federal-aid Highways	308	800	800
1160 Operations and Research (Highway Trust Fund)	1	5	5
1198 Reimbursable offsetting collection adjustment [021–17–8159–0–4030]	-426	-800	-800
1198 Reimbursable offsetting collection adjustment [021–18–8016–0–4030]	-1	-5	-5
1198 Reimbursable offsetting collection adjustment [021–15–8083–0–4030.4033]	.....	.....	.....
1199 Income under present law	47,701	48,938	48,057
1999 Total cash income	47,701	48,938	48,057
Cash outgo during year:			
Current law:			
2100 Federal-aid Highways	-56,451	-57,970	-59,208
2100 Right-of-way Revolving Fund Liquidating Account	.....	-4	.....
2100 Miscellaneous Highway Trust Funds	-13	-2	-2
2100 Motor Carrier Safety Grants	-481	-580	-586
2100 Motor Carrier Safety Operations and Programs	-422	-430	-435
2100 Operations and Research (Highway Trust Fund)	-186	-256	-234
2100 Highway Traffic Safety Grants	-938	-1,042	-997
2100 Transit Formula Grants	-16,235	-16,510	-17,070
2198 Non-HWTF direct (including reimbursables) gross outlay adjustment [021–17–8159–0–3020]	2	5	5
2198 Reimbursable gross outlay adjustment [021–18–8016–0–3020]	52	52	52
2198 Reimbursable gross outlay adjustment [021–15–8083–0–3020]	258	800	800
2198 Non-HWTF direct gross outlay adjustment [021–04–8634–0–3020]	.....	.....	.....
2199 Outgo under current law	-74,414	-75,937	-77,675
2999 Total cash outgo (-)	-74,414	-75,937	-77,675
Surplus or deficit:			
3110 Excluding interest	-30,646	-28,967	-30,563
3120 Interest	3,933	1,968	945
3199 Subtotal, surplus or deficit	-26,713	-26,999	-29,618
3230 Federal-aid Highways	-1,600	-1,300	-1,300
3230 Federal-aid Highways	-116	-151	.....
3230 Federal-aid Highways	148	.....	.....
3230 Federal-aid Highways	-118	-194	-194
3230 Highway Traffic Safety Grants	116	151	.....
3230 Transit Formula Grants	1,600	1,300	1,300
3230 Transit Formula Grants	-148	.....	.....
3240 Miscellaneous Highway Trust Funds	-2	.....	.....
3299 Total adjustments	-120	-194	-194
3999 Total change in fund balance	-26,833	-27,193	-29,812
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	4,514	-1,738	-3,550
4200 Highway Trust Fund	68,941	48,000	20,000
4999 Total balance, end of year	73,455	46,262	16,450
Obligations and balances:			
8892 Contract Authority, EOY	.....	.....	-1,316
8892 Contract Authority, EOY	-57,533	-57,536	-54,704
8892 Contract Authority, EOY	-5	-5	-5
8892 Contract Authority, EOY	.....	.....	-11
8892 Contract Authority, EOY	.....	.....	11
8892 Contract Authority, EOY	.....	.....	-8
8892 Contract Authority, EOY	-30	-30	-22
8892 Contract Authority, EOY	.....	.....	4
8892 Contract Authority, EOY	.....	.....	-4
8892 Contract Authority, EOY	.....	.....	-17
8892 Contract Authority, EOY	.....	.....	17
8892 Contract Authority, EOY	.....	.....	-308
8892 Contract Authority, EOY	-5,819	-5,819	-5,511
8895 Reimbursable unobligated and obligated balances, end of year	201	.....	.....
8895 Reimbursable unobligated and obligated balances, end of year	-869	.....	.....
8895 Reimbursable unobligated and obligated balances, end of year	-1	.....	.....
8895 Reimbursable unobligated and obligated balances, end of year	-3	.....	.....
8895 Reimbursable unobligated and obligated balances, end of year	-9	.....	.....
8895 Reimbursable unobligated and obligated balances, end of year	-1	.....	.....

Federal-Aid Highways

Limitation on Administrative Expenses

(highway trust fund)

(including transfer of funds)

Not to exceed $504,187,977 together with advances and reimbursements received by the Federal Highway Administration, shall be obligated for necessary expenses for administration and operation of the Federal Highway Administration: Provided, That in addition, $3,248,000 shall be transferred to the Appalachian Regional Commission for administrative activities associated with the Appalachian Development Highway System.

(Limitation on Obligations)

(highway trust fund)

Funds available for the implementation or execution of authorized Federal-aid highway and highway safety construction programs shall not exceed total obligations of $63,973,000,000 for fiscal year 2027: Provided, That the limitation on obligations under this heading shall only apply to contract authority authorized from the Highway Trust Fund (other than the Mass Transit Account), unless otherwise specified in law.

(Liquidation of Contract Authorization)

(highway trust fund)

For the payment of obligations incurred in carrying out authorized Federal-aid highway and highway safety construction programs, $64,669,877,000 shall be derived from the Highway Trust Fund (other than the Mass Transit Account), to remain available until expended.

(cancellation of funds)

(highway trust fund)

The unobligated balances and any adjustments and deobligations of funds or recoveries or refunds of funds made available in fiscal years 2022 through 2026 under section 118(a) of title 23, United States Code, and section 11101(b)(1)(C) of division A of Public Law 117–58 for Charging and Fueling Infrastructure Grants, are hereby permanently cancelled: Provided, That no such amounts may be cancelled from any funds provided in fiscal years 2022 through 2026 for which a project has an executed grant agreement regardless of whether that agreement is fully obligated except for projects that have been closed and for which payments have been made under a final voucher.

Program and Financing (in millions of dollars)

Identification code 069–8083–0–7–401	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0010 Surface transportation block grant program	16,487	17,786	
0014 National highway performance program	25,386	27,385	
0015 Congestion mitigation and air quality improvement program	1,038	1,120	
0016 Highway safety improvement program	3,497	3,772	
0017 Metropolitan planning program	466	503	
0019 National highway freight program	1,357	1,464	
0020 Nationally significant freight and highway projects	1,265	1,315	
0024 Federal lands and tribal programs	1,252	1,277	
0029 Research, technology and education program	241	266	
0032 Administration - LAE	492	504	
0033 Administration - ARC	3	3	
0040 PROTECT formula program	952	1,027	
0041 Carbon reduction program	772	833	
0043 Charging and fueling infrastructure grants	98	113	
0044 Rural surface transportation grant program	377	392	
0045 PROTECT discretionary program	107	157	
0058 Other programs	4,127	3,095	
0059 Surface Transportation Reauthorization Activities			63,246
0091 Programs subject to obligation limitation	57,917	61,012	63,246
0211 Exempt Programs	755	767	
0500 Total direct program	58,672	61,779	63,246
0799 Total direct obligations	58,672	61,779	63,246
0801 Federal-aid Highways (Reimbursable)	208	800	800
0900 Total new obligations, unexpired accounts	58,880	62,579	64,046
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	26,690	27,616	27,549
1001 Discretionary unobligated balance brought fwd, Oct 1	642	937	
1013 Unobligated balance of contract authority transferred to or from other accounts [069–8350]	-908		
1013 Unobligated balance of contract authority transferred to or from other accounts [069–8634]	-11	-107	-135
1025 Unobligated balance of contract authority withdrawn	-151		
1070 Unobligated balance (total)	25,620	27,509	27,414
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	61,314	63,396	64,670
1120 Appropriations transferred to other accts [069–8350]	-1,600	-1,300	-1,300
1120 Appropriations transferred to other acct [069–8634]	-118	-194	-194
1120 Appropriations transferred to other acct [069–8020]	-116	-151	
1121 Appropriations transferred from other acct [069–8350]	148		
1138 Appropriations applied to liquidate contract authority	-59,628	-61,751	-63,176
Contract authority, discretionary:			
1520 Contract authority and/or unobligated balance of contract authority permanently reduced			-1,558
Contract authority, mandatory:			
1600 Contract authority	62,053	63,396	63,396
1610 Transferred to other accounts [069–8350]	-1,499	-1,300	-1,300
1610 Transferred to other accounts [069–8020]	-140	-151	
1610 Contract authority transferred to other accounts [069–8634]	-113	-84	-59
1611 Contract authority transferred from other accounts [069–8350]	118		
1621 Contract authority temporarily reduced	-42	-42	-42
1640 Contract authority, mandatory (total)	60,377	61,819	61,995
Spending authority from offsetting collections, discretionary:			
1700 Collected	426	800	800
1701 Change in uncollected payments, Federal sources	73		
1750 Spending auth from offsetting collections, disc (total)	499	800	800
1900 Budget authority (total)	60,876	62,619	61,237
1930 Total budgetary resources available	86,496	90,128	88,651
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	27,616	27,549	24,605
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	86,349	88,778	93,387
3010 New obligations, unexpired accounts	58,880	62,579	64,046
3020 Outlays (gross)	-56,451	-57,970	-59,208
3050 Unpaid obligations, end of year	88,778	93,387	98,225
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-543	-616	-616
3070 Change in uncollected pymts, Fed sources, unexpired	-73		
3090 Uncollected pymts, Fed sources, end of year	-616	-616	-616
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	85,806	88,162	92,771
3200 Obligated balance, end of year	88,162	92,771	97,609
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	499	800	-758
Outlays, gross:			
4010 Outlays from new discretionary authority	13,393	16,459	16,839
4011 Outlays from discretionary balances	42,221	40,847	41,672
4020 Outlays, gross (total)	55,614	57,306	58,511
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-308	-800	-800
4033 Non-Federal sources	-118		
4040 Offsets against gross budget authority and outlays (total)	-426	-800	-800
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-73		
4070 Budget authority, net (discretionary)			-1,558
4080 Outlays, net (discretionary)	55,188	56,506	57,711
Mandatory:			
4090 Budget authority, gross	60,377	61,819	61,995
Outlays, gross:			
4100 Outlays from new mandatory authority		189	189
4101 Outlays from mandatory balances	837	475	508
4110 Outlays, gross (total)	837	664	697
4180 Budget authority, net (total)	60,377	61,819	60,437
4190 Outlays, net (total)	56,025	57,170	58,408
Memorandum (non-add) entries:			
5050 Unfunded contract authority, SOY	57,813	57,533	57,536
5052 Unfunded contract authority, EOY	57,533	57,536	54,704
5061 Limitation on obligations (Transportation Trust Funds)	59,680	61,012	62,479
5099 Unexpired unavailable balance, SOY: unfunded contract authority	553	595	637

5100	Unexpired unavailable balance, EOY: unfunded contract authority	595	637	679

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	60,377	61,819	60,437
Outlays	56,025	57,170	58,408
Legislative proposal, not subject to PAYGO:			
Budget Authority			1,316
Total:			
Budget Authority	60,377	61,819	61,753
Outlays	56,025	57,170	58,408

The Federal-aid Highways (FAH) program is designed to aid in the development, operations, and management of an intermodal transportation system. All programs included within the FAH program are financed from the Highway Account of the Highway Trust Fund, and most are distributed via apportionments and allocations to States. Liquidating cash appropriations provide the authority for outlays resulting from obligations of contract authority. The 2027 Budget requests $64.0 billion in obligation limitation for the FAH program. The 2027 Budget proposes to cancel unobligated balances from prior years from the Charging and Fueling Infrastructure Grants program.

Object Classification (in millions of dollars)

Identification code 069–8083–0–7–401	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	358	260	260
11.3 Other than full-time permanent	4	4	4
11.5 Other personnel compensation	40	40	40
11.9 Total personnel compensation	402	304	304
12.1 Civilian personnel benefits	145	112	112
21.0 Travel and transportation of persons	8	8	8
23.1 Rental payments to GSA	16	16	16
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	80	80	80
25.2 Other services from non-Federal sources	496	496	496
25.3 Other goods and services from Federal sources	243	243	243
25.4 Operation and maintenance of facilities	54	54	54
25.7 Operation and maintenance of equipment	3	3	3
26.0 Supplies and materials	2	2	2
31.0 Equipment	42	42	42
32.0 Land and structures	43	43	43
41.0 Grants, subsidies, and contributions	57,116	60,375	61,842
94.0 Financial transfers	20		
99.0 Direct obligations	58,671	61,779	63,246
99.0 Reimbursable obligations	209	800	800
99.9 Total new obligations, unexpired accounts	58,880	62,579	64,046

Employment Summary

Identification code 069–8083–0–7–401	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,792	2,107	2,077
2001 Reimbursable civilian full-time equivalent employment	66	63	37
3001 Allocation account civilian full-time equivalent employment	37	32	32

Federal-Aid Highways

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 069–8083–2–7–401	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Contract authority, mandatory:			
1600 Contract authority			1,316
1900 Budget authority (total)			1,316
1930 Total budgetary resources available			1,316
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			1,316
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			1,316
4180 Budget authority, net (total)			1,316
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5052 Unfunded contract authority, EOY			1,316

Miscellaneous Trust Funds

Special and Trust Fund Receipts (in millions of dollars)

Identification code 069–9971–0–7–999	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1		
0198 Reconciliation adjustment	-1		
0199 Balance, start of year			
Receipts:			
Current law:			
1130 Advances from State Cooperating Agencies and Foreign Governments, FHA Miscellaneous Trust	8	8	8
2000 Total: Balances and receipts	8	8	8
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds	-8	-8	-8
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 069–9971–0–7–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Advances from State cooperating agencies 69-X-8054	9	9	9
0900 Total new obligations, unexpired accounts (object class 25.3)	9	9	9
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	20	20	19
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	21	20	19
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	8	8	8
1930 Total budgetary resources available	29	28	27
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	20	19	18
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	17	14	12
3010 New obligations, unexpired accounts	9	9	9
3020 Outlays (gross)	-11	-11	-11
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	14	12	10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	17	14	12
3200 Obligated balance, end of year	14	12	10
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	8	8	8
Outlays, gross:			
4100 Outlays from new mandatory authority	1	6	6
4101 Outlays from mandatory balances	10	5	5
4110 Outlays, gross (total)	11	11	11
4180 Budget authority, net (total)	8	8	8
4190 Outlays, net (total)	11	11	11

The Miscellaneous Trust Funds account reflects work performed by the Federal Highway Administration (FHWA) on behalf of other entities.

Advances from State cooperating agencies and foreign governments.—Contributions are received from other entities in connection with cooperative engineering, survey, maintenance, and construction projects.

MISCELLANEOUS TRUST FUNDS—Continued

Contributions for highway research programs.—Contributions are received from various sources in support of FHWA transportation research programs. The funds are used primarily in support of pooled-funds projects.

The Budget estimates that $8.5 million of new authority will be available from non-FHWA sources in 2027.

MISCELLANEOUS HIGHWAY TRUST FUNDS

Program and Financing (in millions of dollars)

Identification code 069–9972–0–7–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0027	Obligations by program activity Miscellaneous highway projects	1	1	1
0100	Direct program activities, subtotal	1	1	1
0900	Total new obligations, unexpired accounts (object class 41.0)	1	1	1
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	36	34	33
1029	Other balances withdrawn to Treasury	-2		
1041	Other balances previously not available	1		
1070	Unobligated balance (total)	35	34	33
1930	Total budgetary resources available	35	34	33
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	34	33	32
	Special and non-revolving trust funds:			
1955	Unobligated balances withdrawn and returned to general fund	2		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	16	4	3
3010	New obligations, unexpired accounts	1	1	1
3020	Outlays (gross)	-13	-2	-2
3050	Unpaid obligations, end of year	4	3	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	16	4	3
3200	Obligated balance, end of year	4	3	2
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	13	2	2
4180	Budget authority, net (total)			
4190	Outlays, net (total)	13	2	2
	Memorandum (non-add) entries:			
5103	Unexpired unavailable balance, SOY: Fulfilled purpose	1		

This account contains miscellaneous appropriations from the Highway Trust Fund. No appropriations are requested for 2027.

ADMINISTRATIVE PROVISIONS—FEDERAL HIGHWAY ADMINISTRATION

SEC. 120. (a) For fiscal year 2027, the Secretary of Transportation shall—

(1) not distribute from the obligation limitation for Federal-aid highways—

(A) amounts authorized for administrative expenses and programs by section 104(a) of title 23, United States Code; and

(B) amounts authorized for the Bureau of Transportation Statistics;

(2) not distribute an amount from the obligation limitation for Federal-aid highways that is equal to the unobligated balance of amounts—

(A) made available from the Highway Trust Fund (other than the Mass Transit Account) for Federal-aid highway and highway safety construction programs for previous fiscal years the funds for which are allocated by the Secretary (or apportioned by the Secretary under section 202 or 204 of title 23, United States Code); and

(B) for which obligation limitation was provided in a previous fiscal year;

(3) determine the proportion that—

(A) the obligation limitation for Federal-aid highways, less the aggregate of amounts not distributed under paragraphs (1) and (2) of this subsection; bears to

(B) the total of the sums authorized to be appropriated for the Federal-aid highway and highway safety construction programs (other than sums authorized to be appropriated for provisions of law described in paragraphs (1) through (11) of subsection (b) and sums authorized to be appropriated for section 119 of title 23, United States Code, equal to the amount referred to in subsection (b)(12) for such fiscal year), less the aggregate of the amounts not distributed under paragraphs (1) and (2) of this subsection;

(4) distribute the obligation limitation for Federal-aid highways, less the aggregate amounts not distributed under paragraphs (1) and (2), for each of the programs (other than programs to which paragraph (1) applies) that are allocated by the Secretary under authorized Federal-aid highway and highway safety construction programs, or apportioned by the Secretary under section 202 or 204 of title 23, United States Code, by multiplying—

(A) the proportion determined under paragraph (3); by

(B) the amounts authorized to be appropriated for each such program for such fiscal year; and

(5) distribute the obligation limitation for Federal-aid highways, less the aggregate amounts not distributed under paragraphs (1) and (2) and the amounts distributed under paragraph (4), for Federal-aid highway and highway safety construction programs that are apportioned by the Secretary under title 23, United States Code (other than the amounts apportioned for the national highway performance program in section 119 of title 23, United States Code, that are exempt from the limitation under subsection (b)(12) and the amounts apportioned under sections 202 and 204 of that title) in the proportion that—

(A) amounts authorized to be appropriated for the programs that are apportioned under title 23, United States Code, to each State for such fiscal year; bears to

(B) the total of the amounts authorized to be appropriated for the programs that are apportioned under title 23, United States Code, to all States for such fiscal year.

(b) EXCEPTIONS FROM OBLIGATION LIMITATION.—The obligation limitation for Federal-aid highways shall not apply to obligations under or for—

(1) section 125 of title 23, United States Code;

(2) section 147 of the Surface Transportation Assistance Act of 1978 (23 U.S.C. 144 note; 92 Stat. 2714);

(3) section 9 of the Federal-Aid Highway Act of 1981 (95 Stat. 1701);

(4) subsections (b) and (j) of section 131 of the Surface Transportation Assistance Act of 1982 (96 Stat. 2119);

(5) subsections (b) and (c) of section 149 of the Surface Transportation and Uniform Relocation Assistance Act of 1987 (101 Stat. 198);

(6) sections 1103 through 1108 of the Intermodal Surface Transportation Efficiency Act of 1991 (105 Stat. 2027);

(7) section 157 of title 23, United States Code (as in effect on June 8, 1998);

(8) section 105 of title 23, United States Code (as in effect for fiscal years 1998 through 2004, but only in an amount equal to $639,000,000 for each of those fiscal years);

(9) Federal-aid highway programs for which obligation authority was made available under the Transportation Equity Act for the 21st Century (112 Stat. 107) or subsequent Acts for multiple years or to remain available until expended, but only to the extent that the obligation authority has not lapsed or been used;

(10) section 105 of title 23, United States Code (as in effect for fiscal years 2005 through 2012, but only in an amount equal to $639,000,000 for each of those fiscal years);

(11) section 1603 of SAFETEA-LU (23 U.S.C. 118 note; 119 Stat. 1248), to the extent that funds obligated in accordance with that section were not subject to a limitation on obligations at the time at which the funds were initially made available for obligation; and

(12) section 119 of title 23, United States Code (but, for each of fiscal years 2013 through 2027, only in an amount equal to $639,000,000).

(c) REDISTRIBUTION OF UNUSED OBLIGATION AUTHORITY.—Notwithstanding subsection (a), the Secretary shall, after August 1 of such fiscal year—

(1) revise a distribution of the obligation limitation made available under subsection (a) if an amount distributed cannot be obligated during that fiscal year; and

(2) redistribute sufficient amounts to those States able to obligate amounts in addition to those previously distributed during that fiscal year, giving priority to those States having large unobligated balances of funds apportioned under sections 144 (as in effect on the day before the date of enactment of Public Law 112–141) and 104 of title 23, United States Code.

(d) PERIOD OF AVAILABILITY OF OBLIGATION LIMITATION FOR ALLOCATED PROGRAMS.

(1) ADMINISTRATIVE EXPENSES. Obligation authority made available under subsection (a)(1)(A) that is associated with amounts made available for the purpose described in section 104(a)(2) of title 23, United States Code, other than amounts set aside under section 140(b), 140(c), or 143 of such title shall

(A) remain available for a period of 2 fiscal years; and

(B) be in addition to the amount of any limitation imposed on obligations for Federal-aid highway and highway safety construction programs for future fiscal years.

(2) FOUR-YEAR FUNDING AVAILABILITY PROGRAMS

(A) IN GENERAL. Obligation authority described in subparagraph (B) shall

(i) remain available for a period of 4 fiscal years; and

(ii) be in addition to the amount of any limitation imposed on obligations for Federal-aid highway and highway safety construction programs for future fiscal years.

(B) OBLIGATION AUTHORITY DESCRIBED.

(i) OBLIGATION AUTHORITY. Obligation authority described in this subparagraph is obligation authority

(I) made available under subsection (a)(1)(A) that is associated with amounts made available for the purposes described in section 143 of title 23, United States Code; and

(II) made available under subsection (a)(4) that is associated with amounts made available for the purposes described in the provisions of law described in clause (ii).

(ii) PROVISIONS OF LAW. The provisions of law described in this clause are the following:

(I) Sections 117, 124, 129(d), 165(b), 165(c), 171, 173, 176(d), 202, 203, and 204 of title 23, United States Code.

(II) Section 1519(a) of the Moving Ahead for Progress in the 21st Century Act (Public Law 112–141).

(III) Section 1123 of the Fixing America's Surface Transportation Act (Public Law 114–94).

(IV) Sections 11204 and 11402 of the Infrastructure Investment and Jobs Act (Public Law 117–58).

(3) NO-YEAR FUNDING AVAILABILITY PROGRAMS.

(A) IN GENERAL. Obligation authority described in subparagraph (B) shall

(i) remain available until expended; and

(ii) be in addition to the amount of any limitation imposed on obligations for Federal-aid highway and highway safety construction programs for future fiscal years.

(B) OBLIGATION AUTHORITY DESCRIBED.

(i) OBLIGATION AUTHORITY. Obligation authority described in this subparagraph is obligation authority

(I) made available under subsection (a)(1) that is associated with amounts made available for the purposes described in sections 140(b) and 140(c) of title 23, United States Code, and chapter 63 of title 49, United States Code; and

(II) made available under subsection (a)(4) that is associated with amounts made available for the purposes described in the provisions of law described in clause (ii).

(ii) PROVISIONS OF LAW. The provisions of law described in this clause are the following:

(I) Sections 147, 503(b), 503(c), 504, and 512 through 518 of title 23, United States Code.

(II) The transportation infrastructure finance and innovation program under chapter 6 of title 23 United States Code.

(III) Section 5505 of title 49, United States Code.

(IV) Section 11509 of the Infrastructure Investment and Jobs Act (Public Law 117–58).

(e) REDISTRIBUTION OF CERTAIN AUTHORIZED FUNDS.—

(1) IN GENERAL.—Not later than 30 days after the date of distribution of obligation limitation under subsection (a), the Secretary shall distribute to the States any funds (excluding funds authorized for the program under section 202 of title 23, United States Code) that—

(A) are authorized to be appropriated for such fiscal year for Federal-aid highway programs; and

(B) the Secretary determines will not be allocated to the States (or will not be apportioned to the States under section 204 of title 23, United States Code), and will not be available for obligation, for such fiscal year because of the imposition of any obligation limitation for such fiscal year.

(2) RATIO.—Funds shall be distributed under paragraph (1) in the same proportion as the distribution of obligation authority under subsection (a)(5).

(3) AVAILABILITY.—Funds distributed to each State under paragraph (1) shall be available for any purpose described in section 133(b) of title 23, United States Code.

SEC. 121. Notwithstanding 31 U.S.C. 3302, funds received by the Bureau of Transportation Statistics from the sale of data products, for necessary expenses incurred pursuant to chapter 63 of title 49, United States Code, may be credited to the Federal-aid highways account for the purpose of reimbursing the Bureau for such expenses.

SEC. 122. Not less than 15 days prior to waiving, under his or her statutory authority, any Buy America requirement for Federal-aid highways projects, the Secretary of Transportation shall make an informal public notice and comment opportunity on the intent to issue such waiver and the reasons therefor: Provided, That the Secretary shall post on a website any waivers granted under the Buy America requirements.

SEC. 123. None of the funds made available in this Act may be used to make a grant for a project under section 117 of title 23, United States Code, unless the Secretary, at least 60 days before making a grant under that section, provides written notification to the House and Senate Committees on Appropriations of the proposed grant, including an evaluation and justification for the project and the amount of the proposed grant award.

SEC. 124. (a) A State or territory, as defined in section 165 of title 23, United States Code, may use for any project eligible under section 133(b) of title 23 or section 165 of title 23 and located within the boundary of the State or territory any earmarked amount, and any associated obligation limitation: Provided, That the Department of Transportation for the State or territory for which the earmarked amount was originally designated or directed notifies the Secretary of its intent to use its authority under this section and submits an annual report to the Secretary identifying the projects to which the funding would be applied. Notwithstanding the original period of availability of funds to be obligated under this section, such funds and associated obligation limitation shall remain available for obligation for a period of 3 fiscal years after the fiscal year in which the Secretary is notified. The Federal share of the cost of a project carried out with funds made available under this section shall be the same as associated with the earmark.

(b) In this section, the term "earmarked amount" means—

(1) congressionally directed spending, as defined in rule XLIV of the Standing Rules of the Senate, identified in a prior law, report, or joint explanatory statement, which was authorized to be appropriated or appropriated more than 10 fiscal years prior to the current fiscal year, and administered by the Federal Highway Administration; or

(2) a congressional earmark, as defined in rule XXI of the Rules of the House of Representatives, identified in a prior law, report, or joint explanatory statement, which was authorized to be appropriated or appropriated more than 10 fiscal years prior to the current fiscal year, and administered by the Federal Highway Administration.

(c) The authority under subsection (a) may be exercised only for those projects or activities that have obligated less than 10 percent of the amount made available for obligation as of October 1 of the current fiscal year, and shall be applied to projects within the same general geographic area within 25 miles for which the funding was designated, except that a State or territory may apply such authority to unexpended balances of funds from projects or activities the State or territory certifies have been closed and for which payments have been made under a final voucher.

(d) The Secretary shall submit consolidated reports of the information provided by the States and territories annually to the House and Senate Committees on Appropriations.

FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION

The Federal Motor Carrier Safety Administration (FMCSA) was established within the Department of Transportation by the Motor Carrier Safety Improvement Act of 1999 (P.L. 106–159). Prior to this legislation, motor carrier safety responsibilities were under the jurisdiction of the Federal Highway Administration.

FMCSA's mission is to promote safe commercial motor vehicle operation, and reduce truck and bus crashes. The Agency accomplishes this mission by reducing fatalities and property losses associated with commercial motor vehicles through education, regulation, enforcement, research, and innovative technology, thereby achieving a safer and more secure transportation

environment. FMCSA is also responsible for enforcing Federal motor carrier safety and hazardous materials regulations for all commercial vehicles entering the United States along its southern and northern borders.

Federal Funds

MOTOR CARRIER SAFETY GRANTS, GENERAL FUND

Program and Financing (in millions of dollars)

Identification code 069–2817–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Motor Carrier Safety Assistance Program	82	80	
0002	Commercial Driver's License (CDL) Program Implementation Grants	15	16	
0003	High Priority Activities Program		27	
0004	Commercial Motor Vehicle Operator (CMV) Grant		2	
0900	Total new obligations, unexpired accounts	97	125	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	35	62	62
1001	Discretionary unobligated balance brought fwd, Oct 1	35		
	Budget authority:			
	Appropriations, discretionary:			
	Advance appropriations, discretionary:			
1170	Advance appropriation	125	125	
1900	Budget authority (total)	125	125	
1930	Total budgetary resources available	160	187	62
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	62	62	62
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	213	221	232
3010	New obligations, unexpired accounts	97	125	
3020	Outlays (gross)	-89	-114	-101
3050	Unpaid obligations, end of year	221	232	131
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	213	221	232
3200	Obligated balance, end of year	221	232	131
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	125	125	
	Outlays, gross:			
4010	Outlays from new discretionary authority	4	19	
4011	Outlays from discretionary balances	85	95	101
4020	Outlays, gross (total)	89	114	101
4180	Budget authority, net (total)	125	125	
4190	Outlays, net (total)	89	114	101

Motor Carrier Safety Grants provide funding to eligible States so they may conduct compliance reviews, identify and apprehend traffic violators, conduct roadside inspections, and support safety audits on new entrant carriers. The Federal Motor Carrier Safety Administration (FMCSA) also supports States by conducting training for State agency personnel to accomplish motor carrier safety objectives. In addition, FMCSA reviews State commercial driver's license (CDL) oversight activities to prevent unqualified drivers from being issued CDLs, and actively engages with industry and other stakeholders through Innovative Technology programs to improve the safety and productivity of commercial vehicles and drivers. The schedule above shows the remaining activities associated with these funds. No new funds are requested in 2027.

Object Classification (in millions of dollars)

Identification code 069–2817–0–1–401		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.3	Other goods and services from Federal sources	1	1	
41.0	Grants, subsidies, and contributions	96	124	
99.9	Total new obligations, unexpired accounts	97	125	

MOTOR CARRIER SAFETY OPERATIONS AND PROGRAMS, GENERAL FUND

Program and Financing (in millions of dollars)

Identification code 069–2818–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operating Expenses	18	6	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	25	16	
1001	Discretionary unobligated balance brought fwd, Oct 1	25		
	Budget authority:			
	Appropriations, discretionary:			
	Advance appropriations, discretionary:			
1170	Advance appropriation	10	10	
1172	Advance appropriations transferred to other accounts [069–0548]		-20	
1180	Advanced appropriation, discretionary (total)	10	-10	
1900	Budget authority (total)	10	-10	
1930	Total budgetary resources available	35	6	
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	16		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	7	10
3010	New obligations, unexpired accounts	18	6	
3020	Outlays (gross)	-12	-3	-3
3050	Unpaid obligations, end of year	7	10	7
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	7	10
3200	Obligated balance, end of year	7	10	7
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	10	-10	
	Outlays, gross:			
4011	Outlays from discretionary balances	12	3	3
4180	Budget authority, net (total)	10	-10	
4190	Outlays, net (total)	12	3	3

The Operations and Programs account provides the necessary resources to support program and administrative activities for motor carrier safety. The Federal Motor Carrier Safety Administration (FMCSA) will continue to improve safety and reduce severe and fatal commercial motor vehicles crashes by requiring operators to maintain standards to remain in the industry, and by removing high-risk carriers, vehicles, drivers, and service providers from operation. Funding supports Nation-wide motor carrier safety and consumer enforcement efforts, including the continuation of the Compliance, Safety and Accountability Program; regulation and enforcement of movers of household goods; and Federal safety enforcement activities at the borders to ensure that foreign-domiciled carriers entering the U.S. are in compliance with FMCSA regulations. Resources are also provided to fund regulatory development and implementation; investment in research and technology with a focus on research regarding highly automated vehicles and related technology; information technology and information management; safety outreach; and education. The schedule above shows the remaining activities associated with these funds. No new funds are requested in 2027.

Object Classification (in millions of dollars)

Identification code 069–2818–0–1–401		2025 actual	2026 est.	2027 est.
	Direct obligations:			
22.0	Transportation of things	2		
25.2	Other services from non-Federal sources	16	6	

99.9	Total new obligations, unexpired accounts	18	6	.....

Trust Funds

MOTOR CARRIER SAFETY

Activities have not been funded in this account since 2005. This schedule shows the obligations and outlays of funding made available for this program in fiscal years prior to 2006.

NATIONAL MOTOR CARRIER SAFETY PROGRAM

Program and Financing (in millions of dollars)

Identification code 069–8048–0–7–401		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	10	10	10
1001	Discretionary unobligated balance brought fwd, Oct 1	7	.....	.....
1930	Total budgetary resources available	10	10	10
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	10	10	10
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	2	2
3050	Unpaid obligations, end of year	2	2	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	2	2
3200	Obligated balance, end of year	2	2	2
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	.....	.....
	Memorandum (non-add) entries:			
5050	Unfunded contract authority, SOY	5	5	5
5052	Unfunded contract authority, EOY	5	5	5

No funding is requested for this account in 2027.

MOTOR CARRIER SAFETY GRANTS

(LIQUIDATION OF CONTRACT AUTHORIZATION)

(LIMITATION ON OBLIGATIONS)

(HIGHWAY TRUST FUND)

For payment of obligations incurred in carrying out sections 31102, 31103, 31104, and 31313 of title 49, United States Code, $548,000,000, to be derived from the Highway Trust Fund (other than the Mass Transit Account) and to remain available until expended: Provided, That funds available for the implementation or execution of motor carrier safety programs shall not exceed total obligations of $548,000,000 in fiscal year 2027 for "Motor Carrier Safety Grants"

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Program and Financing (in millions of dollars)

Identification code 069–8158–0–7–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Motor Carrier Safety Assistance Program	412	423	.....
0004	Commercial Driver's License (CDL) Program Implementation Grants	1	45	.....
0007	High Priority Activities Program	1	62	.....
0009	Commercial Motor Vehicle Operator (CMV) Grant	.....	2	.....
0012	Large Truck Crash Causal Factors Study (LTCCFS)	3	.....	.....
0013	CMV Enforcement Training & Support	.....	10	.....
0020	Surface Transportation Reauthorization (STR) activities	.....	.....	548
0900	Total new obligations, unexpired accounts	417	542	548
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	142	290	285
1021	Recoveries of prior year unpaid obligations	39	.....	.....
1070	Unobligated balance (total)	181	290	285
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	526	537	548
1138	Portion applied to liquidate contract authority, Motor Carrier Safety Grants	-526	-537	-548
	Contract authority, mandatory:			
1600	Contract authority, Motor Carrier Safety Grants	526	537	537
1900	Budget authority (total)	526	537	537
1930	Total budgetary resources available	707	827	822
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	290	285	274
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,008	905	867
3010	New obligations, unexpired accounts	417	542	548
3020	Outlays (gross)	-481	-580	-586
3040	Recoveries of prior year unpaid obligations, unexpired	-39	.....	.....
3050	Unpaid obligations, end of year	905	867	829
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,008	905	867
3200	Obligated balance, end of year	905	867	829
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4010	Outlays from new discretionary authority	25	81	82
4011	Outlays from discretionary balances	456	499	504
4020	Outlays, gross (total)	481	580	586
	Mandatory:			
4090	Budget authority, gross	526	537	537
4180	Budget authority, net (total)	526	537	537
4190	Outlays, net (total)	481	580	586
	Memorandum (non-add) entries:			
5052	Unfunded contract authority, EOY	.....	.....	-11
5054	Fund balance in excess of liquidating requirements, SOY: unfunded contract authority	218	218	218
5055	Fund balance in excess of liquidating requirements, EOY: unfunded contract authority	218	218	218
5061	Limitation on obligations (Transportation Trust Funds)	526	542	548

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	526	537	537
Outlays	481	580	586
Legislative proposal, not subject to PAYGO:			
Budget Authority	.....	.....	11
Total:			
Budget Authority	526	537	548
Outlays	481	580	586

Motor Carrier Safety Grants provide funding to eligible States so they may conduct compliance reviews, identify and apprehend traffic violators, conduct roadside inspections, and support safety audits on new entrant carriers. FMCSA also supports States by conducting training for State agency personnel to accomplish motor carrier safety objectives. In addition, FMCSA reviews State commercial driver's license (CDL) oversight activities to prevent unqualified drivers from being issued CDLs, and actively engages with industry and other stakeholders through Innovative Technology programs to improve the safety and productivity of commercial vehicles and drivers.

Object Classification (in millions of dollars)

Identification code 069–8158–0–7–401		2025 actual	2026 est.	2027 est.
	Direct obligations:			
21.0	Travel and transportation of persons	.....	1	1
25.3	Other goods and services from Federal sources	9	8	8
41.0	Grants, subsidies, and contributions	408	533	539
99.9	Total new obligations, unexpired accounts	417	542	548

Motor Carrier Safety Grants—Continued
Motor Carrier Safety Grants
(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 069–8158–2–7–401	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Contract authority, mandatory:			
1600 Contract authority, Motor Carrier Safety Grants			11
1900 Budget authority (total)			11
1930 Total budgetary resources available			11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			11
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			11
4180 Budget authority, net (total)			11
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5052 Unfunded contract authority, EOY			11

Motor Carrier Safety Operations and Programs
(liquidation of contract authorization)
(limitation on obligations)
(highway trust fund)

For payment of obligations incurred in the implementation, execution and administration of motor carrier safety operations and programs pursuant to section 31110 of title 49, United States Code, $398,000,000, to be derived from the Highway Trust Fund (other than the Mass Transit Account), together with advances and reimbursements received by the Federal Motor Carrier Safety Administration, the sum of which shall remain available until expended: Provided, That funds available for implementation, execution, or administration of motor carrier safety operations and programs authorized under title 49, United States Code, shall not exceed total obligations of $398,000,000, for "Motor Carrier Safety Operations and Programs" for fiscal year 2027.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 069–8159–0–7–401	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	3	2	3
Receipts:			
Current law:			
1110 Drug and Alcohol Clearinghouse Fees, Motor Carrier Safety Operations and Programs	8	10	10
1130 Licensing and Insuring Fees, Motor Carrier Safety Operations and Programs	38	40	40
1199 Total current law receipts	46	50	50
1999 Total receipts	46	50	50
2000 Total: Balances and receipts	49	52	53
Appropriations:			
Current law:			
2101 Motor Carrier Safety Operations and Programs	-46	-50	-50
2103 Motor Carrier Safety Operations and Programs	-3	-2	-3
2132 Motor Carrier Safety Operations and Programs	2	3	3
2199 Total current law appropriations	-47	-49	-50
2999 Total appropriations	-47	-49	-50
5099 Balance, end of year	2	3	3

Program and Financing (in millions of dollars)

Identification code 069–8159–0–7–401	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Expenses	262	313	
0002 Research and Technology	12	14	
0003 Information Management	83	63	
0007 Licensing & Insuring Fees	50	39	40
0010 Drug and Alcohol Clearinghouse Fees	8	10	10
0011 Surface Transportation Reauthorization (STR) activities			398
0100 Direct program activities, subtotal	415	439	448
0900 Total new obligations, unexpired accounts	415	439	448
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	232	255	255
1021 Recoveries of prior year unpaid obligations	8		
1070 Unobligated balance (total)	240	255	255
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	383	390	398
1138 Appropriations applied to liquidate contract authority	-383	-390	-398
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	46	50	50
1203 Appropriation (previously unavailable)(special or trust)	3	2	3
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-3	-3
1260 Appropriations, mandatory (total)	47	49	50
Contract authority, mandatory:			
1600 Contract authority	383	390	390
1900 Budget authority (total)	430	439	440
1930 Total budgetary resources available	670	694	695
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	255	255	247
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	160	145	154
3010 New obligations, unexpired accounts	415	439	448
3020 Outlays (gross)	-422	-430	-435
3040 Recoveries of prior year unpaid obligations, unexpired	-8		
3050 Unpaid obligations, end of year	145	154	167
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	160	145	154
3200 Obligated balance, end of year	145	154	167
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4010 Outlays from new discretionary authority	266	292	298
4011 Outlays from discretionary balances	106	89	87
4020 Outlays, gross (total)	372	381	385
Mandatory:			
4090 Budget authority, gross	430	439	440
Outlays, gross:			
4100 Outlays from new mandatory authority	29	49	50
4101 Outlays from mandatory balances	21		
4110 Outlays, gross (total)	50	49	50
4180 Budget authority, net (total)	430	439	440
4190 Outlays, net (total)	422	430	435
Memorandum (non-add) entries:			
5050 Unfunded contract authority, SOY	1	30	30
5051 Adjustment to unfunded contract authority brought forward, Oct 1	29		
5052 Unfunded contract authority, EOY	30	30	22
5061 Limitation on obligations (Transportation Trust Funds)	383	390	398

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	430	439	440
Outlays	422	430	435
Legislative proposal, not subject to PAYGO:			
Budget Authority			8
Total:			
Budget Authority	430	439	448
Outlays	422	430	435

The Operations and Programs account provides the necessary resources to support program and administrative activities for motor carrier safety. The Federal Motor Carrier Safety Administration (FMCSA) will continue to improve safety and reduce severe and fatal commercial motor vehicles crashes by requiring operators to maintain standards to remain in the industry, and

by removing high-risk carriers, vehicles, drivers, and service providers from operation. Funding supports Nation-wide motor carrier safety and consumer enforcement efforts, including the continuation of the Compliance, Safety and Accountability Program; regulation and enforcement of movers of household goods; and Federal safety enforcement activities at the borders to ensure that foreign-domiciled carriers entering the U.S. are in compliance with FMCSA regulations. Resources are also provided to fund regulatory development and implementation; investment in research and technology with a focus on research regarding highly automated vehicles and related technology; information technology and information management; safety outreach; and education.

Object Classification (in millions of dollars)

Identification code 069–8159–0–7–401		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	146	135	129
11.3	Other than full-time permanent	.....	1	1
11.9	Total personnel compensation	146	136	130
12.1	Civilian personnel benefits	55	52	51
21.0	Travel and transportation of persons	6	6	6
23.1	Rental payments to GSA	9	15	15
25.2	Other services from non-Federal sources	186	217	233
25.5	Research and development contracts	12	12	12
26.0	Supplies and materials	1	1	1
99.9	Total new obligations, unexpired accounts	415	439	448

Employment Summary

Identification code 069–8159–0–7–401		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,230	1,151	1,189

MOTOR CARRIER SAFETY OPERATIONS AND PROGRAMS

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 069–8159–2–7–401		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Budget authority:			
	Contract authority, mandatory:			
1600	Contract authority	.....	.....	8
1900	Budget authority (total)	.....	.....	8
1930	Total budgetary resources available	.....	.....	8
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	.....	.....	8
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	.....	.....	8
4180	Budget authority, net (total)	.....	.....	8
4190	Outlays, net (total)	.....	.....	.....
	Memorandum (non-add) entries:			
5052	Unfunded contract authority, EOY	.....	.....	8

ADMINISTRATIVE PROVISIONS—FEDERAL MOTOR CARRIER SAFETY ADMINISTRATION

SEC. 130. The Federal Motor Carrier Safety Administration shall send notice of section 385.308 of title 49, Code of Federal Regulations, violations by certified mail, registered mail, or another manner of delivery, which records the receipt of the notice by the persons responsible for the violations.

SEC. 131. None of the funds appropriated or otherwise made available to the Department of Transportation by this Act or any other Act may be obligated or expended to implement, administer, or enforce the requirements of section 31137 of title 49, United States Code, or any regulation issued by the Secretary pursuant to such section, with respect to the use of electronic logging devices by operators of commercial motor vehicles, as defined in section 31132(1) of such title, transporting livestock as defined in section 602 of the Emergency Livestock Feed Assistance Act of 1988 (7 U.S.C. 1471) or insects.

NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION

The National Highway Traffic Safety Administration (NHTSA) is responsible for motor vehicle safety, highway safety behavioral programs, motor vehicle information, and automobile fuel economy programs. NHTSA is charged with reducing traffic crashes and deaths and injuries resulting from traffic crashes; establishing safety standards for motor vehicles and motor vehicle equipment; carrying out needed safety research and development; and the operation of the National Driver Register.

Federal Funds

CONSUMER ASSISTANCE TO RECYCLE AND SAVE PROGRAM

Program and Financing (in millions of dollars)

Identification code 069–0654–0–1–376		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	20	20	20
1930	Total budgetary resources available	20	20	20
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	20	20	20
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	.....	.....

The schedule above shows the remaining activity associated with the completed Consumer Assistance to Recycle and Save (Cash for Clunkers) program. No new funds are requested for this program in 2027.

OPERATIONS AND RESEARCH

For expenses necessary to discharge the functions of the Secretary, with respect to traffic and highway safety, authorized under chapter 301 and part C of subtitle VI of title 49, United States Code, $211,850,000, to remain available through September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 069–0650–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Motor Vehicle Safety	214	71	212
0003	Vehicle Safety Programs - Transfer from 0670	27	70	70
0004	IIJA Div. J Repurposed Funding & Crash Data Admin - Transfer from 0669	3	55	.....
0005	IIJA Div. J Repurposed Funding - Transfer from 0671	.....	79	.....
0799	Total direct obligations	244	275	282
0801	Reimbursable program activity	.....	6	6
0900	Total new obligations, unexpired accounts	244	281	288
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	86	142	138
1001	Discretionary unobligated balance brought fwd, Oct 1	86	.....	.....
1021	Recoveries of prior year unpaid obligations	2	.....	.....
1070	Unobligated balance (total)	88	142	138
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	223	71	212
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from other accounts [069–0669]	3	55	.....
1173	Advance appropriations transferred from other accounts [069–0670]	70	70	.....
1173	Advance appropriations transferred from other accounts [069–0671]	.....	79	.....
1180	Advanced appropriation, discretionary (total)	73	204	.....

OPERATIONS AND RESEARCH—Continued

Program and Financing—Continued

Identification code 069–0650–0–1–401		2025 actual	2026 est.	2027 est.
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2	2	2
1900	Budget authority (total)	298	277	214
1930	Total budgetary resources available	386	419	352
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	142	138	64
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	220	179	190
3010	New obligations, unexpired accounts	244	281	288
3020	Outlays (gross)	-278	-270	-253
3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3041	Recoveries of prior year unpaid obligations, expired	-5		
3050	Unpaid obligations, end of year	179	190	225
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	220	179	190
3200	Obligated balance, end of year	179	190	225
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	298	277	214
	Outlays, gross:			
4010	Outlays from new discretionary authority	123	129	110
4011	Outlays from discretionary balances	155	141	143
4020	Outlays, gross (total)	278	270	253
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2	-2	-2
4033	Non-Federal sources	-1		
4040	Offsets against gross budget authority and outlays (total)	-3	-2	-2
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1		
4060	Additional offsets against budget authority only (total)	1		
4070	Budget authority, net (discretionary)	296	275	212
4080	Outlays, net (discretionary)	275	268	251
4180	Budget authority, net (total)	296	275	212
4190	Outlays, net (total)	275	268	251

The Operations and Research account supports Vehicle Safety programs and activities that reduce highway fatalities, prevent injuries, and reduce their associated economic toll by developing, setting, and enforcing Federal Motor Vehicle Safety Standards (FMVSS). This accounts supports activities to root out safety-related defects in motor vehicles and motor vehicle equipment. These programs also set and enforce fuel economy standards for motor vehicles. NHTSA conducts research for cutting-edge technologies, including complex safety-critical electronic control systems; vehicle cybersecurity; and new emerging Automated Driving System technologies. Additional research areas include biomechanics; heavy vehicles safety technologies. Finally, NHTSA leverages this funding to collect and analyze crash data to identify safety trends and develop safety countermeasures.

Object Classification (in millions of dollars)

Identification code 069–0650–0–1–401		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	71		58
11.1	Full-time permanent	1		
11.1	Full-time permanent	2	35	
11.1	Full-time permanent		27	
11.5	Other personnel compensation	3		2
11.5	Other personnel compensation		3	
11.9	Total personnel compensation	77	65	60
12.1	Civilian personnel benefits	26		21
12.1	Civilian personnel benefits	1	12	
12.1	Civilian personnel benefits		9	
21.0	Travel and transportation of persons	1		
21.0	Travel and transportation of persons		1	
23.1	Rental payments to GSA	1	1	1
24.0	Printing and reproduction	1	1	
25.1	Advisory and assistance services	47	47	49
25.1	Advisory and assistance services	4		2
25.1	Advisory and assistance services		3	
25.3	Other goods and services from Federal sources	31	22	55
25.3	Other goods and services from Federal sources	1		1
25.3	Other goods and services from Federal sources		2	
25.3	Other goods and services from Federal sources		11	
25.5	Research and development contracts	20		23
25.5	Research and development contracts	19	70	67
25.5	Research and development contracts		18	
25.7	Operation and maintenance of equipment	12		1
25.7	Operation and maintenance of equipment	1		
25.7	Operation and maintenance of equipment		12	
26.0	Supplies and materials	1		1
26.0	Supplies and materials		1	
41.0	Grants, subsidies, and contributions			1
41.0	Grants, subsidies, and contributions	1		
99.0	Direct obligations	244	275	282
99.0	Reimbursable obligations		6	6
99.9	Total new obligations, unexpired accounts	244	281	288

Employment Summary

Identification code 069–0650–0–1–401		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	467	390	368
1001	Direct civilian full-time equivalent employment	7		
1001	Direct civilian full-time equivalent employment	10		

SUPPLEMENTAL HIGHWAY TRAFFIC SAFETY PROGRAMS

Program and Financing (in millions of dollars)

Identification code 069–0671–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Sec. 402 - Highway Safety Programs	20	20	
0002	Sec. 405 - National Priority Safety Programs	22	22	
0900	Total new obligations, unexpired accounts (object class 41.0)	42	42	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	58	59	
1001	Discretionary unobligated balance brought fwd, Oct 1	58		
	Budget authority:			
	Appropriations, discretionary:			
	Advance appropriations, discretionary:			
1170	Advance appropriation	62	62	
1172	Advance appropriations transferred to other accounts [069–0650]		-79	
1180	Advanced appropriation, discretionary (total)	62	-17	
1900	Budget authority (total)	62	-17	
1930	Total budgetary resources available	120	42	
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-19		
1941	Unexpired unobligated balance, end of year	59		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	70	68	70
3010	New obligations, unexpired accounts	42	42	
3020	Outlays (gross)	-44	-40	-37
3050	Unpaid obligations, end of year	68	70	33
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	70	68	70
3200	Obligated balance, end of year	68	70	33
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	62	-17	
	Outlays, gross:			
4010	Outlays from new discretionary authority	12	6	
4011	Outlays from discretionary balances	32	34	37
4020	Outlays, gross (total)	44	40	37
4180	Budget authority, net (total)	62	-17	
4190	Outlays, net (total)	44	40	37

Infrastructure Investment and Jobs Act provided additional funding for the State and Community Safety Grants Program (Section 402), National

Priority Safety Programs (Section 405), and grants administration. The schedule above shows the remaining activity associated with these funds. No new funds are requested in 2027.

CRASH DATA

Program and Financing (in millions of dollars)

Identification code 069–0669–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Crash Data Program	201	145	145
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	387	333	283
1001	Discretionary unobligated balance brought fwd, Oct 1	387	.....	.....
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	388	333	283
	Budget authority:			
	Appropriations, discretionary:			
	Advance appropriations, discretionary:			
1170	Advance appropriation	150	150	.....
1172	Advance appropriations transferred to other accounts [069–0650]	-3	-55	.....
1180	Advanced appropriation, discretionary (total)	147	95	.....
1900	Budget authority (total)	147	95	.....
1930	Total budgetary resources available	535	428	283
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1	.....	.....
1941	Unexpired unobligated balance, end of year	333	283	138
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	32	204	237
3010	New obligations, unexpired accounts	201	145	145
3020	Outlays (gross)	-28	-112	-98
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	204	237	284
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	32	204	237
3200	Obligated balance, end of year	204	237	284
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	147	95	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	24	.....
4011	Outlays from discretionary balances	28	88	98
4020	Outlays, gross (total)	28	112	98
4180	Budget authority, net (total)	147	95	.....
4190	Outlays, net (total)	28	112	98

Funding was provided in the Infrastructure Investment and Jobs Act (IIJA) to expand, improve, and enhance NHTSA's crash data program. The schedule above shows the remaining activity associated with the program. No new funds are requested for this program in 2027.

Object Classification (in millions of dollars)

Identification code 069–0669–0–1–401		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	29	145	145
41.0	Grants, subsidies, and contributions	172	.....	.....
99.9	Total new obligations, unexpired accounts	201	145	145

VEHICLE SAFETY AND BEHAVIORAL RESEARCH PROGRAMS

Program and Financing (in millions of dollars)

Identification code 069–0670–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Behavioral Research Programs	85	47	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	52	7	.....
1001	Discretionary unobligated balance brought fwd, Oct 1	52	6	.....
	Budget authority:			
	Appropriations, discretionary:			
	Advance appropriations, discretionary:			
1170	Advance appropriation	110	110	.....
1172	Advance appropriations transferred to other accounts [069–0650]	-70	-70	.....
1180	Advanced appropriation, discretionary (total)	40	40	.....
1900	Budget authority (total)	40	40	.....
1930	Total budgetary resources available	92	47	.....
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	7	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	19	89	88
3010	New obligations, unexpired accounts	85	47	.....
3020	Outlays (gross)	-15	-48	-38
3050	Unpaid obligations, end of year	89	88	50
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	19	89	88
3200	Obligated balance, end of year	89	88	50
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	40	40	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	13	.....
4011	Outlays from discretionary balances	15	35	38
4020	Outlays, gross (total)	15	48	38
4180	Budget authority, net (total)	40	40	.....
4190	Outlays, net (total)	15	48	38

Vehicle Safety and Behavioral Research funding was provided in the Infrastructure Investment and Jobs Act to support increased behavioral safety program efforts including research, communication, evaluation, and national leadership activities. Funding also supported additional vehicle safety research, particularly in the critical areas of vehicle electronics and cybersecurity, and automated driving systems. The schedule above shows the remaining activity associated with these funds. No new funds are requested in 2027.

Object Classification (in millions of dollars)

Identification code 069–0670–0–1–401		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	6	6	.....
25.3	Other goods and services from Federal sources	66	28	.....
25.7	Operation and maintenance of equipment	1	1	.....
41.0	Grants, subsidies, and contributions	12	12	.....
99.9	Total new obligations, unexpired accounts	85	47	.....

Trust Funds

OPERATIONS AND RESEARCH

(LIQUIDATION OF CONTRACT AUTHORIZATION)

(LIMITATION ON OBLIGATIONS)

(HIGHWAY TRUST FUND)

For payment of obligations incurred in carrying out the provisions of section 403 of title 23, United States Code, including behavioral research on automated driving systems and advanced driver assistance systems and improving consumer responses

OPERATIONS AND RESEARCH (HIGHWAY TRUST FUND)—Continued

to safety recalls, and chapter 303 of title 49, United States Code, $214,000,000, to be derived from the Highway Trust Fund (other than the Mass Transit Account) and to remain available until expended: Provided, That none of the funds in this Act shall be available for the planning or execution of programs the total obligations for which, in fiscal year 2027, are in excess of $214,000,000:

Provided further, That within the $214,000,000 obligation limitation for operations and research, $57,500,000 shall remain available until September 30, 2028, and shall be in addition to the amount of any limitation imposed on obligations for future years: Provided further, That amounts for behavioral research on automated driving systems and advanced driver assistance systems and improving consumer responses to safety recalls are in addition to any other funds provided for those purposes for fiscal year 2027 in this Act.

Program and Financing (in millions of dollars)

Identification code 069–8016–0–7–401	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Sec. 403 - Highway Safety Research & Development	199	202	
0002 National Driver Register	6	8	
0003 Surface Transportation Reauthorization Activities			214
0100 Total Direct Obligations	205	210	214
0799 Total direct obligations	205	210	214
0801 Operations and Research (Transportation Trust Fund) (Reimbursable)		7	7
0900 Total new obligations, unexpired accounts	205	217	221
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	56	58	56
1001 Discretionary unobligated balance brought fwd, Oct 1	7	9	
1021 Recoveries of prior year unpaid obligations	3		
1025 Unobligated balance of contract authority withdrawn	-2		
1070 Unobligated balance (total)	57	58	56
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	205	210	214
1138 Appropriations applied to liquidate contract authority	-205	-210	-214
Contract authority, mandatory:			
1600 Contract authority	205	210	210
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	5	5
1900 Budget authority (total)	206	215	215
1930 Total budgetary resources available	263	273	271
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	58	56	50
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	219	235	196
3010 New obligations, unexpired accounts	205	217	221
3020 Outlays (gross)	-186	-256	-234
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3050 Unpaid obligations, end of year	235	196	183
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	219	235	196
3200 Obligated balance, end of year	235	196	183
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1	5	5
Outlays, gross:			
4010 Outlays from new discretionary authority	56	73	84
4011 Outlays from discretionary balances	130	183	150
4020 Outlays, gross (total)	186	256	234
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	-5	-5
4040 Offsets against gross budget authority and outlays (total)	-1	-5	-5
Mandatory:			
4090 Budget authority, gross	205	210	210
4180 Budget authority, net (total)	205	210	210
4190 Outlays, net (total)	185	251	229
Memorandum (non-add) entries:			
5052 Unfunded contract authority, EOY			-4
5054 Fund balance in excess of liquidating requirements, SOY: unfunded contract authority	52	53	
5055 Fund balance in excess of liquidating requirements, EOY: unfunded contract authority	53		
5061 Limitation on obligations (Transportation Trust Funds)	205	210	214

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	205	210	210
Outlays	185	251	229
Legislative proposal, not subject to PAYGO:			
Budget Authority			4
Total:			
Budget Authority	205	210	214
Outlays	185	251	229

The Highway Safety Research and Development programs support research, demonstrations, evaluation, technical assistance, and national leadership activities for behavioral safety programs conducted by State and local governments, as well as various safety associations and organizations. These programs are designed to provide our State and local partners with the latest tools to combat impaired, distracted, and unsafe driving while encouraging occupant protection, pedestrian and bicycle safety, and development of best practices for emergency medical and trauma care systems as part of a comprehensive highway and traffic safety system. This funding supports the National Driver Register's Problem Driver Pointer System, which helps to identify drivers who have been suspended for or convicted of serious traffic offenses, such as driving under the influence of alcohol or other drugs. Finally, this funding will allow NHTSA to improve its vital data collection and analysis, which drives all of the agency's safety activities.

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Object Classification (in millions of dollars)

Identification code 069–8016–0–7–401	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	33	23	
11.1 Full-time permanent	1	1	
11.1 Full-time permanent			19
11.5 Other personnel compensation	1	1	
11.5 Other personnel compensation			1
11.9 Total personnel compensation	35	25	20
12.1 Civilian personnel benefits	12	8	
12.1 Civilian personnel benefits	1	1	
12.1 Civilian personnel benefits			8
23.3 Communications, utilities, and miscellaneous charges	2	2	
23.3 Communications, utilities, and miscellaneous charges			2
25.1 Advisory and assistance services	81	84	
25.1 Advisory and assistance services	3	3	
25.1 Advisory and assistance services			88
25.3 Other goods and services from Federal sources	26	33	
25.3 Other goods and services from Federal sources	1	2	
25.3 Other goods and services from Federal sources			45
25.7 Operation and maintenance of equipment	8	8	
25.7 Operation and maintenance of equipment			2
41.0 Grants, subsidies, and contributions	36	43	
41.0 Grants, subsidies, and contributions		1	
41.0 Grants, subsidies, and contributions			49
99.0 Direct obligations	205	210	214
99.0 Reimbursable obligations		7	7
99.9 Total new obligations, unexpired accounts	205	217	221

Employment Summary

Identification code 069–8016–0–7–401	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	208	139	
1001 Direct civilian full-time equivalent employment	9	7	
1001 Direct civilian full-time equivalent employment			120

OPERATIONS AND RESEARCH (HIGHWAY TRUST FUND)

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 069–8016–2–7–401		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Budget authority:			
	Contract authority, mandatory:			
1600	Contract authority			4
1900	Budget authority (total)			4
1930	Total budgetary resources available			4
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			4
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			4
4180	Budget authority, net (total)			4
4190	Outlays, net (total)			
	Memorandum (non-add) entries:			
5052	Unfunded contract authority, EOY			4

HIGHWAY TRAFFIC SAFETY GRANTS

(LIQUIDATION OF CONTRACT AUTHORIZATION)

(LIMITATION ON OBLIGATIONS)

(HIGHWAY TRUST FUND)

For payment of obligations incurred in carrying out provisions of sections 402, 404, and 405 of title 23, United States Code, and grant administration expenses under chapter 4 of title 23, United States Code, to remain available until expended, $867,000,000, to be derived from the Highway Trust Fund (other than the Mass Transit Account): Provided, That none of the funds in this Act shall be available for the planning or execution of programs for which the total obligations in fiscal year 2027 are in excess of $867,000,000 for programs authorized under sections 402, 404, and 405 of title 23, United States Code, and grant administration expenses under chapter 4 of title 23, United States Code:

Provided further, That none of these funds shall be used for construction, rehabilitation, or remodeling costs, or for office furnishings and fixtures for State, local or private buildings or structures: Provided further, That not to exceed $500,000 of the funds made available for national priority safety programs under section 405 of title 23, United States Code, for impaired driving countermeasures (as described in subsection (d) of that section) shall be available for technical assistance to the States: Provided further, That with respect to the "Transfers" provision under section 405(a)(10) of title 23, United States Code, any amounts transferred to increase the amounts made available under section 402 shall include the obligation authority for such amounts: Provided further, That the Administrator shall notify the House and Senate Committees on Appropriations of any exercise of the authority granted under the preceding proviso or under section 405(a)(10) of title 23, United States Code, within 5 days.

Program and Financing (in millions of dollars)

Identification code 069–8020–0–7–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Sec. 402 - Highway Safety Programs	385	393	
0002	Sec. 404 - High-visibility Enforcement Program	42	44	
0003	Sec. 405 - National Priority Safety Programs	359	368	
0004	Administrative Expenses	33	45	
0005	Sec. 154 / Sec. 164 Transfer from FHWA	140	151	
0006	Surface Transportation Reauthorization Activities			867
0900	Total new obligations, unexpired accounts	959	1,001	867
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	47	65	65
1021	Recoveries of prior year unpaid obligations	8		
1025	Unobligated balance of contract authority withdrawn	-2		
1070	Unobligated balance (total)	53	65	65
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	831	850	867
1121	Appropriations transferred from other acct [069–8083]	116	151	
1138	Appropriations applied to liquidate contract authority	-947	-1,001	-867
	Contract authority, mandatory:			
1600	Contract authority	831	850	850
1611	Contract authority transferred from other accounts [069–8083]	140	151	
1640	Contract authority, mandatory (total)	971	1,001	850
1900	Budget authority (total)	971	1,001	850
1930	Total budgetary resources available	1,024	1,066	915
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	65	65	48
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,428	1,441	1,400
3010	New obligations, unexpired accounts	959	1,001	867
3020	Outlays (gross)	-938	-1,042	-997
3040	Recoveries of prior year unpaid obligations, unexpired	-8		
3050	Unpaid obligations, end of year	1,441	1,400	1,270
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,428	1,441	1,400
3200	Obligated balance, end of year	1,441	1,400	1,270
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4010	Outlays from new discretionary authority	118	172	147
4011	Outlays from discretionary balances	820	870	850
4020	Outlays, gross (total)	938	1,042	997
	Mandatory:			
4090	Budget authority, gross	971	1,001	850
4180	Budget authority, net (total)	971	1,001	850
4190	Outlays, net (total)	938	1,042	997
	Memorandum (non-add) entries:			
5052	Unfunded contract authority, EOY			-17
5054	Fund balance in excess of liquidating requirements, SOY: unfunded contract authority	59	36	
5055	Fund balance in excess of liquidating requirements, EOY: unfunded contract authority	36		
5061	Limitation on obligations (Transportation Trust Funds)	971	1,000	867

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	971	1,001	850
Outlays	938	1,042	997
Legislative proposal, not subject to PAYGO:			
Budget Authority			17
Total:			
Budget Authority	971	1,001	867
Outlays	938	1,042	997

NHTSA provides grants to States for activities related to highway traffic safety. NHTSA's grants program supports multi-faceted State highway safety programs designed to reduce traffic crashes and the resulting deaths, injuries, and property damage. Dedicated funds from the program support high visibility enforcement campaigns that promote the use of seat belts and the reduction of impaired and distracted driving. The Agency also makes grant awards to States to address national priorities, such as impaired driving, occupant protection, distracted driving, and non-motorized safety, among others. The Agency implements performance measures and data-driven targets as a condition of approval in these programs and to ensure efficient and effective use of funds.

Object Classification (in millions of dollars)

Identification code 069–8020–0–7–401		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	12	8	
11.1	Full-time permanent			9
11.9	Total personnel compensation	12	8	9

HIGHWAY TRAFFIC SAFETY GRANTS—Continued

Object Classification—Continued

Identification code 069–8020–0–7–401		2025 actual	2026 est.	2027 est.
12.1	Civilian personnel benefits	4	3	
12.1	Civilian personnel benefits			3
21.0	Travel and transportation of persons	1	1	
21.0	Travel and transportation of persons			1
23.1	Rental payments to GSA	1	1	
23.1	Rental payments to GSA			1
25.1	Advisory and assistance services	42	44	
25.1	Advisory and assistance services	5	7	
25.1	Advisory and assistance services	9	26	
25.1	Advisory and assistance services			71
25.3	Other goods and services from Federal sources	5	5	
25.3	Other goods and services from Federal sources			12
25.7	Operation and maintenance of equipment	1	1	
41.0	Grants, subsidies, and contributions	385	393	
41.0	Grants, subsidies, and contributions	354		
41.0	Grants, subsidies, and contributions		361	
41.0	Grants, subsidies, and contributions	140	151	
41.0	Grants, subsidies, and contributions			770
99.9	Total new obligations, unexpired accounts	959	1,001	867

Employment Summary

Identification code 069–8020–0–7–401		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	81	54	56

HIGHWAY TRAFFIC SAFETY GRANTS

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 069–8020–2–7–401		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Budget authority:			
	Contract authority, mandatory:			
1600	Contract authority			17
1900	Budget authority (total)			17
1930	Total budgetary resources available			17
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			17
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			17
4180	Budget authority, net (total)			17
4190	Outlays, net (total)			
	Memorandum (non-add) entries:			
5052	Unfunded contract authority, EOY			17

ADMINISTRATIVE PROVISIONS

SEC. 140. The limitations on obligations for the programs of the National Highway Traffic Safety Administration set in this Act shall not apply to obligations for which obligation authority was made available in previous public laws but only to the extent that the obligation authority has not lapsed or been used.

FEDERAL RAILROAD ADMINISTRATION

The Federal Railroad Administration's (FRA) mission is to enable the safe, reliable, and efficient movement of people and goods for a strong America, now and in the future. FRA executes its dual railroad safety and development mission by establishing and enforcing minimum safety standards, modernizing regulations to enable technological advances that promote safety, investing in rail services and infrastructure, and researching and developing innovations and advanced technology solutions. FRA's safety oversight and grant programs enable the agency to address safety concerns across the railroad network and empower the railroad industry to effectively innovate and respond to emerging safety and operational challenges to ensure the continued growth of the U.S. economy.

Federal Funds

SAFETY AND OPERATIONS

For necessary expenses of the Federal Railroad Administration, not otherwise provided for, $271,000,000, of which $25,000,000 shall remain available until expended.

Program and Financing (in millions of dollars)

Identification code 069–0700–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Safety and Operations	282	266	271
0100	Total direct program	282	266	271
0799	Total direct obligations	282	266	271
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	37	27	26
1001	Discretionary unobligated balance brought fwd, Oct 1	37		
1021	Recoveries of prior year unpaid obligations	4		
1070	Unobligated balance (total)	41	27	26
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	268	265	271
1900	Budget authority (total)	268	265	271
1930	Total budgetary resources available	309	292	297
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	27	26	26
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	108	80	84
3010	New obligations, unexpired accounts	282	266	271
3020	Outlays (gross)	-309	-262	-264
3031	Unpaid obligations transferred from other accts [070–0413]	9		
3040	Recoveries of prior year unpaid obligations, unexpired	-4		
3041	Recoveries of prior year unpaid obligations, expired	-6		
3050	Unpaid obligations, end of year	80	84	91
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	108	80	84
3200	Obligated balance, end of year	80	84	91
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	268	265	271
	Outlays, gross:			
4010	Outlays from new discretionary authority	236	201	206
4011	Outlays from discretionary balances	73	61	58
4020	Outlays, gross (total)	309	262	264
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1		
4033	Non-Federal sources:	-1		
4040	Offsets against gross budget authority and outlays (total)	-2		
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	2		
4070	Budget authority, net (discretionary)	268	265	271
4080	Outlays, net (discretionary)	307	262	264
4180	Budget authority, net (total)	268	265	271
4190	Outlays, net (total)	307	262	264

Funds requested in the Safety and Operations account support the Federal Railroad Administration's (FRA) personnel and administrative expenses, the cost of railroad safety inspectors, and other program activities including contracts. Resources are also provided to fund information management, technology, safety education, and outreach.

Object Classification (in millions of dollars)

Identification code 069–0700–0–1–401		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	130	112	110
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	5	5	5
11.9	Total personnel compensation	136	118	116
12.1	Civilian personnel benefits	51	47	45
21.0	Travel and transportation of persons	12	12	12
23.1	Rental payments to GSA	2	2	2
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	40	42	46
25.2	Other services from non-Federal sources	2	2	2
25.3	Other goods and services from Federal sources	37	39	44
31.0	Equipment		1	1
41.0	Grants, subsidies, and contributions	1	2	2
99.0	Direct obligations	282	266	271
99.9	Total new obligations, unexpired accounts	282	266	271

Employment Summary

Identification code 069–0700–0–1–401		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	970	851	833

Railroad Safety Grants

Program and Financing (in millions of dollars)

Identification code 069–0702–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Rail Safety Grants	2	1	
0900	Total new obligations, unexpired accounts (object class 41.0)	2	1	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	2	
1001	Discretionary unobligated balance brought fwd, Oct 1	4	1	
	Budget authority:			
	Appropriations, discretionary:			
1131	Unobligated balance of appropriations permanently reduced		-1	
1930	Total budgetary resources available	4	1	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	11	13	12
3010	New obligations, unexpired accounts	2	1	
3020	Outlays (gross)		-2	-2
3050	Unpaid obligations, end of year	13	12	10
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	11	13	12
3200	Obligated balance, end of year	13	12	10
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross		-1	
	Outlays, gross:			
4011	Outlays from discretionary balances		2	2
4180	Budget authority, net (total)		-1	
4190	Outlays, net (total)		2	2

In 2016, $50 million was appropriated under the Railroad Safety Grants heading to be equally distributed to Railroad Safety Infrastructure Improvement Grants and Railroad Safety Technology Grants. The Fixing America's Surface Transportation (FAST) Act of 2015 (P.L. 114–94) repealed the Railroad Safety Infrastructure Improvement Grants program and did not authorize new funding for the Railroad Safety Technology Grants program. No new funds are requested for this account for 2027.

Railroad Research and Development

For necessary expenses for railroad research and development, $26,200,000, to remain available until expended: Provided, That of the amounts provided under this heading, up to $3,000,000 shall be available pursuant to section 20108(d) of title 49, United States Code, for the construction, alteration, and repair of buildings and improvements at the Transportation Technology Center.

Program and Financing (in millions of dollars)

Identification code 069–0745–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Railroad System Issues	4	12	5
0002	Human Factors	4	5	4
0012	Track Program	12	9	6
0013	Rolling Stock Program	7	9	6
0014	Train Control and Communication	3	5	4
0100	Total direct program	30	40	25
0799	Total direct obligations	30	40	25
0801	Railroad Research and Development (Reimbursable)	1	1	1
0900	Total new obligations, unexpired accounts	31	41	26
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	39	64	63
1021	Recoveries of prior year unpaid obligations	2	1	1
1070	Unobligated balance (total)	41	65	64
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	54	40	26
1131	Unobligated balance of appropriations permanently reduced		-1	
1160	Appropriation, discretionary (total)	54	39	26
1900	Budget authority (total)	54	39	26
1930	Total budgetary resources available	95	104	90
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	64	63	64
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	67	52	51
3010	New obligations, unexpired accounts	31	41	26
3020	Outlays (gross)	-44	-41	-34
3040	Recoveries of prior year unpaid obligations, unexpired	-2	-1	-1
3050	Unpaid obligations, end of year	52	51	42
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	67	52	51
3200	Obligated balance, end of year	52	51	42
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	54	39	26
	Outlays, gross:			
4010	Outlays from new discretionary authority	5	8	5
4011	Outlays from discretionary balances	39	33	29
4020	Outlays, gross (total)	44	41	34
4180	Budget authority, net (total)	54	39	26
4190	Outlays, net (total)	44	41	34

Funding requested in the Railroad Research and Development Program is focused on improving railroad safety. Research provides the scientific and engineering support for the Federal Railroad Administration's railroad safety oversight mission. It also identifies and develops emerging technologies for the rail industry to adopt voluntarily. The outcomes of the research and development reduce accidents and incidents. In addition to improving safety, the program contributes towards activities to achieve and maintain a state of good repair and promote job creation and economic growth.

The program focuses on the following areas of research:

Track Program.—Reducing derailments due to track related causes.

RAILROAD RESEARCH AND DEVELOPMENT—Continued

Rolling Stock Program.—Reducing derailments due to equipment failures, to minimize the consequences of derailments, and to minimize hazardous material releases.

Train Control and Communication.—Reducing train to train collisions and train collisions with objects on the line and at grade crossings.

Human Factors Program.—Reducing accidents caused by human error.

Railroad System Issues Program.—Prioritizing Research and Development projects on the basis of relevance to safety risk reduction and other DOT goals.

Object Classification (in millions of dollars)

Identification code 069–0745–0–1–401		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.3	Other goods and services from Federal sources	1		
25.4	Operation and maintenance of facilities		3	3
25.5	Research and development contracts	26	30	16
31.0	Equipment		2	1
41.0	Grants, subsidies, and contributions	3	5	5
99.0	Direct obligations	30	40	25
99.0	Reimbursable obligations	1	1	1
99.9	Total new obligations, unexpired accounts	31	41	26

RESTORATION AND ENHANCEMENT GRANTS

Program and Financing (in millions of dollars)

Identification code 069–0127–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	R&E Grants	18		
0003	R&E Special Transportation Circumstances		1	
0900	Total new obligations, unexpired accounts (object class 41.0)	18	1	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	19	1	
1930	Total budgetary resources available	19	1	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	13	19	18
3010	New obligations, unexpired accounts	18	1	
3020	Outlays (gross)	-12	-2	-3
3050	Unpaid obligations, end of year	19	18	15
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	13	19	18
3200	Obligated balance, end of year	19	18	15
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	12	2	3
4180	Budget authority, net (total)			
4190	Outlays, net (total)	12	2	3

Restoration and Enhancement Grants provide operating assistance to initiate, restore, or enhance intercity passenger rail transportation. The program limits assistance to six years per route. Eligible recipients include States (including interstate compacts), local governments, Amtrak or other rail carriers that provide intercity passenger rail service, federally recognized Indian Tribes, and any rail carrier in partnership with another eligible public-sector applicant. No new funds are requested for this account for 2027.

MAGNETIC LEVITATION TECHNOLOGY DEPLOYMENT PROGRAM

Program and Financing (in millions of dollars)

Identification code 069–0129–0–1–401		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	14	14	
	Budget authority:			
	Appropriations, discretionary:			
1131	Unobligated balance of appropriations permanently reduced		-14	
1930	Total budgetary resources available	14		
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	14		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross		-14	
4180	Budget authority, net (total)		-14	
4190	Outlays, net (total)			

The Magnetic Levitation Technology Deployment Program provides grants to states to fund eligible capital costs and preconstruction planning activities that support the deployment of magnetic levitation (maglev) transportation projects. No new funds are requested for this account for 2027.

GRANTS TO THE NATIONAL RAILROAD PASSENGER CORPORATION

Program and Financing (in millions of dollars)

Identification code 069–0704–0–1–401		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
1930	Total budgetary resources available	1	1	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	33	28	22
3020	Outlays (gross)	-5	-6	-9
3050	Unpaid obligations, end of year	28	22	13
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	33	28	22
3200	Obligated balance, end of year	28	22	13
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	5	6	9
4180	Budget authority, net (total)			
4190	Outlays, net (total)	5	6	9

Prior to 2006, FRA received annual appropriations in this account for grants to the National Railroad Passenger Corporation (Amtrak). Since then, several one-time appropriations or funding transfers have been directed to this account, including $1.3 billion in funds under the American Recovery and Reinvestment Act of 2009, $112 million from the Disaster Relief Appropriations Act of 2013 (P.L. 113–2) for recovery efforts from super storm Sandy, $185 million transfer from the Federal Transit Administration for the Hudson Yards disaster resiliency project in New York City, and a $13 million transfer from the Federal Transit Administration for the Metropolitan Transportation Authority/Long Island Rail Road's Long Island City and 1st Avenue Generator and Waterproofing project in New York City. No new funds are requested for this account for 2027.

National Network Grants to the National Railroad Passenger Corporation

To enable the Secretary of Transportation to make grants to the National Railroad Passenger Corporation for activities associated with the National Network as authorized by section 22101(b) of the Infrastructure Investment and Jobs Act (division B of Public Law 117–58), $1,450,000,000, to remain available until expended: Provided, That the Secretary shall retain $3,000,000 of the funds provided under this heading in this Act to fund expenses associated with the State-Supported Route Committee established under section 24712 of title 49, United States Code.

Program and Financing (in millions of dollars)

Identification code 069–1775–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Grants for National Network	1,277	1,566	1,440
0003	State Supported Route Committee	3	3	3
0011	Grants for National Network (IIJA Supp)	3,129	3,128	.....
0013	State Supported Route Committee (IIJA Supp)	.....	3	3
0014	Amtrak Restoration and Enhancement Grants (IIJA Supp)	46	50	50
0015	Interstate Rail Compact Grants (IIJA Supp)	6	3	3
0016	Amtrak Special Transportation Circumstances (IIJA Supp)	1	1	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	4,462	4,754	1,499
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	186	202	216
1010	Unobligated balance transfer to other accts [069–0759]	-2	-1	.....
1070	Unobligated balance (total)	184	201	216
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,286	1,577	1,450
1120	Appropriations transferred to other acct [069–0759]	-6	-8	-7
1160	Appropriation, discretionary (total)	1,280	1,569	1,443
	Advance appropriations, discretionary:			
1170	Advance appropriation	3,200	3,200	.....
1900	Budget authority (total)	4,480	4,769	1,443
1930	Total budgetary resources available	4,664	4,970	1,659
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	202	216	160
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8,287	10,799	12,802
3010	New obligations, unexpired accounts	4,462	4,754	1,499
3020	Outlays (gross)	-1,950	-2,751	-3,626
3050	Unpaid obligations, end of year	10,799	12,802	10,675
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8,287	10,799	12,802
3200	Obligated balance, end of year	10,799	12,802	10,675
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4,480	4,769	1,443
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,277	1,564	1,438
4011	Outlays from discretionary balances	673	1,187	2,188
4020	Outlays, gross (total)	1,950	2,751	3,626
4180	Budget authority, net (total)	4,480	4,769	1,443
4190	Outlays, net (total)	1,950	2,751	3,626

The Fixing America's Surface Transportation Act authorized two new appropriations accounts for the National Railroad Passenger Corporation (Amtrak)—Northeast Corridor Grants and National Network Grants. Funds for the National Network Grants to the National Railroad Passenger Corporation account provide capital, operating, and debt service funding for Amtrak activities related to the National Network, which includes Amtrak's State-Supported services, Long Distance services, and other Amtrak costs not allocated to the Northeast Corridor. Amtrak began receiving its annual appropriations from Congress under this account structure in 2017.

Northeast Corridor Grants to the National Railroad Passenger Corporation

To enable the Secretary of Transportation to make grants to the National Railroad Passenger Corporation for activities associated with the Northeast Corridor as authorized by section 22101(a) of the Infrastructure Investment and Jobs Act (Public Law 117–58), $650,000,000, to remain available until expended: Provided, That the Secretary may retain up to one-half of 1 percent of the amounts made available under both this heading in this Act and the "National Network Grants to the National Railroad Passenger Corporation" heading in this Act to fund the costs of project management and oversight of activities authorized by section 22101(c) of the Infrastructure Investment and Jobs Act (Public Law 117–58): Provided further, That in addition to the funds retained to fund project management and oversight activities authorized by section 22101(c) of the Infrastructure Investment and Jobs Act (Public Law 117–58), the Secretary shall retain an additional $6,000,000 of the amounts made available under this heading in this Act to fund expenses associated with the Northeast Corridor Commission established under section 24905 of title 49, United States Code.

Program and Financing (in millions of dollars)

Identification code 069–1774–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Grants for Northeast Corridor	1,131	841	641
0003	Northeast Corridor Commission	10	10	6
0011	Grants for Northeast Corridor (IIJA Supp)	1,189	1,189	.....
0013	Northeast Corridor Commission (IIJA Supp)	8	10	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	2,338	2,050	647
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	29	25	16
1010	Unobligated balance transfer to other accts [069–0759]	-1	-5	.....
1070	Unobligated balance (total)	28	20	16
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,141	850	650
1120	Appropriations transferred to other acct [069–0759]	-6	-4	-3
1160	Appropriation, discretionary (total)	1,135	846	647
	Advance appropriations, discretionary:			
1170	Advance appropriation	1,200	1,200	.....
1900	Budget authority (total)	2,335	2,046	647
1930	Total budgetary resources available	2,363	2,066	663
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	25	16	16
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3,184	3,814	4,112
3010	New obligations, unexpired accounts	2,338	2,050	647
3020	Outlays (gross)	-1,708	-1,752	-1,701
3050	Unpaid obligations, end of year	3,814	4,112	3,058
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3,184	3,814	4,112
3200	Obligated balance, end of year	3,814	4,112	3,058
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,335	2,046	647
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,131	842	644
4011	Outlays from discretionary balances	577	910	1,057
4020	Outlays, gross (total)	1,708	1,752	1,701
4180	Budget authority, net (total)	2,335	2,046	647
4190	Outlays, net (total)	1,708	1,752	1,701

The Fixing America's Surface Transportation Act authorized two new appropriations accounts for the National Railroad Passenger Corporation (Amtrak)—Northeast Corridor Grants and National Network Grants. Funds for the Northeast Corridor Grants to the National Railroad Passenger Corporation account provide capital, operating, and debt service funding for Amtrak activities related to the Northeast Corridor. Amtrak began receiving

NORTHEAST CORRIDOR GRANTS TO THE NATIONAL RAILROAD PASSENGER CORPORATION—Continued

its annual appropriations from Congress under this account structure in 2017.

CAPITAL ASSISTANCE FOR HIGH SPEED RAIL CORRIDORS AND INTERCITY PASSENGER RAIL SERVICE

Program and Financing (in millions of dollars)

Identification code 069–0719–0–1–401	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		929	
1021 Recoveries of prior year unpaid obligations	929		
1070 Unobligated balance (total)	929	929	
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced		-929	
1930 Total budgetary resources available	929		
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	929		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,192	197	149
3020 Outlays (gross)	-66	-48	-27
3040 Recoveries of prior year unpaid obligations, unexpired	-929		
3050 Unpaid obligations, end of year	197	149	122
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,192	197	149
3200 Obligated balance, end of year	197	149	122
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		-929	
Outlays, gross:			
4011 Outlays from discretionary balances	66	48	27
4180 Budget authority, net (total)		-929	
4190 Outlays, net (total)	66	48	27

Through this program, FRA provides capital grants to States to invest in and improve intercity passenger rail service, including the development of new high-speed rail capacity. This account received $8 billion provided by the American Recovery and Reinvestment Act of 2009 and an additional $2.1 billion provided in 2010. No new funds are requested for this account for 2027.

NEXT GENERATION HIGH-SPEED RAIL

Program and Financing (in millions of dollars)

Identification code 069–0722–0–1–401	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0003 Next Generation High-Speed Rail		1	
0900 Total new obligations, unexpired accounts (object class 41.0)		1	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	1	1	
1930 Total budgetary resources available	1	1	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1		1
3010 New obligations, unexpired accounts		1	
3020 Outlays (gross)			-1
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year		1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1		1
3200 Obligated balance, end of year		1	
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances			1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			1

The Next Generation High-Speed Rail Program funds research, development, technology demonstration programs, and the planning and analysis required to evaluate high speed rail technology proposals. No new funds are requested for this account for 2027.

RAIL LINE RELOCATION AND IMPROVEMENT PROGRAM

Program and Financing (in millions of dollars)

Identification code 069–0716–0–1–401	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1001 Discretionary unobligated balance brought fwd, Oct 1	1		
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	1
3020 Outlays (gross)			-1
3050 Unpaid obligations, end of year	1	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	1
3200 Obligated balance, end of year	1	1	
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances			1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			1

The Rail Line Relocation and Improvement program provides Federal assistance to States for relocating or making necessary improvements to local rail lines. The program was repealed by the Fixing America's Surface Transportation (FAST) Act; however, the project eligibilities are included under the Consolidated Rail Infrastructure and Safety Improvements program. No new funds are requested for this account for 2027.

RAIL SAFETY TECHNOLOGY PROGRAM

Program and Financing (in millions of dollars)

Identification code 069–0701–0–1–401	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	
3020 Outlays (gross)		-1	
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances		1	
4180 Budget authority, net (total)			
4190 Outlays, net (total)		1	

The Railroad Safety Technology Program is a competitive grant program for the deployment of train control technologies to passenger and freight rail carriers, railroad suppliers, and State and local governments. No new funds are requested for this account for 2027.

Federal-State Partnership for Intercity Passenger Rail

Program and Financing (in millions of dollars)

Identification code 069–2810–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Fed-State SOGR Grants	206	225	59
0003	Fed-State IPR Grants - NEC Projects	79	40	45
0004	Fed-State IPR Grants - Non-NEC Projects	69	45	45
0009	Fed-State IPR Grants - NEC Projects (IIJA Supp)	10,842	2,262	500
0010	Fed-State IPR Grants - Non-NEC Projects (IIJA Supp)	1,108	1,217	700
0011	Regional Planning Guidance and Corridor Planning (IIJA Supp)	81	50	50
0900	Total new obligations, unexpired accounts	12,385	3,839	1,399
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	16,220	12,885	15,878
1010	Unobligated balance transfer to other accts [069–0759]		-144	
1021	Recoveries of prior year unpaid obligations	1,777		
1070	Unobligated balance (total)	17,997	12,741	15,878
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	75	25	
1120	Appropriations transferred to other acct [069–0759]	-2	-1	
1160	Appropriation, discretionary (total)	73	24	
	Advance appropriations, discretionary:			
1170	Advance appropriation	7,200	7,200	
1172	Advance appropriations transferred to other accounts [069–2811]		-110	
1172	Advance appropriations transferred to other accounts [069–2812]		-138	
1180	Advanced appropriation, discretionary (total)	7,200	6,952	
1900	Budget authority (total)	7,273	6,976	
1930	Total budgetary resources available	25,270	19,717	15,878
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	12,885	15,878	14,479
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	6,440	15,032	16,771
3010	New obligations, unexpired accounts	12,385	3,839	1,399
3020	Outlays (gross)	-2,016	-2,100	-2,200
3040	Recoveries of prior year unpaid obligations, unexpired	-1,777		
3050	Unpaid obligations, end of year	15,032	16,771	15,970
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	6,440	15,032	16,771
3200	Obligated balance, end of year	15,032	16,771	15,970
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	7,273	6,976	
	Outlays, gross:			
4010	Outlays from new discretionary authority	228		
4011	Outlays from discretionary balances	1,788	2,100	2,200
4020	Outlays, gross (total)	2,016	2,100	2,200
4180	Budget authority, net (total)	7,273	6,976	
4190	Outlays, net (total)	2,016	2,100	2,200

The Federal-State Partnership for Intercity Passenger Rail program is intended to reduce the state of good repair backlog, improve performance, or expand or establish new intercity passenger rail service. Eligible activities include capital projects to meet the program purpose, as well as planning, environmental studies, and final design of such projects. Eligible recipients include states (including interstate compacts), local governments, Amtrak, and federally recognized Indian Tribes. The program was originally authorized in 2015 by the Fixing America's Surface Transportation Act and was modified in 2021 by the Infrastructure Investment and Jobs Act. No new funds are requested for this account in 2027.

Object Classification (in millions of dollars)

Identification code 069–2810–0–1–401		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	14	15	15
41.0	Grants, subsidies, and contributions	12,371	3,824	1,384
99.9	Total new obligations, unexpired accounts	12,385	3,839	1,399

Consolidated Rail Infrastructure and Safety Improvements

For necessary expenses related to consolidated rail infrastructure and safety improvements grants, as authorized by section 22907 of title 49, United States Code, $300,000,000, to remain available until expended: Provided, That for amounts made available under this heading in this Act, eligible recipients under section 22907(b)(7) of title 49, United States Code, shall include any holding company of a Class II railroad or Class III railroad (as those terms are defined in section 20102 of title 49, United States Code): Provided further, That unobligated balances remaining after 6 years from the date of enactment of this Act may be used for any eligible project under section 22907(c) of title 49, United States Code: Provided further, That, for eligible projects under section 22907(c)(11) of title 49, United States Code, eligible recipients under section 22907(b) of title 49, United States Code, shall include any State, county, municipal, local, and regional law enforcement agency, and section 22907(h)(2) of title 49, United States Code, shall not apply to such projects: Provided further, That the requirements under section 22907(e)(1)(B) of title 49, United States Code, shall not apply for projects eligible under paragraphs (8), (10), (12), (13), (14), (15), and law enforcement projects under paragraph (11) of section 22907(c) of title 49, United States Code: Provided further, That the Secretary may withhold up to 2 percent of the amounts made available under this heading in this Act for the costs of award and project management oversight of grants carried out under title 49, United States Code.

Program and Financing (in millions of dollars)

Identification code 069–2811–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	CRISI Grants	243	400	400
0004	CRISI Special Transportation Circumstances	12	15	15
0005	CRISI Positive Train Control		15	10
0007	CRISI Trespass	12	30	30
0008	New Intercity Passenger Rail Service Routes and Alignments	307		
0010	CRISI Grants (IIJA Supp)	334	1,200	1,400
0012	CRISI Special Transportation Circumstances (IIJA Supp)	13	30	30
0013	Community Project Funding/ Congressionally Directed Spending	22	60	60
0900	Total new obligations, unexpired accounts (object class 41.0)	943	1,750	1,945
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4,356	4,518	3,853
1010	Unobligated balance transfer to other accts [069–0759]		-20	
1010	Unobligated balance transfer to other accts [069–2812]		-5	
1021	Recoveries of prior year unpaid obligations	7	1	
1070	Unobligated balance (total)	4,363	4,494	3,853
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	100	7	300
1120	Appropriations transferred to other acct [069–0759]	-2	-3	-6
1131	Unobligated balance of appropriations permanently reduced		-5	
1160	Appropriation, discretionary (total)	98	-1	294
	Advance appropriations, discretionary:			
1170	Advance appropriation	1,000	1,000	
1173	Advance appropriations transferred from other accounts [069–2810]		110	
1180	Advanced appropriation, discretionary (total)	1,000	1,110	
1900	Budget authority (total)	1,098	1,109	294
1930	Total budgetary resources available	5,461	5,603	4,147
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4,518	3,853	2,202

CONSOLIDATED RAIL INFRASTRUCTURE AND SAFETY IMPROVEMENTS—Continued

Program and Financing—Continued

Identification code 069–2811–0–1–401		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	975	1,681	3,044
3010	New obligations, unexpired accounts	943	1,750	1,945
3020	Outlays (gross)	-230	-386	-472
3040	Recoveries of prior year unpaid obligations, unexpired	-7	-1	
3050	Unpaid obligations, end of year	1,681	3,044	4,517
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	975	1,681	3,044
3200	Obligated balance, end of year	1,681	3,044	4,517
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,098	1,109	294
	Outlays, gross:			
4011	Outlays from discretionary balances	230	386	472
4180	Budget authority, net (total)	1,098	1,109	294
4190	Outlays, net (total)	230	386	472

Consolidated Rail Infrastructure and Safety Improvements are intended to improve the safety, efficiency, and reliability of passenger and freight rail systems. Eligible activities include a wide range of freight and passenger rail capital, safety technology deployment, planning, environmental analyses, research, workforce development and training projects. Eligible recipients include States (including interstate compacts), local governments, Class II and Class III railroads and associations that represent such entities, Amtrak and other intercity passenger rail operators, rail carriers and equipment manufacturers that partner with an eligible public-sector applicant, federally recognized Indian Tribes, the Transportation Research Board, University Transportation Centers, and non-profit rail labor organizations. The program was authorized in 2015 by the Fixing America's Surface Transportation Act.

RAILROAD CROSSING ELIMINATION PROGRAM

For necessary expenses related to Railroad Crossing Elimination Grants, as authorized by section 22909 of title 49, United States Code, $100,000,000, to remain available until expended: Provided, That up to $1,000,000 of the amounts made available under this heading shall be available for highway-rail grade crossing safety information and education programs authorized by section 22104(c) of title II of division B of the Infrastructure Investment and Jobs Act (Public Law 117–58), and that eligible grant or contract recipients for such funds shall include nonprofit organizations: Provided further, That not less than 3 percent of the amounts made available under this heading shall be used for planning projects described in section 22909(d)(6) of title 49, United States Code, and as authorized by section 22104(b) of title II of division B of the Infrastructure Investment and Jobs Act (Public Law 117–58): Provided further, That the Secretary may withhold up to 2 percent of the amounts provided under this heading for the costs of award and project management oversight of grants carried out under title 49, United States Code.

Program and Financing (in millions of dollars)

Identification code 069–0760–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0011	Railroad Crossing Elimination Grants (IIJA Supp)	206	595	588
0013	Planning Projects (IIJA Supp)	33	25	27
0015	RRX Special Transportation Circumstances (IIJA Supp)		30	25
0900	Total new obligations, unexpired accounts (object class 41.0)	239	650	640
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,684	2,045	1,983
1010	Unobligated balance transfer to other accts [069–0759]		-12	
1070	Unobligated balance (total)	1,684	2,033	1,983
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation			100
1120	Appropriations transferred to other acct [069–0759]			-2
1160	Appropriation, discretionary (total)			98
	Advance appropriations, discretionary:			
1170	Advance appropriation	600	600	
1900	Budget authority (total)	600	600	98
1930	Total budgetary resources available	2,284	2,633	2,081
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,045	1,983	1,441
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	103	326	902
3010	New obligations, unexpired accounts	239	650	640
3020	Outlays (gross)	-16	-74	-97
3050	Unpaid obligations, end of year	326	902	1,445
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	103	326	902
3200	Obligated balance, end of year	326	902	1,445
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	600	600	98
	Outlays, gross:			
4011	Outlays from discretionary balances	16	74	97
4180	Budget authority, net (total)	600	600	98
4190	Outlays, net (total)	16	74	97

The Railroad Crossing Elimination Program was authorized by the Infrastructure Investment and Jobs Act to award grants for highway-rail and pathway-rail grade crossing projects to improve safety and the mobility of people and goods. Eligible projects include grade separations and closures, track relocation, and improvements to or installation of protection devices, as well as planning, environmental review, and design of such projects.

FINANCIAL ASSISTANCE OVERSIGHT AND TECHNICAL ASSISTANCE

Program and Financing (in millions of dollars)

Identification code 069–0759–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Financial Assistance Oversight and Technical Assistance	23	16	19
0002	Financial Assistance Oversight and Technical Assistance (IIJA Supp)	45	62	64
0900	Total new obligations, unexpired accounts	68	78	83
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	150	111	231
1001	Discretionary unobligated balance brought fwd, Oct 1	150	110	
1011	Unobligated balance transfer from other acct [069–1775]	2	1	
1011	Unobligated balance transfer from other acct [069–2811]		20	
1011	Unobligated balance transfer from other acct [069–2810]		144	
1011	Unobligated balance transfer from other acct [069–1774]	1	5	
1011	Unobligated balance transfer from other acct [069–0760]		12	
1021	Recoveries of prior year unpaid obligations	10		
1070	Unobligated balance (total)	163	293	231
	Budget authority:			
	Appropriations, discretionary:			
1121	Appropriations transferred from other acct [069–0760]			2
1121	Appropriations transferred from other acct [069–1774]	6	4	3
1121	Appropriations transferred from other acct [069–1775]	6	8	7
1121	Appropriations transferred from other acct [069–2810]	2	1	
1121	Appropriations transferred from other acct [069–2811]	2	3	6
1160	Appropriation, discretionary (total)	16	16	18
1900	Budget authority (total)	16	16	18
1930	Total budgetary resources available	179	309	249
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	111	231	166
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	36	24	26
3010	New obligations, unexpired accounts	68	78	83
3020	Outlays (gross)	-70	-76	-87
3040	Recoveries of prior year unpaid obligations, unexpired	-10		
3050	Unpaid obligations, end of year	24	26	22

	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	36	24	26
3200	Obligated balance, end of year	24	26	22
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	16	16	18
	Outlays, gross:			
4010	Outlays from new discretionary authority			1
4011	Outlays from discretionary balances	70	76	86
4020	Outlays, gross (total)	70	76	87
4180	Budget authority, net (total)	16	16	18
4190	Outlays, net (total)	70	76	87

This account may receive funds transferred from grant programs to support the award, administration, project management oversight, and technical assistance for financial assistance programs administered by the Federal Railroad Administration.

Object Classification (in millions of dollars)

Identification code 069–0759–0–1–401		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	31	24	25
12.1	Civilian personnel benefits	11	9	9
21.0	Travel and transportation of persons		1	1
25.1	Advisory and assistance services	19	44	48
25.3	Other goods and services from Federal sources	6		
25.7	Operation and maintenance of equipment	1		
99.9	Total new obligations, unexpired accounts	68	78	83

Employment Summary

Identification code 069–0759–0–1–401		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	213	159	164

ADMINISTRATIVE PROVISIONS—FEDERAL RAILROAD ADMINISTRATION

(INCLUDING TRANSFER OF FUNDS)

SEC. 150. The amounts made available to the Secretary or to the Federal Railroad Administration for the costs of award, administration, and project management oversight of financial assistance which are administered by the Federal Railroad Administration, in this and prior Acts, may be transferred to the Federal Railroad Administration's "Financial Assistance Oversight and Technical Assistance" account for the necessary expenses to support the award, administration, project management oversight, and technical assistance of financial assistance administered by the Federal Railroad Administration, in the same manner as appropriated for in this and prior Acts: Provided, That this section shall not apply to amounts that were previously designated by the Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

SEC. 151. None of the funds made available to the National Railroad Passenger Corporation may be used to fund any overtime costs in excess of $35,000 for any individual employee: Provided, That the President of Amtrak may waive the cap set in the preceding proviso for specific employees when the President of Amtrak determines such a cap poses a risk to the safety and operational efficiency of the system: Provided further, That the President of Amtrak shall report to the House and Senate Committees on Appropriations no later than 60 days after the date of enactment of this Act, a summary of all overtime payments incurred by Amtrak for 2026 and the three prior calendar years: Provided further, That such summary shall include the total number of employees that received waivers and the total overtime payments Amtrak paid to employees receiving waivers for each month for 2026 and for the three prior calendar years.

SEC. 152. None of the funds made available to the National Railroad Passenger Corporation under the headings "Northeast Corridor Grants to the National Railroad Passenger Corporation" and "National Network Grants to the National Railroad Passenger Corporation" may be used to reduce the total number of Amtrak Police Department uniformed officers patrolling on board passenger trains or at stations, facilities or rights-of-way below the staffing level on May 1, 2019.

SEC. 153. Section 22909 of title 49, United States Code, is amended in paragraph (2) of subsection (j), by striking "shall transfer" and inserting "may transfer".

FEDERAL TRANSIT ADMINISTRATION

The mission of the Federal Transit Administration (FTA) is to improve America's communities through public transportation. FTA fulfills its mission by providing financial assistance to public transit systems in communities across the country, overseeing safety to protect transit riders and workers, and ensuring effective stewardship of taxpayer funding through oversight of its recipients and major projects. FTA's grant programs provide funding to State and local governments, public and private transit operators, and other recipients to enhance public transportation across the United States. Through its programs, FTA funds and oversees the construction of new public transit and the purchase and maintenance of transit vehicles and equipment, subsidizes public transit operations, supports regional transportation planning efforts, and improves technology and service methods critical to the delivery of public transportation.

Federal Funds

ADMINISTRATIVE EXPENSES

Program and Financing (in millions of dollars)

Identification code 069–1120–0–1–401		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1		
3041	Recoveries of prior year unpaid obligations, expired	-1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1		
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

As authorized under the Infrastructure Investment and Jobs Act, Federal Transit Administration's (FTA) administrative expenses activities were moved to the Transit Formula Grants account beginning in 2022.

JOB ACCESS AND REVERSE COMMUTE GRANTS

Program and Financing (in millions of dollars)

Identification code 069–1125–0–1–401		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
1930	Total budgetary resources available	1	1	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

For 2027, no resources are requested for this account.

GRANTS TO THE WASHINGTON METROPOLITAN AREA TRANSIT AUTHORITY

For grants to the Washington Metropolitan Area Transit Authority as authorized under section 601 of division B of the Passenger Rail Investment and Improvement Act of 2008 (Public Law 110–432), $150,000,000, to remain available until expended: Provided, That the Secretary of Transportation shall approve grants for capital and preventive maintenance expenditures for the Washington Metropolitan Area Transit Authority only after receiving and reviewing a request for each specific project: Provided further, That the Secretary shall determine that the Washington Metropolitan Area Transit Authority has placed the highest priority on those investments that will improve the safety of the system before approving such grants.

WASHINGTON METROPOLITAN AREA TRANSIT AUTHORITY—Continued

Program and Financing (in millions of dollars)

Identification code 069–1128–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Washington Metropolitan Area Transit Authority	149	149	149
0002	Oversight	7	1	1
0900	Total new obligations, unexpired accounts	156	150	150
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	12	6	6
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	150	150	150
1930	Total budgetary resources available	162	156	156
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	6	6	6
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	181	222	191
3010	New obligations, unexpired accounts	156	150	150
3020	Outlays (gross)	-115	-181	-173
3050	Unpaid obligations, end of year	222	191	168
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	181	222	191
3200	Obligated balance, end of year	222	191	168
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	150	150	150
	Outlays, gross:			
4010	Outlays from new discretionary authority	17	45	45
4011	Outlays from discretionary balances	98	136	128
4020	Outlays, gross (total)	115	181	173
4180	Budget authority, net (total)	150	150	150
4190	Outlays, net (total)	115	181	173

This program provides grants to the Washington Metropolitan Area Transit Authority (WMATA) for capital investment and asset rehabilitation activities. The 2027 budget requests $150 million for capital projects to help return the existing system to a state of good repair and to improve the safety and reliability of service throughout the WMATA system. This funding will support WMATA in addressing ongoing safety deficiencies and improve the reliability of service throughout the Metrorail system.

Object Classification (in millions of dollars)

Identification code 069–1128–0–1–401		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	7	1	1
41.0	Grants, subsidies, and contributions	149	149	149
99.9	Total new obligations, unexpired accounts	156	150	150

FORMULA GRANTS

Program and Financing (in millions of dollars)

Identification code 069–1129–0–1–401		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
1930	Total budgetary resources available	1	1	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	14	13	8
3020	Outlays (gross)	-1	-5	-5
3050	Unpaid obligations, end of year	13	8	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	14	13	8
3200	Obligated balance, end of year	13	8	3
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	1	5	5
4180	Budget authority, net (total)			
4190	Outlays, net (total)	1	5	5

For 2027, no resources are requested for this account.

CAPITAL INVESTMENT GRANTS

For necessary expenses to carry out fixed guideway capital investment grants under section 5309 of title 49, United States Code, and section 3005(b) of the Fixing America's Surface Transportation Act (Public Law 114–94), $1,214,500,000, to remain available until expended: Provided, That funds previously made available for fixed guideway capital investment grants under section 5309 of title 49, United States Code, and section 3005(b) of the Fixing America's Surface Transportation Act in title I of division L of the Consolidated Appropriations Act, 2018 (Public Law 115–141; 132 Stat.348) that were available for obligation through fiscal year 2021 shall remain available until September 30, 2031 for the liquidation of valid obligations incurred during fiscal years 2018 through 2021: Provided further, That the preceding proviso shall be applied as if it were in effect on September 30, 2026: Provided further, That funds previously made available for fixed capital investment grants under section 5309 of title 49, United States Code, and section 3005(b) of the Fixing America's Surface Transportation Act in title I of division G of the Consolidated Appropriations Act, 2019 (Public Law 116–6; 132 Stat. 13) that were available for obligation through fiscal year 2022 shall remain available until September 30, 2032 for the liquidation of valid obligations incurred during fiscal years 2019 through 2022.

Program and Financing (in millions of dollars)

Identification code 069–1134–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Capital Investment Grant	2,958	2,019	1,203
0003	Oversight	45	45	45
0005	Capital Investment Grants - IIJA	1,020	386	
0900	Total new obligations, unexpired accounts	4,023	2,450	1,248
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4,444	4,249	5,099
1001	Discretionary unobligated balance brought fwd, Oct 1	4,444		
1021	Recoveries of prior year unpaid obligations	19		
1033	Recoveries of prior year paid obligations	4		
1070	Unobligated balance (total)	4,467	4,249	5,099
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	2,205	1,700	1,215
	Advance appropriations, discretionary:			
1170	Advance appropriation	1,600	1,600	
1900	Budget authority (total)	3,805	3,300	1,215
1930	Total budgetary resources available	8,272	7,549	6,314
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4,249	5,099	5,066
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	7,569	8,962	8,676
3010	New obligations, unexpired accounts	4,023	2,450	1,248
3020	Outlays (gross)	-2,603	-2,736	-2,753
3040	Recoveries of prior year unpaid obligations, unexpired	-19		
3041	Recoveries of prior year unpaid obligations, expired	-8		
3050	Unpaid obligations, end of year	8,962	8,676	7,171
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	7,569	8,962	8,676
3200	Obligated balance, end of year	8,962	8,676	7,171
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3,805	3,300	1,215
	Outlays, gross:			
4010	Outlays from new discretionary authority	42	170	122

4011	Outlays from discretionary balances	2,561	2,566	2,631
4020	Outlays, gross (total)	2,603	2,736	2,753
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources:	-4		
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	4		
4070	Budget authority, net (discretionary)	3,805	3,300	1,215
4080	Outlays, net (discretionary)	2,599	2,736	2,753
4180	Budget authority, net (total)	3,805	3,300	1,215
4190	Outlays, net (total)	2,599	2,736	2,753

The Capital Investment Grants (CIG) program supports the construction of new fixed guideway systems or extensions to fixed guideways, including corridor-based bus rapid transit systems and core capacity improvement projects. These projects include heavy rail, light rail, commuter rail, bus rapid transit, and streetcar systems.

The Infrastructure Investment and Jobs Act also provided an additional $1.6 billion annually for 2022 through 2026 to this account. The remaining balances are also included in the totals for this account.

Object Classification (in millions of dollars)

Identification code 069–1134–0–1–401	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources	40	40	41
25.3 Other goods and services from Federal sources	4	5	4
41.0 Grants, subsidies, and contributions	3,979	2,405	1,203
99.9 Total new obligations, unexpired accounts	4,023	2,450	1,248

Transit Research

Program and Financing (in millions of dollars)

Identification code 069–1137–0–1–401	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct Obligations	6	6	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	12	8	2
1033 Recoveries of prior year paid obligations	2		
1070 Unobligated balance (total)	14	8	2
1930 Total budgetary resources available	14	8	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8	2	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	3	2
3010 New obligations, unexpired accounts	6	6	2
3020 Outlays (gross)	-8	-7	-4
3050 Unpaid obligations, end of year	3	2	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-6	-6
3090 Uncollected pymts, Fed sources, end of year	-6	-6	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-1	-3	-4
3200 Obligated balance, end of year	-3	-4	-6
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	8	7	4
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-2		
4040 Offsets against gross budget authority and outlays (total)	-2		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	2		
4060 Additional offsets against budget authority only (total)	2		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	6	7	4
4180 Budget authority, net (total)			
4190 Outlays, net (total)	6	7	4

For 2027, no resources are requested for this account.

Object Classification (in millions of dollars)

Identification code 069–1137–0–1–401	2025 actual	2026 est.	2027 est.
41.0 Direct obligations: Grants, subsidies, and contributions	2	2	
99.0 Direct obligations	2	2	
99.0 Reimbursable obligations	4	4	2
99.9 Total new obligations, unexpired accounts	6	6	2

Public Transportation Emergency Relief Program

Program and Financing (in millions of dollars)

Identification code 069–1140–0–1–401	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 2013 Hurricane Sandy Emergency Supplemental (P.L. 113–2)	369	55	
0003 2013 Hurricane Sandy Emergency Supp (P.L. 113–2 Administration and Oversight)		5	
0004 2018 Hurricanes Harvey, Irma, and Maria	23	56	16
0006 FY 2019 Public Transportation Emergency Relief		4	4
0007 FY 2023 Major Declared Disasters (CY 2017–2022)	3	75	74
0799 Total direct obligations	395	195	94
0801 Disaster Mission Assignment	1	1	
0900 Total new obligations, unexpired accounts	396	196	94
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	673	291	95
1021 Recoveries of prior year unpaid obligations	13		
1070 Unobligated balance (total)	686	291	95
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected		1	
1701 Change in uncollected payments, Federal sources	1	-1	
1750 Spending auth from offsetting collections, disc (total)	1		
1900 Budget authority (total)	1		
1930 Total budgetary resources available	687	291	95
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	291	95	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,556	3,441	2,929
3010 New obligations, unexpired accounts	396	196	94
3020 Outlays (gross)	-498	-708	-461
3040 Recoveries of prior year unpaid obligations, unexpired	-13		
3050 Unpaid obligations, end of year	3,441	2,929	2,562
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-3	-2
3070 Change in uncollected pymts, Fed sources, unexpired	-1	1	
3090 Uncollected pymts, Fed sources, end of year	-3	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,554	3,438	2,927
3200 Obligated balance, end of year	3,438	2,927	2,560
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1		
Outlays, gross:			
4011 Outlays from discretionary balances	498	708	461
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources		-1	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1	1	
4070 Budget authority, net (discretionary)			

PUBLIC TRANSPORTATION EMERGENCY RELIEF PROGRAM—Continued

Program and Financing—Continued

Identification code 069–1140–0–1–401		2025 actual	2026 est.	2027 est.
4080	Outlays, net (discretionary)	498	707	461
4180	Budget authority, net (total)			
4190	Outlays, net (total)	498	707	461

The Public Transportation Emergency Relief Program helps transit agencies restore needed transportation services immediately following disaster events. Both capital and operating costs are eligible for funding following an emergency; however, this program does not replace the Federal Emergency Management Agency's capital assistance program. FTA administers the $10.9 billion supplemental appropriation (adjusted to $10.2 billion after sequestration and the transfer of funds to the Office of Inspector General and the Federal Railroad Administration) provided by the Disaster Relief Appropriations Act, 2013 (Public Law 113–2) following Hurricane Sandy through this account. The Bipartisan Budget Act of 2018 (Public Law 115–123) also provided $330 million for eligible capital and operating costs for areas affected by Hurricanes Harvey, Irma, and Maria. The Additional Supplemental Appropriations for Disaster Relief Act, 2019 (Public Law 116–20) also provided $10.5 million for transit systems affected by major declared disasters occurring in calendar year 2018. The Consolidated Appropriations Act, 2023 (Public Law 117–328) provided $214 million for transit systems affected by major declared disasters occurring in calendar years 2017, 2020, 2021, and 2022.

For 2027, no resources are requested for this account.

Object Classification (in millions of dollars)

Identification code 069–1140–0–1–401		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	4	3	
11.9	Total personnel compensation	4	3	
12.1	Civilian personnel benefits	1	1	
41.0	Grants, subsidies, and contributions	390	191	94
99.0	Direct obligations	395	195	94
99.0	Reimbursable obligations	1	1	
99.9	Total new obligations, unexpired accounts	396	196	94

Employment Summary

Identification code 069–1140–0–1–401		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	22	19	

TECHNICAL ASSISTANCE AND TRAINING

Program and Financing (in millions of dollars)

Identification code 069–1142–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Technical Assistance and Standards Development	5	5	5
0900	Total new obligations, unexpired accounts (object class 41.0)	5	5	5
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5	8	11
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	8	8	
1930	Total budgetary resources available	13	16	11
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	8	11	6
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	12	11	9
3010	New obligations, unexpired accounts	5	5	5
3020	Outlays (gross)	-6	-7	-7
3050	Unpaid obligations, end of year	11	9	7
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	12	11	9
3200	Obligated balance, end of year	11	9	7
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	8	8	
	Outlays, gross:			
4010	Outlays from new discretionary authority		1	
4011	Outlays from discretionary balances	6	6	7
4020	Outlays, gross (total)	6	7	7
4180	Budget authority, net (total)	8	8	
4190	Outlays, net (total)	6	7	7

For 2027, no resources are requested for this account.

TRANSIT INFRASTRUCTURE GRANTS

Program and Financing (in millions of dollars)

Identification code 069–2812–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Bus & Bus Facilities- competitive	166	200	300
0002	State of Good Repair	1,242	1,250	1,300
0003	Bus Testing Facility	2	2	
0004	Low or NO Emission Bus Testing	1,138	1,200	
0006	Oversight	81	30	15
0008	Rural Formula Grants	9	10	
0010	Competitive Persistent Poverty	7	10	
0014	Passenger Ferry Boat	5	5	
0018	Community Project Funding/Congressionally Directed Spending (Earmarks)	215	225	
0021	Other FHWA Transfers	67	9	
0022	Seniors and Persons with Disabilities	43	45	
0023	Urbanized Area Programs	19	24	
0900	Total new obligations, unexpired accounts	2,994	3,010	1,615
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3,613	3,047	2,263
1001	Discretionary unobligated balance brought fwd, Oct 1	3,613		
1011	Unobligated balance transfer from other acct [069–0548]	23		
1011	Unobligated balance transfer from other acct [069–2811]		5	
1021	Recoveries of prior year unpaid obligations	309		
1070	Unobligated balance (total)	3,945	3,052	2,263
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	46	23	
	Advance appropriations, discretionary:			
1170	Advance appropriation	2,050	2,050	
1173	Advance appropriations transferred from other accounts [069–2810]		138	
1173	Advance appropriations transferred from other accounts [069–1146]		5	
1173	Advance appropriations transferred from other accounts [069–1144]		5	
1180	Advanced appropriation, discretionary (total)	2,050	2,198	
1900	Budget authority (total)	2,096	2,221	
1930	Total budgetary resources available	6,041	5,273	2,263
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3,047	2,263	648
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8,981	5,857	6,800
3010	New obligations, unexpired accounts	2,994	3,010	1,615
3020	Outlays (gross)	-5,809	-2,067	-2,246
3040	Recoveries of prior year unpaid obligations, unexpired	-309		
3050	Unpaid obligations, end of year	5,857	6,800	6,169
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8,981	5,857	6,800
3200	Obligated balance, end of year	5,857	6,800	6,169

	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,096	2,221	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	656	308	.....
4011	Outlays from discretionary balances	3,215	1,759	2,246
4020	Outlays, gross (total)	3,871	2,067	2,246
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	1,938	.....	.....
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-5	.....	.....
	Additional offsets against gross budget authority only:			
4142	Offsetting collections credited to expired accounts	5	.....	.....
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	1,933	.....	.....
4180	Budget authority, net (total)	2,096	2,221	.....
4190	Outlays, net (total)	5,804	2,067	2,246

This account includes appropriations from the General Fund for public transportation programs. The Infrastructure Investment and Jobs Act also provided $2.1 billion annually in advance appropriations for 2022 through 2026 to this account to support existing public transportation programs.

For 2027, no additional resources are requested for this account.

Object Classification (in millions of dollars)

Identification code 069–2812–0–1–401		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	29	18	16
12.1	Civilian personnel benefits	10	7	6
25.2	Other services from non-Federal sources	41	.....	.....
25.3	Other goods and services from Federal sources	2	15	.....
41.0	Grants, subsidies, and contributions	2,912	2,970	1,593
99.9	Total new obligations, unexpired accounts	2,994	3,010	1,615

Employment Summary

Identification code 069–2812–0–1–401		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	183	127	109

Ferry Service for Rural Communities

Program and Financing (in millions of dollars)

Identification code 069–1146–0–1–403		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Ferry Service for Rural Communities	63	177	77
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	393	531	549
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	394	531	549
	Budget authority:			
	Appropriations, discretionary:			
	Advance appropriations, discretionary:			
1170	Advance appropriation	200	200	.....
1172	Advance appropriations transferred to other accounts [069–2812]	.....	-5	.....
1180	Advanced appropriation, discretionary (total)	200	195	.....
1900	Budget authority (total)	200	195	.....
1930	Total budgetary resources available	594	726	549
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	531	549	472
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	162	170	277
3010	New obligations, unexpired accounts	63	177	77
3020	Outlays (gross)	-54	-70	-92
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	170	277	262
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	162	170	277
3200	Obligated balance, end of year	170	277	262
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	200	195	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	4	.....	.....
4011	Outlays from discretionary balances	50	70	92
4020	Outlays, gross (total)	54	70	92
4180	Budget authority, net (total)	200	195	.....
4190	Outlays, net (total)	54	70	92

The Infrastructure Investment and Jobs Act provided $200 million annually for 2022 through 2026 to this account. The Ferry Service for Rural Communities program supports basic essential ferry services to rural areas.

For 2027, no additional resources are requested for this account.

Object Classification (in millions of dollars)

Identification code 069–1146–0–1–403		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.3	Other goods and services from Federal sources	16	.....	.....
41.0	Grants, subsidies, and contributions	47	177	77
99.9	Total new obligations, unexpired accounts	63	177	77

Electric or Low-Emitting Ferry Program

Program and Financing (in millions of dollars)

Identification code 069–1144–0–1–403		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Electric or Low-Emitting Ferry Program	56	61	68
0900	Total new obligations, unexpired accounts (object class 41.0)	56	61	68
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	146	140	124
	Budget authority:			
	Appropriations, discretionary:			
	Advance appropriations, discretionary:			
1170	Advance appropriation	50	50	.....
1172	Advance appropriations transferred to other accounts [069–2812]	.....	-5	.....
1180	Advanced appropriation, discretionary (total)	50	45	.....
1900	Budget authority (total)	50	45	.....
1930	Total budgetary resources available	196	185	124
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	140	124	56
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4	60	121
3010	New obligations, unexpired accounts	56	61	68
3050	Unpaid obligations, end of year	60	121	189
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4	60	121
3200	Obligated balance, end of year	60	121	189
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	50	45	.....
4180	Budget authority, net (total)	50	45	.....
4190	Outlays, net (total)	.....	.....	.....

The Infrastructure Investment and Jobs Act provided $50 million annually for 2022 through 2026 to this account. The Electric or Low-Emitting Ferry program supports the purchase of electric or low-emitting ferries and the electrification of or other reduction of emissions from existing ferries.

For 2027, no additional resources are requested for this account.

ALL STATIONS ACCESSIBILITY PROGRAM

Program and Financing (in millions of dollars)

Identification code 069–1145–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	All Stations Accessibility Program	161	176	132
0900	Total new obligations, unexpired accounts (object class 41.0)	161	176	132
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	647	836	1,010
	Budget authority:			
	Appropriations, discretionary:			
	Advance appropriations, discretionary:			
1170	Advance appropriation	350	350	.....
1900	Budget authority (total)	350	350	.....
1930	Total budgetary resources available	997	1,186	1,010
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	836	1,010	878
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	381	512	560
3010	New obligations, unexpired accounts	161	176	132
3020	Outlays (gross)	-30	-128	-200
3050	Unpaid obligations, end of year	512	560	492
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	381	512	560
3200	Obligated balance, end of year	512	560	492
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	350	350	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	35	.....
4011	Outlays from discretionary balances	30	93	200
4020	Outlays, gross (total)	30	128	200
4180	Budget authority, net (total)	350	350	.....
4190	Outlays, net (total)	30	128	200

The Infrastructure Investment and Jobs Act provided $350 million annually for 2022 through 2026 to this account. The All Stations Accessibility Program provides competitive grants for capital projects that will upgrade the accessibility of legacy rail fixed guideway public transportation systems for persons with disabilities, including those who use wheelchairs.

For 2027, no additional resources are requested for this account.

Trust Funds

DISCRETIONARY GRANTS (HIGHWAY TRUST FUND, MASS TRANSIT ACCOUNT)

Program and Financing (in millions of dollars)

Identification code 069–8191–0–7–401		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	15	15	15
1930	Total budgetary resources available	15	15	15
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	15	15	15
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	.....	.....
	Memorandum (non-add) entries:			
5054	Fund balance in excess of liquidating requirements, SOY: unfunded contract authority	38	38	38
5055	Fund balance in excess of liquidating requirements, EOY: unfunded contract authority	38	38	38

For 2027, no resources are requested for this account.

TRANSIT FORMULA GRANTS

(LIQUIDATION OF CONTRACT AUTHORIZATION)

(LIMITATION ON OBLIGATIONS)

(HIGHWAY TRUST FUND)

For payment of obligations incurred in carrying out the Federal public transportation assistance programs funded by contract authority in this account, $14,950,000,000, to be derived from the Mass Transit Account of the Highway Trust Fund and to remain available until expended: Provided, That funds available for the implementation or execution of contract authority for Federal public transportation assistance programs in this account shall not exceed total obligations of $14,950,000,000 in fiscal year 2027.

Program and Financing (in millions of dollars)

Identification code 069–8350–0–7–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Urbanized area programs	9,853	10,050	.....
0003	Bus and bus facility grants- Competitive	444	453	.....
0006	Planning Programs	60	61	.....
0010	Seniors and persons with disabilities	419	427	.....
0011	Non-urbanized area programs	1,182	1,207	.....
0013	National Transit Database	4	4	.....
0014	Oversight	72	73	.....
0015	Transit Oriented Development	25	26	.....
0016	Bus and Bus Facilities Formula Grants	611	623	.....
0017	Bus Testing Facility	11	11	.....
0019	State of Good Repair Grants	3,846	3,923	.....
0020	Public Transportation Innovation (Research)	23	23	.....
0021	Technical Assistance and Workforce Development	4	4	.....
0025	Administrative Expenses	130	133	.....
0026	Surface Transportation Reauthorization Activities	.....	.....	17,358
0900	Total new obligations, unexpired accounts	16,684	17,018	17,358
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	21,852	22,723	21,647
1013	Unobligated balance of contract authority transferred to or from other accounts [069–8083]	908	.....	.....
1021	Recoveries of prior year unpaid obligations	987	.....	.....
1070	Unobligated balance (total)	23,747	22,723	21,647
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	14,279	14,642	14,950
1120	Appropriations transferred to other acct [069–8083]	-148	.....	.....
1121	Appropriations transferred from other acct [069–8083]	1,600	1,300	1,300
1138	Appropriations applied to liquidate contract authority	-15,731	-15,942	-16,250
	Contract authority, mandatory:			
1600	Contract authority	14,279	14,642	14,642
1610	Contract authority transferred to other accounts [069–8083]	-118	.....	.....
1611	Contract authority transferred from other accounts [069–8083]	1,499	1,300	1,300
1640	Contract authority, mandatory (total)	15,660	15,942	15,942
1900	Budget authority (total)	15,660	15,942	15,942
1930	Total budgetary resources available	39,407	38,665	37,589
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	22,723	21,647	20,231
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	29,450	28,912	29,420
3010	New obligations, unexpired accounts	16,684	17,018	17,358
3020	Outlays (gross)	-16,235	-16,510	-17,070
3040	Recoveries of prior year unpaid obligations, unexpired	-987	.....	.....
3050	Unpaid obligations, end of year	28,912	29,420	29,708
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	29,450	28,912	29,420
3200	Obligated balance, end of year	28,912	29,420	29,708
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,555	2,345	2,392
4011	Outlays from discretionary balances	14,680	14,165	14,678
4020	Outlays, gross (total)	16,235	16,510	17,070
	Mandatory:			
4090	Budget authority, gross	15,660	15,942	15,942
4180	Budget authority, net (total)	15,660	15,942	15,942

4190	Outlays, net (total)	16,235	16,510	17,070
	Memorandum (non-add) entries:			
5050	Unfunded contract authority, SOY	4,982	5,819	5,819
5052	Unfunded contract authority, EOY	5,819	5,819	5,511
5061	Limitation on obligations (Transportation Trust Funds)	15,660	15,942	16,250

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	15,660	15,942	15,942
Outlays	16,235	16,510	17,070
Legislative proposal, not subject to PAYGO:			
Budget Authority	.....	.....	308
Total:			
Budget Authority	15,660	15,942	16,250
Outlays	16,235	16,510	17,070

The 2027 Budget request includes $14.95 billion for core transit programs funded under the Mass Transit Account of the Highway Trust Fund. These programs support formula and competitive grants, contracts, and cooperative agreements with transit agencies, State departments of transportation, academia, and the private sector. This account also supports grant management, project development, technical assistance, program and safety oversight, and core operations.

Object Classification (in millions of dollars)

Identification code 069–8350–0–7–401		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	85	71	76
11.9	Total personnel compensation	85	71	76
12.1	Civilian personnel benefits	30	24	26
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	7	6	6
25.2	Other services from non-Federal sources	90	168	168
25.3	Other goods and services from Federal sources	.....	.....	23
31.0	Equipment	.....	1	1
41.0	Grants, subsidies, and contributions	16,471	16,747	17,057
99.9	Total new obligations, unexpired accounts	16,684	17,018	17,358

Employment Summary

Identification code 069–8350–0–7–401		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	547	406	438

TRANSIT FORMULA GRANTS

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 069–8350–2–7–401		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Budget authority:			
	Contract authority, mandatory:			
1600	Contract authority	.....	.....	308
1900	Budget authority (total)	.....	.....	308
1930	Total budgetary resources available	.....	.....	308
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	.....	.....	308
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	.....	.....	308
4180	Budget authority, net (total)	.....	.....	308
4190	Outlays, net (total)	.....	.....	.....
	Memorandum (non-add) entries:			
5052	Unfunded contract authority, EOY	.....	.....	308

ADMINISTRATIVE PROVISIONS—FEDERAL TRANSIT ADMINISTRATION

(INCLUDING CANCELLATIONS)

(INCLUDING TRANSFER OF FUNDS)

SEC. 160. The limitations on obligations for the programs of the Federal Transit Administration shall not apply to any authority under 49 U.S.C. 5338, previously made available for obligation, or to any other authority previously made available for obligation.

SEC. 161. Notwithstanding any other provision of law, funds appropriated or limited by this Act under the heading "Capital Investment Grants" of the Federal Transit Administration for projects specified in this Act not obligated by September 30, 2030, and other recoveries, shall be directed to projects eligible to use the funds for the purposes for which they were originally provided.

SEC. 162. Notwithstanding any other provision of law, any funds appropriated before October 1, 2026, under any section of chapter 53 of title 49, United States Code, that remain available for expenditure, may be transferred to and administered under the most recent appropriation heading for any such section.

SEC. 163. None of the funds made available by this Act or any other Act shall be used to adjust apportionments or withhold funds from apportionments pursuant to section 9503(e)(4) of the Internal Revenue Code of 1986 (26 U.S.C. 9503(e)(4)).

GREAT LAKES ST. LAWRENCE SEAWAY DEVELOPMENT CORPORATION

Federal Funds

GREAT LAKES ST. LAWRENCE SEAWAY DEVELOPMENT CORPORATION

The Great Lakes St. Lawrence Seaway Development Corporation is hereby authorized to make such expenditures, within the limits of funds and borrowing authority available to the Corporation, and in accord with law, and to make such contracts and commitments without regard to fiscal year limitations, as provided by section 9104 of title 31, United States Code, as may be necessary in carrying out the programs set forth in the Corporation's budget for the current fiscal year.

Program and Financing (in millions of dollars)

Identification code 069–4089–0–3–403		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity: Operations and maintenance	36	22	25
0002	Direct program activity: Replacements and improvements	.....	16	25
0799	Total direct obligations	36	38	50
0900	Total new obligations, unexpired accounts	36	38	50
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	53	60	61
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	54	60	61
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	42	39	51
1930	Total budgetary resources available	96	99	112
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	60	61	62
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	9	10	8
3010	New obligations, unexpired accounts	36	38	50
3020	Outlays (gross)	-34	-40	-41
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	10	8	17
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	9	10	8
3200	Obligated balance, end of year	10	8	17
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	42	39	51
	Outlays, gross:			
4100	Outlays from new mandatory authority	28	31	41
4101	Outlays from mandatory balances	6	9	.....
4110	Outlays, gross (total)	34	40	41
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-40	-38	-50

GREAT LAKES ST. LAWRENCE SEAWAY DEVELOPMENT CORPORATION—Continued

Program and Financing—Continued

Identification code 069–4089–0–3–403		2025 actual	2026 est.	2027 est.
4123	Non-Federal sources	-2	-1	-1
4130	Offsets against gross budget authority and outlays (total)	-42	-39	-51
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	-8	1	-10
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-8	1	-10

The Great Lakes St. Lawrence Seaway Development Corporation (GLS) is a wholly-owned U.S. Government corporation responsible for the operation, maintenance, and development of the U.S. portion of the St. Lawrence Seaway between Montreal and mid-Lake Erie. The GLS is also responsible for regional trade and economic development. The St. Lawrence Seaway is a binational waterway and lock transportation system for the efficient and economic movement of commercial cargoes to and from the Great Lakes region of North America. The GLS works with its Canadian counterpart agency (the St. Lawrence Seaway Management Corporation) to ensure the safety and reliability of the locks and waterway and the uninterrupted flow of maritime commerce through the system.

Appropriations from the Harbor Maintenance Trust Fund, and revenues from offsetting collections, are used to finance operational and capital infrastructure needs for the U.S. portion of the St. Lawrence Seaway.

Object Classification (in millions of dollars)

Identification code 069–4089–0–3–403		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	13	12	13
12.1	Civilian personnel benefits	5	5	5
25.1	Advisory and assistance services	1	1	1
25.2	Other services from non-Federal sources	4	7	8
25.3	Other goods and services from Federal sources	3	2	3
26.0	Supplies and materials	2	2	2
31.0	Equipment	1	1	1
32.0	Land and structures	7	8	17
99.0	Direct obligations	36	38	50
99.9	Total new obligations, unexpired accounts	36	38	50

Employment Summary

Identification code 069–4089–0–3–403		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	126	125	128

Trust Funds

OPERATIONS AND MAINTENANCE

(HARBOR MAINTENANCE TRUST FUND)

For necessary expenses to conduct the operations, maintenance, and capital infrastructure activities on portions of the St. Lawrence Seaway owned, operated, and maintained by the Great Lakes St. Lawrence Seaway Development Corporation, $50,000,000, to be derived from the Harbor Maintenance Trust Fund, pursuant to section 210 of the Water Resources Development Act of 1986 (33 U.S.C. 2238): Provided, That of the amounts made available under this heading, not less than $25,000,000 shall be for the seaway infrastructure program.

Program and Financing (in millions of dollars)

Identification code 069–8003–0–7–403		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operations and maintenance	40	38	50
0900	Total new obligations, unexpired accounts (object class 25.3)	40	38	50
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	40	38	50
1930	Total budgetary resources available	40	38	50
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	40	38	50
3020	Outlays (gross)	-40	-38	-50
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	40	38	50
	Outlays, gross:			
4010	Outlays from new discretionary authority	40	38	50
4180	Budget authority, net (total)	40	38	50
4190	Outlays, net (total)	40	38	50

The Water Resources Development Act of 1986 (P.L. 99–662) authorizes use of the Harbor Maintenance Trust Fund as an appropriation source for the Great Lakes St. Lawrence Seaway Development Corporation's operating and capital infrastructure programs.

PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATION

The FY 2027 Budget request will provide $349.8. million to protect people and the environment by advancing the safe transportation of energy products and other hazardous materials that are essential to our daily lives. The Pipeline and Hazardous Materials Safety Administration (PHMSA) establishes national policy; sets and enforces safety standards; provides grants for state safety inspections and safety training; conducts research; and prepares the public and first responders to reduce consequences, should an incident occur.

Federal Funds

OPERATIONAL EXPENSES

For necessary operational expenses of the Pipeline and Hazardous Materials Safety Administration, $30,097,000, of which $4,500,000 shall remain available until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 069–1400–0–1–407		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operations	26	24	25
0002	Grants	5	5	5
0799	Total direct obligations	31	29	30
0900	Total new obligations, unexpired accounts	31	29	30
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
1001	Discretionary unobligated balance brought fwd, Oct 1	1		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	32	29	30
1930	Total budgetary resources available	33	30	31
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	16	13	11
3010	New obligations, unexpired accounts	31	29	30
3020	Outlays (gross)	-33	-31	-31
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	13	11	10

	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	16	13	11
3200	Obligated balance, end of year	13	11	10
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	32	29	30
	Outlays, gross:			
4010	Outlays from new discretionary authority	22	20	20
4011	Outlays from discretionary balances	11	11	11
4020	Outlays, gross (total)	33	31	31
4180	Budget authority, net (total)	32	29	30
4190	Outlays, net (total)	33	31	31

The Operational Expenses account funds administrative activities that support Pipeline and Hazardous Materials Safety Administration (PHMSA) safety programs, including formulating budget justifications, developing spend plans for budget execution, writing complex regulations, supporting enforcement actions, and other administrative functions.

Object Classification (in millions of dollars)

Identification code 069–1400–0–1–407	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	13	7	4
11.9 Total personnel compensation	13	7	4
12.1 Civilian personnel benefits	5	3	2
25.1 Advisory and assistance services	1	8	9
25.3 Other goods and services from Federal sources	4	1	5
25.7 Operation and maintenance of equipment	2	4	5
31.0 Equipment	1		
41.0 Grants, subsidies, and contributions	5	5	5
99.0 Direct obligations	31	28	30
99.5 Adjustment for rounding		1	
99.9 Total new obligations, unexpired accounts	31	29	30

Employment Summary

Identification code 069–1400–0–1–407	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	85	50	30

Hazardous Materials Safety

For expenses necessary to discharge the hazardous materials safety functions of the Pipeline and Hazardous Materials Safety Administration, $74,556,000, to remain available until September 30, 2029: Provided, That up to $800,000 in fees collected under section 5108(g) of title 49, United States Code, shall be deposited in the general fund of the Treasury as offsetting receipts: Provided further, That there may be credited to this appropriation, to be available until expended, funds received from States, counties, municipalities, other public authorities, and private sources for expenses incurred for training, for reports publication and dissemination, and for travel expenses incurred in performance of hazardous materials exemptions and approvals functions.

Program and Financing (in millions of dollars)

Identification code 069–1401–0–1–407	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operations	65	57	65
0002 Research and development	3	6	8
0003 Grants	2	3	2
0799 Total direct obligations	70	66	75
0801 Reimbursable program		1	1
0900 Total new obligations, unexpired accounts	70	67	76
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15	18	18
1001 Discretionary unobligated balance brought fwd, Oct 1	15		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	75	66	75
Spending authority from offsetting collections, discretionary:			
1700 Collected		1	1
1900 Budget authority (total)	75	67	76
1930 Total budgetary resources available	90	85	94
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	18	18	18
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	22	16	11
3010 New obligations, unexpired accounts	70	67	76
3020 Outlays (gross)	-74	-72	-75
3041 Recoveries of prior year unpaid obligations, expired	-2		
3050 Unpaid obligations, end of year	16	11	12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	22	16	11
3200 Obligated balance, end of year	16	11	12
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	75	67	76
Outlays, gross:			
4010 Outlays from new discretionary authority	54	46	52
4011 Outlays from discretionary balances	20	26	23
4020 Outlays, gross (total)	74	72	75
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	-1	-1
4040 Offsets against gross budget authority and outlays (total)	-1	-1	-1
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1		
4070 Budget authority, net (discretionary)	75	66	75
4080 Outlays, net (discretionary)	73	71	74
4180 Budget authority, net (total)	75	66	75
4190 Outlays, net (total)	73	71	74

PHMSA's Hazardous Materials Safety program is responsible for the oversight of the safe transportation of hazardous materials. The program relies on comprehensive risk management to establish policy, standards, and regulations for classifying, packaging, hazard communication, handling, training, and transporting hazardous materials via air, highway, rail, and vessel. The program uses inspection, enforcement, outreach, and incident analysis in efforts to reduce incidents, minimize fatalities and injuries, mitigate the consequences of incidents that occur, train and prepare first responders, and enhance safety.

Object Classification (in millions of dollars)

Identification code 069–1401–0–1–407	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	29	25	25
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	30	26	26
12.1 Civilian personnel benefits	10	9	9
21.0 Travel and transportation of persons	2	2	2
23.1 Rental payments to GSA	1	1	1
25.1 Advisory and assistance services	5	5	3
25.3 Other goods and services from Federal sources	9	7	17
25.5 Research and development contracts	3	6	8
25.7 Operation and maintenance of equipment	5	7	6
31.0 Equipment	2		
41.0 Grants, subsidies, and contributions	2	3	2
99.0 Direct obligations	69	66	74
99.0 Reimbursable obligations		1	1
99.5 Adjustment for rounding	1		1
99.9 Total new obligations, unexpired accounts	70	67	76

HAZARDOUS MATERIALS SAFETY—Continued

Employment Summary

Identification code 069–1401–0–1–407	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	205	181	179

NATURAL GAS DISTRIBUTION INFRASTRUCTURE SAFETY AND MODERNIZATION GRANT PROGRAM

Program and Financing (in millions of dollars)

Identification code 069–1402–0–1–407	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operations	4	2	2
0002 Grants	587	98	
0900 Total new obligations, unexpired accounts	591	100	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	396	5	5
Budget authority:			
Appropriations, discretionary:			
Advance appropriations, discretionary:			
1170 Advance appropriation	200	200	
1172 Advance appropriations transferred to other accounts [069–0548]		-100	
1180 Advanced appropriation, discretionary (total)	200	100	
1900 Budget authority (total)	200	100	
1930 Total budgetary resources available	596	105	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	193	749	768
3010 New obligations, unexpired accounts	591	100	2
3020 Outlays (gross)	-35	-81	-100
3050 Unpaid obligations, end of year	749	768	670
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	193	749	768
3200 Obligated balance, end of year	749	768	670
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	200	100	
Outlays, gross:			
4010 Outlays from new discretionary authority		6	
4011 Outlays from discretionary balances	35	75	100
4020 Outlays, gross (total)	35	81	100
4180 Budget authority, net (total)	200	100	
4190 Outlays, net (total)	35	81	100

The Infrastructure Investment and Jobs Act (IIJA) provided funding for the Natural Gas Distribution Infrastructure Safety and Modernization Grant Program for 2022 through 2026. No new funds are requested for 2027.

Object Classification (in millions of dollars)

Identification code 069–1402–0–1–407	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
25.1 Advisory and assistance services	2		1
41.0 Grants, subsidies, and contributions	587	98	
99.0 Direct obligations	590	99	2
99.5 Adjustment for rounding	1	1	
99.9 Total new obligations, unexpired accounts	591	100	2

Employment Summary

Identification code 069–1402–0–1–407	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	8	8	8

PIPELINE SAFETY

(PIPELINE SAFETY FUND)

(OIL SPILL LIABILITY TRUST FUND)

For expenses necessary to carry out a pipeline safety program, as authorized by section 60107 of title 49, United States Code, and to discharge the pipeline program responsibilities of the Oil Pollution Act of 1990 (Public Law 101–380), $218,186,000, to remain available until September 30, 2029, of which $30,000,000 shall be derived from the Oil Spill Liability Trust Fund; of which $180,786,000 shall be derived from the Pipeline Safety Fund; of which $200,000 shall be derived from the fees collected under section 60303 of title 49, United States Code, and deposited in the Liquefied Natural Gas Siting Account for compliance reviews of liquefied natural gas facilities; of which $200,000 shall be derived from the fees collected under section 60117 of title 49, United States Code, and deposited in the Pipeline Safety Design Review Account for facility design and safety reviews; and of which $7,000,000 shall be derived from fees collected under section 60302 of title 49, United States Code, and deposited in the Underground Natural Gas Storage Facility Safety Account for the purpose of carrying out section 60141 of title 49, United States Code.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 069–5172–0–2–407	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	49	45	44
0198 Reconciliation adjustment	1		
0199 Balance, start of year	50	45	44
Receipts:			
Current law:			
1120 Pipeline Safety Fund	177	177	181
1120 Underground Natural Gas Storage Facility Safety	5	7	7
1199 Total current law receipts	182	184	188
1999 Total receipts	182	184	188
2000 Total: Balances and receipts	232	229	232
Appropriations:			
Current law:			
2101 Pipeline Safety	-188	-185	-188
5098 Rounding adjustment	1		
5099 Balance, end of year	45	44	44

Program and Financing (in millions of dollars)

Identification code 069–5172–0–2–407	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operations	102	95	97
0002 Research and development		11	13
0003 Grants	84	79	79
0799 Total direct obligations	186	185	189
0801 Reimbursable program	29	30	30
0900 Total new obligations, unexpired accounts	215	215	219
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	51	60	60
1001 Discretionary unobligated balance brought fwd, Oct 1	51		
1021 Recoveries of prior year unpaid obligations	7		
1070 Unobligated balance (total)	58	60	60
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	188	185	188
Spending authority from offsetting collections, discretionary:			
1700 Collected	27	30	30
1701 Change in uncollected payments, Federal sources	3		
1750 Spending auth from offsetting collections, disc (total)	30	30	30
1900 Budget authority (total)	218	215	218
1930 Total budgetary resources available	276	275	278

	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	60	60	59
	Special and non-revolving trust funds:			
1951	Unobligated balance expiring	1		
1952	Expired unobligated balance, start of year	15	15	15
1953	Expired unobligated balance, end of year	14	15	15
1955	Unobligated balances withdrawn and returned to general fund	3		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	149	129	127
3010	New obligations, unexpired accounts	215	215	219
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-226	-217	-224
3040	Recoveries of prior year unpaid obligations, unexpired	-7		
3041	Recoveries of prior year unpaid obligations, expired	-3		
3050	Unpaid obligations, end of year	129	127	122
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-7	-10	-10
3070	Change in uncollected pymts, Fed sources, unexpired	-3		
3090	Uncollected pymts, Fed sources, end of year	-10	-10	-10
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	142	119	117
3200	Obligated balance, end of year	119	117	112
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	218	215	218
	Outlays, gross:			
4010	Outlays from new discretionary authority	77	106	107
4011	Outlays from discretionary balances	149	111	117
4020	Outlays, gross (total)	226	217	224
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-27	-30	-30
4040	Offsets against gross budget authority and outlays (total)	-27	-30	-30
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-3		
4060	Additional offsets against budget authority only (total)	-3		
4070	Budget authority, net (discretionary)	188	185	188
4080	Outlays, net (discretionary)	199	187	194
4180	Budget authority, net (total)	188	185	188
4190	Outlays, net (total)	199	187	194

PHMSA oversees the safe transportation of energy products and hazardous materials through pipelines. PHMSA's Pipeline Safety program regulates an expansive network of approximately 3.3 million miles of gas, hazardous liquid, and carbon dioxide pipelines within the United States, as well as facilities that liquefy natural gas and store natural gas underground. PHMSA establishes and enforces pipeline safety standards and conducts safety inspections in collaboration with state partners to monitor the construction, and operating safety of pipelines. The pipeline safety program is funded by fees collected from pipeline and underground natural gas storage facility operators, as well as by an annual allocation from the Oil Spill Liability Trust Fund.

Object Classification (in millions of dollars)

Identification code 069–5172–0–2–407	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	42	37	36
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	44	39	38
12.1 Civilian personnel benefits	17	15	15
21.0 Travel and transportation	5	4	4
23.1 Rental payments to GSA	2	3	2
25.1 Advisory and assistance services	6	11	2
25.3 Other goods and services from Federal sources	14	14	31
25.5 Research and development contracts		11	13
25.7 Operation and maintenance of equipment	12	8	4
31.0 Equipment	1	1	1
41.0 Grants, subsidies, and contributions	84	79	79
99.0 Direct obligations	185	185	189
99.0 Reimbursable obligations	29	30	30
99.5 Adjustment for rounding	1		
99.9 Total new obligations, unexpired accounts	215	215	219

Employment Summary

Identification code 069–5172–0–2–407	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	352	319	320

Emergency Preparedness Grants

Special and Trust Fund Receipts (in millions of dollars)

Identification code 069–5282–0–2–407	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	2	2	4
Receipts:			
Current law:			
1130 Hazardous Materials Transportation Registration, Filing, and Permit Fees, Emergency Preparedness Grants	27	29	29
2000 Total: Balances and receipts	29	31	33
Appropriations:			
Current law:			
2101 Emergency Preparedness Grants	-29	-29	-29
2132 Emergency Preparedness Grants	2	2	2
2199 Total current law appropriations	-27	-27	-27
2999 Total appropriations	-27	-27	-27
5099 Balance, end of year	2	4	6

Program and Financing (in millions of dollars)

Identification code 069–5282–0–2–407	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operations	1	1	1
0002 Emergency Preparedness Grants	26	21	21
0003 Competitive Training Grants	4	3	3
0004 Supplemental Training Grants	2	1	1
0005 ALERT Grants	1		
0006 Emergency Response Guidebook		1	1
0900 Total new obligations, unexpired accounts	34	27	27
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8	2	2
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	9	2	2
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	29	29	29
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1260 Appropriations, mandatory (total)	27	27	27
1900 Budget authority (total)	27	27	27
1930 Total budgetary resources available	36	29	29
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	60	63	37
3010 New obligations, unexpired accounts	34	27	27
3020 Outlays (gross)	-30	-53	-32
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	63	37	32
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	60	63	37
3200 Obligated balance, end of year	63	37	32
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	27	27	27
Outlays, gross:			
4100 Outlays from new mandatory authority		9	9
4101 Outlays from mandatory balances	30	44	23

EMERGENCY PREPAREDNESS GRANTS—Continued

Program and Financing—Continued

Identification code 069–5282–0–2–407		2025 actual	2026 est.	2027 est.
4110	Outlays, gross (total)	30	53	32
4180	Budget authority, net (total)	27	27	27
4190	Outlays, net (total)	30	53	32

PHMSA operates a national registration program for shippers and carriers of hazardous materials and collects a fee from each registrant. The fees collected are used for emergency preparedness planning and training grants; publication and distribution of the Emergency Response Guidebook; development of training curriculum guidelines for emergency responders and technical assistance to States, political subdivisions, and federally recognized- tribes; and administrative costs for these programs.

Object Classification (in millions of dollars)

Identification code 069–5282–0–2–407		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services		1	1
25.3	Other goods and services from Federal sources		1	1
41.0	Grants, subsidies, and contributions	34	25	25
99.0	Direct obligations	34	27	27
99.9	Total new obligations, unexpired accounts	34	27	27

Trust Funds

TRUST FUND SHARE OF PIPELINE SAFETY

Program and Financing (in millions of dollars)

Identification code 069–8121–0–7–407		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Trust fund share of pipeline safety	30	30	30
0900	Total new obligations, unexpired accounts (object class 94.0)	30	30	30
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	30	30	30
1930	Total budgetary resources available	30	30	30
	Special and non-revolving trust funds:			
1955	Unobligated balances withdrawn and returned to general fund	1		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	7	10	18
3010	New obligations, unexpired accounts	30	30	30
3020	Outlays (gross)	-27	-22	-29
3050	Unpaid obligations, end of year	10	18	19
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	7	10	18
3200	Obligated balance, end of year	10	18	19
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	30	30	30
	Outlays, gross:			
4010	Outlays from new discretionary authority	22	15	15
4011	Outlays from discretionary balances	5	7	14
4020	Outlays, gross (total)	27	22	29
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-1		
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1		
4070	Budget authority, net (discretionary)	30	30	30
4080	Outlays, net (discretionary)	26	22	29
4180	Budget authority, net (total)	30	30	30
4190	Outlays, net (total)	26	22	29

PHMSA has multiple responsibilities to inspect, investigate failures, regulate, and research hazardous liquid pipelines. PHMSA also collects and reviews oil spill response plans prepared under the Oil Pollution Act of 1990. Operators that store, handle, or transport oil are required to develop response plans to minimize the environmental impact of oil spills and improve incident response. PHMSA reviews these plans to make sure that they are submitted on time, updated regularly, and that they comply with regulations. PHMSA improves oil spill preparedness and incident response through data analysis, inspections, exercises, spill monitoring, pipeline mapping in areas unusually sensitive to environmental damage, and by advancing technologies to detect and prevent leaks from hazardous liquid pipelines. These activities are funded in part by the Oil Spill Liability Trust Fund.

ADMINISTRATIVE PROVISIONS

SEC. 180. Notwithstanding section 5116(h)(4) of title 49, United States Code, not more than 4 percent of the amounts made available from the fund established under such section shall be available to pay the administrative costs of carrying out sections 5116, 5107(e), and 5108(g)(2) of title 49, United States Code.

OFFICE OF INSPECTOR GENERAL

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Office of Inspector General to carry out the provisions of the Inspector General Act of 1978, as amended, $104,802,000: Provided, That the Inspector General shall have all necessary authority, in carrying out the duties specified in the Inspector General Act, as amended (5 U.S.C. § 401 et seq.), to investigate allegations of fraud, including false statements to the government (18 U.S.C. 1001), by any person or entity that is subject to regulation by the Department of Transportation.

Program and Financing (in millions of dollars)

Identification code 069–0130–0–1–407		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0101	General administration	113	113	105
0105	Infrastructure and Investment Jobs Act 2021		3	3
0799	Total direct obligations	113	116	108
0900	Total new obligations, unexpired accounts	113	116	108
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	18	21	22
1001	Discretionary unobligated balance brought fwd, Oct 1	18		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	116	113	105
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from other accounts [069–1338]	1	1	
1173	Advance appropriations transferred from other accounts [069–1337]	1	1	
1173	Advance appropriations transferred from other accounts [069–0548]	1	1	
1173	Advance appropriations transferred from other accounts [069–1732]	1	1	
1180	Advanced appropriation, discretionary (total)	4	4	
1900	Budget authority (total)	120	117	105
1930	Total budgetary resources available	138	138	127
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-4		
1941	Unexpired unobligated balance, end of year	21	22	19
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	20	16	13
3010	New obligations, unexpired accounts	113	116	108
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-118	-119	-106

3050	Unpaid obligations, end of year	16	13	15
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	20	16	13
3200	Obligated balance, end of year	16	13	15
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	120	117	105
	Outlays, gross:			
4010	Outlays from new discretionary authority	104	103	94
4011	Outlays from discretionary balances	14	16	12
4020	Outlays, gross (total)	118	119	106
4180	Budget authority, net (total)	120	117	105
4190	Outlays, net (total)	118	119	106

The Department of Transportation (DOT) Office of Inspector General (OIG) conducts independent audits, investigations, and evaluations to promote economy, efficiency, and effectiveness in the management and administration of DOT programs and operations, including contracts, grants, and financial management; and to prevent and detect fraud, waste, abuse, and mismanagement in such activities. This appropriation provides funds to enable the Office of Inspector General to perform these oversight responsibilities in accordance with the Inspector General Act of 1978, as amended (5 U.S.C. § 401 et seq.).

Object Classification (in millions of dollars)

Identification code 069–0130–0–1–407	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	58	58	53
11.5 Other personnel compensation	5	5	5
11.9 Total personnel compensation	63	63	58
12.1 Civilian personnel benefits	26	27	26
21.0 Travel and transportation of persons	2	2	2
23.1 Rental payments to GSA	1	2	2
25.2 Other services from non-Federal sources	5	5	5
25.3 Other goods and services from Federal sources	10	10	9
25.7 Operation and maintenance of equipment	5	4	5
31.0 Equipment	1	1	1
99.0 Direct obligations	113	114	108
99.5 Adjustment for rounding		2	
99.9 Total new obligations, unexpired accounts	113	116	108

Employment Summary

Identification code 069–0130–0–1–407	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	390	380	350

MARITIME ADMINISTRATION

Federal Funds

Operations and Training

For necessary expenses of operations and training activities authorized by law, $333,260,000: Provided, That of the sums appropriated under this heading—

(1) $129,500,000 shall remain available until September 30, 2028, for the operations of the United States Merchant Marine Academy;

(2) $120,000,000 shall remain available until expended for the campus asset management program at the United States Merchant Marine Academy;

(3) $10,000,000 shall remain available until expended, for the United States marine highway program to make grants for the purposes authorized under section 55601 of title 46, United States Code; and

(4) $73,760,000 shall remain available until September 30, 2028, for MARAD Headquarters Operations:

Provided further, That, the Secretary of Transportation is authorized to transfer funds made available under this heading in this Act or prior appropriations Acts across appropriations under such headings in this and such prior Acts: Provided further, That, notwithstanding paragraph (5) of section 404 of this Act, no transfer pursuant to the previous proviso shall increase any appropriation by more than 10 percent unless prior notice is provided to the House and Senate Committees on Appropriations.

Provided Further, funds transferred under the second proviso shall be merged with the receiving appropriation;

Provided further, That the Administrator of the Maritime Administration shall transmit to the House and Senate Committees on Appropriations the annual report on sexual assault and sexual harassment at the United States Merchant Marine Academy as required pursuant to section 3510 of the National Defense Authorization Act for fiscal year 2017 (46 U.S.C. 51318): Provided further, That available balances under this heading for the short sea transportation program or America's marine highway program (now known as the United States marine highway program) from prior year recoveries shall be available to carry out activities authorized under section 55601 of title 46, United States Code.

Program and Financing (in millions of dollars)

Identification code 069–1750–0–1–403	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Academy Operations	93	105	129
0002 USMMA Capital Asset Management Program	75	158	94
0008 Maritime Operations	69	67	74
0009 Maritime Environment and Technical Assistance	5	10	8
0010 U.S. Marine Highway Program	13	5	15
0012 Title XI Administrative Expenses	3	4	5
0017 USMMA Collections	1	1	1
0018 America's Marine Highway Grants - IIJA	8	4	3
0019 O&T Collections		1	
0100 Subtotal, Direct program	267	355	329
0799 Total direct obligations	267	355	329
0801 Operations and Training (Reimbursable)	9	9	9
0900 Total new obligations, unexpired accounts	276	364	338
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	206	212	134
1001 Discretionary unobligated balance brought fwd, Oct 1	206		
1021 Recoveries of prior year unpaid obligations	3		
1070 Unobligated balance (total)	209	212	134
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	268	276	333
Spending authority from offsetting collections, discretionary:			
1700 Collected	7	10	10
1701 Change in uncollected payments, Federal sources	7		
1750 Spending auth from offsetting collections, disc (total)	14	10	10
1900 Budget authority (total)	282	286	343
1930 Total budgetary resources available	491	498	477
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3		
1941 Unexpired unobligated balance, end of year	212	134	139
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	143	178	262
3010 New obligations, unexpired accounts	276	364	338
3020 Outlays (gross)	-233	-280	-314
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3041 Recoveries of prior year unpaid obligations, expired	-5		
3050 Unpaid obligations, end of year	178	262	286
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-41	-45	-45
3070 Change in uncollected pymts, Fed sources, unexpired	-7		
3071 Change in uncollected pymts, Fed sources, expired	3		
3090 Uncollected pymts, Fed sources, end of year	-45	-45	-45
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	102	133	217
3200 Obligated balance, end of year	133	217	241
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	282	286	343
Outlays, gross:			
4010 Outlays from new discretionary authority	146	199	226
4011 Outlays from discretionary balances	87	81	88
4020 Outlays, gross (total)	233	280	314
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-9	-10	-10
4033 Non-Federal sources	-1		

OPERATIONS AND TRAINING—Continued

Program and Financing—Continued

Identification code 069–1750–0–1–403		2025 actual	2026 est.	2027 est.
4040	Offsets against gross budget authority and outlays (total)	-10	-10	-10
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-7	.....	.....
4052	Offsetting collections credited to expired accounts	3	.....	.....
4060	Additional offsets against budget authority only (total)	-4	.....	.....
4070	Budget authority, net (discretionary)	268	276	333
4080	Outlays, net (discretionary)	223	270	304
4180	Budget authority, net (total)	268	276	333
4190	Outlays, net (total)	223	270	304

The appropriation for Operations and Training funds the United States Merchant Marine Academy (USMMA) located in Kings Point, New York, as well as headquarters staff to administer and direct Maritime Administration operations and programs, including the United States Marine Highway program.

The USMMA, a Federal service academy and accredited institution of higher education, provides instruction to individuals to prepare them for service in the merchant marine. Funding supports operations of the academic institution, midshipmen training at sea, and capital investments in USMMA campus facilities.

Maritime Administration operations include planning for coordination of U.S. maritime industry activities under emergency conditions; promotion of efficiency, safety, risk mitigation, and maritime industry standards; deep water port licensing and permitting; strategic outreach with maritime stakeholders in education and industry; and port and intermodal development oversight to increase capacity and mitigate congestion in freight movements.

Object Classification (in millions of dollars)

Identification code 069–1750–0–1–403		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	68	69	70
12.1	Civilian personnel benefits	25	25	25
21.0	Travel and transportation of persons	6	6	6
23.3	Communications, utilities, and miscellaneous charges	11	11	11
25.1	Advisory and assistance services	17	17	17
25.2	Other services from non-Federal sources	9	9	9
25.3	Other goods and services from Federal sources	46	124	114
25.6	Medical care	6	6	6
25.7	Operation and maintenance of equipment	15	15	15
26.0	Supplies and materials	7	7	7
31.0	Equipment	9	9	9
32.0	Land and structures	26	35	18
41.0	Grants, subsidies, and contributions	22	22	22
99.0	Direct obligations	267	355	329
99.0	Reimbursable obligations	9	9	9
99.9	Total new obligations, unexpired accounts	276	364	338

Employment Summary

Identification code 069–1750–0–1–403		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	265	303	324
1001	Direct civilian full-time equivalent employment	203	222	226
1001	Direct civilian full-time equivalent employment	10	13	13
3001	Allocation account civilian full-time equivalent employment	4	6	6

STATE MARITIME ACADEMY OPERATIONS

For necessary expenses of operations, support, and training activities for State Maritime Academies, $87,200,000: Provided, That of the sums appropriated under this heading—

(1) $4,000,000 shall remain available until expended for maintenance, repair, and for expenses related to training mariners, including costs associated with training vessel operations and vessel sharing pursuant to section 51504(g)(3) of title 46, United States Code;

(2) $64,000,000 shall remain available until expended for the national security multi-mission vessel program, including funds for expenses related to the operation, integration, oversight, and management of school ships constructed with funds made available for the National Security Multi-Mission Vessel Program, including insurance, maintenance, repair and equipment costs;

(3) $9,400,000 shall remain available until September 30, 2031, for the student incentive program;

(4) $3,800,000 shall remain available until expended for training ship fuel assistance; and

(5) $6,000,000 shall remain available until September 30, 2028, for direct payments for State Maritime Academies.

Program and Financing (in millions of dollars)

Identification code 069–1712–0–1–403		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Student Incentive Program	3	5	9
0002	Direct Payments	6	6	6
0003	Training Ship Fuel Assistance	7	9	4
0005	Schoolship Maintenance & Repair	23	8	4
0006	Schoolship Replacement - NSMMV	123	110	64
0900	Total new obligations, unexpired accounts	162	138	87
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	109	79	79
1001	Discretionary unobligated balance brought fwd, Oct 1	109	.....	.....
1021	Recoveries of prior year unpaid obligations	6	.....	.....
1070	Unobligated balance (total)	115	79	79
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	126	138	87
1930	Total budgetary resources available	241	217	166
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	79	79	79
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	372	311	366
3010	New obligations, unexpired accounts	162	138	87
3020	Outlays (gross)	-217	-83	-84
3040	Recoveries of prior year unpaid obligations, unexpired	-6	.....	.....
3050	Unpaid obligations, end of year	311	366	369
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	372	311	366
3200	Obligated balance, end of year	311	366	369
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	126	138	87
	Outlays, gross:			
4010	Outlays from new discretionary authority	37	40	35
4011	Outlays from discretionary balances	180	43	49
4020	Outlays, gross (total)	217	83	84
4180	Budget authority, net (total)	126	138	87
4190	Outlays, net (total)	217	83	84

State Maritime Academy (SMA) Operations provides Federal assistance to the six SMAs to help educate and train mariners and future leaders to support the U.S. marine transportation system. These graduates promote the commerce of the United States and aid in the national defense by serving in the merchant marine. The SMA Operations request funds student financial assistance, direct assistance to each of the six SMAs, and activities in support of operation, integration, oversight, and management of school ships constructed with funds provided for the National Security Multi-Mission Vessel Program.

Object Classification (in millions of dollars)

Identification code 069–1712–0–1–403		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	1	1	6
25.2	Other services from non-Federal sources	8	8	8
25.4	Operation and maintenance of facilities	.....	.....	10
25.7	Operation and maintenance of equipment	139	116	39
26.0	Supplies and materials	1	1	2

31.0	Equipment	2	2	20
41.0	Grants, subsidies, and contributions	10	10	2
99.0	Direct obligations	161	138	87
99.5	Adjustment for rounding	1	.....	.....
99.9	Total new obligations, unexpired accounts	162	138	87

Employment Summary

Identification code 069–1712–0–1–403	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	.....	6	6

Assistance to Small Shipyards

To make grants to qualified shipyards as authorized under section 54101 of title 46, United States Code, $105,000,000, to remain available until expended: Provided, That in awarding such grants, the Secretary shall give priority to projects—

(1) for equipment upgrades or other capital and related improvements; or

(2) for supply chain improvements that support construction of ships with defense applications:

Provided further, That in awarding grants from amounts made available under this heading in this Act, the Secretary shall give priority to applications that identify a higher percentage of non-Federal matching funds.

Program and Financing (in millions of dollars)

Identification code 069–1770–0–1–403	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Grants for Capital Improvement for Small Shipyards	12	34	105
0900 Total new obligations, unexpired accounts (object class 41.0)	12	34	105
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	1	2
1001 Discretionary unobligated balance brought fwd, Oct 1	4	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	9	35	105
1930 Total budgetary resources available	13	36	107
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	20	18	21
3010 New obligations, unexpired accounts	12	34	105
3020 Outlays (gross)	-14	-31	-96
3050 Unpaid obligations, end of year	18	21	30
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	20	18	21
3200 Obligated balance, end of year	18	21	30
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	9	35	105
Outlays, gross:			
4010 Outlays from new discretionary authority	1	30	89
4011 Outlays from discretionary balances	13	1	7
4020 Outlays, gross (total)	14	31	96
4180 Budget authority, net (total)	9	35	105
4190 Outlays, net (total)	14	31	96

The Assistance to Small Shipyards program provides grants for capital and related improvements at eligible shipyard facilities that will foster efficiency, competitive operations, and quality ship construction, repair, and reconfiguration. Grant funds may also be used for maritime training programs to enhance technical skills and operational productivity in communities whose economies are related to or dependent upon the maritime industry.

Employment Summary

Identification code 069–1770–0–1–403	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1	2	2

Ship Disposal

For necessary expenses related to the disposal of obsolete vessels in the National Defense Reserve Fleet of the Maritime Administration, $6,000,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 069–1768–0–1–403	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Ship Disposal	1	1	3
0002 N.S. Savannah Protective Storage	3	3	3
0003 NSS Decommissioning	6	1	.....
0900 Total new obligations, unexpired accounts	10	5	6
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	12	8	9
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	6	6	6
1930 Total budgetary resources available	18	14	15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8	9	9
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	14	10	7
3010 New obligations, unexpired accounts	10	5	6
3020 Outlays (gross)	-14	-8	-9
3050 Unpaid obligations, end of year	10	7	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	14	10	7
3200 Obligated balance, end of year	10	7	4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	6	6	6
Outlays, gross:			
4010 Outlays from new discretionary authority	4	3	3
4011 Outlays from discretionary balances	10	5	6
4020 Outlays, gross (total)	14	8	9
4180 Budget authority, net (total)	6	6	6
4190 Outlays, net (total)	14	8	9

The Ship Disposal program provides resources to properly dispose of obsolete Government-owned merchant ships maintained by the Maritime Administration in the National Defense Reserve Fleet. The Maritime Administration contracts with domestic shipbreaking firms to dismantle these vessels in accordance with guidelines set forth by the U.S. Environmental Protection Agency. The Ship Disposal program also funds the cost of program administration and maintenance of the Nuclear Ship Savannah in protective storage.

Object Classification (in millions of dollars)

Identification code 069–1768–0–1–403	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
23.2 Rental payments to others	2	2	2
25.1 Advisory and assistance services	7	2	3
99.9 Total new obligations, unexpired accounts	10	5	6

SHIP DISPOSAL—Continued

Employment Summary

Identification code 069–1768–0–1–403	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	10	15	15

MARITIME SECURITY PROGRAM

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses to maintain and preserve a U.S.-flag merchant fleet as authorized under chapter 531 of title 46, United States Code, to serve the national security needs of the United States, $400,500,000, to remain available until expended: Provided, That any funds made available under this heading that remain unobligated on or after October 1, 2027 after obligating payments required under section 53106 of title 46, United States Code, may be—

(1) transferred to and merged with the appropriation for "Maritime Administration—Tanker Security Program", upon a determination by the Secretary that such transfer will promote a higher participation rate in the Tanker Security Fleet authorized under chapter 534 of title 46; or

(2) used to reimburse a participant of the Maritime Security Program for verifiable training or capital improvement costs that, as determined by the Secretary, increase a vessel's capability to meet Department of Defense sealift requirements:

Provided further, That payments made under paragraph (2) of the first proviso shall be at the Secretary's discretion.

Program and Financing (in millions of dollars)

Identification code 069–1711–0–1–054	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Maritime Security Program	313	386	397
0900 Total new obligations, unexpired accounts (object class 41.0)	313	386	397
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	27	38	4
1001 Discretionary unobligated balance brought fwd, Oct 1	27	.....	.....
1021 Recoveries of prior year unpaid obligations	6	.....	.....
1070 Unobligated balance (total)	33	38	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	318	390	401
1131 Unobligated balance of appropriations permanently reduced	.....	-38	.....
1160 Appropriation, discretionary (total)	318	352	401
1930 Total budgetary resources available	351	390	405
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	38	4	8
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	32	29	62
3010 New obligations, unexpired accounts	313	386	397
3020 Outlays (gross)	-310	-353	-399
3040 Recoveries of prior year unpaid obligations, unexpired	-6	.....	.....
3050 Unpaid obligations, end of year	29	62	60
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	32	29	62
3200 Obligated balance, end of year	29	62	60
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	318	352	401
Outlays, gross:			
4010 Outlays from new discretionary authority	284	327	373
4011 Outlays from discretionary balances	26	26	26
4020 Outlays, gross (total)	310	353	399
4180 Budget authority, net (total)	318	352	401
4190 Outlays, net (total)	310	353	399

The Maritime Security Program provides direct payments to U.S.-flag ship operators engaged in foreign commerce to partially offset the higher operating costs of U.S. registry. The purpose of the program is to establish and sustain a fleet of active ships that are privately owned, commercially viable, and militarily useful to meet national defense and other emergency sealift requirements. Participating operators are required to make their ships and commercial transportation resources available upon request by the Secretary of War during times of war or national emergency. Commercial transportation resources include ships, logistics management services, port terminal facilities, and U.S. citizen merchant mariners to crew both commercial and Government-owned merchant ships. The program will also sustain a base of U.S. Merchant Mariners to support national security requirements during times of urgent need.

CABLE SECURITY FLEET

Program and Financing (in millions of dollars)

Identification code 069–1717–0–1–054	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Cable Security Fleet	10	10	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	10	10	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	12	12	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10	10	.....
1131 Unobligated balance of appropriations permanently reduced	.....	-12	.....
1160 Appropriation, discretionary (total)	10	-2	.....
1930 Total budgetary resources available	22	10	.....
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	12	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	1
3010 New obligations, unexpired accounts	10	10	.....
3020 Outlays (gross)	-10	-10	-1
3050 Unpaid obligations, end of year	1	1	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	1
3200 Obligated balance, end of year	1	1	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	10	-2	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	9	9	.....
4011 Outlays from discretionary balances	1	1	1
4020 Outlays, gross (total)	10	10	1
4180 Budget authority, net (total)	10	-2	.....
4190 Outlays, net (total)	10	10	1

The Cable Security Fleet Program provides direct payments to U.S.-flag ship operators who in turn are required to operate cable repair ships in commercial service providing undersea cable repair services, and to make such vessels available upon request by the Department of War. The program will also sustain a base of U.S. Merchant Mariners to support national security requirements during times of urgent need. No new funding for 2027 is requested.

TANKER SECURITY PROGRAM

(INCLUDING TRANSFER OF FUNDS)

For the Tanker Security Fleet program, as authorized under section chapter 534 of title 46, United States Code, $167,600,000, to remain available until expended: Provided, That any funds made available under this heading that remain unobligated on or after October 1, 2027 after obligating payments required under section 53406 of title 46, United states Code, may be—

(1) transferred to and merged with the appropriation for "Maritime Administration—Maritime Security Program", upon a determination by the Secretary that such transfer of funds will promote a higher participation rate in the Maritime Security Fleet as authorized under chapter 531 of title 46; or

(2) used to reimburse a participant of the Tanker Security Program for verifiable training or capital improvement costs that, as determined by the Secretary, increase a vessel's capability to meet Department of Defense sealift requirements;

Provide further, That payments made under paragraph (2) of the first proviso shall be at the Secretary's discretion.

Program and Financing (in millions of dollars)

Identification code 069–1718–0–1–054	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Tanker Security Program	81	86	168
0900 Total new obligations, unexpired accounts (object class 41.0)	81	86	168
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	89	76	29
1021 Recoveries of prior year unpaid obligations	8	.....	.....
1070 Unobligated balance (total)	97	76	29
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	60	82	168
1131 Unobligated balance of appropriations permanently reduced	.....	-43	.....
1160 Appropriation, discretionary (total)	60	39	168
1930 Total budgetary resources available	157	115	197
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	76	29	29
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	13	32	68
3010 New obligations, unexpired accounts	81	86	168
3020 Outlays (gross)	-54	-50	-104
3040 Recoveries of prior year unpaid obligations, unexpired	-8	.....	.....
3050 Unpaid obligations, end of year	32	68	132
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	13	32	68
3200 Obligated balance, end of year	32	68	132
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	60	39	168
Outlays, gross:			
4010 Outlays from new discretionary authority	49	20	84
4011 Outlays from discretionary balances	5	30	20
4020 Outlays, gross (total)	54	50	104
4180 Budget authority, net (total)	60	39	168
4190 Outlays, net (total)	54	50	104

The Tanker Security Program provides direct payments to U.S.-flag ship product tankers capable of supporting national economic and Department of War contingency requirements. The purpose of this program is to provide retainer payments to carriers to support a fleet of militarily-useful, commercially viable product tankers sailing in international trade, as well as assured access to a global network of intermodal facilities. The program will also sustain a base of U.S. Merchant Mariners to support national security requirements during times of urgent need.

Ready Reserve Force

Program and Financing (in millions of dollars)

Identification code 069–1710–0–1–054	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 NDRF Recapitalization - Design	.....	9	.....
0801 Ready Reserve Force (Reimbursable)	939	1,950	1,036
0802 RRF Recapitalization Program	.....	201	164
0899 Total reimbursable obligations	939	2,151	1,200
0900 Total new obligations, unexpired accounts	939	2,160	1,200
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	133	357	592
1001 Discretionary unobligated balance brought fwd, Oct 1	133	.....	.....
1021 Recoveries of prior year unpaid obligations	70	.....	.....
1070 Unobligated balance (total)	203	357	592
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	805	2,395	1,190
1701 Change in uncollected payments, Federal sources	288	.....	.....
1750 Spending auth from offsetting collections, disc (total)	1,093	2,395	1,190
1900 Budget authority (total)	1,093	2,395	1,190
1930 Total budgetary resources available	1,296	2,752	1,782
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	357	592	582
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	567	629	480
3010 New obligations, unexpired accounts	939	2,160	1,200
3011 Obligations ("upward adjustments"), expired accounts	5	.....	.....
3020 Outlays (gross)	-803	-2,309	-1,473
3040 Recoveries of prior year unpaid obligations, unexpired	-70	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-9	.....	.....
3050 Unpaid obligations, end of year	629	480	207
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-170	-423	-423
3070 Change in uncollected pymts, Fed sources, unexpired	-288	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	35	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-423	-423	-423
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	397	206	57
3200 Obligated balance, end of year	206	57	-216
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,093	2,395	1,190
Outlays, gross:			
4010 Outlays from new discretionary authority	416	2,156	1,071
4011 Outlays from discretionary balances	387	153	402
4020 Outlays, gross (total)	803	2,309	1,473
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-838	-2,395	-1,190
4040 Offsets against gross budget authority and outlays (total)	-838	-2,395	-1,190
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-288	.....	.....
4052 Offsetting collections credited to expired accounts	33	.....	.....
4060 Additional offsets against budget authority only (total)	-255	.....	.....
4070 Budget authority, net (discretionary)	.....	.....	.....
4080 Outlays, net (discretionary)	-35	-86	283
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	-35	-86	283

The Ready Reserve Force (RRF) fleet is comprised of Government-owned merchant ships within the National Defense Reserve Fleet that are maintained in an advanced state of surge sealift readiness for the transport of cargo to a given area of operation to satisfy combatant commanders' critical war fighting requirements. Resources for RRF vessel maintenance, activation, and operation costs, as well as RRF infrastructure support costs and additional Department of War-sponsored sealift activities and special projects, are provided by the Department of Navy.

Object Classification (in millions of dollars)

Identification code 069–1710–0–1–054	2025 actual	2026 est.	2027 est.
25.1 Direct obligations: Advisory and assistance services	.....	9	.....
99.0 Reimbursable obligations	939	2,151	1,200
99.9 Total new obligations, unexpired accounts	939	2,160	1,200

READY RESERVE FORCE—Continued

Employment Summary

Identification code 069–1710–0–1–054	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	281	315	350

VESSEL OPERATIONS REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 069–4303–0–3–403	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 National Defense Reserve Fleet	4	3	3
0002 State Maritime Academies		1	1
0003 Preservation of Maritime Heritage Assets		2	2
0799 Total direct obligations	4	6	6
0801 Reimbursable program activity		1	1
0900 Total new obligations, unexpired accounts	4	7	7
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	42	46	46
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	8	7	7
1930 Total budgetary resources available	50	53	53
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	46	46	46
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	1
3010 New obligations, unexpired accounts	4	7	7
3020 Outlays (gross)	-4	-7	-7
3050 Unpaid obligations, end of year	1	1	1
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-5	-5
3090 Uncollected pymts, Fed sources, end of year	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-4	-4	-4
3200 Obligated balance, end of year	-4	-4	-4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	8	7	7
Outlays, gross:			
4010 Outlays from new discretionary authority	4	6	6
4011 Outlays from discretionary balances		1	1
4020 Outlays, gross (total)	4	7	7
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources		-7	-7
4033 Non-Federal sources	-8		
4040 Offsets against gross budget authority and outlays (total)	-8	-7	-7
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	-4		
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-4		

This fund is authorized for the receipt of sales proceeds from the disposition of obsolete Government-owned merchant vessels. Collections from this account are authorized for allocation and distribution according to prescribed statutory formulas for use under three maritime-related purpose areas: 1) supporting acquisition, maintenance, repair, reconditioning, or improvement of National Defense Reserve Fleet vessels; 2) supporting state maritime academies and the United States Merchant Marine Academy; and 3) supporting the preservation and presentation to the public of maritime property and assets, including funds for the National Park Service National Maritime Heritage Grant Program.

Object Classification (in millions of dollars)

Identification code 069–4303–0–3–403	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources	2	5	5
41.0 Grants, subsidies, and contributions	1	1	1
99.0 Direct obligations	3	6	6
25.1 Reimbursable obligations: Advisory and assistance services	1	1	1
99.0 Reimbursable obligations	1	1	1
99.9 Total new obligations, unexpired accounts	4	7	7

WAR RISK INSURANCE REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 069–4302–0–3–403	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	54	56	57
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	1	1
1930 Total budgetary resources available	56	57	58
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	56	57	58
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2	1	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4031 Interest on Federal securities	-2	-1	-1
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-2	-1	-1
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	55	56	57
5001 Total investments, EOY: Federal securities: Par value	56	57	58

The Maritime Administration is authorized to insure against war risk loss or damage to maritime operators until commercial insurance can be obtained on reasonable terms and conditions. This insurance includes war risk hull and disbursements interim insurance, war risk protection and indemnity interim insurance, second seamen's war risk interim insurance, and the war risk cargo insurance standby program.

PORT OF GUAM IMPROVEMENT ENTERPRISE FUND

Program and Financing (in millions of dollars)

Identification code 069–5560–0–2–403	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
1930 Total budgetary resources available	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

MARITIME GUARANTEED LOAN (TITLE XI) PROGRAM ACCOUNT

(INCLUDING TRANSFER OF FUNDS)

For administrative expenses to carry out the guaranteed loan program, $4,500,000, which shall be transferred to and merged with the appropriations for "Maritime Administration—Operations and Training".

Program and Financing (in millions of dollars)

Identification code 069–1752–0–1–403	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	1	16	2
0706 Interest on reestimates of direct loan subsidy		1	
0707 Reestimates of loan guarantee subsidy	51		
0708 Interest on reestimates of loan guarantee subsidy	13		
0709 Administrative expenses	3	4	5
0900 Total new obligations, unexpired accounts	68	21	7
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	86	136	85
1001 Discretionary unobligated balance brought fwd, Oct 1	86	135	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	54	4	5
1131 Unobligated balance of appropriations permanently reduced		-34	
1160 Appropriation, discretionary (total)	54	-30	5
Appropriations, mandatory:			
1200 Appropriation (LG)	64		
1900 Budget authority (total)	118	-30	5
1930 Total budgetary resources available	204	106	90
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	136	85	83
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		1	17
3010 New obligations, unexpired accounts	68	21	7
3020 Outlays (gross)	-67	-5	-5
3050 Unpaid obligations, end of year	1	17	19
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		1	17
3200 Obligated balance, end of year	1	17	19
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	54	-30	5
Outlays, gross:			
4010 Outlays from new discretionary authority	3	4	5
Mandatory:			
4090 Budget authority, gross	64		
Outlays, gross:			
4100 Outlays from new mandatory authority	64		
4101 Outlays from mandatory balances		1	
4110 Outlays, gross (total)	64	1	
4180 Budget authority, net (total)	118	-30	5
4190 Outlays, net (total)	67	5	5

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 069–1752–0–1–403	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Federal Ship Financing FFB Loan Guarantees		1,248	148
Direct loan subsidy (in percent):			
132001 Federal Ship Financing FFB Loan Guarantees		1.32	1.28
132999 Weighted average subsidy rate	0.00	1.32	1.28
Direct loan subsidy budget authority:			
133001 Federal Ship Financing FFB Loan Guarantees		16	2
Direct loan reestimates:			
135001 Federal Ship Financing FFB Loan Guarantees	-3	1	
Guaranteed loan subsidy outlays:			
234014 Federal Ship Financing Loan Guarantees	-18		
234999 Total subsidy outlays	-18		
Guaranteed loan reestimates:			
235014 Federal Ship Financing Loan Guarantees	35	-85	
235999 Total guaranteed loan reestimates	35	-85	
Administrative expense data:			
3510 Budget authority	3	4	5
3590 Outlays from new authority	3	3	5

The Maritime Guaranteed Loan (Title XI) program provides for a full faith and credit guarantee of debt obligations issued by U.S or foreign ship owners to finance or refinance the construction, reconstruction, or reconditioning of U.S.-flag vessels or eligible export vessels in U.S. shipyards; or for a full faith and credit guarantee of debt obligations issued by U.S. shipyard owners to finance the modernization of shipbuilding technology at shipyards located in the United States.

As required by the Federal Credit Reform Act of 1990, this account also includes the subsidy costs associated with loan guarantee commitments made in 1992 and subsequent years which are estimated on a present value basis.

Funding for the Maritime Guaranteed Loan (Title XI) program will be used for administrative expenses of the program which are paid to the Maritime Administration's Operations and Training account.

Object Classification (in millions of dollars)

Identification code 069–1752–0–1–403	2025 actual	2026 est.	2027 est.
Direct obligations:			
41.0 Grants, subsidies, and contributions	65	17	2
94.0 Financial transfers	3	4	5
99.9 Total new obligations, unexpired accounts	68	21	7

Maritime Guaranteed Loan (Title XI) FFB Financing Account

Program and Financing (in millions of dollars)

Identification code 069–4494–0–3–403	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations		1,248	148
0715 Payment of Interest to FFB	5	6	7
0742 Downward reestimates paid to receipt accounts	2		
0743 Interest on downward reestimates	1		
0900 Total new obligations, unexpired accounts	8	1,254	155
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	5	5
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority - FFB		1,248	148
Spending authority from offsetting collections, mandatory:			
1800 Collected	22	21	21
1825 Spending authority from offsetting collections applied to repay debt	-16	-15	-14
1850 Spending auth from offsetting collections, mand (total)	6	6	7
1900 Budget authority (total)	6	1,254	155
1930 Total budgetary resources available	13	1,259	160
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		1	
3010 New obligations, unexpired accounts	8	1,254	155
3020 Outlays (gross)	-7	-1,255	-155
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		1	
3200 Obligated balance, end of year	1		
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	6	1,254	155
Financing disbursements:			
4110 Outlays, gross (total)	7	1,255	155
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from Program Account - Upward Reestimate	-1		
4123 Non-Federal sources	-21	-15	-15
4123 Non-Federal sources		-6	-6

MARITIME GUARANTEED LOAN (TITLE XI) FFB FINANCING ACCOUNT—Continued

Program and Financing—Continued

Identification code 069–4494–0–3–403		2025 actual	2026 est.	2027 est.
4130	Offsets against gross budget authority and outlays (total)	-22	-21	-21
4160	Budget authority, net (mandatory)	-16	1,233	134
4170	Outlays, net (mandatory)	-15	1,234	134
4180	Budget authority, net (total)	-16	1,233	134
4190	Outlays, net (total)	-15	1,234	134

Status of Direct Loans (in millions of dollars)

Identification code 069–4494–0–3–403		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority		1,248	148
1150	Total direct loan obligations		1,248	148
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	317	301	1,533
1231	Disbursements: Direct loan disbursements		1,248	148
	Repayments:			
1251	Repayments and prepayments	-16	-14	-14
1251	Repayments and prepayments		-2	-2
1290	Outstanding, end of year	301	1,533	1,665

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from Maritime Guaranteed Loan (Title XI) program loan guarantee commitments financed by the Federal Financing Bank (FFB) which has been financing all new loan guarantees since 2020. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 069–4494–0–3–403		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury	7	6
	Investments in U.S. securities:		
1106	Receivables, net		1
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	317	301
1404	Foreclosed property		
1405	Allowance for subsidy cost (-)	-1	-3
1499	Net present value of assets related to direct loans	316	298
1999	Total assets	323	305
	LIABILITIES:		
	Federal liabilities:		
2103	Debt	325	309
2105	Other	3	1
2204	Non-Federal liabilities: Liabilities for loan guarantees		
2999	Total liabilities	328	310
	NET POSITION:		
3300	Cumulative results of operations	-5	-5
4999	Total liabilities and net position	323	305

PORT INFRASTRUCTURE DEVELOPMENT PROGRAM

To make grants to improve port facilities as authorized under section 54301 of title 46, United States Code, $50,000,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 069–1713–0–1–403		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Discretionary Grants	59	120	218
0002	Community Project Funding	38	15	14
0003	Grant Administration	5	5	5
0004	Discretionary Grants -IIJA	149	211	215
0005	Admin & Oversight Cost - IIJA	4	4	4
0900	Total new obligations, unexpired accounts	255	355	456
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,709	1,954	2,152
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	500	103	50
	Advance appropriations, discretionary:			
1170	Advance appropriation		450	
1900	Budget authority (total)	500	553	50
1930	Total budgetary resources available	2,209	2,507	2,202
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,954	2,152	1,746
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	717	849	1,065
3010	New obligations, unexpired accounts	255	355	456
3020	Outlays (gross)	-123	-139	-171
3050	Unpaid obligations, end of year	849	1,065	1,350
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	717	849	1,065
3200	Obligated balance, end of year	849	1,065	1,350
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	500	553	50
	Outlays, gross:			
4010	Outlays from new discretionary authority	5	9	
4011	Outlays from discretionary balances	118	130	171
4020	Outlays, gross (total)	123	139	171
4180	Budget authority, net (total)	500	553	50
4190	Outlays, net (total)	123	139	171

The Port Infrastructure Development Program provides grants for coastal seaports, inland river ports, and Great Lakes ports infrastructure to improve the safety, efficiency, or reliability of the movement of goods.

Object Classification (in millions of dollars)

Identification code 069–1713–0–1–403		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	4	4	4
12.1	Civilian personnel benefits	1	1	1
25.3	Other goods and services from Federal sources	4	4	4
41.0	Grants, subsidies, and contributions	246	346	447
99.9	Total new obligations, unexpired accounts	255	355	456

Employment Summary

Identification code 069–1713–0–1–403		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	12	15	15
1001	Direct civilian full-time equivalent employment	14	25	25

MARITIME GUARANTEED LOAN (TITLE XI) FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 069–4304–0–3–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0712	Default claim payments on interest		3	3
0713	Payment of interest to Treasury		1	1
0715	Default related activity		10	10
0741	Modification savings	18		
0742	Downward reestimates paid to receipt accounts	14	61	
0743	Interest on downward reestimates	15	25	
0900	Total new obligations, unexpired accounts	47	100	14
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	113	134	34
1022	Capital transfer of unobligated balances to general fund	-1		
1023	Unobligated balances applied to repay debt	-1		

1070	Unobligated balance (total)	111	134	34
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	20		
1422	Borrowing authority applied to repay debt	-18		
1440	Borrowing authority, mandatory (total)	2		
	Spending authority from offsetting collections, mandatory:			
1800	Collected	68		
1900	Budget authority (total)	70		
1930	Total budgetary resources available	181	134	34
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	134	34	20
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		3	89
3010	New obligations, unexpired accounts	47	100	14
3020	Outlays (gross)	-44	-14	-14
3050	Unpaid obligations, end of year	3	89	89
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year		3	89
3200	Obligated balance, end of year	3	89	89
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	70		
	Financing disbursements:			
4110	Outlays, gross (total)	44	14	14
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Payments from program account - Upward Reestimate	-64		
4122	Interest on uninvested funds	-4		
4130	Offsets against gross budget authority and outlays (total)	-68		
4160	Budget authority, net (mandatory)	2		
4170	Outlays, net (mandatory)	-24	14	14
4180	Budget authority, net (total)	2		
4190	Outlays, net (total)	-24	14	14

Status of Guaranteed Loans (in millions of dollars)

Identification code 069–4304–0–3–999	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority			
2150 Total guaranteed loan commitments			
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	1,133	1,133	635
2231 Disbursements of new guaranteed loans			
2251 Repayments and prepayments		-83	-83
Adjustments:			
2262 Terminations for default that result in acquisition of property			
2264 Other adjustments, net		-415	
2290 Outstanding, end of year	1,133	635	552
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	1,133	635	552
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	164	164	164
2331 Disbursements for guaranteed loan claims			
2351 Repayments of loans receivable			
2361 Write-offs of loans receivable			
2364 Other adjustments, net			
2390 Outstanding, end of year	164	164	164

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from Maritime Guaranteed Loan (Title XI) program loan guarantee commitments. This account includes commitments made from 1992 until 2020. The amounts in this account are a means of financing and are not included in the budget totals.

Balance Sheet (in millions of dollars)

Identification code 069–4304–0–3–999	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	257	137
Investments in U.S. securities:		
1106 Receivables, net	81	
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	164	164
1504 Foreclosed property		
1599 Net present value of assets related to defaulted guaranteed loans	164	164
1999 Total assets	502	301
LIABILITIES:		
Federal liabilities:		
2103 Debt	89	6
2105 Other	145	85
2204 Non-Federal liabilities: Liabilities for loan guarantees	217	151
2999 Total liabilities	451	242
NET POSITION:		
3300 Cumulative results of operations	51	59
4999 Total liabilities and net position	502	301

Trust Funds

MISCELLANEOUS TRUST FUNDS, MARITIME ADMINISTRATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 069–8547–0–7–403	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Gifts and Bequests, Maritime Administration, Transportation	1	1	1
2000 Total: Balances and receipts	1	1	1
Appropriations:			
Current law:			
2101 Miscellaneous Trust Funds, Maritime Administration	-1	-1	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 069–8547–0–7–403	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Gifts and Bequests	1	1	1
0100 Total direct program - Subtotal (running)	1	1	1
0900 Total new obligations, unexpired accounts (object class 21.0)	1	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	6	6
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) - Gifts and Bequests	1	1	1
1930 Total budgetary resources available	7	7	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6	6	6
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1	1	1
3020 Outlays (gross)	-1	-1	-1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority	1	1	1
4180 Budget authority, net (total)	1	1	1

MISCELLANEOUS TRUST FUNDS, MARITIME ADMINISTRATION—Continued

Program and Financing—Continued

Identification code 069–8547–0–7–403	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)	1	1	1

MARITIME SECURITY TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 069–8636–0–7–999	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Proposed:			
1210 Receipts, Maritime Security Trust Fund			2,000
2000 Total: Balances and receipts			2,000
Appropriations:			
Proposed:			
2201 Maritime Security Trust Fund			-1,412
5099 Balance, end of year			588

MARITIME SECURITY TRUST FUND

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 069–8636–4–7–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Campus Asset Management Program			430
0002 United States Marine Highway Program			50
0003 Maritime Innovation Center			25
0004 Center of Excellence for Domestic Maritime Workforce Training and Education			30
0005 State Maritime Academy Reimbursement for Training Ship Cadet Tuition and Fees Program			26
0006 Maritime Service Employment Reimbursement Program			15
0007 Civilian Mariner Education and Development Payments Program			2
0008 Commercial Shipbuilding Infra Dev Program			250
0009 NDRF Support Ships			134
0010 Port Infrastructure Development Program			450
0900 Total new obligations, unexpired accounts			1,412
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)			1,412
1930 Total budgetary resources available			1,412
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			1,412
3020 Outlays (gross)			-425
3050 Unpaid obligations, end of year			987
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			987
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			1,412
Outlays, gross:			
4100 Outlays from new mandatory authority			425
4180 Budget authority, net (total)			1,412
4190 Outlays, net (total)			425

The Maritime Security Trust Fund (MSTF) is designed to provide sustained investment for America's maritime programs independent of annual appropriations. Revenue for the MSTF would come from diverse sources including customs duties, tonnage taxes, light money, penalties authorized under Title 46 of the United States Code, and Section 301(b) fees levied on Chinese-built or operated vessels. Funds from the MSTF would be used to support a variety of programs, including initiatives to increase the competitiveness of the domestic shipbuilding industry and develop the maritime workforce and industrial base. For MARAD, the MSTF is supporting the following program activities: the United States Merchant Marine Academy's campus modernization plan, the United States Marine Highway Program, the Maritime Innovation Center, Maritime Workforce programs, the Commercial Shipbuilding Infrastructure Development Program, National Defense Reserve Fleet support ships, and the Port Infrastructure Development Program.

Object Classification (in millions of dollars)

Identification code 069–8636–4–7–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
32.0 Land and structures			430
41.0 Grants, subsidies, and contributions			982
99.9 Total new obligations, unexpired accounts			1,412

ADMINISTRATIVE PROVISIONS—MARITIME ADMINISTRATION

SEC. 170. Notwithstanding any other provision of this Act, in addition to any existing authority, the Maritime Administration is authorized to furnish utilities and services and make necessary repairs in connection with any lease, contract, or occupancy involving Government property under control of the Maritime Administration: Provided, That payments received therefor shall be credited to the appropriation charged with the cost thereof and shall remain available until expended: Provided further, That rental payments under any such lease, contract, or occupancy for items other than such utilities, services, or repairs shall be deposited into the Treasury as miscellaneous receipts.

SEC. 171. Unobligated balances remaining from appropriations made under section 171 of title I of division F of the Consolidated Appropriations Act, 2024 (Public Law 118–42), shall be available until expended for expenses necessary to complete the designs of ten sealift vessels for the National Defense Reserve Fleet and enter into a vessel construction manager contract for construction of the vessels.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
069–085500 Hazardous Materials Transportation Registration, Filing, and Permit Fees, Administrative Costs	1	1	1
069–269600 Maritime (Title XI) Loan Program, Negative Subsidy Receipt Account	18		
069–272830 Maritime (title XI) Loan Program, Downward Reestimates of Subsidies	29	86	
069–276010 Railroad Rehabilitation and Improvement Financing, Negative Subsidies	6	13	6
069–276030 Downward Reestimates, Railroad Rehabilitation and Improvement Program	4	10	
069–276810 Transportation Infrastructure Finance and Innovation Program, Negative Subsidies	38	31	4
069–276830 Transportation Infrastructure Finance and Innovation Program, Interest on Downward Reestimates	200	163	
069–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	288		
General Fund Offsetting receipts from the public	584	304	11
Intragovernmental payments:			
069–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	9		
General Fund Intragovernmental payments	9		

GENERAL PROVISIONS—DEPARTMENT OF TRANSPORTATION

SEC. 190. (a) During the current fiscal year, applicable appropriations to the Department of Transportation shall be available for maintenance and operation of aircraft; hire of passenger motor vehicles and aircraft; purchase of liability insurance for motor vehicles operating in foreign countries on official department business;

and uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code.

(b) During the current fiscal year, applicable appropriations to the Department and its operating administrations shall be available for the purchase, maintenance, operation, and deployment of unmanned aircraft systems that advance the missions of the Department of Transportation or an operating administration of the Department of Transportation.

(c) Any unmanned aircraft system purchased, procured, or contracted for by the Department prior to the date of enactment of this Act shall be deemed authorized by Congress as if this provision was in effect when the system was purchased, procured, or contracted for.

SEC. 191. Appropriations contained in this Act for the Department of Transportation shall be available for services as authorized by section 3109 of title 5, United States Code, but at rates for individuals not to exceed the per diem rate equivalent to the rate for an Executive Level IV.

SEC. 192. (a) No recipient of amounts made available by this Act shall disseminate personal information (as defined in section 2725(3) of title 18, United States Code) obtained by a State department of motor vehicles in connection with a motor vehicle record as defined in section 2725(1) of title 18, United States Code, except as provided in section 2721 of title 18, United States Code, for a use permitted under section 2721 of title 18, United States Code.

(b) Notwithstanding subsection (a), the Secretary shall not withhold amounts made available by this Act for any grantee if a State is in noncompliance with this provision.

SEC. 193. None of the funds made available by this Act shall be available for salaries and expenses of more than 125 political and Presidential appointees in the Department of Transportation: Provided, That none of the personnel covered by this provision may be assigned on temporary detail outside the Department of Transportation.

SEC. 194. Funds received by the Federal Highway Administration and Federal Railroad Administration from States, counties, municipalities, other public authorities, and private sources for expenses incurred for training may be credited respectively to the Federal Highway Administration's "Federal-Aid Highways" account and to the Federal Railroad Administration's "Safety and Operations" account, except for State rail safety inspectors participating in training pursuant to section 20105 of title 49, United States Code.

SEC. 195. None of the funds made available by this Act or in title VIII of division J of Public Law 117–58 to the Department of Transportation may be used to make a loan, loan guarantee, line of credit, letter of intent, federally funded cooperative agreement, full funding grant agreement, or discretionary grant unless the Secretary of Transportation notifies the House and Senate Committees on Appropriations not less than 3 full business days before any project competitively selected to receive any discretionary grant award, letter of intent, loan commitment, loan guarantee commitment, line of credit commitment, federally funded cooperative agreement, or full funding grant agreement is announced by the Department or its operating administrations: Provided, That the Secretary of Transportation shall provide the House and Senate Committees on Appropriations with a comprehensive list of all such loans, loan guarantees, lines of credit, letters of intent, federally funded cooperative agreements, full funding grant agreements, and discretionary grants prior to the notification required under the preceding proviso: Provided further, That the Secretary gives concurrent notification to the House and Senate Committees on Appropriations for any "quick release" of funds from the emergency relief program: Provided further, That no notification shall involve funds that are not available for obligation.

SEC. 196. Rebates, refunds, incentive payments, minor fees, and other funds received by the Department of Transportation from travel management centers, charge card programs, the subleasing of building space, and miscellaneous sources are to be credited to appropriations of the Department of Transportation and allocated to organizational units of the Department of Transportation using fair and equitable criteria and such funds shall be available until expended.

SEC. 197. Notwithstanding any other provision of law, if any funds provided by or limited by this Act are subject to a reprogramming action that requires notice to be provided to the House and Senate Committees on Appropriations, transmission of such reprogramming notice shall be provided solely to the House and Senate Committees on Appropriations.

SEC. 198. Funds appropriated by this Act to the operating administrations may be obligated for the Office of the Secretary for the costs related to assessments or reimbursable agreements only when such amounts are for the costs of goods and services that are purchased to provide a direct benefit to the applicable operating administration or administrations.

SEC. 199. The Secretary of Transportation is authorized to carry out a program that establishes uniform standards for developing and supporting agency transit pass and transit benefits authorized under section 7905 of title 5, United States Code, including distribution of transit benefits by various paper and electronic media.

SEC. 200. The Department of Transportation may use funds provided by this Act, or any other Act, to assist a contract under title 49 or 23 of the United States Code utilizing geographic, economic, or any other hiring preference not otherwise authorized by law, or to amend a rule, regulation, policy or other measure that forbids a recipient of a Federal Highway Administration or Federal Transit Administration grant from imposing such hiring preference on a contract or construction project with which the Department of Transportation is assisting, only if the grant recipient certifies the following:

(1) that except with respect to apprentices or trainees, a pool of readily available but unemployed individuals possessing the knowledge, skill, and ability to perform the work that the contract requires resides in the jurisdiction;

(2) that the grant recipient will include appropriate provisions in its bid document ensuring that the contractor does not displace any of its existing employees in order to satisfy such hiring preference; and

(3) that any increase in the cost of labor, training, or delays resulting from the use of such hiring preference does not delay or displace any transportation project in the applicable statewide transportation improvement program or transportation improvement program.

SEC. 201. The Secretary of Transportation shall coordinate with the Secretary of Homeland Security to ensure that best practices for Industrial Control Systems Procurement are up-to-date and shall ensure that systems procured with funds provided under this title were procured using such practices.

SEC. 202. None of the funds made available in this Act may be used in contravention of the American Security Drone Act of 2023 (subtitle B of title XVIII of division A of Public Law 118–31).

GENERAL PROVISIONS—THIS ACT

SEC. 401. None of the funds in this Act shall be used for the planning or execution of any program to pay the expenses of, or otherwise compensate, non-Federal parties intervening in regulatory or adjudicatory proceedings funded in this Act.

SEC. 402. None of the funds appropriated in this Act shall remain available for obligation beyond the current fiscal year, nor may any be transferred to other appropriations, unless expressly so provided herein.

SEC. 403. The expenditure of any appropriation under this Act for any consulting service through a procurement contract pursuant to section 3109 of title 5, United States Code, shall be limited to those contracts where such expenditures are a matter of public record and available for public inspection, except where otherwise provided under existing law, or under existing Executive Order issued pursuant to existing law.

SEC. 404. Except as otherwise provided in this Act, none of the funds provided in this Act, provided by previous appropriations Acts to the agencies or entities funded in this Act that remain available for obligation or expenditure in fiscal year 2027, or provided from any accounts in the Treasury derived by the collection of fees and available to the agencies funded by this Act, shall be available for obligation or expenditure through a reprogramming of funds that—

(1) creates a new program;

(2) eliminates a program, project, or activity;

(3) increases funds or personnel for any program, project, or activity for which funds have been denied or restricted by the Congress;

(4) proposes to use funds directed for a specific activity by either the House or Senate Committees on Appropriations for a different purpose;

(5) augments existing programs, projects, or activities in excess of $5,000,000 or 10 percent, whichever is less;

(6) reduces existing programs, projects, or activities by $5,000,000 or 10 percent, whichever is less; or

(7) creates, reorganizes, or restructures a branch, division, office, bureau, board, commission, agency, administration, or department different from the budget justifications submitted to the Committees on Appropriations or the table accompanying the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), whichever is more detailed, unless notice is provided to the House and Senate Committees on Appropriations:

Provided, That not later than 60 days after the date of enactment of this Act, each agency funded by this Act shall submit a report to the Committees on Appropriations of the Senate and of the House of Representatives to establish the baseline for application of reprogramming and transfer authorities for the current fiscal year: Provided further, That the report shall include—

(8) a table for each appropriation with a separate column to display the prior year enacted level, the President's budget request, adjustments made by Congress,

adjustments due to enacted rescissions, if appropriate, and the fiscal year enacted level;

(9) a delineation in the table for each appropriation and its respective prior year enacted level by object class and program, project, and activity as detailed in this Act, the table accompanying the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act), accompanying reports of the House and Senate Committees on Appropriations, or in the budget appendix for the respective appropriations, whichever is more detailed, and shall apply to all items for which a dollar amount is specified and to all programs for which new budget (obligational) authority is provided, as well as to discretionary grants and discretionary grant allocations; and

(10) an identification of items of special congressional interest.

SEC. 405. Except as otherwise specifically provided by law, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year 2027 from appropriations made available for salaries and expenses for fiscal year 2027 in this Act, shall remain available through September 30, 2028, for each such account for the purposes authorized: Provided, That a notification shall be submitted to the House and Senate Committees on Appropriations prior to the expenditure of such funds: Provided further, That these notifications shall be made in compliance with reprogramming guidelines under section 404 of this Act.

SEC. 406. No funds in this Act may be used to support any Federal, State, or local projects that seek to use the power of eminent domain, unless eminent domain is employed only for a public use: Provided, That for purposes of this section, public use shall not be construed to include economic development that primarily benefits private entities: Provided further, That any use of funds for mass transit, railroad, airport, seaport or highway projects, as well as utility projects which benefit or serve the general public (including energy-related, communication-related, water-related and wastewater-related infrastructure), other structures designated for use by the general public or which have other common-carrier or public-utility functions that serve the general public and are subject to regulation and oversight by the government, and projects for the removal of an immediate threat to public health and safety or brownfields as defined in the Small Business Liability Relief and Brownfields Revitalization Act (Public Law 107–118) shall be considered a public use for purposes of eminent domain.

SEC. 407. No funds appropriated pursuant to this Act may be expended by an entity unless the entity agrees that in expending the assistance the entity will comply with sections 2 through 4 of the Act of March 3, 1933 (41 U.S.C. 8301–8305, popularly known as the "Buy American Act").

SEC. 408. No funds appropriated or otherwise made available under this Act shall be made available to any person or entity that has been convicted of violating the Buy American Act (41 U.S.C. 8301–8305).

SEC. 409. None of the funds made available in this Act may be used for first-class airline accommodations in contravention of sections 301–10.122 and 301–10.123 of title 41, Code of Federal Regulations.

SEC. 410. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

SEC. 411. None of the funds appropriated or otherwise made available by this Act may be used to pay award or incentive fees for contractors whose performance has been judged to be below satisfactory, behind schedule, over budget, or has failed to meet the basic requirements of a contract, unless the Agency determines that any such deviations are due to unforeseeable events, government-driven scope changes, or are not significant within the overall scope of the project and/or program unless such awards or incentive fees are consistent with 16.401(e)(2) of the Federal Acquisition Regulations.

SEC. 412. No part of any appropriation contained in this Act shall be available to pay the salary for any person filling a position, other than a temporary position, formerly held by an employee who has left to enter the Armed Forces of the United States and has satisfactorily completed his or her period of active military or naval service, and has within 90 days after his or her release from such service or from hospitalization continuing after discharge for a period of not more than 1 year, made application for restoration to his or her former position and has been certified by the Office of Personnel Management as still qualified to perform the duties of his or her former position and has not been restored thereto.

SEC. 413. (a) None of the funds made available by this Act may be used to approve a new foreign air carrier permit under sections 41301 through 41305 of title 49, United States Code, or exemption application under section 40109 of that title of an air carrier already holding an air operators certificate issued by a country that is party to the U.S.-E.U.-Iceland-Norway Air Transport Agreement where such approval would contravene United States law or Article 17 bis of the U.S.-E.U.-Iceland-Norway Air Transport Agreement.

(b) Nothing in this section shall prohibit, restrict or otherwise preclude the Secretary of Transportation from granting a foreign air carrier permit or an exemption to such an air carrier where such authorization is consistent with the U.S.-E.U.-Iceland-Norway Air Transport Agreement and United States law.

SEC. 414. None of the funds made available by this Act to the Department of Transportation may be used in contravention of section 306108 of title 54, United States Code.

SEC. 415. None of the funds made available by this or any other Act may be used to require the use of inward facing cameras or require a motor carrier to register an apprenticeship program with the Department of Labor as a condition for participation in the safe driver apprenticeship pilot program.

SEC. 416. None of the funds appropriated or made available by this division for the Department of Transportation for fiscal year 2027 may be used to enforce a mask mandate in response to the COVID–19 virus.

DEPARTMENT OF THE TREASURY

DEPARTMENTAL OFFICES

Federal Funds

Salaries and Expenses

For necessary expenses of the Departmental Offices including operation and maintenance of the Treasury Building and Freedman's Bank Building; hire of passenger motor vehicles; maintenance, repairs, and improvements of, and purchase of commercial insurance policies for, real properties leased or owned overseas, when necessary for the performance of official business; executive direction program activities; international affairs and economic policy activities; domestic finance and tax policy activities, including technical assistance to State, local, and territorial entities; and Treasury-wide management policies and programs activities, $301,250,000: Provided, That of the amount appropriated under this heading—

(1) not to exceed $2,100,000 is for official reception and representation expenses, of which $1,750,000 is for hosting the G7 Financial Summit and other G7-related activities;

(2) not to exceed $258,000 is for unforeseen emergencies of a confidential nature to be allocated and expended under the direction of the Secretary of the Treasury and to be accounted for solely on the Secretary's certificate; and

(3) not to exceed $43,000,000 shall remain available until September 30, 2028, for—

(A) the Treasury-wide Financial Statement Audit and Internal Control Program;

(B) information technology modernization requirements;

(C) the audit, oversight, and administration of the Gulf Coast Restoration Trust Fund;

(D) the development and implementation of programs within the Office of Cybersecurity and Critical Infrastructure Protection, including entering into cooperative agreements;

(E) operations and maintenance of facilities; and

(F) international operations.

Program and Financing (in millions of dollars)

Identification code 020–0101–0–1–803		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Executive Direction	47	56	58
0002	International Affairs and Economic Policy	71	83	92
0003	Domestic Finance and Tax Policy	93	81	83
0005	Treasury-wide Management and Programs	46	43	43
0006	CFIUS	45	41	42
0009	IRA - Additional Tax Regulatory Work	17	22	22
0010	IRA - Inflation Reduction Act Oversight and Implementation	6	6	6
0011	Trump Accounts Implementation	1	12	9
0012	Direct File Task Force Report	.....	15	.....
0100	Subtotal, Direct programs	326	359	355
0799	Total direct obligations	326	359	355
0811	Salaries and Expenses (Reimbursable)	46	18	18
0900	Total new obligations, unexpired accounts	372	377	373
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	159	571	531
1001	Discretionary unobligated balance brought fwd, Oct 1	37	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	288	288	301
	Appropriations, mandatory:			
1200	Appropriation	410	15	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected - Reimbursable	57	18	18
1700	Collected - CFIUS	22	16	16
1701	Change in uncollected payments, Federal sources	7	.....	.....
1750	Spending auth from offsetting collections, disc (total)	86	34	34
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1	.....	.....
1900	Budget authority (total)	785	337	335
1930	Total budgetary resources available	944	908	866
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1	.....	.....
1941	Unexpired unobligated balance, end of year	571	531	493
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	38	48	3
3010	New obligations, unexpired accounts	372	377	373
3011	Obligations ("upward adjustments"), expired accounts	4	4	.....
3020	Outlays (gross)	-362	-426	-374
3041	Recoveries of prior year unpaid obligations, expired	-4	.....	.....
3050	Unpaid obligations, end of year	48	3	2
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-4	-10	-10
3070	Change in uncollected pymts, Fed sources, unexpired	-7	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	1	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-10	-10	-10
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	34	38	-7
3200	Obligated balance, end of year	38	-7	-8
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	374	322	335
	Outlays, gross:			
4010	Outlays from new discretionary authority	295	289	301
4011	Outlays from discretionary balances	44	82	35
4020	Outlays, gross (total)	339	371	336
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-82	-34	-34
4033	Non-Federal sources	-2	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-84	-34	-34
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-7	.....	.....
4052	Offsetting collections credited to expired accounts	5	.....	.....
4060	Additional offsets against budget authority only (total)	-2	.....	.....
4070	Budget authority, net (discretionary)	288	288	301
4080	Outlays, net (discretionary)	255	337	302
	Mandatory:			
4090	Budget authority, gross	411	15	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	1	14	.....
4101	Outlays from mandatory balances	22	41	38
4110	Outlays, gross (total)	23	55	38
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-1	.....	.....
4180	Budget authority, net (total)	698	303	301
4190	Outlays, net (total)	277	392	340

Treasury's mission is to maintain a strong economy and create economic and job opportunities by promoting conditions that enable economic growth and stability at home and abroad, strengthen national security by combating threats and protecting the integrity of the financial system, and manage the U.S. Government's finances and resources effectively. Departmental Offices, as the headquarters bureau for the Department of the Treasury, provides leadership in economic and financial policy, tax policy, terrorism and financial intelligence, financial crimes, and general management. The Secretary of the Treasury has the primary role of formulating and managing the domestic and international tax and financial policies of the Federal Government. Through effective management, policies, and leadership, the Treasury Department protects our national security through targeted financial actions, promotes the stability of the Nation's financial markets, and ensures the Government's ability to collect revenue and fund its operations.

Object Classification (in millions of dollars)

Identification code 020–0101–0–1–803		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	135	141	143
11.3	Other than full-time permanent	3	2	2
11.5	Other personnel compensation	5	5	5
11.8	Special personal services payments	1	3	3
11.9	Total personnel compensation	144	151	153

SALARIES AND EXPENSES—Continued

Object Classification—Continued

Identification code 020–0101–0–1–803		2025 actual	2026 est.	2027 est.
12.1	Civilian personnel benefits	49	49	50
21.0	Travel and transportation of persons	3	7	6
22.0	Transportation of things	1	.....	.....
23.2	Rental payments to others	1	2	2
23.3	Communications, utilities, and miscellaneous charges	.....	2	2
25.1	Advisory and assistance services	10	14	14
25.2	Other services from non-Federal sources	1	3	3
25.3	Other goods and services from Federal sources	110	124	118
26.0	Supplies and materials	4	3	3
31.0	Equipment	2	2	2
99.0	Direct obligations	325	357	353
99.0	Reimbursable obligations	47	17	17
99.5	Adjustment for rounding	.....	3	3
99.9	Total new obligations, unexpired accounts	372	377	373

Employment Summary

Identification code 020–0101–0–1–803		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	840	892	902
2001	Reimbursable civilian full-time equivalent employment	100	63	63

OFFICE OF TERRORISM AND FINANCIAL INTELLIGENCE

SALARIES AND EXPENSES

For the necessary expenses of the Office of Terrorism and Financial Intelligence to safeguard the financial system against illicit use and to combat rogue nations, terrorist facilitators, weapons of mass destruction proliferators, human rights abusers, money launderers, drug kingpins, and other national security threats, $252,852,000, of which not less than $3,000,000 shall be available for addressing human rights violations and corruption, including activities authorized by the Global Magnitsky Human Rights Accountability Act (22 U.S.C. 2656 note): Provided, That of the amounts appropriated under this heading, up to $16,000,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 020–1804–0–1–803		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Terrorism and Financial Intelligence	239	238	253
0799	Total direct obligations	239	238	253
0811	Salaries and Expenses (Reimbursable)	18	16	16
0900	Total new obligations, unexpired accounts	257	254	269
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	13	7	7
1001	Discretionary unobligated balance brought fwd, Oct 1	13	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	228	238	253
	Spending authority from offsetting collections, discretionary:			
1700	Collected	8	16	16
1701	Change in uncollected payments, Federal sources	15	.....	.....
1750	Spending auth from offsetting collections, disc (total)	23	16	16
1900	Budget authority (total)	251	254	269
1930	Total budgetary resources available	264	261	276
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	7	7	7
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	63	53	64
3010	New obligations, unexpired accounts	257	254	269
3011	Obligations ("upward adjustments"), expired accounts	5	.....	.....
3020	Outlays (gross)	-265	-243	-264
3041	Recoveries of prior year unpaid obligations, expired	-7	.....	.....
3050	Unpaid obligations, end of year	53	64	69
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-10	-21	-21
3070	Change in uncollected pymts, Fed sources, unexpired	-15	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	4	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-21	-21	-21
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	53	32	43
3200	Obligated balance, end of year	32	43	48
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	251	254	269
	Outlays, gross:			
4010	Outlays from new discretionary authority	213	199	210
4011	Outlays from discretionary balances	52	44	54
4020	Outlays, gross (total)	265	243	264
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-12	-16	-16
4040	Offsets against gross budget authority and outlays (total)	-12	-16	-16
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-15	.....	.....
4052	Offsetting collections credited to expired accounts	4	.....	.....
4060	Additional offsets against budget authority only (total)	-11	.....	.....
4070	Budget authority, net (discretionary)	228	238	253
4080	Outlays, net (discretionary)	253	227	248
4180	Budget authority, net (total)	228	238	253
4190	Outlays, net (total)	253	227	248

The Office of Terrorism and Financial Intelligence (TFI) safeguards the financial system against illicit use and combats rogue nations, terrorist facilitators, weapons of mass destruction proliferators, human rights abusers, money launderers, drug kingpins, and other national security threats. In addition to the Financial Crimes Enforcement Network (FinCEN) and Treasury Executive Office for Asset Forfeiture (TEOAF), which are shown separately, TFI includes three other components: (1) the Office of Terrorist Financing and Financial Crimes (TFFC), responsible for policy and outreach such as U.S. representation to the Financial Action Task Force (FATF); (2) the Office of Intelligence and Analysis (OIA), the sole Intelligence Community (IC) component in the Department of the Treasury; and (3) the Office of Foreign Assets Control (OFAC), which administers and enforces economic and trade sanctions.

Object Classification (in millions of dollars)

Identification code 020–1804–0–1–803		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	97	94	95
11.5	Other personnel compensation	4	6	6
11.9	Total personnel compensation	101	100	101
12.1	Civilian personnel benefits	35	34	34
21.0	Travel and transportation of persons	2	4	5
24.0	Printing and reproduction	1	.....	.....
25.1	Advisory and assistance services	19	17	22
25.2	Other services from non-Federal sources	1	.....	.....
25.3	Other goods and services from Federal sources	67	79	84
25.7	Operation and maintenance of equipment	4	.....	.....
26.0	Supplies and materials	3	1	2
31.0	Equipment	7	2	3
99.0	Direct obligations	240	237	251
99.0	Reimbursable obligations	17	16	16
99.5	Adjustment for rounding	.....	1	2
99.9	Total new obligations, unexpired accounts	257	254	269

Employment Summary

Identification code 020–1804–0–1–803		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	662	659	665
2001	Reimbursable civilian full-time equivalent employment	46	50	50

Cybersecurity Enhancement Account

For salaries and expenses for enhanced cybersecurity for systems operated by the Department of the Treasury, $59,000,000, to remain available until September 30, 2029: Provided, That such funds shall supplement and not supplant any other amounts made available to the Treasury offices and bureaus for cybersecurity: Provided further, That of the total amount made available under this heading $6,500,000 shall be available for administrative expenses for the Treasury Chief Information Officer to provide oversight of the investments made under this heading: Provided further, That such funds shall supplement and not supplant any other amounts made available to the Treasury Chief Information Officer.

Program and Financing (in millions of dollars)

Identification code 020–1855–0–1–808		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Cybersecurity Enhancement Account	99	126	57
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	219	157	90
1001	Discretionary unobligated balance brought fwd, Oct 1	219	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	37	59	59
1930	Total budgetary resources available	256	216	149
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	157	90	92
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	34	71	93
3010	New obligations, unexpired accounts	99	126	57
3020	Outlays (gross)	-61	-104	-140
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	71	93	10
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	34	71	93
3200	Obligated balance, end of year	71	93	10
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	37	59	59
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	33	33
4011	Outlays from discretionary balances	61	71	107
4020	Outlays, gross (total)	61	104	140
4180	Budget authority, net (total)	37	59	59
4190	Outlays, net (total)	61	104	140

Trillions of dollars are accounted for and processed by the Department of the Treasury's information technology (IT) systems and therefore these systems are a constant target for sophisticated threat actors. The Cybersecurity Enhancement Account (CEA) allows Treasury to more proactively and strategically protect Treasury systems against cybersecurity threats. The account supports enterprise-wide services and capabilities as well as targeted bureau-specific cyber investments.

Object Classification (in millions of dollars)

Identification code 020–1855–0–1–808		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	4	8	9
12.1	Civilian personnel benefits	1	3	3
23.3	Communications, utilities, and miscellaneous charges	.....	3	1
25.1	Advisory and assistance services	63	68	26
25.3	Other goods and services from Federal sources	22	23	9
25.7	Operation and maintenance of equipment	1	.....	.....
31.0	Equipment	8	21	8
99.0	Direct obligations	99	126	56
99.5	Adjustment for rounding	.....	.....	1
99.9	Total new obligations, unexpired accounts	99	126	57

Employment Summary

Identification code 020–1855–0–1–808		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	28	68	68

Information Technology System Modernization and Working Capital Fund

Program and Financing (in millions of dollars)

Identification code 020–1921–0–1–808		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	IT Modernization Activities	5	36	57
0900	Total new obligations, unexpired accounts (object class 25.2)	5	36	57
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7	145	109
1001	Discretionary unobligated balance brought fwd, Oct 1	7	144	.....
	Budget authority:			
	Appropriations, discretionary:			
1121	Appropriations transferred from other acct [020–0919]	50	.....	.....
1121	Appropriations transferred from other acct [020–1881]	1	.....	.....
1121	Appropriations transferred from other acct [020–0173]	10	.....	.....
1121	Appropriations transferred from other acct [020–0912]	35	.....	.....
1121	Appropriations transferred from other acct [020–0913]	35	.....	.....
1121	Appropriations transferred from other acct [020–0520]	12	.....	.....
1160	Appropriation, discretionary (total)	143	.....	.....
1930	Total budgetary resources available	150	145	109
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	145	109	52
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	.....	5	5
3010	New obligations, unexpired accounts	5	36	57
3020	Outlays (gross)	.....	-36	-57
3050	Unpaid obligations, end of year	5	5	5
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	.....	5	5
3200	Obligated balance, end of year	5	5	5
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	143	.....	.....
	Outlays, gross:			
4011	Outlays from discretionary balances	.....	36	57
4180	Budget authority, net (total)	143	.....	.....
4190	Outlays, net (total)	.....	36	57

Department-Wide Systems and Capital Investments Programs

(including transfer of funds)

For development and acquisition of automatic data processing equipment, software, and services and for repairs, security improvements, and renovations to buildings owned by the Department of the Treasury, $22,613,000, to remain available until September 30, 2029: Provided, That these funds shall be transferred to accounts and in amounts as necessary to satisfy the requirements of the Department's offices, bureaus, and other organizations: Provided further, That this transfer authority shall be in addition to any other transfer authority provided in this Act: Provided further, That none of the funds appropriated under this heading shall be used to support or supplement "Internal Revenue Service, Operations Support" or "Internal Revenue Service, Business Systems Modernization".

Program and Financing (in millions of dollars)

Identification code 020–0115–0–1–803		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Department-wide Systems and Capital Investments Programs (Direct)	15	11	23

DEPARTMENT-WIDE SYSTEMS AND CAPITAL INVESTMENTS PROGRAMS—Continued

Program and Financing—Continued

Identification code 020–0115–0–1–803	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8	4	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	11	11	23
1930 Total budgetary resources available	19	15	27
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	4	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6	11	4
3010 New obligations, unexpired accounts	15	11	23
3020 Outlays (gross)	-10	-18	-21
3050 Unpaid obligations, end of year	11	4	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6	11	4
3200 Obligated balance, end of year	11	4	6
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	11	11	23
Outlays, gross:			
4010 Outlays from new discretionary authority	1	8	16
4011 Outlays from discretionary balances	9	10	5
4020 Outlays, gross (total)	10	18	21
4180 Budget authority, net (total)	11	11	23
4190 Outlays, net (total)	10	18	21

This account is authorized to be used by Treasury's offices and bureaus to sustain and improve critical infrastructure, modernize business processes, and increase efficiency and resiliency through technology and capital investments.

Object Classification (in millions of dollars)

Identification code 020–0115–0–1–803	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services			1
25.3 Other goods and services from Federal sources	1		
32.0 Land and structures	14	11	22
99.0 Direct obligations	15	11	23
99.9 Total new obligations, unexpired accounts	15	11	23

OFFICE OF INSPECTOR GENERAL

SALARIES AND EXPENSES

For necessary expenses of the Office of Inspector General in carrying out the provisions of chapter 4 of title 5, United States Code, $43,550,000, including hire of passenger motor vehicles; of which not to exceed $100,000 shall be available for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General of the Treasury; of which up to $2,800,000 to remain available until September 30, 2028, shall be for audits and investigations conducted pursuant to section 1608 of the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (33 U.S.C. 1321 note); and of which not to exceed $1,000 shall be available for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 020–0106–0–1–803	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Audits	32	35	34
0002 Investigations	13	13	10
0003 Coronavirus Relief Fund Oversight	8		
0799 Total direct obligations	53	48	44
0801 Office of Inspector General (Reimbursable)	9	12	12
0900 Total new obligations, unexpired accounts	62	60	56
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	10	4	4
1001 Discretionary unobligated balance brought fwd, Oct 1	10		
1012 Unobligated balance transfers between expired and unexpired accounts	1	1	1
1070 Unobligated balance (total)	11	5	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	48	47	44
Spending authority from offsetting collections, discretionary:			
1700 Collected	3	11	11
1700 Collected (CARES)		1	
1701 Change in uncollected payments, Federal sources	8		
1750 Spending auth from offsetting collections, disc (total)	11	12	11
1900 Budget authority (total)	59	59	55
1930 Total budgetary resources available	70	64	60
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-4		
1941 Unexpired unobligated balance, end of year	4	4	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	13	11	11
3010 New obligations, unexpired accounts	62	60	56
3020 Outlays (gross)	-63	-60	-54
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	11	11	13
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-9	-9
3070 Change in uncollected pymts, Fed sources, unexpired	-8		
3071 Change in uncollected pymts, Fed sources, expired	5		
3090 Uncollected pymts, Fed sources, end of year	-9	-9	-9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	2	2
3200 Obligated balance, end of year	2	2	4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	59	59	55
Outlays, gross:			
4010 Outlays from new discretionary authority	45	49	45
4011 Outlays from discretionary balances	18	11	9
4020 Outlays, gross (total)	63	60	54
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-8	-12	-11
4040 Offsets against gross budget authority and outlays (total)	-8	-12	-11
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-8		
4052 Offsetting collections credited to expired accounts	5		
4060 Additional offsets against budget authority only (total)	-3		
4070 Budget authority, net (discretionary)	48	47	44
4080 Outlays, net (discretionary)	55	48	43
4180 Budget authority, net (total)	48	47	44
4190 Outlays, net (total)	55	48	43

The Office of Inspector General (OIG) conducts audits and investigations designed to promote integrity, efficiency, and effectiveness in programs and operations within the Department and the OIG's jurisdiction, as well as to keep the Secretary and the Congress fully informed of problems and deficiencies in the administration of such programs and operations. The OIG conducts audits and investigations of Treasury programs and operations except those under jurisdictional oversight of the Treasury Inspector General for Tax Administration. In addition, the Treasury Inspector General functions as Chair of the Council of Inspectors General on Financial Oversight. The Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act tasked the OIG with oversight of all projects, programs, and operations of the Gulf Coast Restoration Trust Fund (Trust Fund), which extends to the Gulf Coast Ecosystem Restoration Council.

The Budget request for the OIG will be used to fund audit, investigative, and mission support activities to meet the requirements of the Inspector General Act, as well as other statutes relating to: (1) cyber threats; (2) Bank Secrecy Act, anti-money laundering, and anti-terrorist financing enforcement; (3) spending transparency and improper payments; and (4) administration of the Trust Fund. Specific mandates include audits of the Department's financial statements, compliance with the Federal Information Security Modernization Act of 2014 (FISMA), and actions in implementing cybersecurity information sharing. In its oversight of the Office of the Comptroller of the Currency, OIG conducts material loss reviews of failed national banks and trusts insured by the Federal Deposit Insurance Corporation. With resources available after mandated requirements are met, the OIG will conduct audits and reviews of the Department's highest risk programs and operations. The OIG will also respond to stakeholder requests.

The Office of Audit expects to complete 100 percent of statutory audits by the required deadline and to complete 50 audit products in 2027, as well as provide oversight, on a reimbursable basis, of the State Small Business Credit Initiative and the Small Business Lending Fund.

In 2027, the Office of Investigations will continue to investigate all reports of fraud, waste, abuse, and criminal activity affecting Treasury programs and operations. It will also continue proactive efforts to detect, investigate, and deter electronic crimes and other threats to Treasury's physical and IT critical infrastructure, and will continue current efforts to aggressively investigate, close, and refer cases for criminal prosecution, civil litigation, or corrective administrative action in a timely manner.

Object Classification (in millions of dollars)

Identification code 020–0106–0–1–803		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	28	25	22
11.5	Other personnel compensation	2	2	2
11.9	Total personnel compensation	30	27	24
12.1	Civilian personnel benefits	12	9	8
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	2	2	2
23.3	Communications, utilities, and miscellaneous charges		1	1
25.2	Other services from non-Federal sources	3	3	3
25.3	Other goods and services from Federal sources	4	5	5
31.0	Equipment	1		
99.0	Direct obligations	53	48	44
99.0	Reimbursable obligations	9	12	12
99.9	Total new obligations, unexpired accounts	62	60	56

Employment Summary

Identification code 020–0106–0–1–803		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	232	183	169
2001	Reimbursable civilian full-time equivalent employment	13	13	13

Committee on Foreign Investment in the United States Fund

(including transfer of funds)

For necessary expenses of the Committee on Foreign Investment in the United States, $21,000,000, to remain available until expended: Provided, That the chairperson of the Committee may transfer such amounts to any department or agency represented on the Committee (including the Department of the Treasury) subject to advance notification to the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That amounts so transferred shall remain available until expended for expenses of implementing section 721 of the Defense Production Act of 1950, as amended (50 U.S.C. 4565), and shall be available in addition to any other funds available to any department or agency: Provided further, That fees authorized by section 721(p) of such Act shall be credited to this appropriation as offsetting collections: Provided further, That the total amount appropriated under this heading from the general fund shall be reduced as such offsetting collections are received during fiscal year 2027, so as to result in a total appropriation from the general fund estimated at not more than $0.

Program and Financing (in millions of dollars)

Identification code 020–0165–0–1–803		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Transfer to Departmental Offices	22	16	16
0002	Transfer to Member Agencies	4	5	5
0900	Total new obligations, unexpired accounts (object class 94.0)	26	21	21
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	21	17	17
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	22	17	17
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	20	21	21
1900	Budget authority (total)	21	21	21
1930	Total budgetary resources available	43	38	38
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	17	17	17
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	1	
3010	New obligations, unexpired accounts	26	21	21
3020	Outlays (gross)	-27	-22	-21
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	1	
3200	Obligated balance, end of year	1		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	21	21	21
	Outlays, gross:			
4010	Outlays from new discretionary authority	21	21	21
4011	Outlays from discretionary balances	6	1	
4020	Outlays, gross (total)	27	22	21
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-20	-21	-21
4180	Budget authority, net (total)	1		
4190	Outlays, net (total)	7	1	

The Committee on Foreign Investment in the United States (CFIUS) is an interagency committee, chaired by the Secretary of the Treasury, authorized to review certain transactions involving foreign investment in the United States and certain real estate transactions by foreign persons in order to determine the effect of such transactions on the national security of the United States. The Foreign Investment Risk Review Modernization Act of 2018 established the CFIUS Fund. This account funds investments necessary to the functioning of CFIUS and allows the transfer of a portion of such funds to CFIUS agencies to address emerging needs.

Treasury Inspector General for Tax Administration

Salaries and Expenses

For necessary expenses of the Treasury Inspector General for Tax Administration in carrying out chapter 4 of title 5, United States Code, including purchase and hire of passenger motor vehicles (31 U.S.C. 1343(b)); and services authorized by 5 U.S.C. 3109, at such rates as may be determined by the Inspector General for Tax Administration; $137,661,000, of which $5,000,000 shall remain available until September 30, 2028; of which not to exceed $6,000,000 shall be available for official travel expenses; of which not to exceed $500,000 shall be available for unforeseen emergencies of a confidential nature, to be allocated and expended under the direction of the Inspector General for Tax Administration; and of which not to exceed $1,500 shall be available for official reception and representation expenses.

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION—Continued

Program and Financing (in millions of dollars)

Identification code 020–0119–0–1–803		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Audit	77	77	71
0002	Investigations	138	142	134
0799	Total direct obligations	215	219	205
0801	Treasury Inspector General for Tax Administration (Reimbursable)	1	1	1
0900	Total new obligations, unexpired accounts	216	220	206
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	351	311	257
1001	Discretionary unobligated balance brought fwd, Oct 1	5	5	.....
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1033	Recoveries of prior year paid obligations	1	.....	.....
1070	Unobligated balance (total)	353	311	257
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	173	165	138
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1	1	1
1900	Budget authority (total)	174	166	139
1930	Total budgetary resources available	527	477	396
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	311	257	190
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	19	20	59
3010	New obligations, unexpired accounts	216	220	206
3011	Obligations ("upward adjustments"), expired accounts	5	40	40
3020	Outlays (gross)	-214	-221	-208
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-5	.....	.....
3050	Unpaid obligations, end of year	20	59	97
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	19	20	59
3200	Obligated balance, end of year	20	59	97
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	174	166	139
	Outlays, gross:			
4010	Outlays from new discretionary authority	159	153	128
4011	Outlays from discretionary balances	13	14	13
4020	Outlays, gross (total)	172	167	141
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	-1	-1
4033	Non-Federal sources	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-2	-1	-1
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	1	.....	.....
4070	Budget authority, net (discretionary)	173	165	138
4080	Outlays, net (discretionary)	170	166	140
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	42	54	67
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-1	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	41	54	67
4180	Budget authority, net (total)	173	165	138
4190	Outlays, net (total)	211	220	207

The Treasury Inspector General for Tax Administration (TIGTA), an independent office within the Department of the Treasury, was established by Congress under the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98). It provides oversight of IRS activities by conducting independent audits, investigations, and inspections and evaluations necessary to prevent and detect waste, fraud, and abuse in IRS programs and operations. TIGTA also identifies and recommends strategies to address IRS management challenges and implement the Department's priorities.

TIGTA's Office of Audit focuses on the major management and performance challenges confronting the IRS by prioritizing statutory audit coverage and audit work in high-risk tax administration areas. Statutory coverage includes audits mandated by RRA 98 and other statutory authorities involving computer security, taxpayer rights and privacy issues. Through its audit programs, TIGTA promotes efficiency and effectiveness in the administration of internal revenue laws. TIGTA is dedicated to the prevention and detection of fraud, waste, and abuse affecting tax administration.

TIGTA's Office of Inspections and Evaluations (I&E) identifies opportunities for improvements in IRS and TIGTA programs by performing inspections and evaluations that report timely, useful, and reliable information to decisionmakers and stakeholders. The oversight activities of I&E include inspecting the compliance of the IRS with established system controls and operating procedures, as well as evaluating the Agency's operations for high-risk systemic inefficiencies.

TIGTA's Office of Investigations (OI) concentrates on three areas: (1) employee integrity; (2) employee and infrastructure security; and (3) external attempts to corrupt tax administration. OI's performance model uses a ratio of those investigations that have the greatest impact on IRS' operations and/or the protection of Federal tax administration to the total number of investigations conducted. Investigations in these areas protect IRS personnel, data, and facilities, as well as the public's confidence in the tax system.

Object Classification (in millions of dollars)

Identification code 020–0119–0–1–803		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	90	86	72
11.1	Full-time permanent - IRA Fund	16	17	28
11.3	Other than full-time permanent	1	.....	.....
11.5	Other personnel compensation	7	6	5
11.5	Other personnel compensation - IRA Fund	5	1	9
11.9	Total personnel compensation	119	110	114
12.1	Civilian personnel benefits	44	42	35
12.1	Civilian personnel benefits - IRA Fund	9	8	16
21.0	Travel and transportation of persons	2	2	1
21.0	Travel and transportation of persons - IRA Fund	1	2	2
23.1	Rental payments to GSA	8	9	9
23.1	Rental payments to GSA - IRA Fund	.....	1	1
23.3	Communications, utilities, and miscellaneous charges	1	.....	.....
25.1	Advisory and assistance services	1	1	1
25.1	Advisory and assistance services - IRA Fund	3	5	3
25.2	Other services from non-Federal sources	1	1	.....
25.2	Other services from non-Federal sources - IRA Fund	.....	1	1
25.3	Other goods and services from Federal sources	12	12	11
25.3	Other goods and services from Federal sources - IRA Fund	2	7	4
25.7	Operation and maintenance of equipment	2	2	1
25.7	Operation and maintenance of equipment - IRA Fund	1	4	2
31.0	Equipment	3	3	1
31.0	Equipment - IRA Fund	6	7	2
99.0	Direct obligations	215	217	204
99.0	Reimbursable obligations	1	1	1
99.5	Adjustment for rounding	.....	2	1
99.9	Total new obligations, unexpired accounts	216	220	206

Employment Summary

Identification code 020–0119–0–1–803		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	761	711	737
2001	Reimbursable civilian full-time equivalent employment	3	2	2

Terrorism Insurance Program

Program and Financing (in millions of dollars)

Identification code 020–0123–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Base Administrative Expenses	6	8	8
0003	Projected Payments to Insurers		27	81
0900	Total new obligations, unexpired accounts	6	35	89
	Budgetary resources:			
	Unobligated balance:			
1021	Recoveries of prior year unpaid obligations	1		
1037	Unobligated balance of appropriations withdrawn	-1		
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	6	35	89
1930	Total budgetary resources available	6	35	89
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	1	9
3010	New obligations, unexpired accounts	6	35	89
3020	Outlays (gross)	-7	-27	-76
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	1	9	22
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	1	9
3200	Obligated balance, end of year	1	9	22
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	6	35	89
	Outlays, gross:			
4100	Outlays from new mandatory authority	5	26	67
4101	Outlays from mandatory balances	2	1	9
4110	Outlays, gross (total)	7	27	76
4180	Budget authority, net (total)	6	35	89
4190	Outlays, net (total)	7	27	76

The Terrorism Risk Insurance Program Reauthorization Act of 2019 (P.L. 116–94) reauthorized and revised the program established by the Terrorism Risk Insurance Act of 2002 (TRIA) (P.L. 107–297). The 2019 Act extended the Terrorism Risk Insurance Program (TRIP) for seven years, through December 31, 2027. The Budget baseline includes the estimated Federal cost of providing payments in connection with terrorism risk insurance losses. There have been no prior payments under the Program. While the Budget does not forecast any specific payment triggering events, the Budget includes estimates representing the weighted average of payments over a full range of possible scenarios, most of which include no notional payment triggering events and some of which include notional triggering events of varying magnitude. Relying upon this methodology, the Budget baseline projects net spending associated with the current reauthorization of $232 million over the 2026–2035 period. Mechanisms in TRIA result in Treasury's relative share of any covered losses decreasing over time as premiums in the insurance market increase. The budget estimate reflects this projected decrease in Treasury's share.

Object Classification (in millions of dollars)

Identification code 020–0123–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	2	2	2
12.1	Civilian personnel benefits	1	1	1
25.1	Advisory and assistance services	3	4	4
42.0	Insurance claims and indemnities		27	81
99.0	Direct obligations	6	34	88
99.5	Adjustment for rounding		1	1
99.9	Total new obligations, unexpired accounts	6	35	89

Employment Summary

Identification code 020–0123–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	12	11	12

Treasury Forfeiture Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–5697–0–2–751		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	133	185	45
	Receipts:			
	Current law:			
1110	Forfeited Cash and Proceeds from Sale of Forfeited Property, Treasury Forfeiture Fund	2,997	525	642
1140	Earnings on Investments, Treasury Forfeiture Fund	258	260	265
1199	Total current law receipts	3,255	785	907
1999	Total receipts	3,255	785	907
2000	Total: Balances and receipts	3,388	970	952
	Appropriations:			
	Current law:			
2101	Treasury Forfeiture Fund	-3,254	-785	-907
2103	Treasury Forfeiture Fund	-133	-185	-45
2132	Treasury Forfeiture Fund	185	45	52
2199	Total current law appropriations	-3,202	-925	-900
2999	Total appropriations	-3,202	-925	-900
5098	Rounding adjustment	-1		
5099	Balance, end of year	185	45	52

Program and Financing (in millions of dollars)

Identification code 020–5697–0–2–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Mandatory	788	650	502
0002	Strategic Support	99	100	100
0003	Secretary's Enforcement Fund	35	35	35
0900	Total new obligations, unexpired accounts	922	785	637
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2,151	4,044	3,574
1021	Recoveries of prior year unpaid obligations	13	40	40
1070	Unobligated balance (total)	2,164	4,084	3,614
	Budget authority:			
	Appropriations, discretionary:			
1131	Unobligated balance of appropriations permanently reduced			-500
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	3,254	785	907
1203	Appropriation (previously unavailable)(special or trust)	133	185	45
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-400	-650	
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-185	-45	-52
1260	Appropriations, mandatory (total)	2,802	275	900
1900	Budget authority (total)	2,802	275	400
1930	Total budgetary resources available	4,966	4,359	4,014
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4,044	3,574	3,377
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	883	689	375
3010	New obligations, unexpired accounts	922	785	637
3020	Outlays (gross)	-1,103	-1,059	-948
3040	Recoveries of prior year unpaid obligations, unexpired	-13	-40	-40
3050	Unpaid obligations, end of year	689	375	24
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	883	689	375
3200	Obligated balance, end of year	689	375	24

TREASURY FORFEITURE FUND—Continued

Program and Financing—Continued

Identification code 020–5697–0–2–751		2025 actual	2026 est.	2027 est.
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			-500
	Outlays, gross:			
4010	Outlays from new discretionary authority			-50
	Mandatory:			
4090	Budget authority, gross	2,802	275	900
	Outlays, gross:			
4100	Outlays from new mandatory authority	559	26	90
4101	Outlays from mandatory balances	544	1,033	908
4110	Outlays, gross (total)	1,103	1,059	998
4180	Budget authority, net (total)	2,802	275	400
4190	Outlays, net (total)	1,103	1,059	948
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	3,106	4,888	4,000
5001	Total investments, EOY: Federal securities: Par value	4,888	4,000	3,600

The mission of the Treasury Forfeiture Fund (Fund) is to affirmatively influence the consistent and strategic use of asset forfeiture by law enforcement bureaus that participate in the Fund to disrupt and dismantle criminal enterprises. The Fund supports Federal, State, and local law enforcement's use of asset forfeiture to disrupt and deter criminal activity. Proceeds from non-tax forfeitures made by participating bureaus of the Department of the Treasury and the Department of Homeland Security are deposited into the Fund. Such proceeds are available to pay or reimburse certain costs and expenses related to seizures and forfeitures that occur pursuant to laws enforced by the bureaus and other expenses authorized by 31 U.S.C. 9705. Forfeiture proceeds can also be used to fund Federal law enforcement-related activities based on requests from Federal agencies and evaluation by the Secretary of the Treasury.

Object Classification (in millions of dollars)

Identification code 020–5697–0–2–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	100	28	29
25.3	Other goods and services from Federal sources	217	57	58
41.0	Grants, subsidies, and contributions	92	139	141
43.0	Interest and dividends	3	3	3
44.0	Refunds	377	476	322
94.0	Financial transfers	133	82	84
99.9	Total new obligations, unexpired accounts	922	785	637

FINANCIAL RESEARCH FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–5590–0–2–376		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	7	6	5
	Receipts:			
	Current law:			
1110	Fees and Assessments, Financial Research Fund	103	81	65
1130	Interest, Financial Research Fund	5	3	5
1199	Total current law receipts	108	84	70
1999	Total receipts	108	84	70
2000	Total: Balances and receipts	115	90	75
	Appropriations:			
	Current law:			
2101	Financial Research Fund	-108	-81	-65
2101	Financial Research Fund		-3	-5
2103	Financial Research Fund	-7	-6	-5
2132	Financial Research Fund	6	5	4
2199	Total current law appropriations	-109	-85	-71
2999	Total appropriations	-109	-85	-71
5099	Balance, end of year	6	5	4

Program and Financing (in millions of dollars)

Identification code 020–5590–0–2–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	FSOC	11	10	11
0003	FDIC Payments	4	5	5
0091	FSOC subtotal	15	15	16
0101	OFR	101	86	62
0900	Total new obligations, unexpired accounts	116	101	78
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	72	79	66
1021	Recoveries of prior year unpaid obligations	13	3	3
1033	Recoveries of prior year paid obligations	1		
1070	Unobligated balance (total)	86	82	69
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	108	81	65
1201	Appropriation (Interest)		3	5
1203	Appropriation (previously unavailable)(special or trust)	7	6	5
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-6	-5	-4
1260	Appropriations, mandatory (total)	109	85	71
1930	Total budgetary resources available	195	167	140
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	79	66	62
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	63	41	29
3010	New obligations, unexpired accounts	116	101	78
3020	Outlays (gross)	-125	-110	-90
3040	Recoveries of prior year unpaid obligations, unexpired	-13	-3	-3
3050	Unpaid obligations, end of year	41	29	14
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	63	41	29
3200	Obligated balance, end of year	41	29	14
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	109	85	71
	Outlays, gross:			
4100	Outlays from new mandatory authority	96	19	18
4101	Outlays from mandatory balances	29	91	72
4110	Outlays, gross (total)	125	110	90
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-1		
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1		
4160	Budget authority, net (mandatory)	109	85	71
4170	Outlays, net (mandatory)	124	110	90
4180	Budget authority, net (total)	109	85	71
4190	Outlays, net (total)	124	110	90
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	135	116	120
5001	Total investments, EOY: Federal securities: Par value	116	120	124

The Office of Financial Research (OFR) and the Financial Stability Oversight Council (Council), whose expenses are paid for out of the Financial Research Fund, were established under the Dodd-Frank Wall Street Reform and Consumer Protection Act (the Act) (P.L. 111–203).

The OFR was established to serve the Council, its member agencies, and other stakeholders by delivering high-quality financial data, standards, and research and analysis related to financial stability. The OFR is an office within the Department of the Treasury.

The Council is composed of 10 voting members, including the heads of all Federal financial regulators, and five non-voting members. The Secretary of the Treasury serves as Chairperson of the Council. The Council's purpose is to identify risks to the financial stability of the United States, promote

market discipline, and respond to emerging threats to the stability of the U.S. financial system.

As required under Section 210(n)(10) of the Act, the Council's expenses include reimbursement of certain reasonable expenses incurred by the Federal Deposit Insurance Corporation in implementing Orderly Liquidation Authority under Title II of the Act.

Since July 2012, the OFR and the Council have been funded through assessments on certain bank holding companies and nonbank financial companies supervised by the Board of Governors of the Federal Reserve System. Expenses of the Council are treated as expenses of, and paid by, the OFR. Projected assessments are estimates and may change.

Object Classification (in millions of dollars)

Identification code 020–5590–0–2–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	44	25	21
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	45	26	22
12.1	Civilian personnel benefits	19	14	9
13.0	Benefits for former personnel	.....	14	.....
25.1	Advisory and assistance services	20	17	17
25.2	Other services from non-Federal sources	.....	1	1
25.3	Other goods and services from Federal sources	8	8	8
25.7	Operation and maintenance of equipment	9	6	5
26.0	Supplies and materials	12	13	14
31.0	Equipment	.....	2	2
99.0	Direct obligations	113	101	78
99.5	Adjustment for rounding	3	.....	.....
99.9	Total new obligations, unexpired accounts	116	101	78

Employment Summary

Identification code 020–5590–0–2–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	222	102	102

Presidential Election Campaign Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–5081–0–2–808		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	1	1	26
	Receipts:			
	Current law:			
1110	Presidential Election Campaign Fund	20	50	50
2000	Total: Balances and receipts	21	51	76
	Appropriations:			
	Current law:			
2101	Presidential Election Campaign Fund	-20	-25	-25
2103	Presidential Election Campaign Fund	-1	-1	-1
2132	Presidential Election Campaign Fund	1	1	1
2199	Total current law appropriations	-20	-25	-25
2999	Total appropriations	-20	-25	-25
5099	Balance, end of year	1	26	51

Program and Financing (in millions of dollars)

Identification code 020–5081–0–2–808		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Presidential Election Campaigns	9	.....	8
0005	Payment to Election Assistance Commission	15	15	.....
0900	Total new obligations, unexpired accounts	24	15	8
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	19	15	25
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	20	25	25
1203	Appropriation (Sequestration pop-up, Authorizing Committee)	1	1	1
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260	Appropriations, mandatory (total)	20	25	25
1930	Total budgetary resources available	39	40	50
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	15	25	42
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	.....	8	8
3010	New obligations, unexpired accounts	24	15	8
3020	Outlays (gross)	-16	-15	-8
3050	Unpaid obligations, end of year	8	8	8
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	.....	8	8
3200	Obligated balance, end of year	8	8	8
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	20	25	25
	Outlays, gross:			
4100	Outlays from new mandatory authority	16	7	.....
4101	Outlays from mandatory balances	.....	8	8
4110	Outlays, gross (total)	16	15	8
4180	Budget authority, net (total)	20	25	25
4190	Outlays, net (total)	16	15	8

Individual Federal income tax returns include an optional Federal income tax designation of $3 that an individual may elect to be paid to the Presidential Election Campaign Fund (PECF). The Department of the Treasury collects the income tax designations and makes distributions from the PECF to qualified presidential candidates. Amounts not made available to and used by qualified candidates are transferred to the 10-Year Pediatric Research Initiative Fund, which was established in 2014 by the Gabriella Miller Kids First Research Act.

The Federal Election Commission administers the public funding program, determines which candidates are eligible, the amount to which they are entitled, and audits their use of the funds.

Object Classification (in millions of dollars)

Identification code 020–5081–0–2–808		2025 actual	2026 est.	2027 est.
	Direct obligations:			
41.0	Grants, subsidies, and contributions	9	.....	8
94.0	Financial transfers	15	15	.....
99.9	Total new obligations, unexpired accounts	24	15	8

Treasury Franchise Fund

Program and Financing (in millions of dollars)

Identification code 020–4560–0–4–803		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0802	Financial Management Administrative Support Service	258	146	125
0804	Information Technology Services	236	212	204
0806	Shared Services Program	1,181	1,058	1,103
0808	Centralized Treasury Administrative Services	171	165	165
0900	Total new obligations, unexpired accounts	1,846	1,581	1,597
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	245	308	329
1001	Discretionary unobligated balance brought fwd, Oct 1	245	306	.....
1021	Recoveries of prior year unpaid obligations	16	21	22
1033	Recoveries of prior year paid obligations	2	.....	.....
1070	Unobligated balance (total)	263	329	351

TREASURY FRANCHISE FUND—Continued

Program and Financing—Continued

Identification code 020–4560–0–4–803		2025 actual	2026 est.	2027 est.
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1,859	1,581	1,597
1701	Change in uncollected payments, Federal sources	32	.....	.....
1750	Spending auth from offsetting collections, disc (total)	1,891	1,581	1,597
1930	Total budgetary resources available	2,154	1,910	1,948
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	308	329	351
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	606	583	444
3010	New obligations, unexpired accounts	1,846	1,581	1,597
3020	Outlays (gross)	-1,853	-1,699	-1,548
3040	Recoveries of prior year unpaid obligations, unexpired	-16	-21	-22
3050	Unpaid obligations, end of year	583	444	471
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-37	-69	-69
3070	Change in uncollected pymts, Fed sources, unexpired	-32	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-69	-69	-69
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	569	514	375
3200	Obligated balance, end of year	514	375	402
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,891	1,581	1,597
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,412	1,107	1,118
4011	Outlays from discretionary balances	441	592	430
4020	Outlays, gross (total)	1,853	1,699	1,548
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1,861	-1,581	-1,597
4040	Offsets against gross budget authority and outlays (total)	-1,861	-1,581	-1,597
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-32	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	2	.....	.....
4060	Additional offsets against budget authority only (total)	-30	.....	.....
4070	Budget authority, net (discretionary)	.....	.....	.....
4080	Outlays, net (discretionary)	-8	118	-49
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	-8	118	-49

The Treasury Franchise Fund (the Fund) was established by P.L. 104–208, made permanent by P.L. 108–447, and codified as 31 U.S.C. 322, note. The Fund is revolving in nature and provides financial management, procurement, travel, human resources, and information technology services through its four business lines: Administrative Resource Center (ARC) Financial Management, ARC Information Technology Services, Treasury Common Services Center (TCSC), and Centralized Treasury Administrative Services (CTAS). Services are provided to Federal customers on a reimbursable, fee-for-service basis. To better streamline Treasury shared services, the Department has initiated the implementation of the TCSC. This new organization will complement the ongoing operational effectiveness of the Fund while also providing cost-effective and enhanced services to the Department in various administrative functions.

Object Classification (in millions of dollars)

Identification code 020–4560–0–4–803		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	229	280	288
11.3	Other than full-time permanent	1	.....	.....
11.5	Other personnel compensation	8	5	5
11.9	Total personnel compensation	238	285	293
12.1	Civilian personnel benefits	92	110	119
21.0	Travel and transportation of persons	1	1	.....
23.1	Rental payments to GSA	32	29	29
23.3	Communications, utilities, and miscellaneous charges	106	106	106
25.1	Advisory and assistance services	478	155	173
25.2	Other services from non-Federal sources	58	58	48
25.3	Other goods and services from Federal sources	232	247	251
25.7	Operation and maintenance of equipment	74	69	52
26.0	Supplies and materials	3	3	3
31.0	Equipment	526	513	518
32.0	Land and structures	6	5	5
99.0	Reimbursable obligations	1,846	1,581	1,597
99.9	Total new obligations, unexpired accounts	1,846	1,581	1,597

Employment Summary

Identification code 020–4560–0–4–803		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	1,766	2,201	2,294

EXCHANGE STABILIZATION FUND

Program and Financing (in millions of dollars)

Identification code 020–4444–0–3–155		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Exchange Stabilization Fund (Direct)	6,451	.....	.....
0900	Total new obligations, unexpired accounts (object class 33.0)	6,451	.....	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	40,015	42,664	44,030
1026	Adjustment for change in allocation of trust fund limitation or foreign exchange valuation	7,442	.....	.....
1070	Unobligated balance (total)	47,457	42,664	44,030
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1,658	1,366	1,304
1930	Total budgetary resources available	49,115	44,030	45,334
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	42,664	44,030	45,334
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	166,978	173,429	173,429
3010	New obligations, unexpired accounts	6,451	.....	.....
3050	Unpaid obligations, end of year	173,429	173,429	173,429
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	166,978	173,429	173,429
3200	Obligated balance, end of year	173,429	173,429	173,429
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1,658	1,366	1,304
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4121	Interest on Federal securities	-860	-726	-664
4123	Non-Federal sources	-798	-640	-640
4130	Offsets against gross budget authority and outlays (total)	-1,658	-1,366	-1,304
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	-1,658	-1,366	-1,304
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	-1,658	-1,366	-1,304
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	15,377	21,864	20,854
5001	Total investments, EOY: Federal securities: Par value	21,864	20,854	21,637

Under the law governing the Exchange Stabilization Fund (ESF), section 10 of the Gold Reserve Act of 1934, as amended, codified at 31 U.S.C. 5302, the Secretary of the Treasury, with the approval of the President, is authorized to deal in gold, foreign exchange, and other instruments of credit and securities, as the Secretary considers necessary, consistent with U.S. obligations in the International Monetary Fund regarding orderly exchange arrangements and a stable system of exchange rates. All earnings

and interest accruing to the ESF are available for the purposes thereof. U.S. holdings of Special Drawing Rights (SDRs) are credited to the account of, and administered as part of the fund. By law, the fund is not available to pay administrative expenses.

Since 1934, the principal sources of the fund's income have been earnings on investments held by the fund, including interest earned on fund holdings of U.S. Government securities.

The amounts reflected in 2027 estimates entail only projected net interest earnings on ESF assets. The estimates are subject to considerable variance, depending on changes in the amount and composition of assets and the interest rates applied to investments. In addition, these estimates make no attempt to forecast gains or losses on SDR valuation or foreign currency valuation.

Balance Sheet (in millions of dollars)

Identification code 020–4444–0–3–155	2024 actual	2025 actual
ASSETS:		
Federal assets:		
Investments in U.S. securities:		
1102 Treasury securities, par	15,377	21,864
1106 Receivables, net		
1201 Non-Federal assets: Foreign Currency Investments	18,741	19,534
1801 Other Federal assets: Special Drawing Rights	173,985	175,572
1999 Total assets	208,103	216,970
LIABILITIES:		
2207 Non-Federal liabilities: Other	166,978	173,430
NET POSITION:		
3100 Unexpended appropriations	200	200
3300 Cumulative results of operations	40,925	43,340
3999 Total net position	41,125	43,540
4999 Total liabilities and net position	208,103	216,970

Economic Stabilization Program Account

Program and Financing (in millions of dollars)

Identification code 020–1889–0–1–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Administrative Expenses	20		
0091 Direct program activities, subtotal	20		
Credit program obligations:			
0705 Reestimates of direct loan subsidy	1	30	
0706 Interest on reestimates of direct loan subsidy		2	
0791 Direct program activities, subtotal	1	32	
0900 Total new obligations, unexpired accounts	21	32	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	20		
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	1	32	
1900 Budget authority (total)	1	32	
1930 Total budgetary resources available	21	32	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	4	
3010 New obligations, unexpired accounts	21	32	
3020 Outlays (gross)	-20	-36	
3050 Unpaid obligations, end of year	4		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	4	
3200 Obligated balance, end of year	4		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1	32	
Outlays, gross:			
4100 Outlays from new mandatory authority		32	
4101 Outlays from mandatory balances	20	4	
4110 Outlays, gross (total)	20	36	
4180 Budget authority, net (total)	1	32	
4190 Outlays, net (total)	20	36	

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 020–1889–0–1–376	2025 actual	2026 est.	2027 est.
Direct loan reestimates:			
135002 13(3) Main Street Lending Program		29	
135003 13(3) Term Asset-Backed Securities Loan Facility	1		
135008 MRO and Ticketing Agencies		3	
135999 Total direct loan reestimates	1	32	
Administrative expense data:			
3580 Outlays from balances	19		

The Coronavirus Aid, Relief, and Economic Security (CARES) Act (P.L. 116–136) authorized the Department of the Treasury to make up to $500 billion in loans and other investments in support of and to provide liquidity to eligible businesses, nonprofits, states, and municipalities impacted by the COVID–19 pandemic. This included investments in facilities established by the Board of Governors of the Federal Reserve System pursuant to Section 13(3) of the Federal Reserve Act to provide liquidity to the financial system. The CARES Act also authorized Treasury to use up to $46 billion of these funds to make loans to passenger and cargo air carriers, certain other aviation businesses, and businesses critical to maintaining national security. As required by the Federal Credit Reform Act of 1990, as amended, this account records the subsidy costs associated with these loans and investments, which are estimated on a present value basis. The Consolidated Appropriations Act, 2021 (P.L. 116–260) Sec. 1003 rescinded $478.8 billion in budget authority from this program in 2021 and the Infrastructure Investment and Jobs Act (P.L. 117–58) Sec. 90007 further rescinded $1.4 billion in 2022. The Fiscal Responsibility Act of 2023 (P.L. 118–5) further rescinded $200 million from this authority.

The Consolidated Appropriations Act, 2023 (P.L. 117–328) Division LL, Section 102(d) reduced the amounts available for administrative expenses from $100 million to $61 million from this account and made remaining balances for this account's administrative expenses also available for Treasury's administration of other pandemic recovery programs.

Object Classification (in millions of dollars)

Identification code 020–1889–0–1–376	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	20		
41.0 Grants, subsidies, and contributions	1	32	
99.0 Direct obligations	21	32	
99.9 Total new obligations, unexpired accounts	21	32	

Economic Stabilization Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 020–4447–0–3–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury	43	24	
0715 OASI	244		170
0900 Total new obligations, unexpired accounts	287	24	170
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	372	143	279
1023 Unobligated balances applied to repay debt	-11		
1070 Unobligated balance (total)	361	143	279

ECONOMIC STABILIZATION DIRECT LOAN FINANCING ACCOUNT—Continued

Program and Financing—Continued

Identification code 020–4447–0–3–376	2025 actual	2026 est.	2027 est.
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	33		
Spending authority from offsetting collections, mandatory:			
1800 Collected	3,042	2,859	1
1825 Spending authority from offsetting collections applied to repay debt	-3,006	-2,699	-1
1850 Spending auth from offsetting collections, mand (total)	36	160	
1900 Budget authority (total)	69	160	
1930 Total budgetary resources available	430	303	279
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	143	279	109
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	287	24	170
3020 Outlays (gross)	-287	-24	-170
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	69	160	
Financing disbursements:			
4110 Outlays, gross (total)	287	24	170
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources	-1	-32	
4122 Interest on uninvested funds	-10	-15	
4123 Non-Federal sources (Repayments and Prepayments)	-3,031	-2,077	
4123 Non-Federal sources (Interest)		-735	-1
4130 Offsets against gross budget authority and outlays (total)	-3,042	-2,859	-1
4160 Budget authority, net (mandatory)	-2,973	-2,699	-1
4170 Outlays, net (mandatory)	-2,755	-2,835	169
4180 Budget authority, net (total)	-2,973	-2,699	-1
4190 Outlays, net (total)	-2,755	-2,835	169

Status of Direct Loans (in millions of dollars)

Identification code 020–4447–0–3–376	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	5,186	2,156	79
1251 Repayments: Repayments and prepayments	-3,031	-2,077	
1261 Adjustments: Capitalized interest	1		
1263 Write-offs for default: Direct loans			-22
1290 Outstanding, end of year	2,156	79	57

As authorized by the Coronavirus Aid, Relief, and Economic Security Act (P.L. 116–136) and required by the Federal Credit Reform Act of 1990, as amended, this non-budgetary account records all cash flows to and from the Government resulting from direct loans and other investments obligated in FY 2020 and FY 2021, including modifications of those direct loans. The amounts in this account are a means of financing and are not included in the Budget totals.

Balance Sheet (in millions of dollars)

Identification code 020–4447–0–3–376	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	372	143
Investments in U.S. securities:		
1106 Receivables, net		19
1201 Non-Federal assets: Investments in non-Federal securities, net		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	232	148
1402 Interest receivable	1	1
1405 Allowance for subsidy cost (-)	-34	-69
1499 Net present value of assets related to direct loans	199	80
1901 Other Federal assets: Other assets (Total other assets not crosswalked)	5,985	2,644
1999 Total assets	6,556	2,886
LIABILITIES:		
Federal liabilities:		
2103 Debt	5,698	2,714
2105 Other	858	172
2999 Total liabilities	6,556	2,886
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	6,556	2,886

AIR CARRIER WORKER SUPPORT

Program and Financing (in millions of dollars)

Identification code 020–1894–0–1–402	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Administrative Expenses			18
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	74	98	105
1021 Recoveries of prior year unpaid obligations	15		
1033 Recoveries of prior year paid obligations	9	7	
1070 Unobligated balance (total)	98	105	105
1930 Total budgetary resources available	98	105	105
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	98	105	87
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	16	1	1
3010 New obligations, unexpired accounts			18
3020 Outlays (gross)			-18
3040 Recoveries of prior year unpaid obligations, unexpired	-15		
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	16	1	1
3200 Obligated balance, end of year	1	1	1
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances			18
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-9	-7	
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	9	7	
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	-9	-7	18
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-9	-7	18

The Coronavirus Aid, Relief, and Economic Security Act (P.L. 116–136) Division A, Title IV, Subtitle B, Section 4112 (CARES Act), Consolidated Appropriations Act, 2021 (P.L. 116–260) Division N, Title IV, Subtitle A, Sections 401–412, and the American Rescue Plan Act of 2021 (P.L. 117–2), Title VII, Subtitle C, Section 7301, each authorized the Secretary of the Treasury to provide payroll support payments to passenger air carriers, cargo air carriers, and certain contractors that must be exclusively used for the continuation of payment of employee wages, salaries, and benefits. The CARES Act provided financial assistance to passenger air carriers, cargo air carriers, and certain contractors. The two subsequent laws provided additional financial assistance for passenger air carriers and contractors. The Infrastructure Investment and Jobs Act (P.L. 117–58), Section 90007, rescinded $3 billion from CARES Act, Section 4120, budget authority, which corresponded with a lack of demand for the program among cargo airlines, as well as $200 million from the P.L. 116–260, Division N, Sec. 411 budget authority.

The Consolidated Appropriations Act, 2023 (P.L. 117–328) Division LL, Section 102(d) reduced the amounts available for administrative expenses from $100 million to $67 million from this account and made remaining

balances for this account's administrative expenses also available for expenses necessary for Treasury's administration of other pandemic recovery programs.

The Fiscal Responsibility Act of 2023 (P.L. 118–5) permanently rescinded $295 million of the amounts made available through section 4120 of title IV of division A of Public Law 116–136 and all unobligated balances of amounts made available by section 7301(c) of Public Law 117–2.

Object Classification (in millions of dollars)

Identification code 020–1894–0–1–402		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent			5
12.1	Civilian personnel benefits			2
25.1	Advisory and assistance services			3
25.3	Other goods and services from Federal sources			8
99.0	Direct obligations			18
99.9	Total new obligations, unexpired accounts			18

Employment Summary

Identification code 020–1894–0–1–402		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment			38

Transportation Services Economic Relief

Program and Financing (in millions of dollars)

Identification code 020–0156–0–1–401		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5	5	5
1930	Total budgetary resources available	5	5	5
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5	5	5
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

The Consolidated Appropriations Act, 2021 (P.L. 116–260), Division N, Title IV, Subtitle B, Section 421 authorized the Secretary of the Treasury to provide grants to eligible providers of transportation services that suffered revenue loss due to the coronavirus pandemic. Eligible companies included motorcoach companies, school bus companies, and passenger vessel companies. Eligible small passenger vessels (as defined in 46 U.S.C. 85, 116, and 2101) and pilotage services companies were also included.

The Consolidated Appropriations Act, 2023 (P.L. 117–328) Division LL, Section 102(d), made remaining balances for this account's administrative expenses also available for financial assistance to eligible revenue sharing consolidated governments under the Local Assistance and Tribal Consistency Fund (LATCF) (section 605(g) of the Social Security Act, as added by section 103 of Division LL of P.L. 117–328). Remaining balances for this account's administrative expenses were also available for expenses necessary for Treasury's administration of other pandemic recovery programs until all funds in this account expired on December 27, 2023.

Coronavirus Relief Fund

Program and Financing (in millions of dollars)

Identification code 020–1892–0–1–806		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0012	Administrative Expenses		5	5
0015	Tribal Government Capital Projects	2	2	
0900	Total new obligations, unexpired accounts	2	7	5
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	23	14	14
1021	Recoveries of prior year unpaid obligations	14		
1033	Recoveries of prior year paid obligations	65	7	
1070	Unobligated balance (total)	102	21	14
1930	Total budgetary resources available	102	21	14
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-86		
1941	Unexpired unobligated balance, end of year	14	14	9
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	9,203	7,656	1,984
3010	New obligations, unexpired accounts	2	7	5
3020	Outlays (gross)	-1,528	-5,672	-1,989
3040	Recoveries of prior year unpaid obligations, unexpired	-14		
3041	Recoveries of prior year unpaid obligations, expired	-7	-7	
3050	Unpaid obligations, end of year	7,656	1,984	
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	9,203	7,656	1,984
3200	Obligated balance, end of year	7,656	1,984	
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	1,528	5,672	1,989
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-66	-7	
	Additional offsets against gross budget authority only:			
4142	Offsetting collections credited to expired accounts	1		
4143	Recoveries of prior year paid obligations, unexpired accounts	65	7	
4150	Additional offsets against budget authority only (total)	66	7	
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	1,462	5,665	1,989
4180	Budget authority, net (total)			
4190	Outlays, net (total)	1,462	5,665	1,989

The Coronavirus Aid, Relief, and Economic Security Act (P.L. 116–136), Division A, Title V, Section 5001, as amended by the Consolidated Appropriations Act, 2021 (P.L. 116–260), Division N, Title X, Section 1001, and the Consolidated Appropriations Act, 2023 (P.L. 117–328), Division LL, Section 104, to establish the Coronavirus Relief Fund to provide awards to State, territorial, tribal, and certain local governments to cover necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19).

The American Rescue Plan Act of 2021 (Subtitle M of Title IX of P.L. 117–2), Section 9901 (ARP), amended Title VI of the Social Security Act (42 U.S.C. 801 et seq.) by adding sections 602 and 603 to establish the Coronavirus State Fiscal Recovery Fund and Coronavirus Local Fiscal Recovery Fund (referred to as SLFRF), and authorized the Secretary of the Treasury to provide financial assistance to states, territories, tribal governments, and units of local government to support their response to and recovery from the coronavirus pandemic.

In addition, the ARP established the Capital Projects Fund and the Local Assistance and Tribal Consistency Fund (LATCF). The Capital Projects Fund provides payments to states, territories, and tribal governments to carry out critical capital projects, including broadband infrastructure, directly enabling work, education, and health monitoring, including remote options, in response to the coronavirus pandemic. The LATCF program provides additional assistance to eligible tribal governments, eligible revenue sharing counties, and eligible revenue sharing consolidated governments for use on any governmental purpose except a lobbying activity.

The Consolidated Appropriations Act, 2023 (P.L. 117–328) Division LL, Section 102(d), made remaining balances for this account's administrative expenses also available for expenses necessary for Treasury's administration of other pandemic recovery programs.

CORONAVIRUS RELIEF FUND—Continued

Object Classification (in millions of dollars)

Identification code 020–1892–0–1–806		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent		3	2
11.9	Total personnel compensation		3	2
12.1	Civilian personnel benefits		1	1
25.3	Other goods and services from Federal sources			3
41.0	Grants, subsidies, and contributions	2	2	
99.0	Direct obligations	2	6	6
99.5	Adjustment for rounding		1	-1
99.9	Total new obligations, unexpired accounts	2	7	5

Employment Summary

Identification code 020–1892–0–1–806		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment		20	11

EMERGENCY RENTAL ASSISTANCE

Program and Financing (in millions of dollars)

Identification code 020–0150–0–1–604		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0004	Administrative Costs	12	7	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	19	72	140
1021	Recoveries of prior year unpaid obligations	6	75	
1033	Recoveries of prior year paid obligations	59		
1070	Unobligated balance (total)	84	147	140
1930	Total budgetary resources available	84	147	140
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	72	140	140
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	116	77	2
3010	New obligations, unexpired accounts	12	7	
3020	Outlays (gross)	-43	-7	
3040	Recoveries of prior year unpaid obligations, unexpired	-6	-75	
3041	Recoveries of prior year unpaid obligations, expired	-2		
3050	Unpaid obligations, end of year	77	2	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	116	77	2
3200	Obligated balance, end of year	77	2	2
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	43	7	
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-146		
	Additional offsets against gross budget authority only:			
4142	Offsetting collections credited to expired accounts	87		
4143	Recoveries of prior year paid obligations, unexpired accounts	59		
4150	Additional offsets against budget authority only (total)	146		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	-103	7	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-103	7	

The Consolidated Appropriations Act, 2021 (P.L. 116–260) Division N, Title V, Subtitle A, Section 501, established the Emergency Rental Assistance (ERA 1) program to provide awards to states, U.S. territories, tribes, or their tribally designated housing entities, certain local governments, and the Department of Hawaiian Home Land to provide financial assistance and housing stability services to eligible households. The financial assistance may include the payment of rent, rental arrears, and utilities and home energy costs, utilities and home energy costs arrears, and other expenses related to housing. The American Rescue Plan Act of 2021 (P.L. 117–2), Section 3201 established the Emergency Rental Assistance (ERA 2) program to provide awards to states, U.S. territories, and certain local governments to assist eligible households with financial assistance and provide housing stability services and, as applicable, to cover the costs for other affordable rental housing and eviction prevention activities. In addition, Treasury allocated $2,500,000,000 to high-need grantees in FY 2022 and FY 2023.

Per P.L. 118–5, the Fiscal Responsibility Act of 2023, $3.6 million was rescinded from this authority.

The Consolidated Appropriations Act, 2023 (P.L. 117–328) Division LL, Section 102(d), made remaining balances for this account's administrative expenses also available for expenses necessary for Treasury's administration of other pandemic recovery programs.

Object Classification (in millions of dollars)

Identification code 020–0150–0–1–604		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent		3	
11.9	Total personnel compensation		3	
12.1	Civilian personnel benefits		1	
25.3	Other goods and services from Federal sources	12	3	
99.0	Direct obligations	12	7	
99.9	Total new obligations, unexpired accounts	12	7	

Employment Summary

Identification code 020–0150–0–1–604		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment		16	

HOMEOWNER ASSISTANCE FUND

Program and Financing (in millions of dollars)

Identification code 020–0124–0–1–604		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0004	Administrative Costs	19		
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	19		
1021	Recoveries of prior year unpaid obligations	1		
1033	Recoveries of prior year paid obligations	3		
1070	Unobligated balance (total)	23		
1930	Total budgetary resources available	23		
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-4		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	35	14	9
3010	New obligations, unexpired accounts	19		
3020	Outlays (gross)	-39	-5	
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	14	9	9
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	35	14	9
3200	Obligated balance, end of year	14	9	9
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	39	5	
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-3		

	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	3	.....	.....
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	36	5	.....
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	36	5	.....

The American Rescue Plan Act of 2021 (P.L. 117–2) Section 3206 established the Homeowner Assistance Fund to mitigate financial hardships associated with the coronavirus pandemic by providing funds to states, including the District of Columbia and Puerto Rico, U.S. territories, Indian tribes, or their tribally designated housing entities, and the Department of Hawaiian Home Land to provide assistance to eligible homeowners to prevent homeowner mortgage delinquencies, defaults, foreclosures, loss of utilities or home energy services, displacements, and cover other qualified expenses related to mortgages and housing.

The Consolidated Appropriations Act, 2023 (P.L. 117–328) Division LL, Section 102(d), made remaining balances for this account's administrative expenses also available for expenses necessary for Treasury's administration of other pandemic recovery programs.

Object Classification (in millions of dollars)

Identification code 020–0124–0–1–604		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	1	.....	.....
11.9	Total personnel compensation	1	.....	.....
25.3	Other goods and services from Federal sources	17	.....	.....
99.0	Direct obligations	18	.....	.....
99.5	Adjustment for rounding	1	.....	.....
99.9	Total new obligations, unexpired accounts	19	.....	.....

Employment Summary

Identification code 020–0124–0–1–604		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	6	.....	.....

State Small Business Credit Initiative

Program and Financing (in millions of dollars)

Identification code 020–0142–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	SSBCI Program	18	14	.....
0002	Secretary's Priorities	13	.....	.....
0003	Tribal Governments	33	.....	.....
0004	Administrative Expenses	23	18	11
0900	Total new obligations, unexpired accounts	87	32	11
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	258	173	141
1021	Recoveries of prior year unpaid obligations	2	.....	.....
1070	Unobligated balance (total)	260	173	141
1930	Total budgetary resources available	260	173	141
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	173	141	130
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	6,019	4,064	2,450
3010	New obligations, unexpired accounts	87	32	11
3020	Outlays (gross)	-2,040	-1,646	-859
3040	Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3050	Unpaid obligations, end of year	4,064	2,450	1,602
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	6,019	4,064	2,450
3200	Obligated balance, end of year	4,064	2,450	1,602
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	2,040	1,646	859
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	2,040	1,646	859

The American Rescue Plan Act of 2021 (P.L. 117–2) Section 3301, amended the State Small Business Credit Initiative Act of 2010 (12 U.S.C. 5701 et seq.) and provided additional funding for the State Small Business Credit Initiative (SSBCI) established in the Small Business Jobs Act of 2010 (P.L. 111–240). SSBCI funds eligible State, D.C., territorial and Tribal Government programs which provide support through investment and credit programs for small businesses, with particular emphasis on very small and underserved businesses. Additionally, SSBCI funds technical assistance programs for eligible small businesses applying for Federal and State support programs.

P.L. 118–5, the Fiscal Responsibility Act of 2023, rescinded $150 million of the unobligated balances available as of the date of enactment. P.L. 118–47, the Further Consolidated Appropriations Act, 2024, rescinded an additional $283 million from this authority. Pursuant to section 3301(a)(2) of Public Law 117–2, any funds that remain unexpended (whether obligated or unobligated) on September 30, 2030 will be rescinded.

Object Classification (in millions of dollars)

Identification code 020–0142–0–1–376		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	4	4	3
11.9	Total personnel compensation	4	4	3
12.1	Civilian personnel benefits	2	1	1
25.3	Other goods and services from Federal sources	17	13	7
41.0	Grants, subsidies, and contributions	64	14	.....
99.0	Direct obligations	87	32	11
99.9	Total new obligations, unexpired accounts	87	32	11

Employment Summary

Identification code 020–0142–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	25	23	22

Special Inspector General for Pandemic Recovery

Program and Financing (in millions of dollars)

Identification code 020–1893–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Special Inspector General for Pandemic Recovery	5	.....	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3	10	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	12	.....	.....
1131	Unobligated balance of appropriations permanently reduced	.....	-10	.....
1160	Appropriation, discretionary (total)	12	-10	.....
1930	Total budgetary resources available	15	.....	.....
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	10	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1	.....
3010	New obligations, unexpired accounts	5	.....	.....
3020	Outlays (gross)	-5	-1	.....
3050	Unpaid obligations, end of year	1	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1	.....

SPECIAL INSPECTOR GENERAL FOR PANDEMIC RECOVERY—Continued

Program and Financing—Continued

Identification code 020–1893–0–1–376		2025 actual	2026 est.	2027 est.
3200	Obligated balance, end of year	1		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	12	-10	
	Outlays, gross:			
4010	Outlays from new discretionary authority	5		
4011	Outlays from discretionary balances		1	
4020	Outlays, gross (total)	5	1	
4180	Budget authority, net (total)	12	-10	
4190	Outlays, net (total)	5	1	

The Special Inspector General for Pandemic Recovery (SIGPR) was established by Section 4018 of the Coronavirus Aid, Relief, and Economic Security (CARES) Act. SIGPR conducted, supervised, and coordinated audits, evaluations, and investigations of the making, purchase, management, and sale of loans, loan guarantees, and other investments made by the Secretary of the Treasury under programs established by the Secretary, as authorized by Section 4018(c) of the CARES Act, and the management by the Secretary of programs, as authorized by Section 4018(c) of the CARES Act. SIGPR ceased operations in fiscal year 2025, and this account reflects the close-out of its activities.

Object Classification (in millions of dollars)

Identification code 020–1893–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	2		
12.1	Civilian personnel benefits	1		
25.3	Other goods and services from Federal sources	1		
99.0	Direct obligations	4		
99.5	Adjustment for rounding	1		
99.9	Total new obligations, unexpired accounts	5		

Employment Summary

Identification code 020–1893–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	11		

RURAL COMMUNITY DEVELOPMENT FUND

To carry out the Riegle Community Development and Regulatory Improvement Act of 1994 (subtitle A of title I of Public Law 103–325), including services authorized by section 3109 of title 5, United States Code, but at rates for individuals not to exceed the per diem rate equivalent to the rate for EX-III, $119,500,000. Of the amount appropriated under this heading—

(1) not less than $100,000,000 notwithstanding section 108(e) of Public Law 103–325 (12 U.S.C. 4707(e)) with regard to Small and/or Emerging Community Development Financial Institutions Assistance awards, is available until September 30, 2028, for financial assistance and technical assistance for a Rural Financial Assistance Program for the purpose of offering financial assistance, technical assistance, training and outreach to rural communities under subparagraphs (A) and (B) of section 108(a)(1), respectively, of Public Law 103–325 (12 U.S.C. 4707(a)(1)(A) and (B)), of which up to $1,600,000 may be available for training and outreach under section 109 of Public Law 103–325 (12 U.S.C. 4708), of which up to $3,153,750 may be used for the cost of direct loans: Provided, That a recipient in such rural financial assistance program shall not use less than 60 percent of a dollar amount awarded from these funds to support financial products or financial services to populations living in rural areas throughout the United States: Provided, That the cost of direct and guaranteed loans, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That these funds are available to subsidize gross obligations for the principal amount of direct loans not to exceed $10,000,000: Provided further, That of the funds provided under this paragraph, excluding those made to community development financial institutions that serve populations living in persistent poverty counties, the CDFI Fund shall prioritize Financial Assistance awards to organizations that invest and lend in high-poverty areas: Provided further, That for purposes of this section, the term "high-poverty area" means any census tract with a poverty rate of at least 20 percent as measured by the 2016–2020 5-year data series available from the American Community Survey of the Bureau of the Census for all States and Puerto Rico or with a poverty rate of at least 20 percent as measured by the 2020 Island areas Decennial Census data for any territory or possession of the United States; and

(2) up to $19,500,000 is available for administrative expenses, including administration of CDFI Fund programs and the New Markets Tax Credit Program, of which not less than $1,000,000 is for the development of tools to better assess and inform CDFI investment performance and CDFI program impacts, and up to $300,000 is for administrative expenses to carry out the direct loan program.

Program and Financing (in millions of dollars)

Identification code 020–1881–0–1–451		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0009	General Administrative Expenses	38	35	20
0012	Financial Assistance	78		
0014	Native American/Hawaiian Program	5		
0016	Rural Financial Assistance Program			100
0050	No Year Account		5	5
0051	Undistributed		289	289
0091	Direct program activities, subtotal	121	329	414
	Credit program obligations:			
0701	Direct loan subsidy		2	1
0705	Reestimates of direct loan subsidy		4	
0706	Interest on reestimates of direct loan subsidy		1	
0791	Direct program activities, subtotal		7	1
0900	Total new obligations, unexpired accounts	121	336	415
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	129	469	688
1001	Discretionary unobligated balance brought fwd, Oct 1	84		
1021	Recoveries of prior year unpaid obligations	4		
1070	Unobligated balance (total)	133	469	688
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	324	324	120
1120	Appropriations transferred to other acct [020–1921]	-1		
1160	Appropriation, discretionary (total)	323	324	120
	Appropriations, mandatory:			
1200	Appropriation		4	1
	Spending authority from offsetting collections, mandatory:			
1800	Collected	140	232	99
1802	Offsetting collections (previously unavailable)	3	8	13
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-8	-13	-6
1850	Spending auth from offsetting collections, mand (total)	135	227	106
1900	Budget authority (total)	458	555	227
1930	Total budgetary resources available	591	1,024	915
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	469	688	500
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	472	71	315
3010	New obligations, unexpired accounts	121	336	415
3020	Outlays (gross)	-516	-92	-588
3040	Recoveries of prior year unpaid obligations, unexpired	-4		
3041	Recoveries of prior year unpaid obligations, expired	-2		
3050	Unpaid obligations, end of year	71	315	142
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	472	71	315
3200	Obligated balance, end of year	71	315	142
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	323	324	120
	Outlays, gross:			
4010	Outlays from new discretionary authority	23	26	10
4011	Outlays from discretionary balances	492	61	494
4020	Outlays, gross (total)	515	87	504

	Mandatory:			
4090	Budget authority, gross	135	231	107
	Outlays, gross:			
4100	Outlays from new mandatory authority		5	2
4101	Outlays from mandatory balances	1		82
4110	Outlays, gross (total)	1	5	84
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-139	-231	-98
4123	Non-Federal sources	-1	-1	-1
4130	Offsets against gross budget authority and outlays (total)	-140	-232	-99
4160	Budget authority, net (mandatory)	-5	-1	8
4170	Outlays, net (mandatory)	-139	-227	-15
4180	Budget authority, net (total)	318	323	128
4190	Outlays, net (total)	376	-140	489
	Memorandum (non-add) entries:			
5010	Total investments, SOY: non-Fed securities: Market value	35	36	
5011	Total investments, EOY: non-Fed securities: Market value	36		
5090	Unexpired unavailable balance, SOY: Offsetting collections	3	8	13
5092	Unexpired unavailable balance, EOY: Offsetting collections	8	13	6

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 020–1881–0–1–451	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 CDFI Fund Program Financial Assistance	5	25	
115002 Bond Guarantee Program	100	500	
115003 CDFI Rural Financial Assistance Program			10
115999 Total direct loan levels	105	525	10
Direct loan subsidy (in percent):			
132001 CDFI Fund Program Financial Assistance	8.39	7.83	
132002 Bond Guarantee Program	-4.15	0.00	
132003 CDFI Rural Financial Assistance Program			8.16
132999 Weighted average subsidy rate	-3.55	0.37	8.16
Direct loan subsidy budget authority:			
133001 CDFI Fund Program Financial Assistance		2	
133002 Bond Guarantee Program	-4		
133003 CDFI Rural Financial Assistance Program			1
133999 Total subsidy budget authority	-4	2	1
Direct loan subsidy outlays:			
134002 Bond Guarantee Program	-10		
134999 Total subsidy outlays	-10		
Direct loan reestimates:			
135001 CDFI Fund Program Financial Assistance		-1	
135002 Bond Guarantee Program		-9	
135999 Total direct loan reestimates		-10	

The Community Development Financial Institutions Fund (CDFI Fund) promotes economic and community development through investment in and assistance to CDFIs (including community development banks, credit unions, loan funds, and venture capital funds) to expand the availability of financial services and affordable credit for underserved populations and communities. The 2027 Budget requests funding for the new Rural Financial Award Program. The Budget proposes to eliminate separate funding for the Community Development Financial Institutions Program, the Bank Enterprise Award Program, Small Dollar Loan Program, the Healthy Foods Financing Initiative, and the AmeriCorps CDFI Economic Mobility Corps program. The Budget does not include authority to issue bond guarantees.

Object Classification (in millions of dollars)

Identification code 020–1881–0–1–451	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	13	12	4
11.9 Total personnel compensation	13	12	4
12.1 Civilian personnel benefits	5	4	2
25.1 Advisory and assistance services	6	5	8
25.3 Other goods and services from Federal sources	10	11	6
25.7 Operation and maintenance of equipment		2	2
31.0 Equipment	4	6	3
41.0 Grants, subsidies, and contributions	83	7	101
92.0 Undistributed		289	289
99.0 Direct obligations	121	336	415
99.9 Total new obligations, unexpired accounts	121	336	415

Employment Summary

Identification code 020–1881–0–1–451	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	86	76	27

Community Development Financial Institutions Fund Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 020–4088–0–3–451	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	105	525	10
0713 Payment of interest to Treasury	3	3	3
0715 Payments of interest to FFB	37	59	77
0740 Negative subsidy obligations	4		
0742 Downward reestimates paid to receipt accounts		7	
0743 Interest on downward reestimates		7	
0900 Total new obligations, unexpired accounts	149	601	90
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	11	
1023 Unobligated balances applied to repay debt	-6	-11	
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	109	535	10
Spending authority from offsetting collections, mandatory:			
1800 Collected	110	136	161
1825 Spending authority from offsetting collections applied to repay debt	-59	-70	-81
1850 Spending auth from offsetting collections, mand (total)	51	66	80
1900 Budget authority (total)	160	601	90
1930 Total budgetary resources available	160	601	90
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	11		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,137	1,016	1,067
3010 New obligations, unexpired accounts	149	601	90
3020 Outlays (gross)	-270	-550	-423
3050 Unpaid obligations, end of year	1,016	1,067	734
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,137	1,016	1,067
3200 Obligated balance, end of year	1,016	1,067	734
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	160	601	90
Financing disbursements:			
4110 Outlays, gross (total)	270	550	423
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources		-4	
4122 Interest on uninvested funds	-4	-3	-3
4123 Non-Federal sources - Interest repayments	-47	-59	-77
4123 Non-Federal sources - Principal Repayments	-59	-70	-81
4130 Offsets against gross budget authority and outlays (total)	-110	-136	-161
4160 Budget authority, net (mandatory)	50	465	-71
4170 Outlays, net (mandatory)	160	414	262
4180 Budget authority, net (total)	50	465	-71
4190 Outlays, net (total)	160	414	262

Status of Direct Loans (in millions of dollars)

Identification code 020–4088–0–3–451	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	105	525	10

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND DIRECT LOAN FINANCING ACCOUNT—Continued

Status of Direct Loans—Continued

Identification code 020–4088–0–3–451		2025 actual	2026 est.	2027 est.
1150	Total direct loan obligations	105	525	10
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	1,375	1,536	2,015
1231	Disbursements: Direct loan disbursements	220	550	423
1251	Repayments: Repayments and prepayments	-59	-70	-81
1263	Write-offs for default: Direct loans		-1	-1
1290	Outstanding, end of year	1,536	2,015	2,356

Balance Sheet (in millions of dollars)

Identification code 020–4088–0–3–451		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury	6	11
	Investments in U.S. securities:		
1106	Receivables, net	4	6
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	1,375	1,536
1402	Interest receivable	6	7
1405	Allowance for subsidy cost (-)	51	58
1499	Net present value of assets related to direct loans	1,432	1,601
1801	Other Federal assets: Cash and other monetary assets		
1999	Total assets	1,442	1,618
	LIABILITIES:		
	Federal liabilities:		
2103	Debt	1,435	1,600
2105	Other Liabilities without Related Budgetary Offset	7	18
2999	Total liabilities	1,442	1,618
	NET POSITION:		
3300	Cumulative results of operations		
4999	Total liabilities and net position	1,442	1,618

COMMUNITY DEVELOPMENT FINANCIAL INSTITUTIONS FUND PROGRAM, EMERGENCY SUPPORT

Program and Financing (in millions of dollars)

Identification code 020–0160–0–1–451		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Administrative	2		
0799	Total direct obligations	2		
0801	CDFI (Reimbursable)	1		
0900	Total new obligations, unexpired accounts	3		
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	11	15	15
1021	Recoveries of prior year unpaid obligations	5		
1033	Recoveries of prior year paid obligations	1		
1070	Unobligated balance (total)	17	15	15
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected		1	
1801	Change in uncollected payments, Federal sources	1	-1	
1850	Spending auth from offsetting collections, mand (total)	1		
1900	Budget authority (total)	1		
1930	Total budgetary resources available	18	15	15
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	15	15	15
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	193	43	7
3010	New obligations, unexpired accounts	3		
3020	Outlays (gross)	-148	-36	-5
3040	Recoveries of prior year unpaid obligations, unexpired	-5		
3050	Unpaid obligations, end of year	43	7	2
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1		-1	
3070	Change in uncollected pymts, Fed sources, unexpired	-1	1	
3090	Uncollected pymts, Fed sources, end of year	-1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	193	42	7
3200	Obligated balance, end of year	42	7	2
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1		
	Outlays, gross:			
4100	Outlays from new mandatory authority	1		
4101	Outlays from mandatory balances	147	36	5
4110	Outlays, gross (total)	148	36	5
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources		-1	
4123	Non-Federal sources	-1		
4130	Offsets against gross budget authority and outlays (total)	-1	-1	
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-1	1	
4143	Recoveries of prior year paid obligations, unexpired accounts	1		
4150	Additional offsets against budget authority only (total)		1	
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	147	35	5
4180	Budget authority, net (total)			
4190	Outlays, net (total)	147	35	5

The Consolidated Appropriations Act, 2021 (P.L. 116–260) provided $3 billion to deliver emergency assistance to CDFIs in communities impacted by the COVID–19 pandemic. In 2021, the CDFI Fund awarded $1.25 billion of these funds to quickly deploy capital to CDFIs through a streamlined application and review process, and in 2023, awarded $1.73 billion in grant funds for CDFIs to expand their lending, grant making, or investment activity in low- or moderate-income communities that were disproportionately impacted by the COVID–19 pandemic.

Object Classification (in millions of dollars)

Identification code 020–0160–0–1–451		2025 actual	2026 est.	2027 est.
25.1	Direct obligations: Advisory and assistance services	1	1	1
99.0	Direct obligations	1	1	1
99.0	Reimbursable obligations	1		
99.5	Adjustment for rounding	1	-1	-1
99.9	Total new obligations, unexpired accounts	3		

Employment Summary

Identification code 020–0160–0–1–451		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	3		

EMERGENCY CAPITAL INVESTMENT FUND

Program and Financing (in millions of dollars)

Identification code 020–0161–0–1–451		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Administrative Costs	10	16	17
0799	Total direct obligations	10	16	17
0801	CDFI Reinvestments	139	140	98
0900	Total new obligations, unexpired accounts	149	156	115
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	193	183	167
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	139	140	98

1900	Budget authority (total)	139	140	98
1930	Total budgetary resources available	332	323	265
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	183	167	150
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	6	5	5
3010	New obligations, unexpired accounts	149	156	115
3020	Outlays (gross)	-150	-156	-115
3050	Unpaid obligations, end of year	5	5	5
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	6	5	5
3200	Obligated balance, end of year	5	5	5
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	139	140	98
	Outlays, gross:			
4100	Outlays from new mandatory authority	35	140	98
4101	Outlays from mandatory balances	115	16	17
4110	Outlays, gross (total)	150	156	115
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-139	-140	-98
4180	Budget authority, net (total)			
4190	Outlays, net (total)	11	16	17
	Memorandum (non-add) entries:			
5010	Total investments, SOY: non-Fed securities: Market value	2,898	1,365	
5011	Total investments, EOY: non-Fed securities: Market value	1,365		

The Emergency Capital Investment Program (ECIP) invests in either perpetual preferred equity or subordinated debt (with a maturity of fifteen or thirty years) issued by eligible financial institutions consistent with ECIP's terms. Eligible institutions include Community Development Financial Institutions and Minority Depository Institutions that are also insured depository institutions, bank or savings and loan holding companies, or Federally insured credit unions. Dividend or interest rates payable on ECIP securities can decrease when institutions reach qualified lending goals established at the time of their participation. Division N, Title V, Section 522 of the Consolidated Appropriations Act, 2021 (P.L. 116–260) authorized ECIP by amending the Community Development Banking and Financial Institutions Act of 1994 (12 U.S.C. 4701 et seq.) and provided $9 billion for the program.

The Fiscal Responsibility Act of 2023 (P.L. 118–5, "the FRA") permanently rescinded $104,218,473 of the unobligated balances available as of the date of enactment of the FRA. P.L. 118–47, the Further Consolidated Appropriations Act, 2024, rescinded $80 million from this authority.

Object Classification (in millions of dollars)

Identification code 020–0161–0–1–451		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	3	1	1
11.9	Total personnel compensation	3	1	1
12.1	Civilian personnel benefits	1		
25.1	Advisory and assistance services	2	1	1
25.2	Other services from non-Federal sources	3	4	4
25.3	Other goods and services from Federal sources	1	9	10
99.0	Direct obligations	10	15	16
99.0	Reimbursable obligations	139	140	98
99.5	Adjustment for rounding		1	1
99.9	Total new obligations, unexpired accounts	149	156	115

Employment Summary

Identification code 020–0161–0–1–451		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	18	7	7

Troubled Asset Relief Program, Housing Programs

Program and Financing (in millions of dollars)

Identification code 020–0136–0–1–604		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	91		
1029	Other balances withdrawn to Treasury	-14,163		
1041	Other balances previously not available	14,072		
4180	Budget authority, net (total)			
4190	Outlays, net (total)			
	Memorandum (non-add) entries:			
5103	Unexpired unavailable balance, SOY: Fulfilled purpose	14,072		

Treasury's Home Affordable Modification Program (HAMP) offered mortgage modifications to homeowners at risk of foreclosure under the authority of sections 101 and 109 of the Emergency Economic Stabilization Act of 2008, as amended (EESA) (P.L. 110–343). HAMP closed to new applications on December 30, 2016, but incentive payments continued to be made on modifications entered into on or before December 1, 2017. Additionally, the Hardest Hit Fund allocated $9.6 billion under EESA to State housing finance agencies in 18 States and the District of Columbia for foreclosure prevention programs. Funds under EESA also supported a Federal Housing Administration (FHA) refinance program that helped homeowners refinance into new FHA-insured loans if their existing mortgage holders agreed to write down principal.

Special Inspector General for the Troubled Asset Relief Program

Program and Financing (in millions of dollars)

Identification code 020–0133–0–1–376		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3	3	3
1930	Total budgetary resources available	3	3	3
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3	3	3
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

The mission of the Office of the Special Inspector General for the Troubled Asset Relief Program (SIGTARP) was to prevent and detect fraud, waste, and abuse in the more than $442 billion in funds and programs from the Emergency Economic Stabilization Act of 2008 (EESA) (P.L. 110–343) and $2 billion in funds from the Consolidated Appropriations Act of 2016, and to promote economy, efficiency, effectiveness, and accountability in these economic stability programs. SIGTARP received an initial appropriation of $50 million in permanent, indefinite budget authority in EESA. The Public-Private Investment Program Improvement and Oversight Act of 2009 (12 U.S.C. 5231a) provided $15 million in supplemental funding. SIGTARP also received annual appropriations to fund its operations. As required per statute following the disposition of the final troubled asset, SIGTARP ceased operations in FY 2024.

Small Business Lending Fund Program Account

Program and Financing (in millions of dollars)

Identification code 020–0141–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0709	Administrative expenses	1	1	1
0900	Total new obligations, unexpired accounts (object class 99.5)	1	1	1

SMALL BUSINESS LENDING FUND PROGRAM ACCOUNT—Continued

Program and Financing—Continued

Identification code 020–0141–0–1–376		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	1	1	1
1930	Total budgetary resources available	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1	.....
3010	New obligations, unexpired accounts	1	1	1
3020	Outlays (gross)	-1	-2	-1
3050	Unpaid obligations, end of year	1	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1	.....
3200	Obligated balance, end of year	1	.....	.....
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1	1	1
	Outlays, gross:			
4100	Outlays from new mandatory authority	1	1	1
4101	Outlays from mandatory balances	.....	1	.....
4110	Outlays, gross (total)	1	2	1
4180	Budget authority, net (total)	1	1	1
4190	Outlays, net (total)	1	2	1

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 020–0141–0–1–376		2025 actual	2026 est.	2027 est.
	Direct loan reestimates:			
135001	Small Business Lending Fund Investments	-5	-2	.....
	Administrative expense data:			
3510	Budget authority	1	1	1
3590	Outlays from new authority	1	1	1

The Small Business Lending Fund (SBLF) was established by the Small Business Jobs Act of 2010 (P.L. 111–240) and is a dedicated investment fund that encourages lending to small businesses by providing capital to qualified community banks and community development loan funds (CDLFs). In total, the SBLF provided $4.0 billion to 281 community banks and 51 CDLFs in 2011. CDLF securities matured by 2021. As of December 1, 2025, 327 institutions with aggregate investments of $3.95 billion have fully redeemed their SBLF investments and exited the program. One institution, a CDLF, exited the program through a bankruptcy. As of December 1, 2025, four institutions remain in the program; two that are operating, one in bankruptcy, one who exited Chapter 11 bankruptcy but the subsidiary bank failed, and one has been written off. The two banks in operation plan to eventually redeem; one has yet to decide when to purchase their outstanding perpetual preferred shares from Treasury, and the other communicated an intention to redeem its outstanding perpetual preferred shares in the first quarter of calendar year 2026. The latter institution has partially redeemed $3.50 million (or 70 percent of its SBLF securities) while continuing to participate in the program. The institution in bankruptcy is a CDLF, and the institution that exited bankruptcy had been a bank holding company. The fourth institution never entered into bankruptcy; however, it is no longer in operation and Treasury has written off the investment.

Employment Summary

Identification code 020–0141–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1	.....	.....

SMALL BUSINESS LENDING FUND FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 020–4349–0–3–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0713	Payment of interest to Treasury	1	.....	.....
0742	Downward reestimates paid to receipt accounts	4	1	.....
0743	Interest on downward reestimates	1	.....	.....
0900	Total new obligations, unexpired accounts	6	1	.....
	Budgetary resources:			
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	5	1	.....
	Spending authority from offsetting collections, mandatory:			
1800	Collected	4	5	3
1825	Spending authority from offsetting collections applied to repay debt	-3	-5	-3
1850	Spending auth from offsetting collections, mand (total)	1	.....	.....
1900	Budget authority (total)	6	1	.....
1930	Total budgetary resources available	6	1	.....
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	6	1	.....
3020	Outlays (gross)	-6	-1	.....
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	6	1	.....
	Financing disbursements:			
4110	Outlays, gross (total)	6	1	.....
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources - Principal	-1	-2	.....
4123	Non-Federal sources - Dividends	-3	-3	-3
4130	Offsets against gross budget authority and outlays (total)	-4	-5	-3
4160	Budget authority, net (mandatory)	2	-4	-3
4170	Outlays, net (mandatory)	2	-4	-3
4180	Budget authority, net (total)	2	-4	-3
4190	Outlays, net (total)	2	-4	-3

Status of Direct Loans (in millions of dollars)

Identification code 020–4349–0–3–376		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	68	66	64
1251	Repayments: Repayments and prepayments	-1	-2	.....
1263	Write-offs for default: Direct loans	-1	.....	.....
1290	Outstanding, end of year	66	64	64

Balance Sheet (in millions of dollars)

Identification code 020–4349–0–3–376		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury	.....	.....
	Investments in U.S. securities:		
1106	Receivables, net	.....	.....
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	68	66
1405	Allowance for subsidy cost (-)	-37	-33
1499	Net present value of assets related to direct loans	31	33
1999	Total assets	31	33
	LIABILITIES:		
2103	Federal liabilities: Debt	31	33
	NET POSITION:		
3300	Cumulative results of operations	.....	.....
4999	Total liabilities and net position	31	33

SOCIAL IMPACT DEMONSTRATION PROJECTS

Program and Financing (in millions of dollars)

Identification code 020–0146–0–1–506		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Administrative Costs	1	2	2
0002	Social Impact Demonstration Projects		47	13
0900	Total new obligations, unexpired accounts	1	49	15
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	55	66	17
1021	Recoveries of prior year unpaid obligations	12		
1070	Unobligated balance (total)	67	66	17
1930	Total budgetary resources available	67	66	17
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	66	17	2
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	36	23	64
3010	New obligations, unexpired accounts	1	49	15
3020	Outlays (gross)	-2	-8	-4
3040	Recoveries of prior year unpaid obligations, unexpired	-12		
3050	Unpaid obligations, end of year	23	64	75
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	36	23	64
3200	Obligated balance, end of year	23	64	75
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	2	8	4
4180	Budget authority, net (total)			
4190	Outlays, net (total)	2	8	4

The Social Impact Partnerships to Pay for Results Act (SIPPRA) was included as part of the Bipartisan Budget Act of 2018 (P.L. 115–123). SIPPRA created a ten-year $100 million fund to support social impact partnership projects by State and local governments to improve social services and encourage funding programs that achieve tangible results. The program funds social programs at the State or local level that achieve demonstrable, measurable, and scalable results, by making payment of funds contingent on positive outcomes.

Object Classification (in millions of dollars)

Identification code 020–0146–0–1–506		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1	1	1
25.1	Advisory and assistance services		1	1
41.0	Grants, subsidies, and contributions		47	13
99.0	Direct obligations	1	49	15
99.9	Total new obligations, unexpired accounts	1	49	15

Employment Summary

Identification code 020–0146–0–1–506		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	3	2	2

GSE PREFERRED STOCK PURCHASE AGREEMENTS

Program and Financing (in millions of dollars)

Identification code 020–0125–0–1–371		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	254,051	254,051	254,051
1930	Total budgetary resources available	254,051	254,051	254,051
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	254,051	254,051	254,051
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

In 2008, under temporary authority granted by section 1117 of the Housing and Economic Recovery Act of 2008 (P.L. 110–289), Treasury entered into agreements with Fannie Mae and Freddie Mac (the GSEs) to purchase senior preferred stock of each GSE and to provide up to $100 billion when needed to ensure that each company maintains a positive net worth. In May 2009, Treasury increased the Senior Preferred Stock Purchase Agreement (PSPA) funding commitment caps to $200 billion for each GSE, and in December 2009 Treasury modified the funding commitment caps in the PSPAs to be the greater of $200 billion or $200 billion plus cumulative net worth deficits experienced during 2010–2012, less any surplus remaining as of December 31, 2012. Based on the financial results reported by each GSE as of December 31, 2012, and under the terms of the PSPAs, the combined cumulative funding commitment cap for Fannie Mae and Freddie Mac was set at $445.5 billion. Treasury's authority to purchase obligations or other securities of the GSEs or to increase the funding commitment expired on December 31, 2009. Under the PSPAs, Treasury has maintained the solvency of the GSEs by providing $191.5 billion of investment to the GSEs.

GSE MORTGAGE-BACKED SECURITIES PURCHASE PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 020–0126–0–1–371		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	Financial Agent Services	1	1	1
	Credit program obligations:			
0705	Reestimates of direct loan subsidy	1	4	
0706	Interest on reestimates of direct loan subsidy	1	4	
0791	Direct program activities, subtotal	2	8	
0900	Total new obligations, unexpired accounts	3	9	1
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	2	8	
1221	Appropriations transferred from other acct [020–1802]	1	1	1
1260	Appropriations, mandatory (total)	3	9	1
1930	Total budgetary resources available	3	9	1
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	3	9	1
3020	Outlays (gross)	-3	-9	-1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	3	9	1
	Outlays, gross:			
4100	Outlays from new mandatory authority	3	9	1
4180	Budget authority, net (total)	3	9	1
4190	Outlays, net (total)	3	9	1

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 020–0126–0–1–371		2025 actual	2026 est.	2027 est.
	Direct loan reestimates:			
135002	New Issue Bond Program SF	1	-2	
135003	New Issue Bond Program MF	-4	7	
135999	Total direct loan reestimates	-3	5	

The authority for the three programs displayed in this account: Fannie Mae and Freddie Mac's mortgage-backed securities purchase program, which purchased and then liquidated mortgage backed securities; the Temporary Credit and Liquidity Program, which provided liquidity to State housing financing agencies (HFAs); and the New Issue Bond Program, which purchased securities backed by new HFA housing bonds was

GSE Mortgage-Backed Securities Purchase Program Account—Continued

provided in section 1117 of the Housing and Economic Recovery Act of 2008 (P.L. 110–289). As required by the Federal Credit Reform Act of 1990 as amended, this account records the subsidy costs associated with these programs, which are treated as direct loans for budget execution. The subsidy amounts are estimated on a present value basis.

Object Classification (in millions of dollars)

Identification code 020–0126–0–1–371		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	1	1	1
41.0	Grants, subsidies, and contributions	2	8	.....
99.9	Total new obligations, unexpired accounts	3	9	1

State HFA Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 020–4298–0–3–371		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0713	Payment of interest to Treasury	39	38	38
0742	Downward reestimates paid to receipt accounts	2	1	.....
0743	Interest on downward reestimates	2	1	.....
0900	Total new obligations, unexpired accounts	43	40	38
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	8	2	.....
1023	Unobligated balances applied to repay debt	-8	.....	.....
1070	Unobligated balance (total)	.....	2	.....
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	4	36	34
	Spending authority from offsetting collections, mandatory:			
1800	Collected	67	105	90
1825	Spending authority from offsetting collections applied to repay debt	-26	-103	-86
1850	Spending auth from offsetting collections, mand (total)	41	2	4
1900	Budget authority (total)	45	38	38
1930	Total budgetary resources available	45	40	38
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	.....	.....	2
3010	New obligations, unexpired accounts	43	40	38
3020	Outlays (gross)	-43	-38	-38
3050	Unpaid obligations, end of year	.....	2	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	.....	.....	2
3200	Obligated balance, end of year	.....	2	2
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	45	38	38
	Financing disbursements:			
4110	Outlays, gross (total)	43	38	38
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-1	-6	.....
4122	Interest on uninvested funds	-1	-2	-4
4123	Non-Federal sources - Interest	-28	-26	-25
4123	Non-Federal sources - Principal	-37	-71	-60
4123	Non-Federal sources - Other	.....	.....	-1
4130	Offsets against gross budget authority and outlays (total)	-67	-105	-90
4160	Budget authority, net (mandatory)	-22	-67	-52
4170	Outlays, net (mandatory)	-24	-67	-52
4180	Budget authority, net (total)	-22	-67	-52
4190	Outlays, net (total)	-24	-67	-52

Status of Direct Loans (in millions of dollars)

Identification code 020–4298–0–3–371		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	1,046	1,009	938
1251	Repayments: Repayments and prepayments	-37	-71	-60
1290	Outstanding, end of year	1,009	938	878

Balance Sheet (in millions of dollars)

Identification code 020–4298–0–3–371		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury	8	2
	Investments in U.S. securities:		
1106	Receivables, net	1	8
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	1,046	1,009
1405	Allowance for subsidy cost (-)	-123	-119
1499	Net present value of assets related to direct loans	923	890
1999	Total assets	932	900
	LIABILITIES:		
	Federal liabilities:		
2103	Debt	927	898
2105	Other	5	2
2999	Total liabilities	932	900
	NET POSITION:		
3300	Cumulative results of operations	.....	.....
4999	Total liabilities and net position	932	900

Trust Funds

Capital Magnet Fund, Community Development Financial Institutions

Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–8524–0–7–451		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	6	7	8
	Receipts:			
	Current law:			
1130	Affordable Housing Allocation, Capital Magnet Fund	117	144	158
2000	Total: Balances and receipts	123	151	166
	Appropriations:			
	Current law:			
2101	Capital Magnet Fund, Community Development Financial Institutions	-117	-144	-158
2103	Capital Magnet Fund, Community Development Financial Institutions	-6	-7	-8
2132	Capital Magnet Fund, Community Development Financial Institutions	7	8	9
2199	Total current law appropriations	-116	-143	-157
2999	Total appropriations	-116	-143	-157
5099	Balance, end of year	7	8	9

Program and Financing (in millions of dollars)

Identification code 020–8524–0–7–451		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	CDFI Allocations	246	240	217
0002	CMF Administration	3	3	3
0900	Total new obligations, unexpired accounts	249	243	220
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	414	281	181
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	117	144	158
1203	Appropriation (previously unavailable)(special or trust)	6	7	8
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-7	-8	-9
1260	Appropriations, mandatory (total)	116	143	157

1930	Total budgetary resources available	530	424	338
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	281	181	118
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	5	3	243
3010	New obligations, unexpired accounts	249	243	220
3020	Outlays (gross)	-251	-3	-241
3050	Unpaid obligations, end of year	3	243	222
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	5	3	243
3200	Obligated balance, end of year	3	243	222
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	116	143	157
	Outlays, gross:			
4100	Outlays from new mandatory authority			-2
4101	Outlays from mandatory balances	251	3	243
4110	Outlays, gross (total)	251	3	241
4180	Budget authority, net (total)	116	143	157
4190	Outlays, net (total)	251	3	241

Established by the Housing and Economic Recovery Act of 2008 (HERA) (P.L. 110–289), the Capital Magnet Fund (CMF) awards grants to CDFIs and qualified non-profit housing organizations to finance affordable housing activities, as well as related economic development activities and community service facilities. Organizations that receive Capital Magnet Fund awards are required to produce housing and community development investments at least ten times the size of the award amount. Funding is provided by the Government-Sponsored Enterprises, Fannie Mae and Freddie Mac, which are required to set aside an amount equal to 4.2 basis points of each dollar of the unpaid principal balance of their total new business purchases and to allocate and transfer those funds to CMF and the Housing Trust Fund.

Object Classification (in millions of dollars)

Identification code 020–8524–0–7–451	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
31.0 Equipment	1	1	1
41.0 Grants, subsidies, and contributions	246	240	217
99.0 Direct obligations	248	242	219
99.5 Adjustment for rounding	1	1	1
99.9 Total new obligations, unexpired accounts	249	243	220

Employment Summary

Identification code 020–8524–0–7–451	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	6	5	5

GIFTS AND BEQUESTS

Program and Financing (in millions of dollars)

Identification code 020–8790–0–7–803	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
1930 Total budgetary resources available	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1		
3020 Outlays (gross)	-1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1		
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	1		
4180 Budget authority, net (total)			
4190 Outlays, net (total)	1		
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	3	2	2
5001 Total investments, EOY: Federal securities: Par value	2	2	2

This account was established pursuant to 31 U.S.C. 321 to receive gifts and bequests to the Department. These funds support the restoration of the Treasury building and historical collection of art, furniture, and artifacts owned by the Department. The fund is also used as an endowment for Treasury's restored rooms.

FINANCIAL CRIMES ENFORCEMENT NETWORK

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Financial Crimes Enforcement Network, including hire of passenger motor vehicles; travel and training expenses of non-Federal and foreign government personnel to attend meetings and training concerned with domestic and foreign financial intelligence activities, law enforcement, and financial regulation; services authorized by 5 U.S.C. 3109; not to exceed $25,000 for official reception and representation expenses; and for assistance to Federal law enforcement agencies, with or without reimbursement, $210,193,000 of which not to exceed $55,000,000 shall remain available until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 020–0173–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 BSA administration and Analysis	186	185	210
0801 Reimbursable program activity	3	4	4
0900 Total new obligations, unexpired accounts	189	189	214
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	103	97	97
1001 Discretionary unobligated balance brought fwd, Oct 1	103		
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	104	97	97
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	190	185	210
1120 Appropriations transferred to other acct [020–1921]	-10		
1160 Appropriation, discretionary (total)	180	185	210
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	4	4
1701 Change in uncollected payments, Federal sources	2		
1750 Spending auth from offsetting collections, disc (total)	3	4	4
1900 Budget authority (total)	183	189	214
1930 Total budgetary resources available	287	286	311
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	97	97	97
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	82	65	52
3010 New obligations, unexpired accounts	189	189	214
3020 Outlays (gross)	-200	-202	-217
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3041 Recoveries of prior year unpaid obligations, expired	-5		
3050 Unpaid obligations, end of year	65	52	49
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-24	-7	
3070 Change in uncollected pymts, Fed sources, unexpired	-2		
3071 Change in uncollected pymts, Fed sources, expired	19	7	
3090 Uncollected pymts, Fed sources, end of year	-7		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	58	58	52

SALARIES AND EXPENSES—Continued

Program and Financing—Continued

Identification code 020–0173–0–1–751		2025 actual	2026 est.	2027 est.
3200	Obligated balance, end of year	58	52	49
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	183	189	214
	Outlays, gross:			
4010	Outlays from new discretionary authority	101	97	114
4011	Outlays from discretionary balances	99	105	103
4020	Outlays, gross (total)	200	202	217
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-20	-4	-4
4040	Offsets against gross budget authority and outlays (total)	-20	-4	-4
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
4052	Offsetting collections credited to expired accounts	19	.....	.....
4060	Additional offsets against budget authority only (total)	17	.....	.....
4070	Budget authority, net (discretionary)	180	185	210
4080	Outlays, net (discretionary)	180	198	213
4180	Budget authority, net (total)	180	185	210
4190	Outlays, net (total)	180	198	213

The Federal Crimes Enforcement Network (FinCEN) is the primary Federal regulator for the Bank Secrecy Act (BSA) and is responsible for the regulations and implementation for foreign entities of the non-public database of ownership and/or effective control of firms (i.e. beneficial ownership) pursuant to the Corporate Transparency Act (CTA). In this role, FinCEN safeguards the financial system from illicit use, combats money laundering, and promotes national security through the strategic use of financial authorities and the collection, analysis, and dissemination of financial intelligence. FinCEN carries out its mission by: (1) developing and issuing regulations under the BSA; (2) enforcing compliance with the BSA in partnership with regulatory partners and law enforcement, including responsibilities under the Anti-Money Laundering Act; (3) receiving and maintaining certain types of beneficial ownership and financial transaction data; (4) analyzing and disseminating financial intelligence for law enforcement purposes; and (5) serving as the U.S. Financial Intelligence Unit (FIU) and maintaining a network of information sharing with over 150 FIU partner countries.

Object Classification (in millions of dollars)

Identification code 020–0173–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	45	44	51
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	46	45	52
12.1	Civilian personnel benefits	16	17	19
21.0	Travel and transportation of persons	.....	1	.....
23.1	Rental payments to GSA	5	5	5
23.3	Communications, utilities, and miscellaneous charges	3	3	4
25.1	Advisory and assistance services	.....	3	20
25.2	Other services from non-Federal sources	66	71	74
25.3	Other goods and services from Federal sources	27	12	25
25.7	Operation and maintenance of equipment	13	14	7
31.0	Equipment	9	14	4
99.0	Direct obligations	185	185	210
99.0	Reimbursable obligations	3	3	3
99.5	Adjustment for rounding	1	1	1
99.9	Total new obligations, unexpired accounts	189	189	214

Employment Summary

Identification code 020–0173–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	257	270	312
2001	Reimbursable civilian full-time equivalent employment	2	3	2

FINANCIAL INTEGRITY FUND

Program and Financing (in millions of dollars)

Identification code 020–4394–0–3–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Whistleblower Award Payments	.....	38	38
0900	Total new obligations, unexpired accounts (object class 11.8)	.....	38	38
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	154	914	952
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	796	33	30
1802	Offsetting collections (previously unavailable)	9	45	2
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-45	-2	-2
1850	Spending auth from offsetting collections, mand (total)	760	76	30
1930	Total budgetary resources available	914	990	982
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	914	952	944
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	.....	.....	8
3010	New obligations, unexpired accounts	.....	38	38
3020	Outlays (gross)	.....	-30	-30
3050	Unpaid obligations, end of year	.....	8	16
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	.....	.....	8
3200	Obligated balance, end of year	.....	8	16
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	760	76	30
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	21	2
4101	Outlays from mandatory balances	.....	9	28
4110	Outlays, gross (total)	.....	30	30
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4121	Interest on Federal securities	-39	-33	-30
4124	Offsetting governmental collections	-757	.....	.....
4130	Offsets against gross budget authority and outlays (total)	-796	-33	-30
4160	Budget authority, net (mandatory)	-36	43	.....
4170	Outlays, net (mandatory)	-796	-3	.....
4180	Budget authority, net (total)	-36	43	.....
4190	Outlays, net (total)	-796	-3	.....
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	155	959	956
5001	Total investments, EOY: Federal securities: Par value	959	956	953
5090	Unexpired unavailable balance, SOY: Offsetting collections	9	45	2
5092	Unexpired unavailable balance, EOY: Offsetting collections	45	2	2

As amended by the Consolidated Appropriations Act, 2023, 31 U.S.C. 5323 establishes the Financial Integrity Fund (Fund) for the payment of awards to eligible individuals who report to the Financial Crimes Enforcement Network certain violations of the Bank Secrecy Act (BSA) and U.S. economic sanctions. Monetary sanctions collected by the Secretary of the Treasury or the Attorney General under title 31 of the United States Code; Chapter 35 or section 4305 or 4312 of title 50; or the Foreign Narcotics Kingpin Designation Act (21 U.S.C. 1901 et seq.), are deposited into the Fund (unless the Fund balance exceeds $300,000,000 when the collection is made). However, required deposits into the Unites States Victims of State Sponsored Terrorism Fund or the Crime Victims Fund are made prior to the deposit of collections into the Financial Integrity Fund. If amounts deposited into the Fund are not sufficient to pay a whistleblower award,

an additional amount, corresponding to an unsatisfied balance of a covered sanction, is transferred from the general fund.

FISCAL SERVICE

Federal Funds

Salaries and Expenses

For necessary expenses of operations of the Bureau of the Fiscal Service, $391,109,000; of which not to exceed $8,000,000, to remain available until September 30, 2029, is for information systems modernization initiatives; and of which $5,000 shall be available for official reception and representation expenses.

In addition, $225,000, to be derived from the Oil Spill Liability Trust Fund to reimburse administrative and personnel expenses for financial management of the Fund, as authorized by section 1012 of Public Law 101–380.

Program and Financing (in millions of dollars)

Identification code 020–0520–0–1–803	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Collections	48	51	49
0005 Accounting and Reporting	93	103	102
0006 Payments	128	131	133
0007 Retail Securities Services	78	69	69
0009 Wholesale Securities Services	32	37	38
0799 Total direct obligations	379	391	391
0801 Salaries and Expenses (Reimbursable)	230	241	241
0900 Total new obligations, unexpired accounts	609	632	632
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	38	38	38
1001 Discretionary unobligated balance brought fwd, Oct 1	38		
1012 Unobligated balance transfers between expired and unexpired accounts	1		
1070 Unobligated balance (total)	39	38	38
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	391	391	391
1120 Appropriations transferred to other acct [020–1921]	-12		
1160 Appropriation, discretionary (total)	379	391	391
Spending authority from offsetting collections, discretionary:			
1700 Collected	216	241	241
1701 Change in uncollected payments, Federal sources	14		
1750 Spending auth from offsetting collections, disc (total)	230	241	241
1900 Budget authority (total)	609	632	632
1930 Total budgetary resources available	648	670	670
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	38	38	38
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	34	40	55
3010 New obligations, unexpired accounts	609	632	632
3011 Obligations ("upward adjustments"), expired accounts	6		
3020 Outlays (gross)	-604	-617	-661
3041 Recoveries of prior year unpaid obligations, expired	-5		
3050 Unpaid obligations, end of year	40	55	26
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-28	-15	-15
3070 Change in uncollected pymts, Fed sources, unexpired	-14		
3071 Change in uncollected pymts, Fed sources, expired	27		
3090 Uncollected pymts, Fed sources, end of year	-15	-15	-15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	6	25	40
3200 Obligated balance, end of year	25	40	11
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	609	632	632
Outlays, gross:			
4010 Outlays from new discretionary authority	569	604	604
4011 Outlays from discretionary balances	35	13	57
4020 Outlays, gross (total)	604	617	661
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-246	-241	-241
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-247	-241	-241
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-14		
4052 Offsetting collections credited to expired accounts	31		
4060 Additional offsets against budget authority only (total)	17		
4070 Budget authority, net (discretionary)	379	391	391
4080 Outlays, net (discretionary)	357	376	420
4180 Budget authority, net (total)	379	391	391
4190 Outlays, net (total)	357	376	420

The mission of the Bureau of the Fiscal Service (BFS) is to drive integrity and efficiency in Federal Government financial operations. BFS engages in efforts to defend against financial fraud and improper payments, increase transparency and accountability across the Federal Government's financial management operations, and enhance the accuracy of Federal payments. BFS is also leading efforts to streamline the Government's audit processes, and to reduce intra-governmental accounting differences that stand in the way of a clean audit opinion on the Financial Report of the U.S. Government. To increase efficiency and protect the financial stability of the United States, BFS is prioritizing efforts to expand use of Do Not Pay and enhance payment verification to prevent improper payments, implement tighter controls to ensure agencies submit accurate and complete financial data to Treasury, reduce paper check disbursements and receipts and transition Federal payment activity to electronic options, return non-Treasury disbursement functions to the Department of the Treasury, and consolidate and standardize financial management systems.

Object Classification (in millions of dollars)

Identification code 020–0520–0–1–803	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	175	140	145
11.5 Other personnel compensation	5	2	5
11.9 Total personnel compensation	180	142	150
12.1 Civilian personnel benefits	69	53	58
21.0 Travel and transportation of persons		1	1
22.0 Transportation of things		1	
23.1 Rental payments to GSA	23	20	17
23.3 Communications, utilities, and miscellaneous charges	11	9	12
25.1 Advisory and assistance services	10	11	21
25.2 Other services from non-Federal sources	2	3	2
25.3 Other goods and services from Federal sources	75	138	122
25.4 Operation and maintenance of facilities	2	2	2
25.7 Operation and maintenance of equipment	2	3	3
26.0 Supplies and materials	2	3	2
31.0 Equipment	2	4	
32.0 Land and structures		1	1
99.0 Direct obligations	378	391	391
99.0 Reimbursable obligations	229	241	241
99.5 Adjustment for rounding	2		
99.9 Total new obligations, unexpired accounts	609	632	632

Employment Summary

Identification code 020–0520–0–1–803	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,441	1,072	1,141
2001 Reimbursable civilian full-time equivalent employment	7		

Debt Collection Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–5445–0–2–803	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1	2	28

DEBT COLLECTION FUND—Continued

Special and Trust Fund Receipts—Continued

Identification code 020–5445–0–2–803	2025 actual	2026 est.	2027 est.
Receipts:			
Current law:			
1130 Non Federal Fee, Debt Collection Fund	173	186	191
1140 Federal Fee, Debt Collection Fund	36	35	36
1199 Total current law receipts	209	221	227
1999 Total receipts	209	221	227
2000 Total: Balances and receipts	210	223	255
Appropriations:			
Current law:			
2101 Debt Collection Fund	-209	-195	-197
2103 Debt Collection Fund	-1	-2	-1
2132 Debt Collection Fund	2	2	1
2199 Total current law appropriations	-208	-195	-197
2999 Total appropriations	-208	-195	-197
5099 Balance, end of year	2	28	58

Program and Financing (in millions of dollars)

Identification code 020–5445–0–2–803	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Debt Collections	186	195	197
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	187	214	214
1021 Recoveries of prior year unpaid obligations	14	.....	.....
1070 Unobligated balance (total)	201	214	214
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	209	195	197
1203 Appropriation (previously unavailable)(special or trust)	1	2	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-1
1240 Capital transfer of appropriations to general fund	-9	.....	.....
1260 Appropriations, mandatory (total)	199	195	197
1930 Total budgetary resources available	400	409	411
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	214	214	214
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	36	36	127
3010 New obligations, unexpired accounts	186	195	197
3020 Outlays (gross)	-172	-104	-194
3040 Recoveries of prior year unpaid obligations, unexpired	-14	.....	.....
3050 Unpaid obligations, end of year	36	127	130
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	36	36	127
3200 Obligated balance, end of year	36	127	130
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	199	195	197
Outlays, gross:			
4100 Outlays from new mandatory authority	50	67	68
4101 Outlays from mandatory balances	122	37	126
4110 Outlays, gross (total)	172	104	194
4180 Budget authority, net (total)	199	195	197
4190 Outlays, net (total)	172	104	194

The Debt Collection Fund was authorized in the Debt Collection Improvement Act of 1996 to hold debt collection fee revenue available to cover costs associated with the implementation and operation for such activities, including centralized debt collections services, managing the Government's delinquent debt portfolio, and collecting delinquent debts owed to the United States. Delinquent debts are collected in several ways, including offsetting Federal payments, sending demand letters to debtors, entering into payment agreements, withholding wages administratively, referring debts to the Department of Justice for action, reporting to credit bureaus, and contracting for services of private collection agencies.

Object Classification (in millions of dollars)

Identification code 020–5445–0–2–803	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	29	28	27
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	30	29	28
12.1 Civilian personnel benefits	12	9	10
23.1 Rental payments to GSA	4	4	4
23.3 Communications, utilities, and miscellaneous charges	3	5	5
25.1 Advisory and assistance services	69	45	58
25.2 Other services from non-Federal sources	.....	1	2
25.3 Other goods and services from Federal sources	67	101	90
31.0 Equipment	1	.....	.....
32.0 Land and structures	.....	1	.....
99.9 Total new obligations, unexpired accounts	186	195	197

Employment Summary

Identification code 020–5445–0–2–803	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	241	210	210

REIMBURSEMENTS TO FEDERAL RESERVE BANKS

Program and Financing (in millions of dollars)

Identification code 020–0562–0–1–803	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Reimbursements to Federal Reserve Banks (Direct)	230	237	237
0900 Total new obligations, unexpired accounts (object class 25.2)	230	237	237
Budgetary resources:			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations	8	.....	1
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	222	237	237
1930 Total budgetary resources available	230	237	238
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	.....	.....	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	60	57	76
3010 New obligations, unexpired accounts	230	237	237
3020 Outlays (gross)	-225	-218	-237
3040 Recoveries of prior year unpaid obligations, unexpired	-8	.....	-1
3050 Unpaid obligations, end of year	57	76	75
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	60	57	76
3200 Obligated balance, end of year	57	76	75
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	222	237	237
Outlays, gross:			
4100 Outlays from new mandatory authority	165	161	161
4101 Outlays from mandatory balances	60	57	76
4110 Outlays, gross (total)	225	218	237
4180 Budget authority, net (total)	222	237	237
4190 Outlays, net (total)	225	218	237

This Fund was established by the Treasury, Postal Service, and General Government Appropriations Act of 1991 (P.L. 101–509, 104 Stat. 1389, 1394) as a permanent, indefinite appropriation to reimburse the Federal Reserve Banks for acting as fiscal agents of the Federal Government in support of financing the public debt.

PAYMENT TO THE RESOLUTION FUNDING CORPORATION

Program and Financing (in millions of dollars)

Identification code 020–1851–0–1–908		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment to the Resolution Funding Corporation (Direct)	920	920	920
0900	Total new obligations, unexpired accounts (object class 41.0)	920	920	920
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	920	920	920
1930	Total budgetary resources available	920	920	920
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	920	920	920
3020	Outlays (gross)	-920	-920	-920
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	920	920	920
	Outlays, gross:			
4100	Outlays from new mandatory authority	920	920	920
4180	Budget authority, net (total)	920	920	920
4190	Outlays, net (total)	920	920	920

The Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (the Act) authorized and appropriated to the Secretary of the Treasury such sums as may be necessary to cover interest payments on obligations issued by the Resolution Funding Corporation (REFCORP). REFCORP was established under the Act to raise $31.2 billion for the Resolution Trust Corporation (RTC) in order to resolve savings institution insolvencies. Bonds issued had a 30-year maturity with the last bond maturing in 2030.

Sources of payment for interest due on REFCORP obligations have included REFCORP investment income, proceeds from the sale of assets or warrants acquired by the RTC, and contributions by the Federal Home Loan Banks. Indefinite, mandatory funds appropriated to the Treasury are primarily used to meet any shortfall.

HOPE RESERVE FUND

Program and Financing (in millions of dollars)

Identification code 020–5581–0–2–371		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	86	86	86
1930	Total budgetary resources available	86	86	86
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	86	86	86
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

The HOPE Reserve Fund was authorized by section 1337(e) of the Housing and Economic Recovery Act of 2008 (HERA, P.L. 110–289), which directed the account be funded from assessments on Fannie Mae and Freddie Mac.

FEDERAL RESERVE BANK REIMBURSEMENT FUND

Program and Financing (in millions of dollars)

Identification code 020–1884–0–1–803		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Federal Reserve Bank services	673	725	725
0900	Total new obligations, unexpired accounts (object class 25.2)	673	725	725
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1			13
1021	Recoveries of prior year unpaid obligations	73	13	13
1070	Unobligated balance (total)	73	13	26
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	600	725	725
1930	Total budgetary resources available	673	738	751
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year		13	26
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	226	173	219
3010	New obligations, unexpired accounts	673	725	725
3020	Outlays (gross)	-653	-666	-725
3040	Recoveries of prior year unpaid obligations, unexpired	-73	-13	-13
3050	Unpaid obligations, end of year	173	219	206
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	226	173	219
3200	Obligated balance, end of year	173	219	206
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	600	725	725
	Outlays, gross:			
4100	Outlays from new mandatory authority	427	493	493
4101	Outlays from mandatory balances	226	173	232
4110	Outlays, gross (total)	653	666	725
4180	Budget authority, net (total)	600	725	725
4190	Outlays, net (total)	653	666	725

This Fund was established by the Treasury and General Government Appropriations Act, 1998, Title I (P.L. 105–61, 111 Stat. 1276) as a permanent, indefinite appropriation to reimburse Federal Reserve Banks for services provided, when directed by the Secretary of the Treasury in accordance with 12 U.S.C. 391, in their capacity as depositaries and fiscal agents for the United States.

PAYMENT OF GOVERNMENT LOSSES IN SHIPMENT

Program and Financing (in millions of dollars)

Identification code 020–1710–0–1–803		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment of Government Losses in Shipment (Direct)	8	19	19
0900	Total new obligations, unexpired accounts (object class 42.0)	8	19	19
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	9	20	20
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-1	-1	-1
1260	Appropriations, mandatory (total)	8	19	19
1930	Total budgetary resources available	8	19	19
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	8	19	19
3020	Outlays (gross)	-8	-19	-19
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	8	19	19
	Outlays, gross:			
4100	Outlays from new mandatory authority	8	19	19
4180	Budget authority, net (total)	8	19	19
4190	Outlays, net (total)	8	19	19

This account was created as self-insurance to cover losses in shipment of Government property such as coins, currency, securities, certain losses incurred by the Postal Service, and losses in connection with the redemption

PAYMENT OF GOVERNMENT LOSSES IN SHIPMENT—Continued

of savings bonds, including certain losses due to the erroneous redemption of counterfeit savings bonds.

FINANCIAL AGENT SERVICES

Program and Financing (in millions of dollars)

Identification code 020–1802–0–1–803	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Financial agent services	1,654	2,014	1,378
0900 Total new obligations, unexpired accounts (object class 25.2)	1,654	2,014	1,378
Budgetary resources:			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations	4	26	13
1037 Unobligated balance of appropriations withdrawn	-4	-26	-13
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	1,655	2,015	1,379
1220 Appropriations transferred to other accts [020–0126]	-1	-1	-1
1260 Appropriations, mandatory (total)	1,654	2,014	1,378
1930 Total budgetary resources available	1,654	2,014	1,378
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	113	154	154
3010 New obligations, unexpired accounts	1,654	2,014	1,378
3020 Outlays (gross)	-1,609	-1,988	-1,423
3040 Recoveries of prior year unpaid obligations, unexpired	-4	-26	-13
3050 Unpaid obligations, end of year	154	154	96
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	113	154	154
3200 Obligated balance, end of year	154	154	96
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1,654	2,014	1,378
Outlays, gross:			
4100 Outlays from new mandatory authority	1,500	1,873	1,282
4101 Outlays from mandatory balances	109	115	141
4110 Outlays, gross (total)	1,609	1,988	1,423
4180 Budget authority, net (total)	1,654	2,014	1,378
4190 Outlays, net (total)	1,609	1,988	1,423

This permanent, indefinite appropriation was established to reimburse financial institutions for the services they provide as depositaries and financial agents of the Federal Government. The services include the acceptance and processing of deposits of public money, as well as services essential to the disbursement of, and accounting for, public monies. The services provided are authorized under numerous statutes including, but not limited to, 12 U.S.C. 90 and 265. This permanent, indefinite appropriation is authorized by P.L. 108–100, the Check Clearing for the 21st Century Act, and permanently appropriated by P.L. 108–199, the Consolidated Appropriations Act of 2004. Additionally, financial agent administrative and financial analysis costs for the Government Sponsored Enterprise Mortgage Backed Securities Purchase Program and State Housing Finance Agency program are reimbursed from this account.

INTEREST ON UNINVESTED FUNDS

Program and Financing (in millions of dollars)

Identification code 020–1860–0–1–908	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Interest of uninvested funds	40	23	23
0900 Total new obligations, unexpired accounts (object class 43.0)	40	23	23
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	40	23	23
1930 Total budgetary resources available	40	23	23
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	142	132	132
3010 New obligations, unexpired accounts	40	23	23
3020 Outlays (gross)	-50	-23	-23
3050 Unpaid obligations, end of year	132	132	132
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	142	132	132
3200 Obligated balance, end of year	132	132	132
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	40	23	23
Outlays, gross:			
4100 Outlays from new mandatory authority	1	.....	.....
4101 Outlays from mandatory balances	49	23	23
4110 Outlays, gross (total)	50	23	23
4180 Budget authority, net (total)	40	23	23
4190 Outlays, net (total)	50	23	23

This account was established for the purpose of paying interest on certain uninvested funds placed in trust in the Treasury in accordance with various statutes (31 U.S.C. 1321; 2 U.S.C. 158 (P.L. 94–289); 20 U.S.C. 74a (P.L. 94–418) and 101; 24 U.S.C. 46 (P.L. 94–290) and 69 Stat. 533).

FEDERAL INTEREST LIABILITIES TO STATES

Program and Financing (in millions of dollars)

Identification code 020–1877–0–1–908	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Federal interest liabilities to States	1	1	1
0900 Total new obligations, unexpired accounts (object class 25.2)	1	1	1
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	1	1	1
1930 Total budgetary resources available	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1	1	1
3020 Outlays (gross)	-1	-1	-1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority	1	1	1
4180 Budget authority, net (total)	1	1	1
4190 Outlays, net (total)	1	1	1

Pursuant to the Cash Management Improvement Act (P.L. 101–453, 104 Stat. 1058) as amended (P.L. 102–589, 106 Stat. 5133), and Treasury regulations codified at 31 CFR Part 205, under certain circumstances, interest is paid when Federal funds are not transferred to States in a timely manner.

INTEREST PAID TO CREDIT FINANCING ACCOUNTS

Program and Financing (in millions of dollars)

Identification code 020–1880–0–1–908	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Interest paid to credit financing accounts	12,356	12,765	13,303
0900 Total new obligations, unexpired accounts (object class 43.0)	12,356	12,765	13,303

	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	12,356	12,765	13,303
1930	Total budgetary resources available	12,356	12,765	13,303
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	12,356	12,765	13,303
3020	Outlays (gross)	-12,356	-12,765	-13,303
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	12,356	12,765	13,303
	Outlays, gross:			
4100	Outlays from new mandatory authority	12,356	12,765	13,303
4180	Budget authority, net (total)	12,356	12,765	13,303
4190	Outlays, net (total)	12,356	12,765	13,303

This account pays interest on the invested balances of guaranteed and direct loan financing accounts. For guaranteed loan financing accounts, balances result when the accounts receive up-front payments and fees to be held in reserve to make payments on defaults. Direct loan financing accounts normally borrow from Treasury to disburse loans and receive interest and principal payments and other payments from borrowers. Because direct loan financing accounts generally repay borrowing from Treasury at the end of the year, they can build up balances of payments received during the year. Interest on invested balances is paid to the financing accounts from the general fund of the Treasury, in accordance with section 505(c) of the Federal Credit Reform Act of 1990.

Claims, Judgments, and Relief Acts

Program and Financing (in millions of dollars)

Identification code 020–1895–0–1–808	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Claims for damages	10	5	2
0003 Claims for contract disputes	641	490	236
0091 Total claims adjudicated administratively	651	495	238
0101 Judgments, Court of Claims	2,397	2,650	1,277
0102 Judgments, U.S. courts	1,377	924	445
0191 Total court judgments	3,774	3,574	1,722
0900 Total new obligations, unexpired accounts (object class 42.0)	4,425	4,069	1,960
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	4,425	4,069	1,960
1930 Total budgetary resources available	4,425	4,069	1,960
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	29	102	
3010 New obligations, unexpired accounts	4,425	4,069	1,960
3020 Outlays (gross)	-4,352	-4,171	-1,960
3050 Unpaid obligations, end of year	102		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	29	102	
3200 Obligated balance, end of year	102		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	4,425	4,069	1,960
Outlays, gross:			
4100 Outlays from new mandatory authority	4,338	4,069	1,960
4101 Outlays from mandatory balances	14	102	
4110 Outlays, gross (total)	4,352	4,171	1,960
4180 Budget authority, net (total)	4,425	4,069	1,960
4190 Outlays, net (total)	4,352	4,171	1,960

Funds are made available for cases in which the Federal Government is found by courts to be liable for payment of claims and interest for damages not chargeable to appropriations of individual agencies, and for payment of private and public relief acts. Public Law 95–26 authorized a permanent, indefinite appropriation to pay certain judgments from the general fund of the Treasury.

Restitution of Forgone Interest

Program and Financing (in millions of dollars)

Identification code 020–1875–0–1–908	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Restitution of Forgone Interest (Direct)	5,048		
0900 Total new obligations, unexpired accounts (object class 43.0)	5,048		
Budgetary resources:			
Unobligated balance:			
1021 Recoveries of prior year unpaid obligations		193	
1037 Unobligated balance of appropriations withdrawn		-193	
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	5,048		
1930 Total budgetary resources available	5,048		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		637	
3010 New obligations, unexpired accounts	5,048		
3020 Outlays (gross)	-4,411	-444	
3040 Recoveries of prior year unpaid obligations, unexpired		-193	
3050 Unpaid obligations, end of year	637		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		637	
3200 Obligated balance, end of year	637		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	5,048		
Outlays, gross:			
4100 Outlays from new mandatory authority	4,411		
4101 Outlays from mandatory balances		444	
4110 Outlays, gross (total)	4,411	444	
4180 Budget authority, net (total)	5,048		
4190 Outlays, net (total)	4,411	444	

Guam World War II Claims Fund

Program and Financing (in millions of dollars)

Identification code 020–5680–0–2–806	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	4		
0900 Total new obligations, unexpired accounts (object class 42.0)	4		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	5	5
1021 Recoveries of prior year unpaid obligations	4		
1070 Unobligated balance (total)	9	5	5
1930 Total budgetary resources available	9	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	4	3
3010 New obligations, unexpired accounts	4		
3020 Outlays (gross)		-1	-1
3040 Recoveries of prior year unpaid obligations, unexpired	-4		
3050 Unpaid obligations, end of year	4	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	4	3
3200 Obligated balance, end of year	4	3	2

GUAM WORLD WAR II CLAIMS FUND—Continued

Program and Financing—Continued

Identification code 020–5680–0–2–806	2025 actual	2026 est.	2027 est.
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances		1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)		1	1

This fund was established by the Guam World War II Loyalty Recognition Act of 2016. It requires the establishment of the "Claims Fund", a special fund for the payment of claims submitted by compensable Guam victims and survivors of compensable Guam decedents. Duties, taxes, and fees collected from Guam in excess of 2014 baseline tax collections for the territory have been deposited into the Claims Fund. Funding will be used to compensate residents of Guam for damages resulting from the Imperial Japanese military's occupation of Guam during World War II.

CONTINUED DUMPING AND SUBSIDY OFFSET

Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–5688–0–2–376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1		
2000 Total: Balances and receipts	1		
Appropriations:			
Current law:			
2103 Continued Dumping and Subsidy Offset	-1		
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 020–5688–0–2–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Continued dumping and subsidy offset	5		
0900 Total new obligations, unexpired accounts (object class 41.0)	5		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	123	119	119
Budget authority:			
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust)	1		
1930 Total budgetary resources available	124	119	119
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	119	119	119
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	5		
3020 Outlays (gross)	-5		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1		
Outlays, gross:			
4101 Outlays from mandatory balances	5		
4180 Budget authority, net (total)	1		
4190 Outlays, net (total)	5		

U.S. Customs and Border Protection, Department of Homeland Security, collects duties assessed pursuant to a countervailing duty order, an anti-dumping duty order, or a finding under the Antidumping Act of 1921. Under a provision enacted in 2000, CBP, through the Treasury, distributes certain of these duties to affected domestic producers. These distributions provide an additional offset to producers that already gain protection from the increased import prices, including tariffs. The authority to distribute assessments on entries made after October 1, 2007, has been repealed. Assessments on entries made before October 1, 2007, will be disbursed as if the authority had not been repealed. Assessments collected on eligible entries are to be disbursed within 60 days of the end of the fiscal year in which they were collected.

CHECK FORGERY INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 020–4109–0–3–803	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Interest on Uninvested Funds	127		
0801 Check Forgery Insurance Fund (Reimbursable)	115	60	60
0900 Total new obligations, unexpired accounts	242	60	60
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	139	137
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	132		
Spending authority from offsetting collections, mandatory:			
1800 Collected	240	58	58
1801 Change in uncollected payments, Federal sources	4		
1850 Spending auth from offsetting collections, mand (total)	244	58	58
1900 Budget authority (total)	376	58	58
1930 Total budgetary resources available	381	197	195
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	139	137	135
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		4	4
3010 New obligations, unexpired accounts	242	60	60
3020 Outlays (gross)	-238	-60	-60
3050 Unpaid obligations, end of year	4	4	4
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired	-4		
3090 Uncollected pymts, Fed sources, end of year	-4	-4	-4
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	376	58	58
Outlays, gross:			
4100 Outlays from new mandatory authority	233	51	51
4101 Outlays from mandatory balances	5	9	9
4110 Outlays, gross (total)	238	60	60
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources		-4	
4123 Non-Federal sources	-240	-54	-58
4130 Offsets against gross budget authority and outlays (total)	-240	-58	-58
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-4		
4160 Budget authority, net (mandatory)	132		
4170 Outlays, net (mandatory)	-2	2	2
4180 Budget authority, net (total)	132		
4190 Outlays, net (total)	-2	2	2

This Fund was established as a permanent, indefinite appropriation in order to maintain adequate funding of the Check Forgery Insurance Fund. The Fund facilitates timely payments for replacement Treasury checks necessitated due to a claim of forgery. The Fund recoups disbursements through reclamations made against banks negotiating forged checks.

To reduce hardships sustained by payees of Government checks that have been stolen and forged, settlement is made in advance of the receipt of funds from the endorsers of the checks. If the U.S. Treasury is unable to recover funds through reclamation procedures, the Fund sustains the loss.

Public Law 108–447 expanded the use of the Fund to include payments made via electronic funds transfer. A technical correction to the Fund's statutes to ensure and clarify that the Fund can be utilized as a funding

source for relief of administrative disbursing errors was enacted by P.L. 110–161, Division D, section 119.

Object Classification (in millions of dollars)

Identification code 020–4109–0–3–803		2025 actual	2026 est.	2027 est.
42.0	Direct obligations: Insurance claims and indemnities	127	.....	.....
42.0	Reimbursable obligations: Insurance claims and indemnities	115	60	60
99.0	Reimbursable obligations	115	60	60
99.9	Total new obligations, unexpired accounts	242	60	60

Trust Funds

Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–8209–0–7–306		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	60	60	60
	Receipts:			
	Current law:			
1140	Earnings on Investments, Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund	1	1	1
1198	Rounding adjustment	1	.....	.....
1199	Total current law receipts	2	1	1
1999	Total receipts	2	1	1
2000	Total: Balances and receipts	62	61	61
	Appropriations:			
	Current law:			
2101	Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund	-2	-1	-1
5099	Balance, end of year	60	60	60

Program and Financing (in millions of dollars)

Identification code 020–8209–0–7–306		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restorat (Direct)	1	1	1
0900	Total new obligations, unexpired accounts (object class 43.0)	1	1	1
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	2	2
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	2	1	1
1930	Total budgetary resources available	3	3	3
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	2	2
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	1	1	1
3020	Outlays (gross)	-1	-1	.....
3050	Unpaid obligations, end of year	.....	.....	1
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year	.....	.....	1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	2	1	1
	Outlays, gross:			
4101	Outlays from mandatory balances	1	1	.....
4180	Budget authority, net (total)	2	1	1
4190	Outlays, net (total)	1	1	.....
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	61	62	62
5001	Total investments, EOY: Federal securities: Par value	62	62	62

The Water Resources Development Act of 1999 (P.L. 106–53) established trust funds to provide resources for the restoration of terrestrial wildlife habitat lost from flooding related to the Big Bend and Oahe Dam projects along the Missouri River, as part of the Flood Control Act of 1944.

The funds received annual General Fund appropriations beginning in FY 1999 until they became fully capitalized in FY 2010. Once fully capitalized, the interest earnings accumulated from the inception of the funds and all future earnings are available to pay for terrestrial wildlife restoration projects per the Restoration Plans of the beneficiaries of the trusts, the Cheyenne River Sioux Tribe Terrestrial Wildlife Restoration Trust Fund and the Lower Brule Sioux Tribe Terrestrial Wildlife Restoration Trust Fund.

Gulf Coast Restoration Trust Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–8625–0–7–452		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	23	22	3
0198	Reconciliation adjustment	2	.....	.....
0199	Balance, start of year	25	22	3
	Receipts:			
	Current law:			
1110	Administrative and Civil Penalties, Gulf Coast Restoration Trust Fund	303	303	303
1140	Earnings on Investments, Gulf Coast Restoration Trust Fund	89	78	82
1198	Rounding adjustment	1	.....	.....
1199	Total current law receipts	393	381	385
1999	Total receipts	393	381	385
2000	Total: Balances and receipts	418	403	388
	Appropriations:			
	Current law:			
2101	Gulf Coast Restoration Trust Fund	-393	-401	-384
2103	Gulf Coast Restoration Trust Fund	-25	-22	-23
2132	Gulf Coast Restoration Trust Fund	22	23	22
2199	Total current law appropriations	-396	-400	-385
2999	Total appropriations	-396	-400	-385
5099	Balance, end of year	22	3	3

Program and Financing (in millions of dollars)

Identification code 020–8625–0–7–452		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct Component	196	100	100
0002	Comprehensive Plan Component	90	77	77
0003	Oil Spill Restoration Impact Component	.....	89	89
0004	NOAA RESTORE Act Science Program	15	14	12
0005	Centers of Excellence Research Grants	9	7	7
0900	Total new obligations, unexpired accounts	310	287	285
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,203	1,292	1,412
1021	Recoveries of prior year unpaid obligations	3	7	7
1070	Unobligated balance (total)	1,206	1,299	1,419
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	393	401	384
1203	Appropriation (previously unavailable)(special or trust)	25	22	23
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-22	-23	-22
1260	Appropriations, mandatory (total)	396	400	385
1900	Budget authority (total)	396	400	385
1930	Total budgetary resources available	1,602	1,699	1,804
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,292	1,412	1,519
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,160	1,173	1,165
3010	New obligations, unexpired accounts	310	287	285

GULF COAST RESTORATION TRUST FUND—Continued

Program and Financing—Continued

Identification code 020–8625–0–7–452		2025 actual	2026 est.	2027 est.
3020	Outlays (gross)	-294	-288	-286
3040	Recoveries of prior year unpaid obligations, unexpired	-3	-7	-7
3050	Unpaid obligations, end of year	1,173	1,165	1,157
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,160	1,173	1,165
3200	Obligated balance, end of year	1,173	1,165	1,157
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	396	400	385
	Outlays, gross:			
4100	Outlays from new mandatory authority	1	.....	-22
4101	Outlays from mandatory balances	293	288	308
4110	Outlays, gross (total)	294	288	286
4180	Budget authority, net (total)	396	400	385
4190	Outlays, net (total)	294	288	286
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	2,442	2,564	2,630
5001	Total investments, EOY: Federal securities: Par value	2,564	2,630	2,730

This fund was established by the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act). It will receive 80 percent of the civil and administrative penalties collected after July 6, 2012, from parties responsible for the *Deepwater Horizon* oil spill. Funding will be used by Federal, State, and local governments for activities to restore and protect the ecosystems and economy of the Gulf Coast region, research and monitoring, and related oversight and management responsibilities. The current estimates represent known settlement amounts; additional funds may become available through future court judgments or settlements. BP Exploration & Production Inc. is expected to make annual civil penalty payments through mid–2031 pursuant to a consent decree entered on April 4, 2016, under the Federal Water Pollution Control Act (Clean Water Act).

Object Classification (in millions of dollars)

Identification code 020–8625–0–7–452		2025 actual	2026 est.	2027 est.
	Direct obligations:			
41.0	Grants, subsidies, and contributions	205	107	107
94.0	Financial transfers	105	180	178
99.9	Total new obligations, unexpired accounts	310	287	285

FEDERAL FINANCING BANK

Federal Funds

FEDERAL FINANCING BANK

Program and Financing (in millions of dollars)

Identification code 020–4521–0–4–803		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Administrative Expenses	13	14	14
0802	Interest on borrowings from Treasury	6,214	6,166	6,452
0803	Interest on borrowings from CRSDF	110	98	86
0900	Total new obligations, unexpired accounts	6,337	6,278	6,552
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3,612	3,835	4,070
1023	Unobligated balances applied to repay debt	-421	-421	-502
1046	Adjustment for change in net principal	510	510	1,397
1070	Unobligated balance (total)	3,701	3,924	4,965
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	6,471	6,424	6,617
1930	Total budgetary resources available	10,172	10,348	11,582
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3,835	4,070	5,030
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1	.....
3010	New obligations, unexpired accounts	6,337	6,278	6,552
3020	Outlays (gross)	-6,337	-6,279	-6,552
3050	Unpaid obligations, end of year	1	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1	.....
3200	Obligated balance, end of year	1	.....	.....
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	6,471	6,424	6,617
	Outlays, gross:			
4100	Outlays from new mandatory authority	6,336	6,278	6,552
4101	Outlays from mandatory balances	1	1	.....
4110	Outlays, gross (total)	6,337	6,279	6,552
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-6,471	-6,424	-6,617
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	-134	-145	-65

The Federal Financing Bank (FFB) was created in 1973 to reduce the costs of certain Federal and federally-assisted borrowing and to ensure the coordination of such borrowing from the public in a manner least disruptive to private financial markets and institutions. With the implementation of the Federal Credit Reform Act of 1990 agencies finance such loan programs through direct loan financing accounts that borrow directly from the Treasury. The FFB finances these Federal direct loans to the public which are fully guaranteed by a Federal agency. FFB loans are also used to finance activities of the U.S. Postal Service.

Lending by the FFB may take one of three forms, depending on the authorizing statutes pertaining to a particular agency or program: (1) the FFB may purchase agency financial assets; (2) the FFB may acquire debt securities that the agency is otherwise authorized to issue; and (3) the FFB may provide direct loans on behalf of a Federal agency by disbursing loans directly to private borrowers and receiving repayments from the private borrower guaranteed by the agency. Because the law requires that transactions by the FFB be treated as a means of financing agency obligations, the budgetary effect of the third type of transaction is reflected in the Budget in the following sequence: a loan by the FFB to the agency, a loan by the agency to a private borrower, a repayment by a private borrower to the agency, and a repayment by the agency to the FFB.

In addition to its authority to borrow from the Treasury, the FFB has the statutory authority to issue publicly and have outstanding at any one time not more than $15 billion. Any such borrowing is exempt from the statutory ceiling on Federal debt.

The following tables show (1) the annual net lending by the FFB by agency and program and the amount outstanding at the end of each year and (2) principal repayments from the borrower in excess of principal repaid to the Treasury.

NET LENDING AND LOANS OUTSTANDING, END OF YEAR

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
A. Department of Agriculture:			
1. Rural Utilities Service:			
Lending, net	534	1,889	2,1,95
Loans outstanding	54,866	56,754	58,709
B . Department of Energy:			
1. Title 17 Clean Energy Financing Program:			
Lending, net	2,942	10,232	18,483
Loans outstanding	17,907	28,139	46,662
2. Advanced Technology Vehicle Manufacturing Loan Program:			
Lending, net	8,937	845	2,854
Loans outstanding	10,908	11,753	14,607
3. Tribal Energy Loan Guarantee Program:			
Lending, net	.....	.....	0
Loans outstanding	.....	.....	0
C . Department of Housing and Urban Development:			

1. Multifamily Risk Share Program:			
Lending, net	313	-36	-38
Loans outstanding	3,136	3,100	3,062
D. Department of Education:			
1. Historically Black College and Universities:			
Lending, net	269	314	370
Loans outstanding	816	1,130	1,500
E . Department of the Treasury:			
1. CDFI Fund Bond Guarantee Program:			
Lending, net	158	475	339
Loans outstanding	1,482	1,958	2,298
F. Department of Transportation: :			
1. MARAD Title XI:			
Lending, net	-16	-21	-21
Loans outstanding	301	280	259
G. International Assistance Programs:			
1. USAID			
Lending, net	20,000	-1,408	-1,375
Loans outstanding	20,000	18,592	17,217
H. FDIC (acting in its capacity as receiver):		.....	.....
1. Guaranteed in FDIC's corporate capacity as deposit insurer and regulator			
Lending, net :	93,333	93,333	93,333
I. Postal Services:			
1. Postal Service Fund:			
Lending, net	0	0	0
Loans outstanding	15,000	15,000	15,000
J. Department of Veterans Affairs:			
1. Transitional housing for homeless veterans:			
Lending, net	-*	0	0
Loans outstanding	4	4	4
Total lending:			
Lending, net	33,137	12,290	22,567
Loans outstanding	217,753	230,044	252,612
Agency or Guaranteed Principal Received:			
A. Department of Education:			
1. Historically black colleges and universities		.....	.....
B. National Credit Union Administration:			
1. Central liquidity facility	1	.....	.....
C. Department of Agriculture:			
1. Rural Utilities Service	700	1,569	1,148
D. Postal Service:			
1. Postal Service fund	0	700	700
E. Department of Veterans Affairs:			
1. Transitional housing for homeless veterans	.....	.....	.....
Total Agency or Guaranteed Principal Received	701	2,269	1,148
Principal Repaid to the Fiscal Service:			
A. Department of Education:			
1. Historically black colleges and universities	.....	.....	.....
B. National Credit Union Administration:			
1. Central Liquidity Facility	1	.....	.....
C. Department of Agriculture:			
1. Rural Utilities Service	191	172	41
D. Postal Service:			
1. Postal Service fund		700	
E. Department of Veterans Affairs:			
1. Transitional housing for homeless veterans	.....	.....	.....
Total Agency or Guaranteed Principal Repaid	192	872	41
Agency or guaranteed principal received in excess of principal repaid to the Fiscal Service			
A. Department of Education:			
1. Historically black colleges and universities	.....	.....	.....
B. National Credit Union Administration:			
1. Central Liquidity Facility		.....	.....
C. Department of Agriculture:			
1. Rural Utilities Service	510	1,107	
D. Postal Service:			
1. Postal Service fund	.....	.....	.....
E. Department of Veterans Affairs:			
1. Transitional housing for homeless veterans	.....	.....	.....
Total Agency or guaranteed principal received in excess of principal repaid to the Fiscal Service	510	1,397	1,107

Object Classification (in millions of dollars)

Identification code 020–4521–0–4–803	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
25.3 Other goods and services from Federal sources	13	14	14
43.0 Interest and dividends	6,324	6,264	6,538
99.9 Total new obligations, unexpired accounts	6,337	6,278	6,552

ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

Federal Funds

Salaries and Expenses

For necessary expenses of carrying out section 1111 of the Homeland Security Act of 2002, including hire of passenger motor vehicles, $157,795,000; of which not to exceed $6,000 shall be available for official reception and representation expenses; and of which not to exceed $50,000 shall be available for cooperative research and development programs for laboratory services; and provision of laboratory assistance to State and local agencies with or without reimbursement.

Program and Financing (in millions of dollars)

Identification code 020–1008–0–1–803	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Protect the Public	72	73	73
0002 Collect revenue	86	85	85
0192 Total direct program	158	158	158
0799 Total direct obligations	158	158	158
0801 Protect the Public	4	4	4
0802 Collect Revenue	5	5	5
0899 Total reimbursable obligations	9	9	9
0900 Total new obligations, unexpired accounts	167	167	167
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	4	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	158	158	158
Spending authority from offsetting collections, discretionary:			
1700 Collected	5	10	10
1701 Change in uncollected payments, Federal sources	4	.....	.....
1750 Spending auth from offsetting collections, disc (total)	9	10	10
1900 Budget authority (total)	167	168	168
1930 Total budgetary resources available	172	172	173
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	4	5	6
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	49	51	40
3010 New obligations, unexpired accounts	167	167	167
3011 Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020 Outlays (gross)	-164	-178	-165
3041 Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050 Unpaid obligations, end of year	51	40	42
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-5	-5
3070 Change in uncollected pymts, Fed sources, unexpired	-4	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	4	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	44	46	35
3200 Obligated balance, end of year	46	35	37
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	167	168	168
Outlays, gross:			
4010 Outlays from new discretionary authority	119	125	125
4011 Outlays from discretionary balances	45	53	40
4020 Outlays, gross (total)	164	178	165
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-5	-5	-5
4033 Non-Federal sources	-4	-5	-5
4040 Offsets against gross budget authority and outlays (total)	-9	-10	-10
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-4	.....	.....

SALARIES AND EXPENSES—Continued

Program and Financing—Continued

Identification code 020–1008–0–1–803		2025 actual	2026 est.	2027 est.
4052	Offsetting collections credited to expired accounts	4		
4070	Budget authority, net (discretionary)	158	158	158
4080	Outlays, net (discretionary)	155	168	155
4180	Budget authority, net (total)	158	158	158
4190	Outlays, net (total)	155	168	155

The Alcohol and Tobacco Tax and Trade Bureau (TTB) enforces various Federal laws and regulations relating to alcohol, and tobacco. TTB collects excise taxes and seeks to eliminate or prevent tax evasion and other criminal conduct, prevent consumer deception relating to alcohol beverages, and ensure that regulated alcohol and tobacco products comply with various Federal commodity, product integrity, and distribution requirements.

Object Classification (in millions of dollars)

Identification code 020–1008–0–1–803		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	64	60	58
11.5	Other personnel compensation	1	2	2
11.9	Total personnel compensation	65	62	60
12.1	Civilian personnel benefits	24	22	21
21.0	Travel and transportation of persons	1	2	2
23.1	Rental payments to GSA	3	3	2
23.3	Communications, utilities, and miscellaneous charges		1	1
25.1	Advisory and assistance services	22	27	28
25.2	Other services from non-Federal sources	17	21	23
25.3	Other goods and services from Federal sources	12	14	15
25.7	Operation and maintenance of equipment	3	3	3
31.0	Equipment	8	3	3
99.0	Direct obligations	155	158	158
99.0	Reimbursable obligations	9	9	9
99.5	Adjustment for rounding	3		
99.9	Total new obligations, unexpired accounts	167	167	167

Employment Summary

Identification code 020–1008–0–1–803		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	502	443	443
2001	Reimbursable civilian full-time equivalent employment	11	11	11

INTERNAL REVENUE COLLECTIONS FOR PUERTO RICO

Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–5737–0–2–806		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1110	Deposits, Internal Revenue Collections for Puerto Rico	395	482	523
2000	Total: Balances and receipts	395	482	523
	Appropriations:			
	Current law:			
2101	Internal Revenue Collections for Puerto Rico	-395	-482	-523
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 020–5737–0–2–806		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Internal revenue collections for Puerto Rico	395	482	523
0900	Total new obligations, unexpired accounts (object class 41.0)	395	482	523
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	395	482	523
1930	Total budgetary resources available	395	482	523
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	395	482	523
3020	Outlays (gross)	-395	-482	-523
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	395	482	523
	Outlays, gross:			
4100	Outlays from new mandatory authority	395	482	523
4180	Budget authority, net (total)	395	482	523
4190	Outlays, net (total)	395	482	523

Certain excise taxes collected under the Internal Revenue laws of the United States on articles produced in Puerto Rico and transported to the United States are covered-over (paid) to Puerto Rico (26 U.S.C. 7652(a)). Certain excise taxes collected on articles produced in the U.S. Virgin Islands and transported to the United States are covered-over to the U.S. Virgin Islands through the Department of the Interior (26 U.S.C. 7652(b)). Excise taxes collected on rum imported from everywhere other than Puerto Rico or the U.S. Virgin Islands are also covered-over to the treasuries of Puerto Rico and the U.S. Virgin Islands under a formula set forth in 27 CFR 26.31 as required by 26 U.S.C. 7652(e).

BUREAU OF ENGRAVING AND PRINTING

Federal Funds

BUREAU OF ENGRAVING AND PRINTING FUND

Program and Financing (in millions of dollars)

Identification code 020–4502–0–4–803		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Currency program	1,081	1,713	1,064
0803	Other programs	14	13	13
0804	DC Replacement Facility	1	6	11
0900	Total new obligations, unexpired accounts	1,096	1,732	1,088
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	924	1,493	1,500
1020	Adjustment of unobligated bal brought forward, Oct 1	619		
1021	Recoveries of prior year unpaid obligations	8	7	7
1070	Unobligated balance (total)	1,551	1,500	1,507
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected (YCO)	1,063	1,726	1,077
1701	Change in uncollected payments, Federal sources	-25		
1701	Change in uncollected payments, Federal sources (DCF)		6	11
1750	Spending auth from offsetting collections, disc (total)	1,038	1,732	1,088
1930	Total budgetary resources available	2,589	3,232	2,595
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,493	1,500	1,507
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,501	2,581	2,466
3010	New obligations, unexpired accounts	1,096	1,732	1,088
3020	Outlays (gross)	-1,008	-1,840	-1,836
3040	Recoveries of prior year unpaid obligations, unexpired	-8	-7	-7
3050	Unpaid obligations, end of year	2,581	2,466	1,711
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-3,179	-3,773	-3,779
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-619		
3070	Change in uncollected pymts, Fed sources, unexpired	25	-6	-11
3090	Uncollected pymts, Fed sources, end of year	-3,773	-3,779	-3,790

	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-1,297	-1,192	-1,313
3200	Obligated balance, end of year	-1,192	-1,313	-2,079
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,038	1,732	1,088
	Outlays, gross:			
4010	Outlays from new discretionary authority	683	1,209	755
4011	Outlays from discretionary balances	325	631	1,081
4020	Outlays, gross (total)	1,008	1,840	1,836
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources:		-13	-13
4033	Non-Federal sources	-1,063	-1,713	-1,064
4040	Offsets against gross budget authority and outlays (total)	-1,063	-1,726	-1,077
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	25	-6	-11
4070	Budget authority, net (discretionary)			
4080	Outlays, net (discretionary)	-55	114	759
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-55	114	759

The Bureau of Engraving and Printing (BEP) produces and delivers U.S. currency notes for the Federal Reserve System ordered by the Board of Governors of the Federal Reserve and other security products for the Federal Government. BEP began printing currency in 1862 and operates on the basis of authority conferred upon the Secretary of the Treasury by 31 U.S.C. 321(a)(4) to engrave and print currency and other security documents. Operations are financed through a revolving fund established in 1950 in accordance with Public Law 81–656. The fund is reimbursed for direct and indirect costs of operations, including administrative expenses, through product sales. In 1977, Public Law 95–81 authorized BEP to include an amount sufficient to fund capital investment and to meet working capital requirements in the prices charged for products, eliminating the need for appropriations from Congress. In 2019, Public Law 116–6 authorized the use of the revolving fund for acquisition of necessary land for, and construction of, a replacement currency production facility.

The Bureau has three strategic goals: Execute—Safely and timely deliver quality products in an efficient and effective manner; Innovate—Improve our products through innovation in design and processes; and Excel—Achieve excellence by focused investment in people, processes, and infrastructure. Other activities at BEP include engraving plates and dies; manufacturing inks used to print security products; purchasing materials, supplies, equipment; and storing and delivering products in accordance with customer requirements. In addition, BEP provides technical assistance, advice, and production services to other Federal agencies in the development of security documents that require counterfeit deterrent features due to their innate value or other characteristics. BEP supports the Treasury goals to Boost U.S. Economic Growth and Achieve Operational Excellence.

BEP's 2027 priorities include: (1) meeting the needs of the Nation for currency; (2) designing the next family of notes to include security feature development and currency design/development; and (3) modernizing facilities. In calendar year 2026, the Federal Reserve Board (Board) established a quantity of 4.826 billion notes.

Object Classification (in millions of dollars)

Identification code 020–4502–0–4–803	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	169	193	194
11.5 Other personnel compensation	65	19	19
11.9 Total personnel compensation	234	212	213
12.1 Civilian personnel benefits	97	76	76
21.0 Travel and transportation of persons	2	2	2
22.0 Transportation of things	2	1	1
23.1 Rental payments to GSA	5	3	3
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	18	21	21
25.1 Advisory and assistance services	1		
25.2 Other services from non-Federal sources	244	165	165
25.3 Other goods and services from Federal sources	39	742	97
25.4 Operation and maintenance of facilities	8		
25.5 Research and development contracts		4	4
26.0 Supplies and materials	283	348	348
31.0 Equipment	160	157	157
32.0 Land and structures	1		
99.0 Reimbursable obligations	1,095	1,732	1,088
99.5 Adjustment for rounding	1		
99.9 Total new obligations, unexpired accounts	1,096	1,732	1,088

Employment Summary

Identification code 020–4502–0–4–803	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	1,912	1,650	1,650

UNITED STATES MINT

Federal Funds

UNITED STATES MINT PUBLIC ENTERPRISE FUND

Pursuant to section 5136 of title 31, United States Code, the United States Mint is provided funding through the United States Mint Public Enterprise Fund for costs associated with the production of circulating coins, numismatic coins, and protective services, including both operating expenses and capital investments: Provided, That the aggregate amount of new liabilities and obligations incurred during fiscal year 2027 under such section 5136 for circulating coinage and protective service capital investments of the United States Mint shall not exceed $50,000,000.

Program and Financing (in millions of dollars)

Identification code 020–4159–0–3–803	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Total Operating (Direct)		2,000	
0806 Total Operating	3,243	2,224	5,255
0807 Circulating and Protection Capital	21	50	50
0808 Numismatic Capital	15	29	29
0899 Total reimbursable obligations	3,279	2,303	5,334
0900 Total new obligations, unexpired accounts	3,279	4,303	5,334
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	932	296	326
1021 Recoveries of prior year unpaid obligations	27	30	30
1070 Unobligated balance (total)	959	326	356
Budget authority:			
Borrowing authority, discretionary:			
1300 Borrowing authority		2,000	
Spending authority from offsetting collections, discretionary:			
1700 Collected	2,616	4,303	5,334
1725 Spending authority from offsetting collections applied to repay debt		-2,000	
1750 Spending auth from offsetting collections, disc (total)	2,616	2,303	5,334
1900 Budget authority (total)	2,616	4,303	5,334
1930 Total budgetary resources available	3,575	4,629	5,690
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	296	326	356
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	473	386	535
3010 New obligations, unexpired accounts	3,279	4,303	5,334
3020 Outlays (gross)	-3,339	-4,124	-5,128
3040 Recoveries of prior year unpaid obligations, unexpired	-27	-30	-30
3050 Unpaid obligations, end of year	386	535	711
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	473	386	535
3200 Obligated balance, end of year	386	535	711
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,616	4,303	5,334
Outlays, gross:			
4010 Outlays from new discretionary authority	2,614	3,442	4,267

UNITED STATES MINT PUBLIC ENTERPRISE FUND—Continued

Program and Financing—Continued

Identification code 020–4159–0–3–803		2025 actual	2026 est.	2027 est.
4011	Outlays from discretionary balances	725	682	861
4020	Outlays, gross (total)	3,339	4,124	5,128
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2	.....	.....
4033	Non-Federal sources	-2,614	-4,303	-5,334
4040	Offsets against gross budget authority and outlays (total)	-2,616	-4,303	-5,334
4070	Budget authority, net (discretionary)	.....	.....	.....
4080	Outlays, net (discretionary)	723	-179	-206
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	723	-179	-206

The United States Mint mints and issues circulating coins, produces and distributes numismatic items, and provides security and asset protection. Since 1996, the Mint's operations have been funded through the Public Enterprise Fund (PEF) established by section 522 of Public Law 104–52 (31 U.S.C. 5136). The PEF is funded with receipts from all Mint operations and programs, and, by statute, the Secretary of the Treasury may borrow from the General Fund as may be necessary to meet the liabilities and obligations incurred prior to the receipt of revenues into the Fund. The operations of the Mint are divided into two major components, circulating coinage and numismatic products. Finances for the two components are accounted for separately: receipts from circulating coinage operations are not used to fund numismatic operations and receipts from numismatic operations are not used to fund circulating coinage operations. The Mint generates revenue through the issuance of circulating coins to the Federal Reserve Banks (FRBs) and the sale of numismatic products to the public and bullion coins to authorized purchasers. The Mint submits annual audited financial statements to the Secretary of the Treasury and to the Congress in support of the operations of the PEF.

Circulating Coinage.—This activity funds the minting and issuance of circulating coins to the FRBs in amounts that the Secretary of the Treasury determines are necessary to meet the needs of the United States. The 2027 Budget reflects production volumes that correspond to expected demand and raw materials costs, which are driven by commodity prices and volumes. The Mint receives funds from the Federal Reserve equal to the face value of the circulating coins shipped to the FRB. The Mint is credited with the full cost of producing and distributing the coins that are put into circulation, including the depreciation of manufacturing facilities and equipment. The difference between the face value of the coins and the full cost of producing the coins is called seigniorage, which is a means of financing the deficit, and transferred periodically to the General Fund. The annual appropriations bill includes a statutory cap on Mint expenditures on circulating and protection capital investments. The cap for 2027 is $50 million.

Numismatic Items.—This activity funds the manufacturing of numismatic items, which include collectible coins and sets, medals, bullion coins, and other products for sale to collectors and other members of the public who desire high-quality or investment-grade versions of the Nation's coinage. These products include annual proof and uncirculated sets; investment-grade silver and gold bullion coins; uncirculated silver and gold coins; proof silver, gold, platinum and palladium coins; and commemorative coins and medals that are authorized to commemorate events, individuals, places, or other subjects. Prices for numismatic products are based on the estimated product cost plus a reasonable margin to assure that the numismatic program operates at no net cost to the taxpayer. Similarly, bullion coins are priced based on the market price of the precious metals plus a premium to cover manufacturing, marketing, and distribution costs.

Object Classification (in millions of dollars)

Identification code 020–4159–0–3–803		2025 actual	2026 est.	2027 est.
26.0	Direct obligations: Supplies and materials	.....	2,000	.....
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	164	149	149
11.5	Other personnel compensation	12	15	15
11.9	Total personnel compensation	176	164	164
12.1	Civilian personnel benefits	65	64	64
13.0	Benefits for former personnel	3	.....	.....
21.0	Travel and transportation of persons	1	2	2
22.0	Transportation of things	24	28	33
23.1	Rental payments to GSA	1	1	1
23.2	Rental payments to others	13	20	20
23.3	Communications, utilities, and miscellaneous charges	15	19	19
24.0	Printing and reproduction	.....	1	1
25.1	Advisory and assistance services	76	75	86
25.2	Other services from non-Federal sources	24	38	38
25.3	Other goods and services from Federal sources	28	34	34
25.4	Operation and maintenance of facilities	8	12	12
25.6	Medical care	2	2	2
25.7	Operation and maintenance of equipment	16	18	18
26.0	Supplies and materials	2,791	1,747	4,763
31.0	Equipment	23	64	64
32.0	Land and structures	14	15	15
43.0	Interest and dividends	.....	1	.....
99.0	Reimbursable obligations	3,280	2,305	5,336
99.5	Adjustment for rounding	-1	-2	-2
99.9	Total new obligations, unexpired accounts	3,279	4,303	5,334

Employment Summary

Identification code 020–4159–0–3–803		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	1,542	1,335	1,335

INTERNAL REVENUE SERVICE

The Internal Revenue Service (IRS) collects the revenue that funds the Government and administers the Nation's tax laws. During FY 2025, the IRS processed 271 million tax returns and forms and collected $5.3 trillion in taxes (gross receipts before tax refunds), which is nearly all the revenue that the Federal Government collects. The IRS Taxpayer Services program assists millions of taxpayers in understanding and meeting their tax obligations. The IRS tax enforcement and compliance program deters taxpayers inclined to evade their responsibilities while pursuing those who violate tax laws. The FY 2027 Budget provides $9.8 billion for the IRS to administer the tax code and implement key strategic priorities designed to enhance the quality of service provided to the taxpayer.

*Taxpayer Service*s *Account.*—The Budget includes funding for Taxpayer Services that will allow the IRS to continue delivering services to taxpayers using a variety of in-person, telephone, and web-based methods. These tools help taxpayers understand their obligations, correctly file their returns, and pay taxes due in a timely manner with as little burden as possible. From December 27, 2024 through December 26, 2025, the IRS processed more than 165 million individual tax returns and issued almost 104 million federal tax refunds totaling nearly $329 billion.

Enforcement Account.—The Enforcement account funds activities that protect revenue by identifying fraud and preventing issuance of questionable refunds including those related to identity theft; increasing compliance by addressing offshore tax evasion; strengthening examination and collection programs, including return preparer; and addressing compliance issues in the tax-exempt sector. During FY 2025, the IRS completed 2850 criminal investigations with a conviction rate of 89.0 percent.

Technology and Operations Support Account.—The Budget includes funding for the overall planning, direction, operations and critical infrastructure activities, including the IT and cybersecurity that keep tax systems running and protect taxpayer data, the financial management activities that ensure effective stewardship of the Nation's revenues, and the physical in-

frastructure of IRS facilities. IRS modernization efforts focus on building and deploying advanced information technology systems, processes, and tools to improve efficiency and enhance productivity. Modernizing is necessary to maintain the integrity of the Nation's voluntary tax system and collect trillions of dollars in tax revenue.

Federal Funds

Taxpayer Services

For necessary expenses of the Internal Revenue Service to provide taxpayer services, including pre-filing assistance and education, filing and account services, taxpayer advocacy services, and other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, $3,130,969,000: Provided, That not to exceed $206,500,000 of the amounts provided under this heading shall remain available until September 30, 2028, of which not less than $17,000,000 shall be for the Tax Counseling for the Elderly Program; not less than $22,000,000 shall be available for low-income taxpayer clinic grants, including grants to individual clinics of up to $200,000; not less than $62,500,000 shall be available for the Community Volunteer Income Tax Assistance (VITA) Matching Grants Program for tax return preparation assistance; and not more than $5,000,000 shall be available for the VITA Incubator Grant Program: Provided further, That not less than $251,600,000 of the amounts provided under this heading shall be available for operating expenses of the Taxpayer Advocate Service, of which not less than $7,000,000 shall be for identity theft and refund fraud casework.

Program and Financing (in millions of dollars)

Identification code 020–0912–0–1–803		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Pre-filing taxpayer assistance and education	960	854	797
0002	Filing and account services	3,452	2,925	2,729
0100	Subtotal, direct programs	4,412	3,779	3,526
0799	Total direct obligations	4,412	3,779	3,526
0801	Taxpayer Services (Reimbursable)	23	43	45
0900	Total new obligations, unexpired accounts	4,435	3,822	3,571
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,991	811	82
1001	Discretionary unobligated balance brought fwd, Oct 1	100	.....	.....
1011	Unobligated balance transfer from other acct [020–5432]	3	3	100
1012	Unobligated balance transfers between expired and unexpired accounts	1	.....	46
1021	Recoveries of prior year unpaid obligations	6	7	7
1070	Unobligated balance (total)	2,001	821	235
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	2,781	3,037	3,131
1120	Appropriations transferred to other acct [020–1921]	-35	.....	.....
1121	Appropriations transferred from other acct [020–0919]	205	.....	.....
1121	Appropriations transferred from other acct [020–0913]	272	.....	.....
1121	Appropriations transferred from other acct [020–5432]	.....	.....	256
1160	Appropriation, discretionary (total)	3,223	3,037	3,387
	Spending authority from offsetting collections, discretionary:			
1700	Collected	21	46	46
1701	Change in uncollected payments, Federal sources	2	.....	.....
1750	Spending auth from offsetting collections, disc (total)	23	46	46
1900	Budget authority (total)	3,246	3,083	3,433
1930	Total budgetary resources available	5,247	3,904	3,668
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1	.....	.....
1941	Unexpired unobligated balance, end of year	811	82	97
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	335	352	699
3010	New obligations, unexpired accounts	4,435	3,822	3,571
3011	Obligations ("upward adjustments"), expired accounts	13	.....	.....
3020	Outlays (gross)	-4,414	-3,451	-3,567
3040	Recoveries of prior year unpaid obligations, unexpired	-6	-7	-7
3041	Recoveries of prior year unpaid obligations, expired	-11	-17	-18
3050	Unpaid obligations, end of year	352	699	678
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-2	-2
3070	Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	1	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	334	350	697
3200	Obligated balance, end of year	350	697	676
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3,246	3,083	3,433
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,895	2,814	3,156
4011	Outlays from discretionary balances	304	.....	342
4020	Outlays, gross (total)	3,199	2,814	3,498
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-24	-59	-59
4033	Non-Federal sources	-5	-16	-16
4040	Offsets against gross budget authority and outlays (total)	-29	-75	-75
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
4052	Offsetting collections credited to expired accounts	8	29	29
4060	Additional offsets against budget authority only (total)	6	29	29
4070	Budget authority, net (discretionary)	3,223	3,037	3,387
4080	Outlays, net (discretionary)	3,170	2,739	3,423
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	1,215	637	69
4180	Budget authority, net (total)	3,223	3,037	3,387
4190	Outlays, net (total)	4,385	3,376	3,492

This account primarily funds staffing for the processing of tax returns and related documents, and assistance for taxpayers in filing returns and paying taxes in a timely manner. It also supports a number of other activities, including forms, publications, and taxpayer advocacy services.

Object Classification (in millions of dollars)

Identification code 020–0912–0–1–803		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	2,537	2,325	2,012
11.3	Other than full-time permanent	36	42	37
11.5	Other personnel compensation	354	266	349
11.9	Total personnel compensation	2,927	2,633	2,398
12.1	Civilian personnel benefits	1,088	802	753
13.0	Benefits for former personnel	25	7	7
21.0	Travel and transportation of persons	4	8	4
22.0	Transportation of things	1	1	1
23.3	Communications, utilities, and miscellaneous charges	1	1	1
24.0	Printing and reproduction	10	11	11
25.1	Advisory and assistance services	94	51	53
25.2	Other services from non-Federal sources	12	26	38
25.3	Other goods and services from Federal sources	165	133	163
26.0	Supplies and materials	3	4	5
31.0	Equipment	6	9	5
41.0	Grants, subsidies, and contributions	75	92	86
42.0	Insurance claims and indemnities	1	1	1
99.0	Direct obligations	4,412	3,779	3,526
99.0	Reimbursable obligations	23	43	45
99.9	Total new obligations, unexpired accounts	4,435	3,822	3,571

Employment Summary

Identification code 020–0912–0–1–803		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	27,410	23,227	24,299
1001	Direct civilian full-time equivalent employment	11,182	7,151	5,552
2001	Reimbursable civilian full-time equivalent employment	363	680	714

Enforcement

For necessary expenses for tax enforcement activities of the Internal Revenue Service to determine and collect owed taxes, to provide legal and litigation support, to conduct criminal investigations, to enforce criminal statutes related to violations

ENFORCEMENT—Continued

of internal revenue laws and other financial crimes, to purchase and hire passenger motor vehicles (31 U.S.C. 1343(b)), and to provide other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner, $4,102,375,000; of which not to exceed $250,000,000 shall remain available until September 30, 2028; of which not less than $60,257,000 shall be for the Interagency Crime and Drug Enforcement program; and of which not to exceed $35,000,000 shall be for investigative technology for the Criminal Investigation Division: Provided, That the amount made available for investigative technology for the Criminal Investigation Division shall be in addition to amounts made available for the Criminal Investigation Division under the "Technology and Operations Support" heading.

Program and Financing (in millions of dollars)

Identification code 020–0913–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Investigations	1,048	923	976
0002 Exam and Collections	5,897	4,281	3,967
0003 Regulatory	210	184	159
0100 Subtotal, Direct program	7,155	5,388	5,102
0799 Total direct obligations	7,155	5,388	5,102
0801 Enforcement (Reimbursable)	41	56	59
0900 Total new obligations, unexpired accounts	7,196	5,444	5,161
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	22,586	399	68
1001 Discretionary unobligated balance brought fwd, Oct 1	170	.....	.....
1011 Unobligated balance transfer from other acct [020–5432]	.....	.....	1,000
1012 Unobligated balance transfers between expired and unexpired accounts	7	.....	.....
1021 Recoveries of prior year unpaid obligations	2	2	3
1033 Recoveries of prior year paid obligations	9	3	3
1070 Unobligated balance (total)	22,604	404	1,074
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5,438	4,999	4,102
1120 Appropriations transferred to other acct [020–0912]	-272	.....	.....
1120 Appropriations transferred to other acct [020–1921]	-35	.....	.....
1160 Appropriation, discretionary (total)	5,131	4,999	4,102
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-20,200	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	40	45	45
1701 Change in uncollected payments, Federal sources	21	64	64
1750 Spending auth from offsetting collections, disc (total)	61	109	109
1900 Budget authority (total)	-15,008	5,108	4,211
1930 Total budgetary resources available	7,596	5,512	5,285
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	399	68	124
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	941	1,001	1,566
3010 New obligations, unexpired accounts	7,196	5,444	5,161
3011 Obligations ("upward adjustments"), expired accounts	12	.....	.....
3020 Outlays (gross)	-7,087	-4,857	-5,223
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-2	-3
3041 Recoveries of prior year unpaid obligations, expired	-59	-20	-20
3050 Unpaid obligations, end of year	1,001	1,566	1,481
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-56	-60	-124
3070 Change in uncollected pymts, Fed sources, unexpired	-21	-64	-64
3071 Change in uncollected pymts, Fed sources, expired	17	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-60	-124	-188
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	885	941	1,442
3200 Obligated balance, end of year	941	1,442	1,293
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5,192	5,108	4,211
Outlays, gross:			
4010 Outlays from new discretionary authority	4,438	4,666	3,838
4011 Outlays from discretionary balances	585	52	1,385
4020 Outlays, gross (total)	5,023	4,718	5,223
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-61	-74	-74
4033 Non-Federal sources	-17	-18	-18
4040 Offsets against gross budget authority and outlays (total)	-78	-92	-92
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-21	-64	-64
4052 Offsetting collections credited to expired accounts	29	44	44
4053 Recoveries of prior year paid obligations, unexpired accounts	9	3	3
4060 Additional offsets against budget authority only (total)	17	-17	-17
4070 Budget authority, net (discretionary)	5,131	4,999	4,102
4080 Outlays, net (discretionary)	4,945	4,626	5,131
Mandatory:			
4090 Budget authority, gross	-20,200	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances	2,064	139	.....
4180 Budget authority, net (total)	-15,069	4,999	4,102
4190 Outlays, net (total)	7,009	4,765	5,131

This account primarily funds staffing for: the examination of tax returns, both domestic and international; the administrative and judicial settlement of taxpayer appeals of examination findings; technical rulings; monitoring employee pension plans; determining qualifications of organizations seeking tax-exempt status; examining the tax returns of exempt organizations; enforcing statutes relating to detection and investigation of criminal violations of the internal revenue laws and other financial crimes; identifying underreporting of tax obligations; securing unfiled tax returns; and collecting unpaid accounts.

Object Classification (in millions of dollars)

Identification code 020–0913–0–1–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	4,336	3,118	3,147
11.3 Other than full-time permanent	31	20	26
11.5 Other personnel compensation	172	201	155
11.8 Special personal services payments	92	95	89
11.9 Total personnel compensation	4,631	3,434	3,417
12.1 Civilian personnel benefits	1,814	1,274	1,250
13.0 Benefits for former personnel	15	.....	7
21.0 Travel and transportation of persons	58	60	42
22.0 Transportation of things	13	15	14
23.3 Communications, utilities, and miscellaneous charges	5	4	3
24.0 Printing and reproduction	2	3	2
25.1 Advisory and assistance services	258	235	145
25.2 Other services from non-Federal sources	69	72	62
25.3 Other goods and services from Federal sources	163	181	68
25.7 Operation and maintenance of equipment	3	2	13
26.0 Supplies and materials	55	52	53
31.0 Equipment	49	44	12
32.0 Land and structures	1	.....	.....
42.0 Insurance claims and indemnities	3	2	2
91.0 Unvouchered	16	10	12
99.0 Direct obligations	7,155	5,388	5,102
99.0 Reimbursable obligations	41	56	59
99.9 Total new obligations, unexpired accounts	7,196	5,444	5,161

Employment Summary

Identification code 020–0913–0–1–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	33,581	27,522	22,728
1001 Direct civilian full-time equivalent employment	8,676	906	4,560
2001 Reimbursable civilian full-time equivalent employment	67	90	94

TECHNOLOGY AND OPERATIONS SUPPORT

For necessary expenses to operate the Internal Revenue Service to support taxpayer services and enforcement programs, including rent payments; facilities services; printing; postage; physical security; headquarters and other IRS-wide administration

activities; research and statistics of income; telecommunications; information technology development, enhancement, operations, maintenance and security; the hire of passenger motor vehicles (31 U.S.C. 1343(b)); the operations of the Internal Revenue Service Oversight Board; and other services as authorized by 5 U.S.C. 3109, at such rates as may be determined by the Commissioner; $2,598,024,000, of which not to exceed $275,000,000 shall remain available until September 30, 2028; of which not to exceed $10,000,000 shall remain available until expended for acquisition of equipment and construction, repair and renovation of facilities; of which not to exceed $1,000,000 shall remain available until September 30, 2029, for research; and of which not to exceed $70,000 shall be for official reception and representation expenses: Provided, That not later than 30 days after the end of each quarter, the Internal Revenue Service shall submit a report to the Committees on Appropriations of the House of Representatives and the Senate and the Comptroller General of the United States detailing major information technology investments in the Internal Revenue Service portfolio, including detailed, plain language summaries on the status of plans, costs, and results; prior results and actual expenditures of the prior quarter; upcoming deliverables and costs for the fiscal year; risks and mitigation strategies associated with ongoing work; reasons for any cost or schedule variances; and total expenditures by fiscal year: Provided further, That the Internal Revenue Service shall include, in its budget justification for fiscal year 2028, a summary of cost and schedule performance information for its major information technology systems.

Program and Financing (in millions of dollars)

Identification code 020–0919–0–1–803	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Infrastructure	897	1,053	898
0003 Shared Services and Support	1,455	1,340	1,312
0004 Information Services	4,206	4,036	3,839
0100 Subtotal, direct programs	6,558	6,429	6,049
0799 Total direct obligations	6,558	6,429	6,049
0801 Operations Support (Reimbursable)	54	63	66
0900 Total new obligations, unexpired accounts	6,612	6,492	6,115
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	21,641	19,013	4,175
1001 Discretionary unobligated balance brought fwd, Oct 1	285	.....	.....
1010 Unobligated balance transfer to other accts [020–5432]	-4	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	9	.....	.....
1021 Recoveries of prior year unpaid obligations	80	36	36
1033 Recoveries of prior year paid obligations	9	.....	.....
1070 Unobligated balance (total)	21,735	19,049	4,211
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4,101	3,160	2,598
1120 Appropriations transferred to other acct [020–0912]	-205	.....	.....
1120 Appropriations transferred to other acct [020–1921]	-50	.....	.....
1160 Appropriation, discretionary (total)	3,846	3,160	2,598
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	.....	-11,661	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	48	119	109
1701 Change in uncollected payments, Federal sources	5	.....	.....
1750 Spending auth from offsetting collections, disc (total)	53	119	109
1900 Budget authority (total)	3,899	-8,382	2,707
1930 Total budgetary resources available	25,634	10,667	6,918
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-9	.....	.....
1941 Unexpired unobligated balance, end of year	19,013	4,175	803
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,728	1,660	2,193
3010 New obligations, unexpired accounts	6,612	6,492	6,115
3011 Obligations ("upward adjustments"), expired accounts	31	.....	.....
3020 Outlays (gross)	-6,529	-5,923	-6,252
3040 Recoveries of prior year unpaid obligations, unexpired	-80	-36	-36
3041 Recoveries of prior year unpaid obligations, expired	-102	.....	.....
3050 Unpaid obligations, end of year	1,660	2,193	2,020
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-7	-7	-7
3070 Change in uncollected pymts, Fed sources, unexpired	-5	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	5	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-7	-7	-7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,721	1,653	2,186
3200 Obligated balance, end of year	1,653	2,186	2,013
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,899	3,279	2,707
Outlays, gross:			
4010 Outlays from new discretionary authority	3,121	2,630	2,173
4011 Outlays from discretionary balances	722	298	628
4020 Outlays, gross (total)	3,843	2,928	2,801
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-63	-107	-115
4033 Non-Federal sources	-5	-12	-11
4040 Offsets against gross budget authority and outlays (total)	-68	-119	-126
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-5	.....	.....
4052 Offsetting collections credited to expired accounts	20	.....	17
4060 Additional offsets against budget authority only (total)	15	.....	17
4070 Budget authority, net (discretionary)	3,846	3,160	2,598
4080 Outlays, net (discretionary)	3,775	2,809	2,675
Mandatory:			
4090 Budget authority, gross	.....	-11,661	.....
Outlays, gross:			
4101 Outlays from mandatory balances	2,686	2,995	3,451
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-9	.....	.....
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	9	.....	.....
4160 Budget authority, net (mandatory)	.....	-11,661	.....
4170 Outlays, net (mandatory)	2,677	2,995	3,451
4180 Budget authority, net (total)	3,846	-8,501	2,598
4190 Outlays, net (total)	6,452	5,804	6,126

This account provides resources for overall planning, direction, operations, and critical infrastructure activities for the IRS. These activities include IT and cybersecurity that keep tax systems running and protect taxpayer data, the financial management activities that ensure effective stewardship of the nation's revenues, and the physical infrastructure that help IRS employees serve customers in office, campus, and Taxpayer Assistance Center sites. Telecommunications, human resource, and communications infrastructure are also critical components of this appropriation and are vital to maintaining adequate levels of customer service and the post-filing processes necessary for the tax system to properly function.

Object Classification (in millions of dollars)

Identification code 020–0919–0–1–803	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,822	1,275	1,252
11.3 Other than full-time permanent	12	8	6
11.5 Other personnel compensation	42	52	51
11.9 Total personnel compensation	1,876	1,335	1,309
12.1 Civilian personnel benefits	681	506	497
13.0 Benefits for former personnel	6	.....	3
21.0 Travel and transportation of persons	6	13	6
22.0 Transportation of things	15	17	24
23.1 Rental payments to GSA	565	937	650
23.2 Rental payments to others	1	1	.....
23.3 Communications, utilities, and miscellaneous charges	417	290	361
24.0 Printing and reproduction	22	23	36
25.1 Advisory and assistance services	1,427	2,332	1,442
25.2 Other services from non-Federal sources	44	40	42
25.3 Other goods and services from Federal sources	90	94	124
25.4 Operation and maintenance of facilities	242	206	281
25.6 Medical care	19	19	24
25.7 Operation and maintenance of equipment	53	3	50
26.0 Supplies and materials	3	3	4
31.0 Equipment	1,070	555	1,162
32.0 Land and structures	22	55	34
99.0 Direct obligations	6,559	6,429	6,049

TECHNOLOGY AND OPERATIONS SUPPORT—Continued

Object Classification—Continued

Identification code 020–0919–0–1–803		2025 actual	2026 est.	2027 est.
99.0	Reimbursable obligations	53	63	66
99.9	Total new obligations, unexpired accounts	6,612	6,492	6,115

Employment Summary

Identification code 020–0919–0–1–803		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	10,015	9,131	9,110
1001	Direct civilian full-time equivalent employment	3,693	300	350
2001	Reimbursable civilian full-time equivalent employment	211	119	125

BUSINESS SYSTEMS MODERNIZATION

Program and Financing (in millions of dollars)

Identification code 020–0921–0–1–803		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Business Systems Modernization	840	672	728
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2,707	1,903	1,241
1001	Discretionary unobligated balance brought fwd, Oct 1	1	1	.....
1021	Recoveries of prior year unpaid obligations	36	10	10
1070	Unobligated balance (total)	2,743	1,913	1,251
1930	Total budgetary resources available	2,743	1,913	1,251
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,903	1,241	523
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	606	358	347
3010	New obligations, unexpired accounts	840	672	728
3020	Outlays (gross)	-1,048	-672	-728
3040	Recoveries of prior year unpaid obligations, unexpired	-36	-10	-10
3041	Recoveries of prior year unpaid obligations, expired	-4	-1	-1
3050	Unpaid obligations, end of year	358	347	336
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	606	358	347
3200	Obligated balance, end of year	358	347	336
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	1,048	672	728
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	1,048	672	728

This account provides resources for the planning and capital asset acquisition of information technology to modernize key tax administration systems at the IRS.

Object Classification (in millions of dollars)

Identification code 020–0921–0–1–803		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	85	39	38
11.3	Other than full-time permanent	1	.....	.....
11.5	Other personnel compensation	1	.....	.....
11.9	Total personnel compensation	87	39	38
12.1	Civilian personnel benefits	34	19	19
23.3	Communications, utilities, and miscellaneous charges	.....	7	7
25.1	Advisory and assistance services	611	449	494
31.0	Equipment	108	158	170
99.0	Direct obligations	840	672	728
99.9	Total new obligations, unexpired accounts	840	672	728

Employment Summary

Identification code 020–0921–0–1–803		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	612	310	300

ADVANCED MANUFACTURING INVESTMENT CREDIT

Program and Financing (in millions of dollars)

Identification code 020–0962–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Advanced manufacturing investment credit	2,240	3,657	4,694
0900	Total new obligations, unexpired accounts (object class 41.0)	2,240	3,657	4,694
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	2,240	3,657	4,694
1930	Total budgetary resources available	2,240	3,657	4,694
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	2,240	3,657	4,694
3020	Outlays (gross)	-2,240	-3,657	-4,694
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	2,240	3,657	4,694
	Outlays, gross:			
4100	Outlays from new mandatory authority	2,240	3,657	4,694
4180	Budget authority, net (total)	2,240	3,657	4,694
4190	Outlays, net (total)	2,240	3,657	4,694

Section 107 of the CHIPS Act of 2022 (P.L. 117–167) added section 48D to the Internal Revenue Code of 1986 to allow eligible taxpayers to claim advanced manufacturing investment credits. This tax credit provides a credit of 25 percent of qualified investments in a facility for which the primary purpose is the manufacturing of semiconductors or equipment to manufacture semiconductors. Taxpayers may elect to receive the amount of this credit as a payment. In general, electing C-corporations are treated as making a payment against tax equal to the amount of the advanced manufacturing investment credit, which may generate an overpayment and result in a refund. Electing partnerships or S corporations receive payments rather than being treated as making a payment.

ELECTIVE PAYMENT FOR ENERGY PROPERTY AND ELECTRICITY PRODUCED FROM CERTAIN RENEWABLE RESOURCES, ETC.

Program and Financing (in millions of dollars)

Identification code 020–0963–0–1–271		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Alternative fuel vehicle refueling property credit	7	10	.....
0003	Renewable electricity production credit	.....	12	13
0004	Carbon oxide sequestration credit	33	764	1,169
0005	Zero emission nuclear power production credit	.....	494	472
0006	Clean hydrogen production credit	.....	972	1,650
0007	Qualified commercial clean vehicles credit	48	255	.....
0008	Advanced manufacturing production credit	1,781	3,677	2,996
0009	Clean electricity production credit	.....	10	12
0010	Clean fuel production credit	.....	693	613
0011	Energy property credit	741	581	408
0012	Qualifying advanced energy project credit	2	4	4
0013	Clean electricity investment credit	7	.....	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	2,619	7,472	7,337
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	2,778	7,924	7,782

1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-159	-452	-445
1260	Appropriations, mandatory (total)	2,619	7,472	7,337
1930	Total budgetary resources available	2,619	7,472	7,337
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	2,619	7,472	7,337
3020	Outlays (gross)	-2,619	-7,472	-7,337
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	2,619	7,472	7,337
	Outlays, gross:			
4100	Outlays from new mandatory authority	2,619	7,472	7,337
4180	Budget authority, net (total)	2,619	7,472	7,337
4190	Outlays, net (total)	2,619	7,472	7,337

Section 13801 of the Inflation Reduction Act (P.L. 117–169) added section 6417 to the Internal Revenue Code of 1986 to allow applicable entities to elect to receive any of 12 specified energy production or investment credits as a payment to such entity regardless of the entity's tax liability. In general, the applicable entities are treated as making a payment against tax equal to the amount of the applicable energy credit, which may result in a payment to the applicable entities.

Clean Vehicle Credit

Program and Financing (in millions of dollars)

Identification code 020–0964–0–1–272		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Clean vehicle credit	2,864	157	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	2,864	157	.....
	Budgetary resources:			
	Unobligated balance:			
1033	Recoveries of prior year paid obligations	28	.....	.....
1037	Unobligated balance of appropriations withdrawn	-28	.....	.....
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	3,037	181	.....
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-173	-24	.....
1260	Appropriations, mandatory (total)	2,864	157	.....
1930	Total budgetary resources available	2,864	157	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	39	248	.....
3010	New obligations, unexpired accounts	2,864	157	.....
3020	Outlays (gross)	-2,655	-405	.....
3050	Unpaid obligations, end of year	248	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	39	248	.....
3200	Obligated balance, end of year	248	.....	.....
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	2,864	157	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	2,616	157	.....
4101	Outlays from mandatory balances	39	248	.....
4110	Outlays, gross (total)	2,655	405	.....
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-28	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	28	.....	.....
4160	Budget authority, net (mandatory)	2,864	157	.....
4170	Outlays, net (mandatory)	2,627	405	.....
4180	Budget authority, net (total)	2,864	157	.....
4190	Outlays, net (total)	2,627	405	.....

Section 13401 of the Inflation Reduction Act (P.L. 117–169), amended section 30D of the Internal Revenue Code of 1986 to allow purchasers of new clean vehicles to elect to transfer the credit they would otherwise receive to an eligible dealer which sold the vehicle to the taxpayer as credit toward the vehicle purchase. The credit transferred to the eligible dealer may be made as an advance payment to the eligible dealer. Under Public Law 119–21 the Working Families Tax Cuts of the One Big Beautiful Bill Act, the credit was terminated. Under the law, only acquisitions on or before September 30, 2025, are eligible for the credit.

Credit for Previously-Owned Clean Vehicles

Program and Financing (in millions of dollars)

Identification code 020–0965–0–1–272		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Previously owned clean vehicles credit	581	69	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	581	69	.....
	Budgetary resources:			
	Unobligated balance:			
1033	Recoveries of prior year paid obligations	4	.....	.....
1037	Unobligated balance of appropriations withdrawn	-4	.....	.....
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	581	76	.....
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	.....	-7	.....
1260	Appropriations, mandatory (total)	581	69	.....
1930	Total budgetary resources available	581	69	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4	50	.....
3010	New obligations, unexpired accounts	581	69	.....
3020	Outlays (gross)	-535	-119	.....
3050	Unpaid obligations, end of year	50	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4	50	.....
3200	Obligated balance, end of year	50	.....	.....
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	581	69	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	531	69	.....
4101	Outlays from mandatory balances	4	50	.....
4110	Outlays, gross (total)	535	119	.....
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-4	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	4	.....	.....
4160	Budget authority, net (mandatory)	581	69	.....
4170	Outlays, net (mandatory)	531	119	.....
4180	Budget authority, net (total)	581	69	.....
4190	Outlays, net (total)	531	119	.....

Section 13402 of the Inflation Reduction Act (P.L. 117–169), added section 25E to the Internal Revenue Code of 1986 to create a nonrefundable personal income tax credit for the purchase of a previously-owned clean vehicle by a qualified buyer. The credit amount is equal to the lesser of $4,000 or 30 percent of the sale price of the vehicle. The taxpayer may elect to transfer the credit they would otherwise receive to an eligible dealer which sold the vehicle to the taxpayer as a credit toward the vehicle purchase. The credit transferred to the eligible dealer may be made as an advance payment to the eligible dealer. Under Public Law 119–21 the Working Families Tax Cuts of the One Big Beautiful Bill Act, the credit

CREDIT FOR PREVIOUSLY-OWNED CLEAN VEHICLES—Continued

was terminated. Under the law, only acquisitions on or before September 30, 2025, are eligible for the credit.

ENERGY SECURITY

Program and Financing (in millions of dollars)

Identification code 020–0958–0–1–803		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Energy Security	4	66	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	441	437	371
	Budget authority:			
	Appropriations, discretionary:			
1131	Unobligated balance of appropriations permanently reduced			-371
1900	Budget authority (total)			-371
1930	Total budgetary resources available	441	437	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	437	371	
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	4	66	
3020	Outlays (gross)	-4	-66	
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			-371
	Outlays, gross:			
4010	Outlays from new discretionary authority			-371
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	4	66	371
4180	Budget authority, net (total)			-371
4190	Outlays, net (total)	4	66	

The Energy Security appropriation in Section 13802 of the Inflation Reduction Act (IRA) (P.L. 117–169) provided amounts for the IRS to implement the amendments to the Internal Revenue Code of 1986 contained in Subtitle D of IRA. The Energy Security Act provides incentives for electricity from clean and renewable resources, alternative fuels and alternative fuel infrastructure, residential and commercial energy efficiency, advanced energy manufacturing, and clean vehicles. The Budget proposes a cancellation of $371 million of unobligated balances appropriated by P.L. 117–169.

Object Classification (in millions of dollars)

Identification code 020–0958–0–1–803		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	3		
11.9	Total personnel compensation	3		
12.1	Civilian personnel benefits	1		
25.3	Other goods and services from Federal sources		66	
99.9	Total new obligations, unexpired accounts	4	66	

Employment Summary

Identification code 020–0958–0–1–803		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	57		

OPPORTUNITY ZONE DATA REPORTING

Program and Financing (in millions of dollars)

Identification code 020–0967–0–1–803		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Opportunity Zone Data Reporting		8	4
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		15	7
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	15		
1930	Total budgetary resources available	15	15	7
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	15	7	3
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts		8	4
3020	Outlays (gross)		-8	-4
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	15		
	Outlays, gross:			
4101	Outlays from mandatory balances		8	4
4180	Budget authority, net (total)	15		
4190	Outlays, net (total)		8	4

Object Classification (in millions of dollars)

Identification code 020–0967–0–1–803		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent		1	
25.1	Advisory and assistance services		7	4
99.9	Total new obligations, unexpired accounts		8	4

Employment Summary

Identification code 020–0967–0–1–803		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment		6	6

BUILD AMERICA BOND PAYMENTS, RECOVERY ACT

Program and Financing (in millions of dollars)

Identification code 020–0935–0–1–806		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Build America Bond Payments, Recovery Act (Direct)	1,664	1,841	1,806
0900	Total new obligations, unexpired accounts (object class 41.0)	1,664	1,841	1,806
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	1,767	1,952	1,915
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-103	-111	-109
1260	Appropriations, mandatory (total)	1,664	1,841	1,806
1930	Total budgetary resources available	1,664	1,841	1,806
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	1,664	1,841	1,806
3020	Outlays (gross)	-1,664	-1,841	-1,806
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1,664	1,841	1,806
	Outlays, gross:			
4100	Outlays from new mandatory authority	1,664	1,841	1,806
4180	Budget authority, net (total)	1,664	1,841	1,806
4190	Outlays, net (total)	1,664	1,841	1,806

The American Recovery and Reinvestment Act of 2009 (P.L. 111–5), section 1531, allows State and local governments to issue Build America Bonds through December 31, 2010. These tax credit bonds, which include Recovery Zone Bonds, differ from tax-exempt governmental obligation bonds in two principal ways: (1) interest paid on tax credit bonds is taxable; and (2) a portion of the interest paid on tax credit bonds takes the form of a Federal tax credit. The bond issuer may elect to receive a direct payment in the amount of the tax credit for obligations issued before January 1, 2011. This account reflects the continuing interest payments over time.

Payment Where Earned Income Credit Exceeds Liability for Tax

Program and Financing (in millions of dollars)

Identification code 020–0906–0–1–609		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment Where Earned Income Credit Exceeds Liability for Tax (Direct)	65,215	66,589	68,401
0002	Payment where Earned Income Tax Credit Exceeds Liability for Tax Territories	792	763	777
0900	Total new obligations, unexpired accounts (object class 41.0)	66,007	67,352	69,178
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	66,007	67,352	69,178
1930	Total budgetary resources available	66,007	67,352	69,178
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	66,007	67,352	69,178
3020	Outlays (gross)	-66,007	-67,352	-69,178
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	66,007	67,352	69,178
	Outlays, gross:			
4100	Outlays from new mandatory authority	66,007	67,352	69,178
4180	Budget authority, net (total)	66,007	67,352	69,178
4190	Outlays, net (total)	66,007	67,352	69,178

The Earned Income Tax Credit (EITC) was enacted by the Tax Reduction Act of 1975 (P.L. 94–12) and made permanent by the Revenue Act of 1978 (P.L. 95–600). The amount of EITC a taxpayer may receive depends on, among other factors, the number of qualifying children the taxpayer has. The amount of EITC a taxpayer may receive initially increases as the taxpayer earns more income, then remains constant over a range of income, and then decreases as income increases further. The credit phases out based on the greater of (1) earned income and (2) adjusted gross income. As provided by law, there are instances where the EITC exceeds the amount of tax liability owed through the individual income tax system, resulting in a potential refund to the taxpayer.

Sections 9621 through 9626 of the American Rescue Plan Act of 2021, (P.L. 117–2) (American Rescue Plan) modified the EITC. For Tax Year 2021 only, the American Rescue Plan, generally, (i) reduced from 25 to 19 the general minimum age to claim the EITC with no qualifying children (Childless EITC); (ii) eliminated the upper-age limit for the Childless EITC; (iii) increased the credit and phaseout percentages for the Childless EITC; (iv) increased the earned income and phaseout amounts; and (v) allowed individuals to use their earned income from Tax Year 2019 instead of their earned income from Tax Year 2021, if earned income from Tax Year 2021 is less, for purposes of calculating the EITC for Tax Year 2021. The American Rescue Plan also permanently modified the rules, beginning in 2021, regarding, (i) children who fail to meet certain identification requirements; (ii) separated spouses; (iii) the disqualified investment income test; and (iv) the application of the EITC to the U.S. Territories.

U.S. Coronavirus Payments

Program and Financing (in millions of dollars)

Identification code 020–0905–0–1–609		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0005	Recovery Rebate Credit	89	1	
0008	Recovery Rebate Credit, 3rd	835	70	1
0900	Total new obligations, unexpired accounts (object class 41.0)	924	71	1
	Budgetary resources:			
	Unobligated balance:			
1033	Recoveries of prior year paid obligations	78		
1037	Unobligated balance of appropriations withdrawn	-78		
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation [Recovery Rebates (CARES Act and CAA)]	89	1	
1200	Appropriation [ARP]	835	70	1
1260	Appropriations, mandatory (total)	924	71	1
1930	Total budgetary resources available	924	71	1
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	924	71	1
3020	Outlays (gross)	-924	-71	-1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	924	71	1
	Outlays, gross:			
4100	Outlays from new mandatory authority	924	71	1
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-78		
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	78		
4160	Budget authority, net (mandatory)	924	71	1
4170	Outlays, net (mandatory)	846	71	1
4180	Budget authority, net (total)	924	71	1
4190	Outlays, net (total)	846	71	1

This account includes the 2020 and 2021 recovery rebate credits, including the advance Economic Impact Payments of those credits, enacted in Section 2201(a) of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) (P.L. 116–136), Section 272(a) of the COVID-related Tax Relief Act of 2020, enacted in Subtitle B of Title II of Division N of the Consolidated Appropriations Act, 2021 (P.L. 116–260), and Section 9601(a) of the American Rescue Plan Act of 2021 (P.L. 117–2).

Payment Where Child Tax Credit Exceeds Liability for Tax

Program and Financing (in millions of dollars)

Identification code 020–0922–0–1–609		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment Where Child Tax Credit Exceeds Liability for Tax (Direct)	26,470	31,800	32,033
0002	Payment Where Child Tax Credit Exceeds Liability for Tax Territory Payment	97	521	526
0900	Total new obligations, unexpired accounts (object class 41.0)	26,567	32,321	32,559
	Budgetary resources:			
	Unobligated balance:			
1033	Recoveries of prior year paid obligations	1		
1037	Unobligated balance of appropriations withdrawn	-1		
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	26,567	32,321	32,559
1930	Total budgetary resources available	26,567	32,321	32,559
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	26,567	32,321	32,559

PAYMENT WHERE CHILD TAX CREDIT EXCEEDS LIABILITY FOR TAX—Continued

Program and Financing—Continued

Identification code 020–0922–0–1–609		2025 actual	2026 est.	2027 est.
3020	Outlays (gross)	-26,567	-32,321	-32,559
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	26,567	32,321	32,559
	Outlays, gross:			
4100	Outlays from new mandatory authority	26,567	32,321	32,559
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-1	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4160	Budget authority, net (mandatory)	26,567	32,321	32,559
4170	Outlays, net (mandatory)	26,566	32,321	32,559
4180	Budget authority, net (total)	26,567	32,321	32,559
4190	Outlays, net (total)	26,566	32,321	32,559

The Child Tax Credit (CTC) was enacted by The Taxpayer Relief Act of 1997 (P.L. 105–34). The Tax Cuts and Jobs Act (P.L. 115–97) (TCJA) increased the credit to $2,000 per qualifying child under age 17 for tax years 2018–2025. Taxpayers with insufficient tax liability to claim the entire CTC may receive up to $1,400 (indexed) per child as a refundable credit, known as the Additional Child Tax Credit (ACTC). TCJA also provided that, in order to receive the CTC and/or ACTC, a taxpayer must include on the tax return a Social Security number for each qualifying child for whom the credit is claimed.

The One Big Beautiful Bill Act (P.L. 119–21) (OBBBA) permanently increased the CTC to $2,200 and ACTC to $1,700 per qualifying child starting in tax year 2025. ACTC is calculated as 15 percent of the taxpayers earned income above $2,500, up to $1,700. The credit phases out with annual incomes of $200,000 ($400,000 if filing a joint return). The OBBBA also strengthened the Social Security number requirements, requiring the taxpayer to include on the tax return the taxpayer's Social Security number (or, in the case of a joint return, the Social Security number of at least one spouse) in order to receive the credit, and indexed the CTC to inflation.

PAYMENT WHERE HEALTH COVERAGE TAX CREDIT EXCEEDS LIABILITY FOR TAX

Program and Financing (in millions of dollars)

Identification code 020–0923–0–1–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment where Health Coverage Credit Exceeds Liability for Tax	.....	1	1
0900	Total new obligations, unexpired accounts (object class 41.0)	.....	1	1
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	.....	1	1
1930	Total budgetary resources available	.....	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	.....	1	1
3020	Outlays (gross)	.....	-1	-1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	.....	1	1
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	1	1
4180	Budget authority, net (total)	.....	1	1
4190	Outlays, net (total)	.....	1	1

U.S. CORONAVIRUS REFUNDABLE CREDITS

Program and Financing (in millions of dollars)

Identification code 020–0936–0–1–609		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Paid Family and Sick Leave Credits	192	.....	.....
0003	Employee Retention Credit	18,336	15,562	1,453
0004	Employee Retention Credit, Territories	2	.....	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	18,530	15,562	1,453
	Budgetary resources:			
	Unobligated balance:			
1033	Recoveries of prior year paid obligations	357	.....	.....
1037	Unobligated balance of appropriations withdrawn	-357	.....	.....
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	18,530	15,562	1,453
1930	Total budgetary resources available	18,530	15,562	1,453
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	18,530	15,562	1,453
3020	Outlays (gross)	-18,530	-15,562	-1,453
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	18,530	15,562	1,453
	Outlays, gross:			
4100	Outlays from new mandatory authority	18,530	15,562	1,453
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-357	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	357	.....	.....
4160	Budget authority, net (mandatory)	18,530	15,562	1,453
4170	Outlays, net (mandatory)	18,173	15,562	1,453
4180	Budget authority, net (total)	18,530	15,562	1,453
4190	Outlays, net (total)	18,173	15,562	1,453

Employee Retention Credit.— While the Employee Retention Credit has expired, there is ongoing return processing. Section 2301 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act, P.L. 116–136) created the employee retention credit, a refundable tax credit against certain employment taxes equal to 50 percent of the qualified wages certain businesses and tax-exempt employers pay to employees (up to $10,000 per employee) after March 12, 2020, and before January 1, 2021. Eligible employers could get immediate access to the credit by reducing employment tax deposits they were otherwise required to make and by requesting an advance of the credit.

Section 206 of the Taxpayer Certainty and Disaster Tax Relief Act of 2020, enacted as Division EE of the Consolidated Appropriations Act, 2021 (P.L. 116–260) amended and made technical changes to section 2301 of the CARES Act retroactive to the section 2301's original effective date including permitting an employer that received a Paycheck Protection Program (PPP) loan to be eligible to claim an employee retention credit under section 2301, provided the wages reported in support of the forgiveness of the PPP loan are not the same wages for which the credit is claimed.

Section 9651 of the American Rescue Plan (ARP) Act of 2021 (P.L. 117–2) enacted section 3134 of the Internal Revenue Code of 1986, which extended the availability of the employee retention credit to wages paid after June 30, 2021, and before January 1, 2022. Section 3134 generally maintained the structure of the employee retention credit as provided under section 2301 of the CARES Act, as amended, with certain changes.

Employers in a U.S. Territory that otherwise qualify for the employee retention credit can claim the credit. Payments of wages by employers in U.S. Territories are wages within the meaning of section 3121(a) and therefore employers eligible to claim the credit include employers in the U.S. Territories that pay qualified wages and otherwise meet the requirements for the credit.

Section 80604 of the Infrastructure Investment and Jobs Act of 2021 (P.L. 117–58) amended section 3134 of the Internal Revenue Code to provide that the employee retention credit under section 3134 shall apply only to wages paid after June 30, 2021, and before October 1, 2021 (or, in the case of wages paid by an eligible employer which is a recovery startup business, January 1, 2022).

PAYMENT WHERE SMALL BUSINESS HEALTH INSURANCE TAX CREDIT EXCEEDS LIABILITY FOR TAX

Program and Financing (in millions of dollars)

Identification code 020–0951–0–1–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment Where Small Business Health Insurance Tax Credit Exceeds (Direct)		1	1
0900	Total new obligations, unexpired accounts (object class 41.0)		1	1
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation		1	1
1930	Total budgetary resources available		1	1
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts		1	1
3020	Outlays (gross)		-1	-1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross		1	1
	Outlays, gross:			
4100	Outlays from new mandatory authority		1	1
4180	Budget authority, net (total)		1	1
4190	Outlays, net (total)		1	1

The Patient Protection and Affordable Care Act (P.L. 111–148), section 1421, allows certain small employers (including small tax-exempt employers) to claim a credit when they pay at least half of the health care premiums for single health insurance coverage for their employees. Small employers can claim the credit for the first two consecutive years of having coverage purchased through the small business health options program. Generally, employers that have no more than 25 full-time equivalent employees and pay wages averaging less than $50,000 (as adjusted for inflation) per employee per year may qualify for the credit.

PAYMENT WHERE CERTAIN TAX CREDITS EXCEED LIABILITY FOR CORPORATE TAX

Program and Financing (in millions of dollars)

Identification code 020–0931–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment Where Certain Tax Credits Exceed Liability for Corporate (Direct)	154	100	76
0002	Credit for Prior Year Minimum Tax Liability of Corporations	1,019	500	400
0900	Total new obligations, unexpired accounts (object class 41.0)	1,173	600	476
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	1,173	600	476
1930	Total budgetary resources available	1,173	600	476
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	1,173	600	476
3020	Outlays (gross)	-1,173	-600	-476
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1,173	600	476
	Outlays, gross:			
4100	Outlays from new mandatory authority	1,173	600	476
4180	Budget authority, net (total)	1,173	600	476
4190	Outlays, net (total)	1,173	600	476

This account shows the outlays for the provision that allows certain businesses to accelerate the recognition of a portion of certain other credits in lieu of taking bonus depreciation. The Housing and Economic Recovery Act of 2008 (P.L. 110–289), section 3081, amended section 168(k) of the Internal Revenue Code (Code) to allow certain businesses to accelerate the recognition of a portion of their unused pre–2006 alternative minimum tax (AMT) or research and development (R&D) credits in lieu of taking bonus depreciation. The portion of the unused credit that can be accelerated under this provision is capped at the lesser of $30 million or 6 percent of eligible AMT and R&D credits. The accelerated credit amount is refundable. The American Recovery and Reinvestment Act of 2009 (P.L. 111–5), section 1201(b), extended this temporary benefit through 2009. The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111–312), section 401(c), extended this temporary benefit through the end of 2012, but only with respect to AMT credits. The American Taxpayer Relief Act of 2012 (P.L. 112–240), section 331(c), extended this temporary benefit through 2013 only with respect to AMT credits. The Tax Increase Prevention Act, Title I—Certain Expiring Provisions (P.L. 113–295), section 125(c), extended this temporary benefit through 2014 only with respect to AMT credits. The Protecting Americans from Tax Hikes (PATH) Act of 2015 (P.L. 114–113), extended this provision through 2015 only with respect to AMT credits. The PATH Act also extended and modified this provision for 2016 through 2019 only with respect to AMT credits.

The Tax Cuts and Jobs Act (P.L. 115–97) (TCJA) repealed the corporate alternative minimum tax. To conform to this repeal, the election to accelerate AMT credits in lieu of taking bonus depreciation was repealed, effective for property placed in service after September 27, 2017. Further, the TCJA amended the AMT credit limitation in section 53 of the Code to allow unused AMT credits to fully offset the regular federal income tax liability for any taxable year beginning after 2017. The TCJA also added section 53(e) to the Code to treat unused AMT credits as refundable for any taxable year beginning after 2017 and before 2022 in an amount equal to 50 percent (100 percent in the case of taxable years beginning in 2021) of the excess of the unused AMT credit as of the beginning of the taxable year over the amount of the credit allowable for the year against regular federal income tax liability. The Coronavirus Aid, Relief, and Economic Security Act (P.L. 116–136) (CARES Act) retroactively amended section 53(e) of the Code to allow unused AMT credits to be fully refunded in tax years beginning in 2018 or 2019. The refundable corporate minimum tax credit claimed under sections 53 and 168(k)(4) of the Code as in effect for taxable years beginning before Jan. 1, 2018, is not direct spending under the Balanced Budget and Deficit Control Act, as amended, and thus is not subject to sequestration.

CHILD AND DEPENDENT CARE TAX CREDIT

Program and Financing (in millions of dollars)

Identification code 020–0943–0–1–609		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment Where CDCTC Exceeds Liability for Tax (Direct)	12	1	1
0900	Total new obligations, unexpired accounts (object class 41.0)	12	1	1
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	12	1	1
1930	Total budgetary resources available	12	1	1

CHILD AND DEPENDENT CARE TAX CREDIT—Continued

Program and Financing—Continued

Identification code 020–0943–0–1–609	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	12	1	1
3020 Outlays (gross)	-12	-1	-1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	12	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority	12	1	1
4180 Budget authority, net (total)	12	1	1
4190 Outlays, net (total)	12	1	1

The Child and Dependent Care Tax Credit helps working taxpayers offset the cost of care for a qualifying child under age 13 (or other eligible dependents) so they can work or look for work; for tax year 2025, taxpayers can claim 20 percent to 35 percent of up to $3,000 in qualifying care expenses for one dependent or $6,000 for two or more, with the exact percentage based on their adjusted gross income. The One Big Beautiful Bill Act (P.L. 119–21) permanently enhances dependent care benefits up to 50 percent and takes effect for tax years 2026 and later.

PAYMENT WHERE AMERICAN OPPORTUNITY CREDIT EXCEEDS LIABILITY FOR TAX

Program and Financing (in millions of dollars)

Identification code 020–0932–0–1–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment Where American Opportunity Credit Exceeds Liability for (Direct)	2,549	2,371	2,237
0900 Total new obligations, unexpired accounts (object class 41.0)	2,549	2,371	2,237
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	2,549	2,371	2,237
1930 Total budgetary resources available	2,549	2,371	2,237
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	2,549	2,371	2,237
3020 Outlays (gross)	-2,549	-2,371	-2,237
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	2,549	2,371	2,237
Outlays, gross:			
4100 Outlays from new mandatory authority	2,549	2,371	2,237
4180 Budget authority, net (total)	2,549	2,371	2,237
4190 Outlays, net (total)	2,549	2,371	2,237

The American Opportunity Tax Credit (AOTC) was enacted by the American Recovery and Reinvestment Act of 2009 (Public Law 111–5), was extended temporarily by Public Laws 111–312 and 112–240, and was made permanent by Public Law 114–113. A taxpayer may claim an AOTC of 100 percent of the first $2,000 of qualified tuition, fees, and course materials paid by the taxpayer for each eligible student and 25 percent of the next $2,000 of these qualifying expenses. Up to 40 percent of the otherwise eligible credit is refundable. For each eligible student, the AOTC may be claimed for only four years and for only the first four years of post-secondary education. The AOTC phases out for higher income taxpayers as the taxpayer's income increases.

PAYMENT TO ISSUER OF QUALIFIED ENERGY CONSERVATION BONDS

Program and Financing (in millions of dollars)

Identification code 020–0948–0–1–272	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment to Issuer of Qualified Energy Conservation Bonds (Direct)	28	28	27
0900 Total new obligations, unexpired accounts (object class 41.0)	28	28	27
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	30	30	29
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-2	-2	-2
1260 Appropriations, mandatory (total)	28	28	27
1930 Total budgetary resources available	28	28	27
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	28	28	27
3020 Outlays (gross)	-28	-28	-27
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	28	28	27
Outlays, gross:			
4100 Outlays from new mandatory authority	28	28	27
4180 Budget authority, net (total)	28	28	27
4190 Outlays, net (total)	28	28	27

The Emergency Economic Stabilization Act of 2008 (P.L. 110–343), section 301, created Qualified Energy Conservation Bonds; and the American Recovery and Reinvestment Act of 2009 (P.L. 111–5), section 1112, increased the limitation on issuance of qualified energy conservation bonds from $800 million to $3.2 billion.

The Hiring Incentives to Restore Employment Act (P.L. 111–147), section 301, amended section 6431 of the Internal Revenue Code of 1986 by allowing issuers of Qualified Energy Conservation Bonds to irrevocably elect to issue the bonds as specified tax credit bonds with a direct-pay subsidy. The issuer of such qualifying bonds receives a direct interest payment subsidy from the Federal Government. Bondholders receive a taxable interest payment from the issuer in lieu of a tax credit.

PAYMENT TO ISSUER OF NEW CLEAN RENEWABLE ENERGY BONDS

Program and Financing (in millions of dollars)

Identification code 020–0947–0–1–271	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment to Issuer of New Clean Renewable Energy Bonds (Direct)	37	35	34
0900 Total new obligations, unexpired accounts (object class 41.0)	37	35	34
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	39	37	36
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-2	-2	-2
1260 Appropriations, mandatory (total)	37	35	34
1930 Total budgetary resources available	37	35	34
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	37	35	34
3020 Outlays (gross)	-37	-35	-34
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	37	35	34

	Outlays, gross:			
4100	Outlays from new mandatory authority	37	35	34
4180	Budget authority, net (total)	37	35	34
4190	Outlays, net (total)	37	35	34

The Emergency Economic Stabilization Act of 2008 (P.L. 110–343), section 107, created New Clean Renewable Energy Bonds, and the American Recovery and Reinvestment Act of 2009 (P.L. 111–5), section 1111, increased the limitation on issuance of New Clean Renewable Energy Bonds to a total limitation of $2.4 billion.

The Hiring Incentives to Restore Employment Act (P.L. 111–147), section 301, amended section 6431 of the Internal Revenue Code of 1986 by adding a new subsection (f) allowing issuers of New Clean Renewable Energy Bonds to irrevocably elect to issue the bonds as specified tax credit bonds with a direct-pay subsidy. The issuer of such qualifying bonds receives a direct interest payment subsidy from the Federal Government. Bondholders receive a taxable interest payment from the issuer in lieu of a tax credit.

Payment to Issuer of Qualified School Construction Bonds

Program and Financing (in millions of dollars)

Identification code 020–0946–0–1–501		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment to Issuer of Qualified School Construction Bonds (Direct)	537	524	515
0900	Total new obligations, unexpired accounts (object class 41.0)	537	524	515
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	570	556	546
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-33	-32	-31
1260	Appropriations, mandatory (total)	537	524	515
1930	Total budgetary resources available	537	524	515
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	537	524	515
3020	Outlays (gross)	-537	-524	-515
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	537	524	515
	Outlays, gross:			
4100	Outlays from new mandatory authority	537	524	515
4180	Budget authority, net (total)	537	524	515
4190	Outlays, net (total)	537	524	515

The American Recovery and Reinvestment Act of 2009 (P.L. 111–5), section 1521, created Qualified School Construction Bonds with a calendar year limitation of $11 billion for 2009 and 2010, and zero after 2010.

The Hiring Incentives to Restore Employment Act (P.L. 111–147), section 301, amended section 6431 of the Internal Revenue Code of 1986 by adding a new subsection (f) allowing issuers of Qualified School Construction Bonds to irrevocably elect to issue the bonds as specified tax credit bonds with a direct-pay subsidy. The issuer of such qualifying bonds receives a direct interest payment subsidy from the Federal Government. Bondholders receive a taxable interest payment from the issuer in lieu of a tax credit.

Payment to Issuer of Qualified Zone Academy Bonds

Program and Financing (in millions of dollars)

Identification code 020–0945–0–1–501		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment to Issuer of Qualified Zone Academy Bonds (Direct)	34	33	32
0900	Total new obligations, unexpired accounts (object class 41.0)	34	33	32
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	36	35	34
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-2	-2	-2
1260	Appropriations, mandatory (total)	34	33	32
1930	Total budgetary resources available	34	33	32
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	34	33	32
3020	Outlays (gross)	-34	-33	-32
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	34	33	32
	Outlays, gross:			
4100	Outlays from new mandatory authority	34	33	32
4180	Budget authority, net (total)	34	33	32
4190	Outlays, net (total)	34	33	32

The American Recovery and Reinvestment Act of 2009 (P.L. 111–5), section 1522, extended and expanded the calendar year limitation for Qualified Zone Academy Bonds to $1.4 billion for 2009 and 2010. The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111–312), section 758, extended the Qualified Zone Academy Bonds for 2011 and reduced the calendar year limitation to $400 million. The American Taxpayer Relief Act of 2012 (P.L. 112–240), section 310, extended the calendar year limitation of $400 million through tax year 2013 (a two-year extension). The Tax Increase Prevention Act, Title I—Certain Expiring Provisions (P.L. 113–295), section 120, extended the calendar year limitation of $400 million through tax year 2014 (a one-year extension). The Protecting Americans from Tax Hikes Act of 2015 (P.L. 114–113), extended the calendar year limitation of $400 million through tax year 2016 (a two-year extension).

The Hiring Incentives to Restore Employment Act (P.L. 111–147), section 301, amended section 6431 of the Internal Revenue Code of 1986 by adding a new subsection (f) allowing issuers of Qualified Zone Academy Bonds to irrevocably elect to issue the bonds as specified tax credit bonds with a direct-pay subsidy. The issuer of such qualifying bonds receives a direct interest payment subsidy from the Federal Government. Bondholders receive a taxable interest payment from the issuer in lieu of a tax credit.

The Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 (P.L. 111–312) amended section 6431(f)(3)(A)(iii) to provide that direct pay treatment for Qualified Zone Academy Bonds is not available for Qualified Zone Academy Bond allocations from the 2011 national limitation or any carry forward of the 2011 allocation.

Payment to United States Virgin Islands and Puerto Rico for Disaster Tax Relief

Program and Financing (in millions of dollars)

Identification code 020–0159–0–1–609		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payments to Puerto Rico		49	
0900	Total new obligations, unexpired accounts (object class 41.0)		49	
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation		49	
1930	Total budgetary resources available		49	
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts		49	
3020	Outlays (gross)		-49	

PAYMENT TO UNITED STATES VIRGIN ISLANDS AND PUERTO RICO FOR DISASTER TAX RELIEF—Continued

Program and Financing—Continued

Identification code 020–0159–0–1–609	2025 actual	2026 est.	2027 est.
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		49	
Outlays, gross:			
4100 Outlays from new mandatory authority		49	
4180 Budget authority, net (total)		49	
4190 Outlays, net (total)		49	

The Disaster Tax Relief and Airport and Airway Extension Act of 2017 (P.L. 115–63) amended the Internal Revenue Code to allow various tax credits, deductions, and modifications to existing rules for individuals and businesses affected by Hurricanes Harvey, Irma, and Maria. Section 504(d) provided that the Department of the Treasury pay: (1) to the U.S. Virgin Islands amounts equal to the loss in revenues to the U.S. Virgin Islands by reason of the provisions of this title, and (2) to the Commonwealth of Puerto Rico amounts equal to the aggregate benefits that would have been provided to residents of Puerto Rico by reason of the provisions of this title if a mirror code tax system had been in effect in Puerto Rico.

REFUNDING INTERNAL REVENUE COLLECTIONS, INTEREST

Program and Financing (in millions of dollars)

Identification code 020–0904–0–1–908	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Refunding Internal Revenue Collections, Interest (Direct)	16,819	13,638	3,773
0900 Total new obligations, unexpired accounts (object class 43.0)	16,819	13,638	3,773
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	16,819	13,638	3,773
1930 Total budgetary resources available	16,819	13,638	3,773
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	16,819	13,638	3,773
3020 Outlays (gross)	-16,819	-13,638	-3,773
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	16,819	13,638	3,773
Outlays, gross:			
4100 Outlays from new mandatory authority	16,819	13,638	3,773
4180 Budget authority, net (total)	16,819	13,638	3,773
4190 Outlays, net (total)	16,819	13,638	3,773

Under certain circumstances, as provided in 26 U.S.C. 6611, interest is paid on Internal Revenue collections that must be refunded. The Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97–248) provides for daily compounding of interest. Under the Tax Reform Act of 1986 (P.L. 99–514), interest paid on Internal Revenue collections will equal the Federal short-term rate plus three percentage points (two percentage points in the case of a corporation), with such rate to be adjusted quarterly.

REFUNDABLE PREMIUM TAX CREDIT

Program and Financing (in millions of dollars)

Identification code 020–0949–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Premium assistance tax credit	133,652	101,802	92,502
0003 Basic Health Program	1,097	900	827
0004 State Innovation Waivers	16,089	15,655	12,781
0900 Total new obligations, unexpired accounts (object class 41.0)	150,838	118,357	106,110
Budgetary resources:			
Unobligated balance:			
1033 Recoveries of prior year paid obligations	22,940		
1037 Unobligated balance of appropriations withdrawn	-22,940		
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	150,838	118,357	106,110
1900 Budget authority (total)	150,838	118,357	106,110
1930 Total budgetary resources available	150,838	118,357	106,110
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8,943	7,581	7,581
3010 New obligations, unexpired accounts	150,838	118,357	106,110
3020 Outlays (gross)	-152,200	-118,357	-106,110
3050 Unpaid obligations, end of year	7,581	7,581	7,581
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8,943	7,581	7,581
3200 Obligated balance, end of year	7,581	7,581	7,581
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	150,838	118,357	106,110
Outlays, gross:			
4100 Outlays from new mandatory authority	144,675	110,776	101,214
4101 Outlays from mandatory balances	7,525	7,581	4,896
4110 Outlays, gross (total)	152,200	118,357	106,110
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-22,940		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	22,940		
4160 Budget authority, net (mandatory)	150,838	118,357	106,110
4170 Outlays, net (mandatory)	129,260	118,357	106,110
4180 Budget authority, net (total)	150,838	118,357	106,110
4190 Outlays, net (total)	129,260	118,357	106,110

The Patient Protection and Affordable Care Act (PPACA) of 2010 (P.L. 111–148) established the Premium Tax Credit. This credit is refundable and designed to help eligible individuals and families afford health insurance purchased through a Health Insurance Exchange, beginning in 2014. Eligible taxpayers may be allowed advance payments of the premium tax credit, which are monthly amounts paid to the taxpayer's insurance company to lower the monthly premiums for the coverage. The amount of advance payments of the premium tax credit for which a taxpayer is eligible is based on an estimate of the premium tax credit the taxpayer will be allowed for the year of coverage. If a taxpayer chooses to have advance payments of the premium tax credit made on his or her behalf, the taxpayer must file a tax return for the year of coverage and reconcile the advance credit payments with the actual credit computed on the tax return. The taxpayer must increase his or her tax liability by the amount of any excess advance credit payments, which is the amount by which the advance credit payments exceed the premium tax credit, subject to certain caps for tax years before 2026. If a taxpayer's premium tax credit exceeds the taxpayer's advance credit payments, or the taxpayer chooses to forego advance credit payments, the taxpayer will claim a net PTC on his or her tax return, which will reduce the taxpayer's tax liability or result in a tax refund.

This account includes state innovation waiver pass-through payments in lieu of the Premium Tax Credit to qualifying states under section 1332(a)(3) of the PPACA, as well as payments to states under the Basic Health Program established under section 1331 of PPACA.

A premium tax credit is only allowed for the coverage of individuals who are lawfully present in the United States. In addition, for tax years beginning after December 31, 2026, the Working Families Tax Cut Act (P.L. 119–21) disallows the credit for the coverage of alien individuals who are lawfully present in the U.S. but are not eligible aliens as defined in Title 26, U.S.C., section 36B(e)(2)(B).

IRS Miscellaneous Retained Fees

Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–5432–0–2–803	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1110 Enrolled Agent Fee Increase, IRS Miscellaneous Retained Fees	13	13	13
1110 Tax Preparer Registration Fees, IRS Miscellaneous Retained Fees	10	10	10
1130 New Installment Agreements, IRS Miscellaneous Retained Fees	134	138	138
1130 Restructured Installment Agreements, IRS Miscellaneous Retained Fees	78	78	78
1130 General User Fees, IRS Miscellaneous Retained Fees	124	128	128
1130 Photocopying and Historical Conservation Easement Fees, IRS Miscellaneous Retained Fees	2	2	2
1199 Total current law receipts	361	369	369
1999 Total receipts	361	369	369
2000 Total: Balances and receipts	361	369	369
Appropriations:			
Current law:			
2101 IRS Miscellaneous Retained Fees	-361	-369	-369
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 020–5432–0–2–803	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 IRS Miscellaneous Retained Fees (Direct)	3	3	3
0900 Total new obligations, unexpired accounts (object class 44.0)	3	3	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	413	753	1,116
1010 Unobligated balance transfer to other accts [020–0912]	-3	-3	-100
1010 Unobligated balance transfer to other accts [020–0913]			-1,000
1011 Unobligated balance transfer from other acct [020–0919]	4		
1022 Capital transfer of unobligated balances to general fund	-19		
1070 Unobligated balance (total)	395	750	16
Budget authority:			
Appropriations, discretionary:			
1120 Appropriations transferred to other accts [020–0912]			-256
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	361	369	369
1900 Budget authority (total)	361	369	113
1930 Total budgetary resources available	756	1,119	129
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	753	1,116	126
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	3	3	3
3020 Outlays (gross)	-3	-3	-3
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			-256
Mandatory:			
4090 Budget authority, gross	361	369	369
Outlays, gross:			
4101 Outlays from mandatory balances	3	3	3
4180 Budget authority, net (total)	361	369	113
4190 Outlays, net (total)	3	3	3

As provided by law (26 U.S.C. 7801), the Secretary of the Treasury may establish new fees or raise existing fees for services provided by the IRS to recover the value of the service provided, where such fees are authorized by another law, and may spend the new or increased fee receipts to supplement appropriations made available to the IRS appropriations accounts. Funds in this account are transferred to other IRS appropriations accounts for expenditure.

Gifts to the United States for Reduction of the Public Debt

Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–5080–0–2–808	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Gifts to the United States for Reduction of the Public Debt	1	1	1
2000 Total: Balances and receipts	1	1	1
Appropriations:			
Current law:			
2101 Gifts to the United States for Reduction of the Public Debt	-1	-1	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 020–5080–0–2–808	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1	1	1
1236 Appropriations applied to repay debt	-1	-1	-1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

As provided by law (31 U.S.C. 3113), the Secretary of the Treasury is authorized to accept conditional gifts to the United States for the purpose of reducing the public debt.

Private Collection Agent Program

Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–5510–0–2–803	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	12	13	46
Receipts:			
Current law:			
1110 Private Collection Agent Program	234	292	292
2000 Total: Balances and receipts	246	305	338
Appropriations:			
Current law:			
2101 Private Collection Agent Program	-234	-259	-259
2103 Private Collection Agent Program	-12	-15	-15
2132 Private Collection Agent Program	13	15	15
2199 Total current law appropriations	-233	-259	-259
2999 Total appropriations	-233	-259	-259
5099 Balance, end of year	13	46	79

Program and Financing (in millions of dollars)

Identification code 020–5510–0–2–803	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Payments to Private Collection Agencies	106	102	102
0003 Special Compliance Personnel Program	166	190	190
0900 Total new obligations, unexpired accounts	272	292	292
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	273	235	202
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	274	235	202
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	234	259	259
1203 Appropriation (previously unavailable)(special or trust)	12	15	15
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-13	-15	-15
1260 Appropriations, mandatory (total)	233	259	259
1900 Budget authority (total)	233	259	259

PRIVATE COLLECTION AGENT PROGRAM—Continued

Program and Financing—Continued

Identification code 020–5510–0–2–803	2025 actual	2026 est.	2027 est.
1930 Total budgetary resources available	507	494	461
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	235	202	169
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8	17	33
3010 New obligations, unexpired accounts	272	292	292
3020 Outlays (gross)	-263	-276	-282
3050 Unpaid obligations, end of year	17	33	43
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8	17	33
3200 Obligated balance, end of year	17	33	43
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	233	259	259
Outlays, gross:			
4100 Outlays from new mandatory authority	165	259	185
4101 Outlays from mandatory balances	98	17	97
4110 Outlays, gross (total)	263	276	282
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources:	-1		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	1		
4160 Budget authority, net (mandatory)	233	259	259
4170 Outlays, net (mandatory)	262	276	282
4180 Budget authority, net (total)	233	259	259
4190 Outlays, net (total)	262	276	282

This account reflects the funds that the IRS is allowed to retain and expend for qualified tax collection contracts with private collection agents and the special compliance personnel program. The American Jobs Creation Act of 2004 (P.L. 108–357) allowed the IRS to use private collection contractors to supplement its own collection staff efforts to ensure that all taxpayers pay what they owe. The statute authorized the Treasury to retain and use an amount not in excess of 25 percent of the amount collected under any qualified tax collection contract for payments to private collection agents, and an amount not in excess of 25 percent of the amount collected for enforcement activities of the IRS (26 U.S.C. 6306). The IRS used this authority to contract with several private debt collection agencies starting in 2006. In March 2009, the IRS allowed its private debt collection contracts to expire, thereby administratively terminating the program in accordance with Omnibus Appropriations Act, 2009 Administrative Provisions—Internal Revenue Service, Section 106 (P.L. 111–8). This provision stated that none of the funds made available in this Act maybe used to enter into, renew, extend, administer, implement, enforce, or provide oversight of any qualified tax collection contract as defined in section 6306 of the Internal Revenue Code of 1986.

Section 32102(a) of the Fixing America's Surface Transportation Act of 2015 (P.L. 114–94), amended section 6306 of the Internal Revenue Code (IRC) and requires the Secretary of the Treasury to enter into one or more qualified tax collection contracts for the collection of all outstanding inactive tax receivables. These agreements are applicable to tax receivables as identified by the Secretary after December 4, 2015. Section 6306 of the IRC prohibits the payment of fees for all services in excess of 25 percent of the amount collected under a tax collection contract for payments to private collection agents. In addition, up to 25 percent of the amount collected may be used to fund the special compliance personnel program account under section 6307.

Inactive tax receivables, as redefined by the Taxpayer First Act (P.L. 116–25), are defined as any tax receivable: (1) removed from the active inventory for lack of resources or inability to locate the taxpayer; (2) for which more than two years has passed since assessment and no IRS employee has been assigned to collect the receivable; or (3) for which a receivable has been assigned for collection but more than 365 days have passed without interaction with the taxpayer or a third party for purposes of furthering the collection. Tax receivables are defined as any outstanding assessment that the IRS includes in potentially collectible inventory. The Taxpayer First Act also made certain receivables of individual taxpayers ineligible for collection, including taxpayers whose income substantially consists of disability insurance benefits or supplemental security income benefits or whose adjusted gross income does not exceed 200 percent of the applicable Federal poverty level.

Object Classification (in millions of dollars)

Identification code 020–5510–0–2–803	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	65	75	75
11.5 Other personnel compensation	4	7	7
11.9 Total personnel compensation	69	82	82
12.1 Civilian personnel benefits	28	27	27
21.0 Travel and transportation of persons		70	70
23.1 Rental payments to GSA	55		
23.3 Communications, utilities, and miscellaneous charges	11		
25.1 Advisory and assistance services	106	103	103
26.0 Supplies and materials		10	10
31.0 Equipment	3		
99.9 Total new obligations, unexpired accounts	272	292	292

Employment Summary

Identification code 020–5510–0–2–803	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,155	1,200	1,200

INFORMANT PAYMENTS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–5433–0–2–803	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 Underpayment and Fraud Collection	69	78	78
2000 Total: Balances and receipts	69	78	78
Appropriations:			
Current law:			
2101 Informant Payments	-69	-84	-84
2132 Informant Payments		6	6
2199 Total current law appropriations	-69	-78	-78
2999 Total appropriations	-69	-78	-78
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 020–5433–0–2–803	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Informant Payments	69	78	78
0900 Total new obligations, unexpired accounts (object class 91.0)	69	78	78
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	69	84	84
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced		-6	-6
1260 Appropriations, mandatory (total)	69	78	78
1930 Total budgetary resources available	69	78	78

	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	69	78	78
3020	Outlays (gross)	-69	-78	-78
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	69	78	78
	Outlays, gross:			
4100	Outlays from new mandatory authority	69	78	78
4180	Budget authority, net (total)	69	78	78
4190	Outlays, net (total)	69	78	78

As provided by law (26 U.S.C. 7623), the Secretary of the Treasury may make payments to individuals who provide information that leads to the collection of Internal Revenue taxes. The Taxpayer Bill of Rights of 1996 (P.L. 104–168) provides for payments of such sums to individuals from the proceeds of amounts collected by reason of the information provided, and any amount collected shall be available for such payments. This information must lead to the detection of underpayments of taxes, or detection and bringing to trial and punishment of persons guilty of violating the Internal Revenue laws. This provision was further amended by the Tax Relief and Health Care Act of 2006 (P.L. 109–432) to provide for mandatory payments in certain circumstances and to encourage use of the program. A reward payment typically ranges between 15 and 30 percent of the collected proceeds for cases where the amount of collected proceeds exceeds $2 million. Lower payments are allowed in certain circumstances, including cases in which information is provided that was already available from another source. Section 41108 of the Bipartisan Budget Act of 2018 (P.L. 115–123) expanded the definition of proceeds to include proceeds arising from the laws for which the Internal Revenue Service is authorized to administer, enforce, or investigate. Section 41108 further provides that the expanded definition of proceeds shall be used to determine eligibility for a mandatory award under section 7623(b)(5) and states that the amount of proceeds are to be determined without regard to whether such proceeds are available to the Secretary.

Federal Tax Lien Revolving Fund

Program and Financing (in millions of dollars)

Identification code 020–4413–0–3–803	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Federal Tax Lien Revolving Fund	2	1	1
0900 Total new obligations, unexpired accounts (object class 32.0)	2	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	6	6
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	1	1	1
1930 Total budgetary resources available	8	7	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6	6	6
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	2	1	1
3020 Outlays (gross)	-2	-1	-1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1	1	1
Outlays, gross:			
4101 Outlays from mandatory balances	2	1	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-1	-1	-1
4180 Budget authority, net (total)			
4190 Outlays, net (total)	1		

This revolving fund was established pursuant to section 112(a) of the Federal Tax Lien Act of 1966, to serve as the source of financing the redemption of real property by the United States. During the process of collecting unpaid taxes, the Government may place a tax lien on real estate in order to protect the Government's interest and this account provides the resources to administer the program.

Payment Where Adoption Credit Exceeds Liability for Tax

Program and Financing (in millions of dollars)

Identification code 020–0950–0–1–609	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment where Adoption Credit Exceeds Liability for Tax		92	184
0900 Total new obligations, unexpired accounts (object class 41.0)		92	184
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation		92	184
1930 Total budgetary resources available		92	184
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		92	184
3020 Outlays (gross)		-92	-184
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		92	184
Outlays, gross:			
4100 Outlays from new mandatory authority		92	184
4180 Budget authority, net (total)		92	184
4190 Outlays, net (total)		92	184

The Adoption Tax Credit was enacted by the Small Business Job Protection Act of 1996 (P.L. 104–188) and is codified in Internal Revenue Code (IRC) section 23. The provisions were liberalized and extended in the Economic Growth and Tax Relief Reconciliation Act of 2001 (P.L. 107–16). This act introduced additional benefits for adoptions of children with special needs and annual indexation, first effective in 2003. The Patient Protection and Affordable Care Act (ACA) of 2010 made the credit refundable in tax years 2010 and 2011. The American Taxpayer Relief Act of 2012 (P.L. 112–240) made the credit permanent as a nonrefundable credit, allowing taxpayers to offset income tax liability and carry forward unused amounts for up to five years. The One Big Beautiful Bill Act (P.L. 119–21) amended section 23 to make up to $5,000 of the credit refundable for tax years beginning after December 31, 2024, and to recognize special needs determinations by Indian tribal governments for purposes of claiming the credit.

Section 530A Trump Accounts

Program and Financing (in millions of dollars)

Identification code 020–0966–0–1–609	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Trump Account Pilot Program		5,829	3,649
0900 Total new obligations, unexpired accounts (object class 43.0)		5,829	3,649
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation		5,829	3,649
1930 Total budgetary resources available		5,829	3,649
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		5,829	3,649
3020 Outlays (gross)		-5,829	-3,649

SECTION 530A TRUMP ACCOUNTS—Continued

Program and Financing—Continued

Identification code 020–0966–0–1–609		2025 actual	2026 est.	2027 est.
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross		5,829	3,649
	Outlays, gross:			
4100	Outlays from new mandatory authority		5,829	3,649
4180	Budget authority, net (total)		5,829	3,649
4190	Outlays, net (total)		5,829	3,649

Section 70204 of Public Law 119–21 amended the Internal Revenue Code of 1986 to add sections 530A and 6434.

Section 530A directs the Secretary of the Treasury to establish a Trump Account for each eligible child for whom a parent or guardian makes an election, provided the child has not attained age 18 before the end of the calendar year of the election. Trump Accounts are individual retirement accounts with some special rules. Contributions may not be made before July 4, 2026.

Section 6434 establishes a pilot program under which the Federal Government will make a one-time $1,000 contribution to the Trump Account of each eligible child for whom an election is made, if the child is a United States citizen with a valid Social Security number born in 2025 through 2028.

INTERNAL REVENUE SERVICE OVERSIGHT BOARD

The Internal Revenue Service Restructuring and Reform Act of 1998 (P.L. 105–206) directs the Internal Revenue Service (IRS) Oversight Board to provide an annual budget request for the IRS. The Oversight Board's request shall be submitted to the President by the Secretary without revision, and the President shall submit the request, without revision, to Congress together with the President's Budget request for the IRS. The Board did not make a recommendation for 2027 as it currently lacks a quorum. The Board will reconvene once it has enough Senate-confirmed members to make a quorum.

ADMINISTRATIVE PROVISIONS—INTERNAL REVENUE SERVICE

(INCLUDING TRANSFER OF FUNDS)

SEC. 101. Not to exceed 5 percent of any funds made available to the Internal Revenue Service in this Act or any other provision of law may be transferred to any other Internal Revenue Service appropriation upon the advance notification to the Committees on Appropriations of the House of Representatives and the Senate.

SEC. 102. The Internal Revenue Service shall maintain an employee training program, which shall include the following topics: taxpayers' rights, dealing courteously with taxpayers, cross-cultural relations, ethics, and the impartial application of tax law.

SEC. 103. The Internal Revenue Service shall institute and enforce policies and procedures that will safeguard the confidentiality of taxpayer information and protect taxpayers against identity theft.

SEC. 104. Funds made available by this or any other Act to the Internal Revenue Service shall be available for improved facilities and increased staffing to provide sufficient and effective 1–800 help line service for taxpayers. The Commissioner shall continue to make improvements to the Internal Revenue Service 1–800 help line service a priority and allocate resources necessary to enhance the response time to taxpayer communications, particularly with regard to victims of tax-related crimes.

SEC. 105. The Internal Revenue Service shall issue a notice of confirmation of any address change relating to an employer making employment tax payments, and such notice shall be sent to both the employer's former and new address and an officer or employee of the Internal Revenue Service shall give special consideration to an offer-in-compromise from a taxpayer who has been the victim of fraud by a third party payroll tax preparer.

SEC. 106. None of the funds made available under this Act may be used by the Internal Revenue Service to target citizens of the United States for exercising any right guaranteed under the First Amendment to the Constitution of the United States.

SEC. 107. None of the funds made available in this Act may be used by the Internal Revenue Service to target groups for regulatory scrutiny based on their ideological beliefs.

SEC. 108. None of funds made available by this Act to the Internal Revenue Service shall be obligated or expended on conferences that do not adhere to the procedures, verification processes, documentation requirements, and policies issued by the Chief Financial Officer, Human Capital Office, and Agency-Wide Shared Services as a result of the recommendations in the report published on May 31, 2013, by the Treasury Inspector General for Tax Administration entitled "Review of the August 2010 Small Business/Self-Employed Division's Conference in Anaheim, California" (Reference Number 2013–10–037).

SEC. 109. None of the funds made available in this Act to the Internal Revenue Service may be obligated or expended—

(1) to make a payment to any employee under a bonus, award, or recognition program; or

(2) under any hiring or personnel selection process with respect to re-hiring a former employee;

unless such program or process takes into account the conduct and Federal tax compliance of such employee or former employee.

SEC. 110. None of the funds made available by this Act may be used in contravention of section 6103 of the Internal Revenue Code of 1986 (relating to confidentiality and disclosure of returns and return information).

SEC. 111. The Secretary of the Treasury (or the Secretary's delegate) may use the funds made available in this Act, subject to such policies as the Secretary (or the Secretary's delegate) may establish, to utilize direct hire authority to recruit and appoint qualified applicants, without regard to any notice or preference requirements, directly to positions in the competitive service to process backlogged tax returns and return information.

SEC. 112. Notwithstanding section 1344 of title 31, United States Code, funds appropriated to the Internal Revenue Service in this Act may be used to provide passenger carrier transportation and protection between the Commissioner of Internal Revenue's residence and place of employment.

SEC. 113. None of the funds made available by this Act may be used to purchase firearms or ammunition for the Internal Revenue Service above the levels in the possession of the Internal Revenue Service on December 22, 2022.

COMPTROLLER OF THE CURRENCY

Trust Funds

ASSESSMENT FUNDS

Program and Financing (in millions of dollars)

Identification code 020–8413–0–8–373		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0881	Bank Supervision	1,302	1,204	1,149
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,763	1,761	1,724
1021	Recoveries of prior year unpaid obligations	32		
1033	Recoveries of prior year paid obligations	1		
1070	Unobligated balance (total)	1,796	1,761	1,724
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1,267	1,167	1,167
1930	Total budgetary resources available	3,063	2,928	2,891
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,761	1,724	1,742
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	410	426	488
3010	New obligations, unexpired accounts	1,302	1,204	1,149
3020	Outlays (gross)	-1,254	-1,142	-1,167
3040	Recoveries of prior year unpaid obligations, unexpired	-32		
3050	Unpaid obligations, end of year	426	488	470
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-5	-5
3090	Uncollected pymts, Fed sources, end of year	-5	-5	-5
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	405	421	483
3200	Obligated balance, end of year	421	483	465

	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1,267	1,167	1,167
	Outlays, gross:			
4100	Outlays from new mandatory authority	489	408	408
4101	Outlays from mandatory balances	765	734	759
4110	Outlays, gross (total)	1,254	1,142	1,167
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-18	-20	-20
4121	Interest on Federal securities	-47	-58	-58
4123	Non-Federal sources	-1,203	-1,089	-1,089
4130	Offsets against gross budget authority and outlays (total)	-1,268	-1,167	-1,167
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	-14	-25	.....
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	-14	-25	.....
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	2,212	2,140	2,174
5001	Total investments, EOY: Federal securities: Par value	2,140	2,174	2,185
5010	Total investments, SOY: non-Fed securities: Market value	22	23	24
5011	Total investments, EOY: non-Fed securities: Market value	23	24	25

The Office of the Comptroller of the Currency (OCC) was created by Congress to charter national banks; oversee a nationwide system of banking institutions; and ensure national banks are safe and sound, competitive and profitable, and capable of serving in the best possible manner the banking needs of their customers. The National Currency Act of 1863 (12 U.S.C. 1 et seq., 12 Stat. 665), rewritten and reenacted as the National Bank Act of 1864, provided for the chartering and supervising functions of the OCC. The OCC receives no appropriated funds from Congress. The OCC's operations are funded primarily by assessment and other fees paid by banks, interest received on investments in nonmarketable U.S. Treasury securities, and other income.

As of September 30, 2025, the OCC supervised 961 national bank charters and Federal savings associations and 49 Federal branches and agencies of foreign banks. In total, the OCC supervises approximately $16.7 trillion in financial institution assets. The OCC's net position of $1,767.2 million as of September 30, 2025, represents the cumulative net excess of the OCC's revenue over cost of operations. The OCC allocates a significant portion of the net position to its financial reserves to cover undelivered orders and capital investments. Financial reserves are integral to the effective stewardship of the OCC's resources, and the OCC has a disciplined process for reviewing its reserve balances and allocating funds appropriately to support its ability to accomplish the agency's mission.

Object Classification (in millions of dollars)

Identification code 020–8413–0–8–373	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	628	535	515
11.3 Other than full-time permanent	4	3	4
11.5 Other personnel compensation	3	4	3
11.9 Total personnel compensation	635	542	522
12.1 Civilian personnel benefits	286	250	250
13.0 Benefits for former personnel	46	34	.....
21.0 Travel and transportation of persons	30	29	29
22.0 Transportation of things	2	2	1
23.1 Rental payments to GSA	1	.....	1
23.2 Rental payments to others	56	57	54
23.3 Communications, utilities, and miscellaneous charges	8	10	12
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services	34	43	43
25.2 Other services from non-Federal sources	49	67	56
25.3 Other goods and services from Federal sources	9	9	9
25.4 Operation and maintenance of facilities	4	7	7
25.7 Operation and maintenance of equipment	80	90	100
26.0 Supplies and materials	7	8	8
31.0 Equipment	48	53	54
32.0 Land and structures	4	1	.....
33.0 Investments and loans	1	.....	.....
42.0 Insurance claims and indemnities	1	2	2
99.0 Reimbursable obligations	1,302	1,205	1,149
99.5 Adjustment for rounding	.....	-1	.....
99.9 Total new obligations, unexpired accounts	1,302	1,204	1,149

Employment Summary

Identification code 020–8413–0–8–373	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	3,482	2,767	2,754

INTEREST ON THE PUBLIC DEBT

Federal Funds

INTEREST ON TREASURY DEBT SECURITIES (GROSS)

Program and Financing (in millions of dollars)

Identification code 020–0550–0–1–901	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Interest on Treasury Debt Securities	1,215,614	1,301,255	1,345,897
0900 Total new obligations, unexpired accounts (object class 43.0)	1,215,614	1,301,255	1,345,897
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	1,215,614	1,301,255	1,345,897
1930 Total budgetary resources available	1,215,614	1,301,255	1,345,897
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1,215,614	1,301,255	1,345,897
3020 Outlays (gross)	-1,215,614	-1,301,255	-1,345,897
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1,215,614	1,301,255	1,345,897
Outlays, gross:			
4100 Outlays from new mandatory authority	1,215,614	1,301,255	1,345,897
4180 Budget authority, net (total)	1,215,614	1,301,255	1,345,897
4190 Outlays, net (total)	1,215,614	1,301,255	1,345,897

Such amounts are appropriated as may be necessary to pay the interest each year on the public debt (31 U.S.C. 1305, 3123). Interest on Government account series securities is generally calculated on a cash basis. Interest is generally calculated on an accrual basis for all other types of securities.

INTEREST ON TREASURY DEBT SECURITIES (GROSS)

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 020–0550–2–1–901	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total)	.....	.....	56
4190 Outlays, net (total)	.....	.....	56

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

		2025 actual	2026 est.	2027 est.
Governmental receipts:				
010–086400	Filing Fees, P.L. 109–171, Title X	48	48	48
020–015220	Corporate Stock Repurchase Excise Tax	8,527	9,112	9,018
020–015800	Transportation Fuels Tax	-5,610	-1,318	-1,321
020–065000	Deposit of Earnings, Federal Reserve System	5,490	8,520	20,208
020–085000	Registration, Filing, and Transaction Fees	3	3	3
020–086900	Fees for Legal and Judicial Services, not Otherwise Classified	39	39	39

General Fund Receipt Accounts—Continued

		2025 actual	2026 est.	2027 est.
020–089100	Miscellaneous Fees for Regulatory and Judicial Services, not Otherwise Classified	733	768	768
020–101000	Fines, Penalties, and Forfeitures, Agricultural Laws	3	3	3
020–104000	Fines, Penalties, and Forfeitures, Customs, Commerce, and Antitrust Laws	1,319	1,175	1,175
020–105000	Fines, Penalties, and Forfeitures, Narcotic Prohibition and Alcohol Laws	5	9	9
020–106000	Forfeitures of Unclaimed Money and Property	8	28	28
020–108000	Fines, Penalties, and Forfeitures, Federal Coal Mine Health and Safety Laws	60	51	51
020–109600	Penalties on Employers Who Do not Offer Health Coverage or Delay Eligibility for New Employees	.....	229	230
020–241100	User Fees for IRS	2	2	2
020–249200	Premiums, Terrorism Risk Insurance Program	.....	.....	34
020–309400	Recovery from Airport and Airway Trust Fund for Refunds of Taxes	3	22	23
020–309500	Recovery from Leaking Underground Storage Tank Trust Fund for Refunds of Taxes, EPA	8	8	8
020–309990	Refunds of Moneys Erroneously Received and Recovered (20X1807)	-22	-22	-22
021–103000	Fines, Penalties, and Forfeitures, Immigration and Labor Laws	264	249	249
050–085015	Registration, Filing, and Transaction Fees, SEC	977	1,039	1,062
220–109900	Fines, Penalties, and Forfeitures, not Otherwise Classified	3,800	3,566	3,566
901–011050	Individual Income Taxes	2,655,790	2,629,557	2,868,928
901–015250	Other Federal Fund Excise Taxes	10,375	3,175	3,901
901–015500	Tobacco Excise Tax	9,468	9,371	9,044
901–015600	Alcohol Excise Tax	8,116	8,515	8,669
901–015700	Telephone Excise Tax	197	182	174
901–015914	Tax on Indoor Tanning Services	63	62	60
901–031050	Other Federal Fund Customs Duties	132,483	56,153	53,288
901–031200	America First Tariffs	.....	226,036	269,498
901–031200	America First Tariffs: Legislative proposal, subject to PAYGO	.....	.....	-2,000
999–011100	Corporation Income and Excess Profits Taxes	452,089	398,640	440,066
999–015300	Estate and Gift Taxes	29,462	35,795	41,963
General Fund Governmental receipts		3,313,700	3,391,017	3,728,772
Offsetting receipts from the public:				
020–129900	Gifts to the United States, not Otherwise Classified	36	1	1
020–143500	General Fund Proprietary Interest Receipts, not Otherwise Classified	10	10	10
020–145000	Interest Payments from States, Cash Management Improvement	193	150	100
020–146310	Interest on Quota in International Monetary Fund	852	852	852
020–149900	Interest Received from Credit Financing Accounts	55,841	70,560	70,942
020–168200	Gain by Exchange on Foreign Currency Denominated Public Debt Securities	3	.....	.....
020–248500	GSE Fees Pursuant to P.L. 112–78 Sec. 401	6,400	6,544	6,695
020–267710	Community Development Financial Institutions Fund, Negative Subsidies	10	.....	.....
020–276330	Community Development Financial Institutions Fund, Downward Re-estimate of Subsidies	.....	14	.....
020–278430	Small Business Lending Fund Direct Loans, Downward Reestimates of Subsidies	5	2	.....
020–279030	GSE Mortgage-backed Securities Direct Loans, Downward Reestimates of Subsidies	4	2	.....
020–289700	Proceeds, Air Carrier Equity Related Transactions	2,999	4,880	351
020–322000	All Other General Fund Proprietary Receipts	1,254	730	730
020–387500	Budget Clearing Account (suspense)	203	.....	.....
086–289100	Proceeds, Grants for Emergency Mortgage Relief Derived from Emergency Homeowners' Relief Fund	2	2	2
General Fund Offsetting receipts from the public		67,812	83,747	79,683
Intragovernmental payments:				
020–133800	Interest on Loans to the Presidio	10	10	10
020–135100	Interest on Loans to BPA	-15	175	207
020–136000	Interest on Loans to Western Area Power Administration	2	2	2
020–137900	Interest on Loans to United States Mint Public Enterprise Fund	.....	7	.....
020–140100	Interest on Loans to Commodity Credit Corporation	561	652	583
020–141500	Interest on Loans to Federal Deposit Insurance Corporation	.....	42	168
020–141800	Interest on Loans to Federal Financing Bank	6,214	6,166	6,452
020–143300	Interest on Loans to National Flood Insurance Fund, DHS	681	670	626
020–149500	Interest Payments on Repayable Advances to the Black Lung Disability Trust Fund	261	280	291
020–149700	Payment of Interest on Advances to the Railroad Retirement Board	185	188	159
020–150110	Interest on Loans or Advances to the Extended Unemployment Compensation Account	139	170	70
020–150120	Interest on Loans and Repayable Advances to the Federal Unemployment Account	340	460	310
020–241600	Charges for Administrative Expenses of Social Security Act As Amended	1,027	1,090	1,131
020–310100	Recoveries from Federal Agencies for Settlement of Claims for Contract Disputes	84	118	118
020–311200	Reimbursement from Federal Agencies for Payments Made As a Result of Discriminatory Conduct	37	37	37
020–320000	Receivables from Cancelled Accounts	4	4	4
020–388500	Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	-118	.....	.....
General Fund Intragovernmental payments		9,412	10,071	10,168

Administrative Provisions—Department of the Treasury

(including cancellation and transfers of funds)

Sec. 113. Appropriations to the Department of the Treasury in this Act shall be available for uniforms or allowances therefor, as authorized by law (5 U.S.C. 5901), including maintenance, repairs, and cleaning; purchase of insurance for official motor vehicles operated in foreign countries; purchase of motor vehicles without regard to the general purchase price limitations for vehicles purchased and used overseas for the current fiscal year; entering into contracts with the Department of State for the furnishing of health and medical services to employees and their dependents serving in foreign countries; and services authorized by 5 U.S.C. 3109.

Sec. 114. Not to exceed 4 percent of any appropriations in this title made available under the headings "Departmental Offices—Salaries and Expenses", "Office of Inspector General", "Financial Crimes Enforcement Network", "Bureau of the Fiscal Service", and "Alcohol and Tobacco Tax and Trade Bureau" may be transferred between such appropriations upon the advance notification to the Committees on Appropriations of the House of Representatives and the Senate: Provided, That no transfer under this section may increase or decrease any such appropriation by more than 10 percent.

Sec. 115. Not to exceed 2 percent of any appropriation made available in this Act to the Internal Revenue Service may be transferred to the Treasury Inspector General for Tax Administration's appropriation upon the advance notification to the Committees on Appropriations of the House of Representatives and the Senate: Provided, That no transfer may increase or decrease any such appropriation by more than 2 percent.

Sec. 116. None of the funds appropriated in this Act or otherwise available to the Department of the Treasury or the Bureau of Engraving and Printing may be used to redesign the $1 Federal Reserve note.

Sec. 117. The Secretary of the Treasury may transfer funds from the "Bureau of the Fiscal Service—Salaries and Expenses" to the Debt Collection Fund as necessary to cover the costs of debt collection: Provided, That such amounts shall be reimbursed to such salaries and expenses account from debt collections received in the Debt Collection Fund.

Sec. 118. None of the funds appropriated or otherwise made available by this or any other Act may be used by the United States Mint to construct or operate any museum without the advance notification to the Committees on Appropriations of the House of Representatives and the Senate, the House Committee on Financial Services, and the Senate Committee on Banking, Housing, and Urban Affairs.

Sec. 119. None of the funds appropriated or otherwise made available by this or any other Act or source to the Department of the Treasury, the Bureau of Engraving and Printing, and the United States Mint, individually or collectively, may be used to consolidate any or all functions of the Bureau of Engraving and Printing and the United States Mint without the advance notification to the House Committee on Financial Services; the Senate Committee on Banking, Housing, and Urban Affairs; and the Committees on Appropriations of the House of Representatives and the Senate.

Sec. 120. Funds appropriated by this Act, or made available by the transfer of funds in this Act, for the Department of the Treasury's intelligence or intelligence related activities are deemed to be specifically authorized by the Congress for purposes of section 504 of the National Security Act of 1947 (50 U.S.C. 414) during fiscal year 2027 until the enactment of the Intelligence Authorization Act for Fiscal Year 2027.

Sec. 121. Not to exceed $5,000 shall be made available from the Bureau of Engraving and Printing's Industrial Revolving Fund for necessary official reception and representation expenses.

Sec. 122. Within 45 days after the date of enactment of this Act, the Secretary of the Treasury shall submit an itemized report to the Committees on Appropriations of the House of Representatives and the Senate on the amount of total funds charged to each office by the Franchise Fund including the amount charged for each service provided by the Franchise Fund to each office, a detailed description of the services,

a detailed explanation of how each charge for each service is calculated, and a description of the role customers have in governing in the Franchise Fund.

SEC. 123. (a) Not later than 60 days after the end of each quarter, the Office of Financial Research shall submit reports on their activities to the Committees on Appropriations of the House of Representatives and the Senate, the Committee on Financial Services of the House of Representatives, and the Senate Committee on Banking, Housing, and Urban Affairs.

(b) The reports required under subsection (a) shall include—

(1) the obligations made during the previous quarter by object class, office, and activity;

(2) the estimated obligations for the remainder of the fiscal year by object class, office, and activity;

(3) the number of full-time equivalents within each office during the previous quarter;

(4) the estimated number of full-time equivalents within each office for the remainder of the fiscal year; and

(5) actions taken to achieve the goals, objectives, and performance measures of each office.

(c) At the request of any such Committees specified in subsection (a), the Office of Financial Research shall make officials available to testify on the contents of the reports required under subsection (a).

SEC. 124. Not to exceed 5 percent of any appropriation made available in this Act for the Department of the Treasury may be transferred to the Department's information technology system modernization and working capital fund (IT WCF), as authorized by section 1077(b)(1) of title X of division A of the National Defense Authorization Act for Fiscal Year 2018 (Public Law 115–91), for the purposes specified in section 1077(b)(3) of such Act, upon the prior notification to the Committees on Appropriations of the House of Representatives and the Senate: Provided, That amounts transferred to the IT WCF under this section shall remain available for obligation through September 30, 2030.

SEC. 125. Of the unobligated balances available in the Department of the Treasury Forfeiture Fund, established by section 9705 of title 31, United States Code, $500,000,000 are hereby permanently cancelled not later than September 30, 2027.

SEC. 126. The remaining unobligated balances of amounts made available to the Internal Revenue Service under section 13802 of Public Law 117–169 are hereby permanently cancelled.

GENERAL PROVISIONS—THIS ACT

SEC. 601. None of the funds in this Act shall be used for the planning or execution of any program to pay the expenses of, or otherwise compensate, non-Federal parties intervening in regulatory or adjudicatory proceedings funded in this Act.

SEC. 602. None of the funds appropriated in this Act shall remain available for obligation beyond the current fiscal year, nor may any be transferred to other appropriations, except for transfers made pursuant to the authority in section 3173(d) of title 40, United States Code, unless expressly so provided herein.

SEC. 603. The expenditure of any appropriation under this Act for any consulting service through procurement contract pursuant to 5 U.S.C. 3109, shall be limited to those contracts where such expenditures are a matter of public record and available for public inspection, except where otherwise provided under existing law, or under existing Executive order issued pursuant to existing law.

SEC. 604. None of the funds made available by this Act shall be available for any activity or for paying the salary of any Government employee where funding an activity or paying a salary to a Government employee would result in a decision, determination, rule, regulation, or policy that would prohibit the enforcement of section 307 of the Tariff Act of 1930 (19 U.S.C. 1307).

SEC. 605. No funds appropriated pursuant to this Act may be expended by an entity unless the entity agrees that in expending the assistance the entity will comply with, as applicable, chapter 83 of title 41, United States Code, or the Build America, Buy America Act (subtitle A of title IX of division G of Public Law 117–58).

SEC. 606. No funds appropriated or otherwise made available under this Act shall be made available to any person or entity that has been convicted of violating chapter 83 of title 41, United States Code.

SEC. 607. Except as otherwise provided in this Act, none of the funds provided in this Act, provided by previous appropriations Acts to the agencies or entities funded in this Act that remain available for obligation or expenditure in fiscal year 2027, or provided from any accounts in the Treasury derived by the collection of fees and available to the agencies funded by this Act, shall be available for obligation or expenditure through a reprogramming of funds that: (1) creates a new program; (2) eliminates a program, project, or activity; (3) increases funds or personnel for any program, project, or activity for which funds have been denied or restricted by the Congress; (4) proposes to use funds directed for a specific activity by the Committee on Appropriations of either the House of Representatives or the Senate for a different purpose; (5) augments existing programs, projects, or activities in excess of $5,000,000 or 10 percent, whichever is less; (6) reduces existing programs, projects, or activities by $5,000,000 or 10 percent, whichever is less; or (7) creates or reorganizes offices, programs, or activities unless advanced notification is provided to the Committees on Appropriations of the House of Representatives and the Senate: Provided, That prior to any significant reorganization, restructuring, relocation, or closing of offices, programs, or activities, each agency or entity funded in this Act shall notify the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That not later than 60 days after the date of enactment of this Act, each agency funded by this Act shall submit a report to the Committees on Appropriations of the House of Representatives and the Senate to establish the baseline for application of reprogramming and transfer authorities for the current fiscal year: Provided further, That at a minimum the report shall include: (1) a table for each appropriation, detailing both full-time employee equivalents and budget authority, with separate columns to display the prior year enacted level, the President's budget request, adjustments made by Congress, adjustments due to enacted rescissions, if appropriate, and the fiscal year enacted level; (2) a delineation in the table for each appropriation and its respective prior year enacted level by object class and program, project, and activity as detailed in this Act, in the accompanying report, or in the budget appendix for the respective appropriation, whichever is more detailed, and which shall apply to all items for which a dollar amount is specified and to all programs for which new budget authority is provided, as well as to discretionary grants and discretionary grant allocations; and (3) an identification of items of special congressional interest.

SEC. 608. Except as otherwise specifically provided by law, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year 2027 from appropriations made available for salaries and expenses for fiscal year 2027 in this Act, shall remain available through September 30, 2028, for each such account for the purposes authorized: Provided, That notice thereof shall be provided to the Committees on Appropriations of the House of Representatives and the Senate prior to the expenditure of such funds: Provided further, That these notices shall be provided in compliance with reprogramming guidelines.

SEC. 609. The cost accounting standards promulgated under chapter 15 of title 41, United States Code shall not apply with respect to a contract under the Federal Employees Health Benefits Program established under chapter 89 of title 5, United States Code.

SEC. 610. For the purpose of resolving litigation and implementing any settlement agreements regarding the nonforeign area cost-of-living allowance program, the Office of Personnel Management may accept and utilize (without regard to any restriction on unanticipated travel expenses imposed in an appropriations Act) funds made available to the Office of Personnel Management pursuant to court approval.

SEC. 611. No funds appropriated by this Act shall be available to pay for an abortion, or the administrative expenses in connection with any health plan under the Federal employees health benefits program which provides any benefits or coverage for abortions.

SEC. 612. The provision of section 611 shall not apply where the life of the mother would be endangered if the fetus were carried to term, or the pregnancy is the result of an act of rape or incest.

SEC. 613. Notwithstanding section 1353 of title 31, United States Code, no officer or employee of any regulatory agency or commission funded by this Act may accept on behalf of that agency, nor may such agency or commission accept, payment or reimbursement from a non-Federal entity for travel, subsistence, or related expenses for the purpose of enabling an officer or employee to attend and participate in any meeting or similar function relating to the official duties of the officer or employee when the entity offering payment or reimbursement is a person or entity subject to regulation by such agency or commission, or represents a person or entity subject to regulation by such agency or commission, unless the person or entity is an organization described in section 501(c)(3) of the Internal Revenue Code of 1986 and exempt from tax under section 501(a) of such Code.

SEC. 614. (a)(1) Notwithstanding any other provision of law, an Executive agency covered by this Act otherwise authorized to enter into contracts for either leases or the construction or alteration of real property for office, meeting, storage, or other space must consult with the General Services Administration before issuing a solicitation for offers of new leases or construction contracts, and in the case of succeeding leases, before entering into negotiations with the current lessor.

(2) Any such agency with authority to enter into an emergency lease may do so during any period declared by the President to require emergency leasing authority with respect to such agency.

(b) For purposes of this section, the term "Executive agency covered by this Act" means any Executive agency provided funds by this Act, but does not include the General Services Administration or the United States Postal Service.

SEC. 615. (a) There are appropriated for the following activities the amounts required under current law:

(1) Compensation of the President (3 U.S.C. 102).

(2) Payments to—

(A) the Judicial Officers' Retirement Fund (28 U.S.C. 377(o));

(B) the Judicial Survivors' Annuities Fund (28 U.S.C. 376(c)); and

(C) the United States Court of Federal Claims Judges' Retirement Fund (28 U.S.C. 178(l)).

(3) Payment of Government contributions—

(A) with respect to the health benefits of retired employees, as authorized by chapter 89 of title 5, United States Code, and the Retired Federal Employees Health Benefits Act (74 Stat. 849); and

(B) with respect to the life insurance benefits for employees retiring after December 31, 1989 (5 U.S.C. ch. 87).

(4) Payment to finance the unfunded liability of new and increased annuity benefits under the Civil Service Retirement and Disability Fund (5 U.S.C. 8348).

(5) Payment of annuities authorized to be paid from the Civil Service Retirement and Disability Fund by statutory provisions other than subchapter III of chapter 83 or chapter 84 of title 5, United States Code.

(b) Nothing in this section may be construed to exempt any amount appropriated by this section from any otherwise applicable limitation on the use of funds contained in this Act.

SEC. 616. None of the funds made available in this Act may be used by the Federal Trade Commission to complete the draft report entitled "Interagency Working Group on Food Marketed to Children: Preliminary Proposed Nutrition Principles to Guide Industry Self-Regulatory Efforts" unless the Interagency Working Group on Food Marketed to Children complies with Executive Order No. 13563.

SEC. 617. (a) The head of each executive branch agency funded by this Act shall ensure that the Chief Information Officer of the agency has the authority to participate in decisions regarding the budget planning process related to information technology.

(b) Amounts appropriated for any executive branch agency funded by this Act that are available for information technology shall be allocated within the agency, consistent with the provisions of appropriations Acts and budget guidelines and recommendations from the Director of the Office of Management and Budget, in such manner as specified by, or approved by, the Chief Information Officer of the agency in consultation with the Chief Financial Officer of the agency and budget officials.

SEC. 618. None of the funds made available in this Act may be used by a governmental entity to require the disclosure by a provider of electronic communication service to the public or remote computing service of the contents of a wire or electronic communication that is in electronic storage with the provider (as such terms are defined in sections 2510 and 2711 of title 18, United States Code) in a manner that violates the Fourth Amendment to the Constitution of the United States.

SEC. 619. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, Tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, adjudication activities, or other law enforcement- or victim assistance-related activity.

SEC. 620. None of the funds appropriated or other-wise made available by this Act may be used to pay award or incentive fees for contractors whose performance has been judged to be below satisfactory, behind schedule, over budget, or has failed to meet the basic requirements of a contract, unless the Agency determines that any such deviations are due to unforeseeable events, government-driven scope changes, or are not significant within the overall scope of the project and/or program and unless such awards or incentive fees are consistent with section 16.401(e)(2) of the Federal Acquisition Regulation.

SEC. 621. (a) None of the funds made available under this Act may be used to pay for travel and conference activities that result in a total cost to an Executive branch department, agency, board or commission funded by this Act of more than $500,000 at any single conference unless the agency or entity determines that such attendance is in the national interest and advance notice is transmitted to the Committees on Appropriations of the House of Representatives and the Senate that includes the basis of that determination.

(b) None of the funds made available under this Act may be used to pay for the travel to or attendance of more than 50 employees, who are stationed in the United States, at any single conference occurring outside the United States unless the agency or entity determines that such attendance is in the national interest and advance notice is transmitted to the Committees on Appropriations of the House of Representatives and the Senate that includes the basis of that determination.

SEC. 622. None of the funds made available by this Act may be used for first-class or business-class travel by the employees of executive branch agencies funded by this Act in contravention of sections 301–10.122 through 301–10.125 of title 41, Code of Federal Regulations.

SEC. 623. None of the funds made available by this Act may be obligated on contracts in excess of $5,000 for public relations, as that term is defined in Office and Management and Budget Circular A-87 (revised May 10, 2004), unless advance notice of such an obligation is transmitted to the Committees on Appropriations of the House of Representatives and the Senate.

SEC. 624. When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with Federal money, all grantees receiving Federal funds included in this Act, shall clearly state—

(1) the percentage of the total costs of the program or project which will be financed with Federal money;

(2) the dollar amount of Federal funds for the project or program; and

(3) percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources.

SEC. 625. Title 44, United States Code, is amended as follows—

(a) in subsection (a)(2) of section 2107, by striking "the head of such agency has certified in writing to the Archivist" and inserting "the Archivist determines, after consulting with the head of such agency,";

(b) in subsection (d) of section 2904, by striking the first instance of "digital or electronic";

(c) in subsection (e) of section 3303a, by striking "the written consent of" and inserting "advance notice to"; and

(d) in section 3308, by striking "empower" and inserting "direct".

SEC. 626. Notwithstanding any other provision of law, none of the funds made available by this Act may be made available to support, directly or indirectly, research facilities or laboratories under the control of adversaries or countries of concern as determined by the Secretary of State.

DEPARTMENT OF VETERANS AFFAIRS

VETERANS HEALTH ADMINISTRATION

Federal Funds

Medical Services

For necessary expenses for furnishing, as authorized by law, inpatient and outpatient care and treatment to beneficiaries of the Department of Veterans Affairs and veterans described in section 1705(a) of title 38, United States Code, including care and treatment in facilities not under the jurisdiction of the Department, and including medical supplies and equipment, bioengineering services, food services, and salaries and expenses of healthcare employees hired under title 38, United States Code, assistance and support services for caregivers as authorized by section 1720G of title 38, United States Code, loan repayments authorized by section 604 of the Caregivers and Veterans Omnibus Health Services Act of 2010 (Public Law 111–163; 124 Stat. 1174; 38 U.S.C. 7681 note), monthly assistance allowances authorized by section 322(d) of title 38, United States Code, grants authorized by section 521A of title 38, United States Code, and administrative expenses necessary to carry out sections 322(d) and 521A of title 38, United States Code, [and]hospital care and medical services authorized by section 1787 of title 38, United States Code*, and assistance for child care for certain veterans receiving health care authorized by section 1709C of title 38, United States Code*; [$59,858,000,000, plus reimbursements, which shall become available on October 1, 2026, and shall remain available until September 30, 2027: *Provided,* That, of the amount made available on October 1, 2026, under this heading, $2,000,000,000 shall remain available until September 30, 2028: *Provided further,* That of the $75,039,000,000 that became available on October 1, 2025, previously appropriated under this heading in the Full-Year Continuing Appropriations Act, 2025 (division A of Public Law 119–4), $15,889,000,000 is hereby rescinded] *$100,000,000, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2026*: *Provided* [*further*], That, notwithstanding any other provision of law, the Secretary of Veterans Affairs shall establish a priority for the provision of medical treatment for veterans who have service-connected disabilities, lower income, or have special needs: *Provided further,* That, notwithstanding any other provision of law, the Secretary of Veterans Affairs shall give priority funding for the provision of basic medical benefits to veterans in enrollment priority groups 1 through 6: *Provided further,* That, notwithstanding any other provision of law, the Secretary of Veterans Affairs may authorize the dispensing of prescription drugs from Veterans Health Administration facilities to enrolled veterans with privately written prescriptions based on requirements established by the Secretary: *Provided further,* That the implementation of the program described in the previous proviso shall incur no additional cost to the Department of Veterans Affairs: *Provided further,* That the Secretary of Veterans Affairs shall ensure that sufficient amounts appropriated under this heading for medical supplies and equipment are available for the acquisition of prosthetics designed specifically for female veterans: *Provided further,* That nothing in section *2016 or* 2044(e) of title 38, United States Code, may be construed as limiting amounts that may be made available under this heading for fiscal [years 2026 and] *year* 2027 in this or prior Acts. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–0160–0–1–703	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Pharmaceutical Ingredients	11,291	12,527	14,809
0002 Prosthetic Supplies and Services	6,242	6,241	6,964
0003 Beneficiary Travel	1,067	1,783	1,868
0004 Equipment	1,900	2,300	2,502
0005 CHAMPVA (excluding Caregivers)	775	775	790
0006 Caregivers Support Program	3,382	3,025	3,550
0007 Readjustment Counseling Service	292	292	298
0008 Homeless Programs Grants	2,176	.....	.....
0009 Homeless Programs Specific Purpose	.....	2,001	2,409
0015 Health Care Services	48,029	31,975	31,497
0799 Total direct obligations	75,154	60,919	64,687
0801 Medical Services (Reimbursable)	178	171	171
0900 Total new obligations, unexpired accounts	75,332	61,090	64,858
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5,157	2,580	2,022
1001 Discretionary unobligated balance brought fwd, Oct 1	5,152	.....	.....
1021 Recoveries of prior year unpaid obligations	77	.....	.....
1070 Unobligated balance (total)	5,234	2,580	2,022
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation [P.L. 118–158 Hurricane]	19	.....	.....
1100 Appropriation [Second Bite]	.....	.....	100
1120 Appropriations transferred to other acct [036–0140]	-219	.....	.....
1121 Appropriations transferred from other acct [036–5287]	3,663	3,120	3,202
1121 Appropriations transferred from other acct [036–0161]	8	.....	.....
1121 Appropriations transferred from other acct [036–0167]	174	.....	.....
1121 Appropriations transferred from other acct [036–1122]	10	.....	.....
1121 Appropriations transferred from other acct [036–0142]	27	.....	.....
1160 Appropriation, discretionary (total)	3,682	3,120	3,302
Advance appropriations, discretionary:			
1170 Advance appropriation	71,000	75,039	59,858
1172 Advance appropriations transferred to other accounts [036–0165]	-15	.....	-15
1172 Advance appropriations transferred to other accounts [036–0169]	-288	.....	-458
1172 Advance appropriations transferred to other accounts [036–0140]	-1,871	.....	.....
1172 Advance appropriations transferred to other accounts [036–0162]	.....	-2,030	.....
1173 Advance appropriations transferred from other accounts [036–0152]	.....	121	.....
1174 Advance appropriations permanently reduced	.....	-15,889	.....
1180 Advanced appropriation, discretionary (total)	68,826	57,241	59,385
Spending authority from offsetting collections, discretionary:			
1700 Collected	169	171	171
1701 Change in uncollected payments, Federal sources	2	.....	.....
1750 Spending auth from offsetting collections, disc (total)	171	171	171
1900 Budget authority (total)	72,679	60,532	62,858
1930 Total budgetary resources available	77,913	63,112	64,880
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	2,580	2,022	22
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8,951	9,601	9,521
3010 New obligations, unexpired accounts	75,332	61,090	64,858
3011 Obligations ("upward adjustments"), expired accounts	936	.....	.....
3020 Outlays (gross)	-74,472	-61,170	-62,508
3040 Recoveries of prior year unpaid obligations, unexpired	-77	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-1,069	.....	.....
3050 Unpaid obligations, end of year	9,601	9,521	11,871
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	3	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8,946	9,597	9,517
3200 Obligated balance, end of year	9,597	9,517	11,867
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	72,679	60,532	62,858
Outlays, gross:			
4010 Outlays from new discretionary authority	62,147	52,778	55,213
4011 Outlays from discretionary balances	12,325	8,392	7,295
4020 Outlays, gross (total)	74,472	61,170	62,508
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-182	-2	.....
4033 Non-Federal sources	-349	-169	-171
4040 Offsets against gross budget authority and outlays (total)	-531	-171	-171
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
4052 Offsetting collections credited to expired accounts	362	.....	.....
4060 Additional offsets against budget authority only (total)	360	.....	.....
4070 Budget authority, net (discretionary)	72,508	60,361	62,687
4080 Outlays, net (discretionary)	73,941	60,999	62,337
4180 Budget authority, net (total)	72,508	60,361	62,687
4190 Outlays, net (total)	73,941	60,999	62,337

Medical Care.—In 2027, the Budget requests $1.127 billion in discretionary resources above the enacted $122.258 billion in discretionary advance

MEDICAL SERVICES—Continued

appropriations for the VA Medical Care program. The Medical Care program consists of four appropriations: Medical Services, Medical Community Care, Medical Support and Compliance, and Medical Facilities. Each year, VA updates its budget estimates to incorporate the most recent data on healthcare utilization rates, actual program experience, and other factors, such as economic trends in unemployment and inflation. As a result of these updates, the adjusted budget estimates more accurately reflect the projected medical demands of veterans enrolled in the VA healthcare system.

The Budget also reflects enactment of the Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022, or the Honoring our PACT Act of 2022, (Public Law 117–168; "PACT Act"), which created the Cost of War Toxic Exposures Fund ("TEF") to ensure that there is sufficient funding available to cover costs associated with providing health care and benefits to veterans exposed to environmental hazards, without shortchanging other elements of veteran care and services. The Budget includes mandatory VA Medical Care funding in the TEF of $52.071 billion in 2027.

The Budget reflects an additional request of $100 million in Medical Services discretionary appropriation above the 2027 enacted discretionary advance appropriation amount of $59.858 billion. This appropriation provides for the component of VA's comprehensive, integrated healthcare delivery system that addresses the needs of eligible veterans and beneficiaries in VA facilities. The Budget also includes $35.219 billion in the Toxic Exposures Fund in 2027 for Medical Services to support these functions. This request fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

Object Classification (in millions of dollars)

Identification code 036–0160–0–1–703	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	40,596	10,757	9,583
11.3 Other than full-time permanent		479	382
11.5 Other personnel compensation		3,811	3,712
11.9 Total personnel compensation	40,596	15,047	13,677
12.1 Civilian personnel benefits		5,912	5,569
13.0 Benefits for former personnel		7	7
21.0 Travel & Transportation of Persons		2,391	2,500
22.0 Transportation of things		40	42
23.2 Rent, Communications & Utilities		999	1,038
24.0 Printing and reproduction		17	18
25.2 Other contractual services	34,558	9,375	10,098
26.0 Supplies & Materials		23,597	27,789
31.0 Equipment		2,300	2,502
41.0 Grants, Subsidies & Contributions		1,219	1,431
42.0 Insurance claims and indemnities		15	16
99.0 Direct obligations	75,154	60,919	64,687
99.0 Reimbursable obligations	178	171	171
99.9 Total new obligations, unexpired accounts	75,332	61,090	64,858

Employment Summary

Identification code 036–0160–0–1–703	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	232,106	115,153	102,978
2001 Reimbursable civilian full-time equivalent employment	708	684	667

MEDICAL COMMUNITY CARE

For necessary expenses for furnishing health care to individuals pursuant to chapter 17 of title 38, United States Code, at non-Department facilities, ❙$38,700,000,000, plus reimbursements, which shall become available on October 1, 2026, and shall remain available until September 30, 2027: *Provided,* That, of the amount made available on October 1, 2026, under this heading, $2,000,000,000 shall remain available until September 30, 2028❙ *$1,027,000,000, which shall be in addition to funds previously appropriated under this heading that became available October 1, 2026. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–0140–0–1–703	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Ambulatory	21,069		
0003 Inpatient Care		744	193
0007 CHAMPVA & Other Dependent Programs		2,855	3,178
0008 State Home Programs	2,067	2,266	2,569
0013 Prior Year Recoveries	36		
0016 Outpatient and Other Costs		27,723	32,492
0017 Long-Term Services and Supports		2,205	2,172
0900 Total new obligations, unexpired accounts	23,172	35,793	40,604
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	617	895	1
1001 Discretionary unobligated balance brought fwd, Oct 1	616		
1021 Recoveries of prior year unpaid obligations	32		
1033 Recoveries of prior year paid obligations	4		
1070 Unobligated balance (total)	653	895	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			1,027
1121 Appropriations transferred from other acct [036–5287]	936	899	991
1121 Appropriations transferred from other acct [036–0160]	219		
1160 Appropriation, discretionary (total)	1,155	899	2,018
Advance appropriations, discretionary:			
1170 Advance appropriation	20,382	34,000	38,700
1172 Advance appropriations transferred to other accounts [036–0169]	-75		-113
1173 Advance appropriations transferred from other accounts [036–0152]	81		
1173 Advance appropriations transferred from other accounts [036–0160]	1,871		
1173 Advance appropriations transferred from other accounts [036–0162]	2		
1180 Advanced appropriation, discretionary (total)	22,261	34,000	38,587
1900 Budget authority (total)	23,416	34,899	40,605
1930 Total budgetary resources available	24,069	35,794	40,606
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	895	1	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	654	495	1,417
3010 New obligations, unexpired accounts	23,172	35,793	40,604
3011 Obligations ("upward adjustments"), expired accounts	46		
3020 Outlays (gross)	-23,322	-34,871	-40,219
3040 Recoveries of prior year unpaid obligations, unexpired	-32		
3041 Recoveries of prior year unpaid obligations, expired	-23		
3050 Unpaid obligations, end of year	495	1,417	1,802
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	654	495	1,417
3200 Obligated balance, end of year	495	1,417	1,802
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	23,416	34,899	40,605
Outlays, gross:			
4010 Outlays from new discretionary authority	22,025	34,550	39,696
4011 Outlays from discretionary balances	1,297	321	523
4020 Outlays, gross (total)	23,322	34,871	40,219
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-294		
4040 Offsets against gross budget authority and outlays (total)	-294		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	290		
4053 Recoveries of prior year paid obligations, unexpired accounts	4		
4060 Additional offsets against budget authority only (total)	294		
4070 Budget authority, net (discretionary)	23,416	34,899	40,605
4080 Outlays, net (discretionary)	23,028	34,871	40,219
4180 Budget authority, net (total)	23,416	34,899	40,605

4190	Outlays, net (total)	23,028	34,871	40,219

The Medical Community Care appropriation provides funding for community care services to eligible veterans and other beneficiaries.

The Budget reflects an additional request of $1.027 billion in Medical Community Care discretionary appropriation above the 2027 enacted advance appropriation of $38.7 billion. The Budget also includes $16.118 billion in the Toxic Exposures Fund in 2027.

In 2027, the request for additional discretionary appropriation, in conjunction with the Toxic Exposures Fund request, fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

Object Classification (in millions of dollars)

Identification code 036–0140–0–1–703		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other Contractual Services	21,052	33,507	38,013
26.0	Supplies and materials	17	20	22
41.0	State Homes	2,067	2,266	2,569
44.0	Prior Year Recoveries	36	.....	.....
99.9	Total new obligations, unexpired accounts	23,172	35,793	40,604

Medical Support and Compliance

[For necessary expenses in the administration of the medical, hospital, nursing home, domiciliary, construction, supply, and research activities, as authorized by law; administrative expenses in support of capital policy activities; and administrative and legal expenses of the Department for collecting and recovering amounts owed the Department as authorized under chapter 17 of title 38, United States Code, and the Federal Medical Care Recovery Act (42 U.S.C. 2651 et seq.), $12,000,000,000, plus reimbursements, which shall become available on October 1, 2026, and shall remain available until September 30, 2027: *Provided,* That, of the amount made available on October 1, 2026, under this heading, $350,000,000 shall remain available until September 30, 2028: *Provided further,* That, of the $12,700,000,000 that became available on October 1, 2025, previously appropriated under this heading in the Full-Year Continuing Appropriations Act, 2025 (division A of Public Law 119–4), $610,000,000 is hereby rescinded.**]** *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–0152–0–1–703		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	VAMCs & Other Field Activities	11,547	.....	.....
0031	VHA Administrative Costs	.....	11,072	10,997
0091	Total operating expenses	11,547	11,072	10,997
0293	Total direct program	11,547	11,072	10,997
0799	Total direct obligations	11,547	11,072	10,997
0801	Medical Support and Compliance (Reimbursable)	81	82	82
0900	Total new obligations, unexpired accounts	11,628	11,154	11,079
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	350	349	.....
1001	Discretionary unobligated balance brought fwd, Oct 1	349	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
	Advance appropriations, discretionary:			
1170	Advance appropriation	11,800	12,700	12,000
1172	Advance appropriations transferred to other accounts [036–0169]	-146	-631	-53
1172	Advance appropriations transferred to other accounts [036–0140]	-81	.....	.....
1172	Advance appropriations transferred to other accounts [036–0162]	.....	.....	-950
1172	Advance appropriations transferred to other accounts [036–0160]	.....	-121	.....
1172	Advance appropriations transferred to other accounts [036–0167]	.....	-300	.....
1172	Advance appropriations transferred to other accounts [036–0165]	.....	-315	.....
1174	Advance appropriations permanently reduced	.....	-610	.....
1180	Advanced appropriation, discretionary (total)	11,573	10,723	10,997
	Spending authority from offsetting collections, discretionary:			
1700	Collected	78	82	82
1701	Change in uncollected payments, Federal sources	3	.....	.....
1750	Spending auth from offsetting collections, disc (total)	81	82	82
1900	Budget authority (total)	11,654	10,805	11,079
1930	Total budgetary resources available	12,004	11,154	11,079
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-27	.....	.....
1941	Unexpired unobligated balance, end of year	349	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,544	1,496	2,056
3010	New obligations, unexpired accounts	11,628	11,154	11,079
3011	Obligations ("upward adjustments"), expired accounts	43	.....	.....
3020	Outlays (gross)	-11,477	-10,594	-10,909
3041	Recoveries of prior year unpaid obligations, expired	-242	.....	.....
3050	Unpaid obligations, end of year	1,496	2,056	2,226
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-8	-10	-10
3070	Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	1	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-10	-10	-10
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,536	1,486	2,046
3200	Obligated balance, end of year	1,486	2,046	2,216
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	11,654	10,805	11,079
	Outlays, gross:			
4010	Outlays from new discretionary authority	9,980	9,093	9,346
4011	Outlays from discretionary balances	1,497	1,501	1,562
4020	Outlays, gross (total)	11,477	10,594	10,908
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-120	-3	.....
4033	Non-Federal sources	-23	-79	-82
4040	Offsets against gross budget authority and outlays (total)	-143	-82	-82
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
4052	Offsetting collections credited to expired accounts	65	.....	.....
4060	Additional offsets against budget authority only (total)	62	.....	.....
4070	Budget authority, net (discretionary)	11,573	10,723	10,997
4080	Outlays, net (discretionary)	11,334	10,512	10,826
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	.....	1
4180	Budget authority, net (total)	11,573	10,723	10,997
4190	Outlays, net (total)	11,334	10,512	10,827

Medical Support and Compliance finances the expenses of management, security, and administration of the Department of Veterans Affairs (VA) healthcare system through the operation of VA medical centers, other facilities, Veterans Integrated Service Network offices and facility director offices, chief of staff operations, quality of care oversight, legal services, billing and coding activities, procurement, financial management, and human resource management.

For Medical Support and Compliance, the Budget reflects the following discretionary appropriation funding: the 2027 enacted advance appropriation of $12.0 billion. In 2027, to realign funding, the Budget reflects a proposed $950 million transfer to Medical Facilities. The Budget also includes $405 million in the Toxic Exposures Fund in 2027 to support these functions.

This 2027 resource level continues the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

Object Classification (in millions of dollars)

Identification code 036–0152–0–1–703		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	5,764	5,180	4,991

MEDICAL SUPPORT AND COMPLIANCE—Continued

Object Classification—Continued

Identification code 036–0152–0–1–703	2025 actual	2026 est.	2027 est.
11.3 Other than full-time permanent	124	116	119
11.5 Other personnel compensation	656	590	572
11.9 Total personnel compensation	6,544	5,886	5,682
12.1 Civilian personnel benefits	2,530	2,333	2,321
13.0 Benefits for former personnel	2	2	2
21.0 Travel & Transportation of Persons	51	75	78
22.0 Transportation of things	16	17	17
23.3 Communications, utilities, and miscellaneous charges	171	178	185
24.0 Printing and reproduction	34	35	37
25.2 Other contractual services	1,960	2,285	2,468
26.0 Medical supplies and materials	116	135	140
31.0 Equipment	44	45	47
42.0 Insurance claims and indemnities	78	81	20
99.0 Direct obligations	11,546	11,072	10,997
99.0 Reimbursable obligations	82	82	82
99.9 Total new obligations, unexpired accounts	11,628	11,154	11,079

Employment Summary

Identification code 036–0152–0–1–703	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	65,309	56,680	53,798
2001 Reimbursable civilian full-time equivalent employment	416	400	388

DOD-VA HEALTH CARE SHARING INCENTIVE FUND

Program and Financing (in millions of dollars)

Identification code 036–0165–0–1–703	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 DOD-VA health care sharing incentive fund	18	30	330
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	103	118	418
1021 Recoveries of prior year unpaid obligations	3	.....	.....
1070 Unobligated balance (total)	106	118	418
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [097–0130]	15	15	15
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [036–0160]	15	.....	15
1173 Advance appropriations transferred from other accounts [036–0152]	.....	315	.....
1180 Advanced appropriation, discretionary (total)	15	315	15
1900 Budget authority (total)	30	330	30
1930 Total budgetary resources available	136	448	448
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	118	418	118
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	29	23	24
3010 New obligations, unexpired accounts	18	30	330
3020 Outlays (gross)	-21	-29	-182
3040 Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3050 Unpaid obligations, end of year	23	24	172
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	29	23	24
3200 Obligated balance, end of year	23	24	172
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	30	330	30
Outlays, gross:			
4011 Outlays from discretionary balances	21	29	182
4180 Budget authority, net (total)	30	330	30
4190 Outlays, net (total)	21	29	182

The purpose of the Department of Defense-Veterans Affairs Health Care Sharing Incentive Fund, often referred to as the Joint Incentive Fund (JIF), is to enable the Departments to carry out a program to identify and provide incentives to implement creative sharing initiatives at the facility, intra-regional and nationwide levels. The JIF promotes collaboration and new approaches to problem solving to enable the Departments to improve the coordination of health care services. The Departments have established the fund and developed processes and criteria to solicit and select projects. Section 721 of the National Defense Authorization Act for Fiscal Year 2003, Public Law 107–314, established the fund and requires the Departments to establish a joint incentive program. In 2027, each Secretary shall contribute a minimum of $15 million to the fund after the appropriation is enacted.

Object Classification (in millions of dollars)

Identification code 036–0165–0–1–703	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	3	3	3
11.9 Total personnel compensation	3	3	3
25.1 Advisory and assistance services	15	27	327
99.9 Total new obligations, unexpired accounts	18	30	330

Employment Summary

Identification code 036–0165–0–1–703	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	17	17	17

MEDICAL FACILITIES

⟦For necessary expenses for the maintenance and operation of hospitals, nursing homes, domiciliary facilities, and other necessary facilities of the Veterans Health Administration; for administrative expenses in support of planning, design, project management, real property acquisition and disposition, construction, and renovation of any facility under the jurisdiction or for the use of the Department; for oversight, engineering, and architectural activities not charged to project costs; for repairing, altering, improving, or providing facilities in the several hospitals and homes under the jurisdiction of the Department, not otherwise provided for, either by contract or by the hire of temporary employees and purchase of materials; for leases of facilities; and for laundry services; $145,917,000, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2025; and, in addition, $11,700,000,000, plus reimbursements, which shall become available on October 1, 2026, and shall remain available until September 30, 2027: *Provided,* That, of the amount made available on October 1, 2026, under this heading, $500,000,000 shall remain available until September 30, 2028.⟧ *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–0162–0–1–703	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Engineering & Environmental Management Services	9,878	1,101	1,254
0003 Engineering Service	.....	1,363	1,416
0004 Grounds Maintenance & Fire Protection	.....	166	172
0005 Leases	.....	2,598	2,484
0007 Non-Recurring Maintenance	.....	4,902	5,003
0008 Operating Equipment Maintenance & Repair	.....	611	635
0009 Other Facilities Operation Support	.....	64	67
0011 Plant Operation	.....	1,170	1,216
0012 Recurring Maintenance & Repair	.....	598	621
0013 Textile Care Processing & Management	.....	240	249
0014 Transportation	.....	279	289
0023 Prior-Year Recoveries	13	.....	.....
0091 Total operating expenses	9,891	13,092	13,406
0799 Total direct obligations	9,891	13,092	13,406
0801 Medical Facilities (Reimbursable)	23	22	22
0900 Total new obligations, unexpired accounts	9,914	13,114	13,428

	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2,666	2,519	1,704
1001	Discretionary unobligated balance brought fwd, Oct 1	564		
1021	Recoveries of prior year unpaid obligations	13		
1070	Unobligated balance (total)	2,679	2,519	1,704
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation [2nd Bite]	149	146	
1100	Appropriation [Hurricane Helene and Milton]	42		
1160	Appropriation, discretionary (total)	191	146	
	Advance appropriations, discretionary:			
1170	Advance appropriation	9,400	9,700	11,700
1172	Advance appropriations transferred to other accounts [036–0169]	-58		-78
1172	Advance appropriations transferred to other accounts [036–0140]	-2		
1173	Advance appropriations transferred from other accounts [036–0152]			950
1173	Advance appropriations transferred from other accounts [036–0160]		2,030	
1180	Advanced appropriation, discretionary (total)	9,340	11,730	12,572
	Appropriations, mandatory:			
1200	Appropriation (PACT Act, Sec 707)	200	400	450
	Spending authority from offsetting collections, discretionary:			
1700	Collected	18	23	23
1701	Change in uncollected payments, Federal sources	5		
1750	Spending auth from offsetting collections, disc (total)	23	23	23
1900	Budget authority (total)	9,754	12,299	13,045
1930	Total budgetary resources available	12,433	14,818	14,749
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,519	1,704	1,321
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	6,311	7,123	7,920
3010	New obligations, unexpired accounts	9,914	13,114	13,428
3011	Obligations ("upward adjustments"), expired accounts	315		
3020	Outlays (gross)	-9,076	-12,317	-13,476
3040	Recoveries of prior year unpaid obligations, unexpired	-13		
3041	Recoveries of prior year unpaid obligations, expired	-328		
3050	Unpaid obligations, end of year	7,123	7,920	7,872
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-7	-7
3070	Change in uncollected pymts, Fed sources, unexpired	-5		
3071	Change in uncollected pymts, Fed sources, expired	1		
3090	Uncollected pymts, Fed sources, end of year	-7	-7	-7
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	6,308	7,116	7,913
3200	Obligated balance, end of year	7,116	7,913	7,865
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	9,554	11,899	12,595
	Outlays, gross:			
4010	Outlays from new discretionary authority	5,086	9,132	9,781
4011	Outlays from discretionary balances	3,917	2,618	3,267
4020	Outlays, gross (total)	9,003	11,750	13,048
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-56	-5	
4033	Non-Federal sources	-37	-18	-23
4040	Offsets against gross budget authority and outlays (total)	-93	-23	-23
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-5		
4052	Offsetting collections credited to expired accounts	75		
4060	Additional offsets against budget authority only (total)	70		
4070	Budget authority, net (discretionary)	9,531	11,876	12,572
4080	Outlays, net (discretionary)	8,910	11,727	13,025
	Mandatory:			
4090	Budget authority, gross	200	400	450
	Outlays, gross:			
4100	Outlays from new mandatory authority		200	225
4101	Outlays from mandatory balances	73	367	203
4110	Outlays, gross (total)	73	567	428
4180	Budget authority, net (total)	9,731	12,276	13,022
4190	Outlays, net (total)	8,983	12,294	13,453

Medical Facilities provides for the operations and maintenance of the capital infrastructure required to provide healthcare to the Nation's veterans. These costs include utilities, engineering, capital planning, leases, laundry services, grounds maintenance, trash removal, housekeeping, fire protection, pest management, facility repair and maintenance, and property disposition and acquisition.

For Medical Facilities, the Budget reflects the following discretionary appropriation funding: the 2027 enacted advance appropriation of $11.7 billion. In 2027, to realign funding, the Budget reflects a transfer of $950 million from Medical Support and Compliance to Medical Facilities.

The 2027 resource realignment fulfills the Administration's commitment to provide reliable and timely resources to support the delivery of accessible and high-quality medical services for veterans.

Section 707 of the Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022 (Public Law 117–168; PACT Act) appropriated $1.88 billion in fiscal year 2023 and a total of $3.63 billion in fiscal years 2024 - 2031, to be available until expended, for major medical facility leases.

Section 705 of the PACT Act appropriated $922 million in fiscal year 2022 for the Department's enhanced-use lease (EUL) program, to be available until expended. The Department allocated a portion of this funding to the Medical Facilities account.

Section 707 Appropriations (in thousands of dollars)

Fiscal Year	Appropriated
2023	$1,880,000
2024	$100,000
2025	$200,000
2026	$400,000
2027	$450,000
2028	$600,000
2029	$610,000
2030	$620,000
2031	$650,000

Object Classification (in millions of dollars)

Identification code 036–0162–0–1–703	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,704	1,697	1,780
11.3 Other than full-time permanent	37	37	39
11.5 Other personnel compensation	198	197	206
11.9 Total personnel compensation	1,939	1,931	2,025
12.1 Civilian personnel benefits	753	781	855
21.0 Travel & Transportation of Persons	86	89	93
22.0 Transportation of things	28	29	31
23.2 Rent, Communications & Utilities	1,912	2,023	2,256
25.2 Other Contractual Services	1,152	1,260	1,302
26.0 Supplies & Materials	466	485	504
31.0 Equipment	90	94	98
32.0 Lands & Structures	3,444	6,392	6,234
42.0 Insurance claims and indemnities	8	8	8
44.0 Prior Year Recoveries	13		
99.0 Direct obligations	9,891	13,092	13,406
99.0 Reimbursable obligations	23	22	22
99.9 Total new obligations, unexpired accounts	9,914	13,114	13,428

Employment Summary

Identification code 036–0162–0–1–703	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	25,820	25,173	26,059
2001 Reimbursable civilian full-time equivalent employment	183	177	171

VETERANS MEDICAL CARE AND HEALTH FUND

Program and Financing (in millions of dollars)

Identification code 036–0173–0–1–703		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	582	289	
3011	Obligations ("upward adjustments"), expired accounts	38		
3020	Outlays (gross)	-278	-289	
3041	Recoveries of prior year unpaid obligations, expired	-53		
3050	Unpaid obligations, end of year	289		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	582	289	
3200	Obligated balance, end of year	289		
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	278	289	
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-7		
	Additional offsets against gross budget authority only:			
4142	Offsetting collections credited to expired accounts	7		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	271	289	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	271	289	

DIRECT CARE

For necessary expenses for furnishing, as authorized by law, inpatient and outpatient care and treatment to beneficiaries of the Department of Veterans Affairs and veterans described in section 1705(a) of title 38, United States Code, at facilities under the jurisdiction or for the use of the Department or through providers of the Department (or non-Department providers working in or through the Department), including medical supplies and equipment, travel benefits and transportation services, bioengineering services, food services, and salaries and expenses of healthcare employees hired under title 38, United States Code; assistance and support services for caregivers as authorized by section 1720G of title 38, United States Code; loan repayments authorized by section 604 of the Caregivers and Veterans Omnibus Health Services Act of 2010 (Public Law 111–163; 124 Stat. 1174; 38 U.S.C. 7681 note); monthly assistance allowances authorized by section 322(d) of title 38, United States Code; grants authorized by section 521A of title 38, United States Code; administrative expenses necessary to carry out sections 322(d) and 521A of title 38, United States Code; hospital care and medical services authorized by section 1787 of title 38, United States Code; assistance for child care authorized by section 1709C of title 38, United States Code, for certain veterans receiving health care; administration of the medical, hospital, nursing home, domiciliary, construction, supply, and research activities, as authorized by law; administrative expenses in support of capital policy activities; administrative and legal expenses of the Department for collecting and recovering amounts owed the Department as authorized under chapter 17 of title 38, United States Code, and the Federal Medical Care Recovery Act (42 U.S.C.2651 et seq.); maintenance and operation of hospitals, nursing homes, domiciliary facilities, Readjustment Counseling Services under section 1712A of title 38, United States Code, and other necessary facilities of the Veterans Health Administration; for administrative expenses in support of planning, design, project management, real property acquisition and disposition, construction, and renovation of any facility under the jurisdiction or for the use of the Department; for oversight, engineering, and architectural activities not charged to project costs; for repairing, altering, improving, or providing facilities in the several hospitals and homes under the jurisdiction of the Department, not otherwise provided for, either by contract or by the hire of temporary employees and purchase of materials; for leases of facilities; and for laundry services; $96,240,000,000, plus reimbursements, which shall become available on October 1, 2027, and shall remain available until September 30, 2032: Provided, That nothing in section 2016 or 2044(e) of title 38, United States Code, may be construed as limiting amounts that may be made available under this heading for fiscal year 2028 in this or prior Acts.

To streamline the VHA budget structure, the President's Budget proposes to create two new accounts in FY 2028 to fund health care for veterans and other beneficiaries: the Direct Care account and the Community Care account. The Direct Care account will fund costs related to providing health care for veterans through VA facilities, including support for clinical, administrative, and facilities functions.

COMMUNITY CARE

For necessary expenses for furnishing, as authorized by law, inpatient and outpatient care and treatment to beneficiaries of the Department of Veterans Affairs and veterans described in section 1705(a) of title 38, United States Code at non-Department facilities or through non-Department providers (except for such providers working in or through Department facilities), including medical supplies, travel benefits and transportation services, and equipment; hospital care and medical services authorized by section 1787 of title 38, United States Code; administration and delivery of medical services, hospital care, nursing home care, domiciliary care, and other activities as authorized by law; administrative and legal expenses of the Department for collecting and recovering amounts owed the Department as authorized under chapter 17 of title 38, United States Code, and the Federal Medical Care Recovery Act (42 U.S.C. 2651 et seq.); and for leases of facilities, $42,000,000,000, plus reimbursements, which shall become available on October 1, 2027, and shall remain available until September 30, 2032.

To streamline the VHA budget structure, the President's Budget proposes to create two new accounts in FY 2028 to fund health care for veterans and other beneficiaries: the Direct Care account and the Community Care account. The Community Care account will fund direct and indirect costs for care provided by non-Departmental providers, generally outside of VA facilities. Veterans and beneficiaries may be eligible to receive care from a community provider when the veteran or beneficiary meets certain criteria. Community care includes inpatient care, nursing home care, outpatient services (including dental services), and non-institutional care furnished by non-Departmental providers generally outside of VA facilities. VA costs for veteran care in state homes is also funded through this account. VA also provides health care in the community to veterans' family members and dependents through programs like the Civilian Health and Medical Program (CHAMPVA), the Spina Bifida Health Care Benefits Program, and the Camp Lejeune Family Member Program (CLFMP). This account also funds other related costs for providing community care, such as staff that manage these programs, and fees paid to third party administrators.

MEDICAL AND PROSTHETIC RESEARCH

For necessary expenses in carrying out programs of medical and prosthetic research and development as authorized by chapter 73 of title 38, United States Code, ⟦$945,000,000⟧ *$922,000,000*, plus reimbursements, shall remain available until September 30, ⟦2027⟧ *2028*: *Provided,* That the Secretary of Veterans Affairs shall ensure that sufficient amounts appropriated under this heading are available for prosthetic research specifically for female veterans, and for toxic exposure research. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–0161–0–1–703		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Bio-medical laboratory science research (821)	406	459	440
0002	Rehabilitation research (822)	102	107	103
0003	Health services research (824)	111	115	111
0004	Clinical science R&D and CSP (829)	206	215	206
0005	Million Veterans Program (826)	87	91	87
0799	Total direct obligations	912	987	947
0801	Medical and Prosthetic Research (Reimbursable)	47	82	82
0900	Total new obligations, unexpired accounts	959	1,069	1,029
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	94	164	172
1001	Discretionary unobligated balance brought fwd, Oct 1	94		
1021	Recoveries of prior year unpaid obligations	41	50	50
1033	Recoveries of prior year paid obligations	1		
1070	Unobligated balance (total)	136	214	222

	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	943	945	922
1120	Appropriations transferred to other acct [036–0160]	-8		
1160	Appropriation, discretionary (total)	935	945	922
	Spending authority from offsetting collections, discretionary:			
1700	Collected	50	82	82
1701	Change in uncollected payments, Federal sources	2		
1750	Spending auth from offsetting collections, disc (total)	52	82	82
1900	Budget authority (total)	987	1,027	1,004
1930	Total budgetary resources available	1,123	1,241	1,226
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	164	172	197
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	331	274	341
3010	New obligations, unexpired accounts	959	1,069	1,029
3011	Obligations ("upward adjustments"), expired accounts	11		
3020	Outlays (gross)	-966	-952	-972
3040	Recoveries of prior year unpaid obligations, unexpired	-41	-50	-50
3041	Recoveries of prior year unpaid obligations, expired	-20		
3050	Unpaid obligations, end of year	274	341	348
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-3	-3
3070	Change in uncollected pymts, Fed sources, unexpired	-2		
3090	Uncollected pymts, Fed sources, end of year	-3	-3	-3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	330	271	338
3200	Obligated balance, end of year	271	338	345
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	987	1,027	1,004
	Outlays, gross:			
4010	Outlays from new discretionary authority	593	903	883
4011	Outlays from discretionary balances	373	49	89
4020	Outlays, gross (total)	966	952	972
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-24	-51	-51
4033	Non-Federal sources	-33	-31	-31
4040	Offsets against gross budget authority and outlays (total)	-57	-82	-82
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-2		
4052	Offsetting collections credited to expired accounts	6		
4053	Recoveries of prior year paid obligations, unexpired accounts	1		
4060	Additional offsets against budget authority only (total)	5		
4070	Budget authority, net (discretionary)	935	945	922
4080	Outlays, net (discretionary)	909	870	890
4180	Budget authority, net (total)	935	945	922
4190	Outlays, net (total)	909	870	890

For 2027, the total budgetary resources of $2.4 billion are comprised of $922 million in discretionary appropriations; $832 million in medical care support such as physicians' pay, utilities, and other overhead; $497 million in other Federal and non-Federal resources; $82 million in reimbursements; and $57 million in mandatory appropriations from the Toxic Exposures Fund (TEF).

This account is an intramural research program with outstanding success leading to critical clinical achievements that improve the health and quality of life for veterans and the Nation. As a health research program focused exclusively on the needs of veterans, VA research continues to play a vital role in the care and rehabilitation of our men and women who have served in uniform. Building on 100 years of discovery and innovation engaging veterans as research volunteers, VA research has a proud track record of transforming VA healthcare by bringing new evidence-based treatments and technologies into everyday clinical care. The 2027 request builds upon the investments from the 2026 request to continue to increase funding to advance the Department's research missions in Veteran suicide prevention, ending homelessness, timely access, and improving Veteran physical/mental health and well-being. This request also supports VA clinical priorities including pain management and opioid use; traumatic brain injury (TBI), posttraumatic stress disorder (PTSD); Gulf War illness and military toxic exposures; and cancer, with a focus on precision oncology.

Object Classification (in millions of dollars)

Identification code 036–0161–0–1–703	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	381	423	406
11.9 Total personnel compensation	381	423	406
12.1 Civilian personnel benefits	160	178	171
21.0 Employee travel	3	3	3
23.3 Communications, utilities, and miscellaneous charges	4	4	4
25.2 Other services from non-Federal sources	316	325	312
26.0 Supplies and materials	40	44	43
31.0 Equipment	8	9	8
99.0 Direct obligations	912	986	947
99.0 Reimbursable obligations	47	83	82
99.9 Total new obligations, unexpired accounts	959	1,069	1,029

Employment Summary

Identification code 036–0161–0–1–703	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	3,574	3,413	3,216
2001 Reimbursable civilian full-time equivalent employment	149	152	152

Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund

Program and Financing (in millions of dollars)

Identification code 036–0169–0–1–703	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Joint DOD-VA Medical Facility Demonstration Fund (Direct)	756	837	898
0801 Joint DOD-VA Medical Facility Demonstration Fund (Reimbursable)	11	12	12
0900 Total new obligations, unexpired accounts	767	849	910
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	26	23	2
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [036–0167]	8	8	8
1121 Appropriations transferred from other acct [097–0130]	163	165	174
1121 Appropriations transferred from other acct [036–5287]	15	12	14
1160 Appropriation, discretionary (total)	186	185	196
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [036–0160]	288		458
1173 Advance appropriations transferred from other accounts [036–0140]	75		113
1173 Advance appropriations transferred from other accounts [036–0152]	146	631	53
1173 Advance appropriations transferred from other accounts [036–0162]	58		78
1180 Advanced appropriation, discretionary (total)	567	631	702
Spending authority from offsetting collections, discretionary:			
1700 Collected	11	12	12
1900 Budget authority (total)	764	828	910
1930 Total budgetary resources available	790	851	912
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	23	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	143	128	154
3010 New obligations, unexpired accounts	767	849	910
3011 Obligations ("upward adjustments"), expired accounts	4		
3020 Outlays (gross)	-763	-823	-937
3041 Recoveries of prior year unpaid obligations, expired	-23		
3050 Unpaid obligations, end of year	128	154	127

JOINT DEPARTMENT OF DEFENSE-DEPARTMENT OF VETERANS AFFAIRS MEDICAL FACILITY DEMONSTRATION FUND—Continued

Program and Financing—Continued

Identification code 036–0169–0–1–703		2025 actual	2026 est.	2027 est.
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	143	128	154
3200	Obligated balance, end of year	128	154	127
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	764	828	910
	Outlays, gross:			
4010	Outlays from new discretionary authority	652	746	821
4011	Outlays from discretionary balances	111	77	116
4020	Outlays, gross (total)	763	823	937
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-12	-11	-11
4033	Non-Federal sources	-1	-1	-1
4040	Offsets against gross budget authority and outlays (total)	-13	-12	-12
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	2	.....	.....
4070	Budget authority, net (discretionary)	753	816	898
4080	Outlays, net (discretionary)	750	811	925
4180	Budget authority, net (total)	753	816	898
4190	Outlays, net (total)	750	811	925

The Department of Veterans Affairs (VA) and the Department of War (DoW) will each contribute funding to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of Public Law 111–84, the National Defense Authorization Act for Fiscal Year 2010. This funding will support the continuing operations of the Captain James A. Lovell Federal Health Care Center (FHCC), which opened on December 20, 2010. In 2027, VA expects to transfer funds from the Medical Services, Medical Community Care, Medical Support and Compliance, Medical Facilities, and Information Technology Systems accounts, while DoW expects to transfer funds from the Defense Health Program account.

Object Classification (in millions of dollars)

Identification code 036–0169–0–1–703		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	264	269	269
11.3	Other than full-time permanent	6	6	6
11.5	Other personnel compensation	30	31	31
11.9	Total personnel compensation	300	306	306
12.1	Civilian personnel benefits	113	111	111
21.0	Travel and transportation of persons	5	6	6
23.3	Communications, utilities, and miscellaneous charges	13	13	13
25.1	Advisory and assistance services	186	257	318
26.0	Supplies and materials	91	94	94
31.0	Equipment	14	14	14
32.0	Land and structures	33	35	35
41.0	Grants, subsidies, and contributions	1	1	1
99.0	Direct obligations	756	837	898
99.0	Reimbursable obligations	11	12	12
99.9	Total new obligations, unexpired accounts	767	849	910

Employment Summary

Identification code 036–0169–0–1–703		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	2,592	2,544	2,544
2001	Reimbursable civilian full-time equivalent employment	49	49	49

MEDICAL CARE COLLECTIONS FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036–5287–0–2–703		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	491	343	343
0198	Adjustment, previously shown in Medical Services	.....	.....	.....
0199	Balance, start of year	491	343	343
	Receipts:			
	Current law:			
1130	Pharmaceutical Co-payments, MCCF	343	316	354
1130	Medical Care Collections Fund, Third Party Prescription Claims	172	192	216
1130	Enhanced-use Lease Proceeds, MCCF	1	1	1
1130	Fee Basis 3rd Party MCCF	993	891	984
1130	Fee Basis First Party Collections, Medical Care Collections Fund	8	7	7
1130	First Party Collections, MCCF	115	105	104
1130	Third Party Collections, MCCF	2,780	2,473	2,491
1130	Parking Fees, MCCF	5	4	4
1130	Compensated Work Therapy, MCCF	46	39	43
1130	MCCF, Long-term Care Copayments	1	1	1
1140	Payments from Compensation and Pension, MCCF	2	2	2
1199	Total current law receipts	4,466	4,031	4,207
1999	Total receipts	4,466	4,031	4,207
2000	Total: Balances and receipts	4,957	4,374	4,550
	Appropriations:			
	Current law:			
2101	Medical Care Collections Fund	-4,614	-4,031	-4,207
5099	Balance, end of year	343	343	343

Program and Financing (in millions of dollars)

Identification code 036–5287–0–2–703		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	17	17	17
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	4,614	4,031	4,207
1120	Appropriations transferred to other accts [036–0160]	-3,663	-3,120	-3,202
1120	Appropriations transferred to other accts [036–0169]	-15	-12	-14
1120	Appropriations transferred to other acct [036–0140]	-936	-899	-991
1930	Total budgetary resources available	17	17	17
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	17	17	17
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	.....	.....

The Department of Veterans Affairs has the authority to collect co-payments, which are deposited into the Medical Care Collections Fund (MCCF) account. As allowed by the provisions of the appropriations Act, these receipts are transferred to Direct Care, Community Care, Medical Services, Medical Community Care, and the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund (Joint Demonstration Fund) where they remain available until expended for the purposes of the account. In 2027, VA anticipates collecting $4.2 billion in the MCCF account, which will be transferred to Medical Services, Medical Community Care, and the Joint Demonstration Fund to provide healthcare to veterans. These collections consist of co-payments from veterans for inpatient, outpatient, and nursing home care, and prescribed medications; third-party insurance payments from veterans for nonservice-connected conditions; and collections from enhanced-use leases, the Compensated Work Therapy Program, Compensation and Living Expensed Program, and the Parking Program.

Canteen Service Revolving Fund

Program and Financing (in millions of dollars)

Identification code 036–4014–0–3–705		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Reimbursable operating expenses	437	445	449
0899	Total reimbursable obligations	437	445	449
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	70	69	66
1021	Recoveries of prior year unpaid obligations	2	.....	.....
1070	Unobligated balance (total)	72	69	66
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	435	443	449
1801	Change in uncollected payments, Federal sources	-1	-1	-1
1850	Spending auth from offsetting collections, mand (total)	434	442	448
1900	Budget authority (total)	434	442	448
1930	Total budgetary resources available	506	511	514
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	69	66	65
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	29	22	13
3010	New obligations, unexpired accounts	437	445	449
3020	Outlays (gross)	-442	-454	-443
3040	Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3050	Unpaid obligations, end of year	22	13	19
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-4	-3
3070	Change in uncollected pymts, Fed sources, unexpired	1	1	1
3090	Uncollected pymts, Fed sources, end of year	-4	-3	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	24	18	10
3200	Obligated balance, end of year	18	10	17
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	434	442	448
	Outlays, gross:			
4100	Outlays from new mandatory authority	343	432	438
4101	Outlays from mandatory balances	99	22	5
4110	Outlays, gross (total)	442	454	443
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-435	-443	-449
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	1	1	1
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	7	11	-6
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	7	11	-6

The Veterans Canteen Service was established to furnish, at reasonable prices, meals, merchandise, and services necessary for the comfort and well-being of veterans in Department of Veterans Affairs medical facilities.

Object Classification (in millions of dollars)

Identification code 036–4014–0–3–705		2025 actual	2026 est.	2027 est.
11.1	Reimbursable obligations: Personnel compensation: Full-time permanent	165	129	131
11.9	Total personnel compensation	165	129	131
12.1	Civilian personnel benefits	.....	50	51
21.0	Travel and transportation of persons	.....	1	1
22.0	Transportation of things	.....	1	1
25.2	Other services from non-Federal sources	.....	78	78
26.0	Supplies and materials	272	184	185
31.0	Equipment	.....	1	1
99.0	Reimbursable obligations	437	444	448
99.5	Prior Year Recoveries	.....	1	1
99.9	Total new obligations, unexpired accounts	437	445	449

Employment Summary

Identification code 036–4014–0–3–705		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	2,116	2,170	2,180

Veterans Choice Fund

Program and Financing (in millions of dollars)

Identification code 036–0172–0–1–703		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	305	305	305
1930	Total budgetary resources available	305	305	305
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	305	305	305
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	.....	.....

The Veterans Access, Choice, and Accountability Act of 2014 ("Veterans Choice Act"), Public Law 113–146, provided $10 billion in mandatory funding to establish a temporary program ("Veterans Choice Program") improving veterans' access to health care by allowing eligible veterans who met certain wait time or distance standards to use eligible healthcare providers outside the Department of Veterans Affairs (VA) system. The law directed that this funding be deposited in the Veterans Choice Fund, and over time additional mandatory funding was appropriated to this account to support the Veterans Choice Program. In June 2018, the final appropriation was included in the MISSION Act (Public Law 115–182), which provided VA with flexibility, beginning on March 1, 2019, to use Veterans Choice Fund dollars for community care. The MISSION Act also sunset the Choice Program and established the Veterans Community Care Program.

Trust Funds

General Post Fund, National Homes

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036–8180–0–7–705		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	.....	.....
0198	Reconciliation adjustment	.....	.....	.....
0199	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1130	General Post Fund, National Homes, Deposits	21	20	21
1140	General Post Fund, National Homes, Interest on Investments	5	7	7
1199	Total current law receipts	26	27	28
1999	Total receipts	26	27	28
2000	Total: Balances and receipts	26	27	28
	Appropriations:			
	Current law:			
2101	General Post Fund, National Homes	-26	-27	-28
5099	Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 036–8180–0–7–705		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Religious, recreational, and entertainment activities	19	20	21
0003	Therapeutic residence maintenance	1	1	1
0900	Total new obligations, unexpired accounts	20	21	22
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	140	147	153
1021	Recoveries of prior year unpaid obligations	1	.....	.....

GENERAL POST FUND, NATIONAL HOMES—Continued

Program and Financing—Continued

Identification code 036–8180–0–7–705		2025 actual	2026 est.	2027 est.
1070	Unobligated balance (total)	141	147	153
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	26	27	28
1930	Total budgetary resources available	167	174	181
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	147	153	159
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	3	.....
3010	New obligations, unexpired accounts	20	21	22
3020	Outlays (gross)	-19	-24	-22
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	3	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	3	.....
3200	Obligated balance, end of year	3	.....	.....
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	26	27	28
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	18	16
4101	Outlays from mandatory balances	19	6	6
4110	Outlays, gross (total)	19	24	22
4180	Budget authority, net (total)	26	27	28
4190	Outlays, net (total)	19	24	22
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	120	147	147
5001	Total investments, EOY: Federal securities: Par value	147	147	153

This fund consists of gifts, bequests, and proceeds from the sale of property left in the care of the facilities by former beneficiaries; patients' fund balances; and proceeds from the sale of effects of beneficiaries who die leaving no heirs or without having otherwise disposed of their estate. Such funds are used to promote the comfort and welfare of veterans at hospitals, nursing homes, and domiciliaries where no general appropriation is available. Public Law 102–54 authorizes compensation work therapy and therapeutic transitional housing and loan programs to be funded from the General Post Fund (38 U.S.C. chapters 83 and 85).

Object Classification (in millions of dollars)

Identification code 036–8180–0–7–705		2025 actual	2026 est.	2027 est.
	Direct obligations:			
21.0	Travel and transportation of persons	.....	1	1
25.2	Other services from non-Federal sources	.....	5	5
26.0	Supplies and materials	20	13	14
31.0	Equipment	.....	1	1
32.0	Land and structures	.....	1	1
99.9	Total new obligations, unexpired accounts	20	21	22

BENEFITS PROGRAMS

Federal Funds

COMPENSATION AND PENSIONS

(INCLUDING TRANSFER OF FUNDS)

For the payment of compensation benefits to or on behalf of veterans and a pilot program for disability examinations as authorized by section 107 and chapters 11, 13, 18, 51, 53, 55, and 61 of title 38, United States Code; pension benefits to or on behalf of veterans as authorized by chapters 15, 51, 53, 55, and 61 of title 38, United States Code; and burial benefits, the Reinstated Entitlement Program for Survivors, emergency and other officers' retirement pay, adjusted-service credits and certificates, payment of premiums due on commercial life insurance policies guaranteed under the provisions of title IV of the Servicemembers Civil Relief Act (50 U.S.C. App. 541 et seq.) and for other benefits as authorized by sections 107, 1312, 1977, and 2106, and chapters 23, 51, 53, 55, and 61 of title 38, United States Code, ⟦$5,850,000,000⟧ *$10,555,052,000*, which shall be in addition to funds previously appropriated under this heading that became available on October 1, ⟦2025⟧ *2026*, to remain available until expended; and, in addition, ⟦$246,630,525,000⟧ *$283,806,848,000*, which shall become available on October 1, ⟦2026⟧ *2027*, to remain available until expended*; and, in addition, for payment of such benefits and expenses after June 30, 2028, for unanticipated costs incurred for fiscal year 2028, such sums as may be necessary, which shall become available on June 30, 2028, to remain available until expended*: *Provided,* That not to exceed ⟦$29,454,647⟧ *$32,324,190* of the amount made available for fiscal year ⟦2027⟧ *2028* under this heading shall be reimbursed to "General Operating Expenses, Veterans Benefits Administration", and "Information Technology Systems" for necessary expenses in implementing the provisions of chapters 51, 53, and 55 of title 38, United States Code, the funding source for which is specifically provided as the "Compensation and Pensions" appropriation: *Provided further,* That such sums as may be earned on an actual qualifying patient basis, shall be reimbursed to "Medical Care Collections Fund" to augment the funding of individual medical facilities for nursing home care provided to pensioners as authorized. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–0102–0–1–701		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0101	Veterans	179,454	204,543	228,880
0102	Survivors	11,843	12,774	13,653
0191	Compensation sub-total	191,297	217,317	242,533
0200	Other compensation expenses	191,297	217,317	242,533
0201	Chapter 18	27	27	28
0202	Clothing allowance	177	191	204
0203	Misc assistance (EAJ, SAFD)	54	55	57
0204	Medical exam pilot program	8,161	8,449	9,104
0205	OBRA payment to VBA and IT	4	4	12
0291	Total other compensation expenses	8,423	8,726	9,405
0293	Total compensation	199,720	226,043	251,938
0302	Veterans	1,875	1,814	1,686
0303	Survivors	1,145	1,084	1,008
0391	Pensions sub total	3,020	2,898	2,694
0401	Reimbursements to GOE, IT and VHA	18	18	19
0492	Total pensions	3,038	2,916	2,713
0502	Burial allowance	48	64	63
0503	Burial plots	43	47	50
0504	Service-connected deaths	141	167	177
0505	Burial flags	27	27	28
0506	Headstones and markers	94	96	96
0508	Graveliners	3	3	3
0509	Pre-Place Crypts	29	91	40
0510	Urns and Plaques	1	.....	.....
0591	Total burial program	386	495	457
0900	Total new obligations, unexpired accounts (object class 42.0)	203,144	229,454	255,108
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4,409	14,697	18,333
1021	Recoveries of prior year unpaid obligations	64	.....	.....
1033	Recoveries of prior year paid obligations	815	.....	.....
1070	Unobligated balance (total)	5,288	14,697	18,333
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	30,242	5,850	10,555
	Advance appropriations, mandatory:			
1270	Advance appropriation	182,311	227,240	246,631
1900	Budget authority (total)	212,553	233,090	257,186
1930	Total budgetary resources available	217,841	247,787	275,519
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	14,697	18,333	20,411
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	15,830	17,400	19,355
3010	New obligations, unexpired accounts	203,144	229,454	255,108
3020	Outlays (gross)	-201,510	-227,499	-252,934
3040	Recoveries of prior year unpaid obligations, unexpired	-64	.....	.....
3050	Unpaid obligations, end of year	17,400	19,355	21,529

	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	15,830	17,400	19,355
3200	Obligated balance, end of year	17,400	19,355	21,529
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	212,553	233,090	257,186
	Outlays, gross:			
4100	Outlays from new mandatory authority	181,271	195,403	215,247
4101	Outlays from mandatory balances	20,239	32,096	37,687
4110	Outlays, gross (total)	201,510	227,499	252,934
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-24	.....	.....
4123	Non-Federal sources	-815	.....	.....
4130	Offsets against gross budget authority and outlays (total)	-839	.....	.....
	Additional offsets against gross budget authority only:			
4142	Offsetting collections credited to expired accounts	24	.....	.....
4143	Recoveries of prior year paid obligations, unexpired accounts	815	.....	.....
4150	Additional offsets against budget authority only (total)	839	.....	.....
4160	Budget authority, net (mandatory)	212,553	233,090	257,186
4170	Outlays, net (mandatory)	200,671	227,499	252,934
4180	Budget authority, net (total)	212,553	233,090	257,186
4190	Outlays, net (total)	200,671	227,499	252,934

WORKLOAD

	2025 actual	2026 est.	2027 est.
Compensation Completed Claims:			
Rating	2,849,218	2,901,364	2,970,929
Not-Rating Claims	3,915,693	4,301,009	4,394,110
Pension Completed Claims:			
Rating	152,516	142,777	131,517
Non-Rating Claims	352,924	343,925	341,800

For 2028, the Budget requests $283.807 billion in advance appropriation for Compensation and Pensions. This request satisfies the requirement created by the Consolidated and Further Continuing Appropriations Act, 2015 (P.L. 113–235) and prevents our Nation's veterans from being adversely affected by budget delays.

This appropriation provides for the payment of compensation, pension, and burial benefits to veterans and survivors.

Compensation is paid to veterans for disabilities incurred in or aggravated during active military service. Dependency and Indemnity Compensation is paid to survivors of servicemembers or veterans whose death occurred while on active duty or as a result of service-connected disabilities. Compensation and vocational rehabilitation is provided to the children of Vietnam veterans who were born with certain birth defects. The Secretary may pay a clothing allowance to each veteran who uses a prescribed medication for a service-connected skin condition or wears a prosthetic or orthopedic appliance (including a wheelchair) which, in the judgment of the Secretary, tends to damage or tear the clothing of such veteran.

Miscellaneous benefits provided for are:

(a) payments for claims made pursuant to the provision of the World War Adjusted Compensation Act of 1924, as amended;

(b) a special allowance (38 U.S.C. 1312) to dependents of certain veterans who died after December 31, 1956, but who were not fully and currently insured under the Social Security Act; and

(c) payments authorized by the Equal Access to Justice Act.

The appropriation also provides for a program to allow the Department of Veterans Affairs (VA) to perform income matches for certain compensation recipients.

In accordance with Public Law 97–377, the Reinstated Entitlement Program for Survivors (REPS) program restores Social Security benefits to certain surviving spouses or children of veterans who died of service-connected causes.

Legislation is proposed to provide a cost-of-living adjustment comparable to the annual Social Security increase to recipients of disability compensation, dependency and indemnity compensation, and clothing allowances. The increase, effective with payments made on January 1, 2027, is expected to be 2.4 percent.

AVERAGE NUMBER OF COMPENSATION CASES AND PAYMENTS

	2025 actual	2026 est.	2027 est.
Veterans:			
Cases	6,174,313	6,492,278	6,781,134
Average payment per case, per year	$29,065	$31,505	$33,752
Total obligations (in millions)	$179,454	$204,542	$228,880
Survivors:			
Cases	534,705	561,052	587,695
Average payment per case, per year	$22,149	$22,768	$23,231
Total obligations (in millions)	$11,843	$12,774	$13,653
Chapter 18:			
Children	1,061	1,060	1,059
Average payment per case, per year	$24,983	$25,682	$26,298
Total obligations (in millions)	$27	$27	$28
Clothing allowance:			
Number of veterans	184,659	193,976	202,602
Average payment per case, per year	$959	$986	$1,009
Total obligations (in millions)	$177	$191	$204
Special Allowance for Dependents:			
Cases	9	9	9
Average benefit	$4,484	$4,610	$4,721
Total obligations (in millions)	$0	$0	$0
Equal Access to Justice Act:			
Cases	6,916	6,916	6,916
Average benefit	$7,796	$8,015	$8,207
Total obligations (in millions)	$54	$55	$57
REPS:			
Cases	0	0	0
Average benefit	$0	$0	$0
Total obligations (in millions)	$0	$0	$0

Pension benefits may be paid to veterans or their survivors. A veteran's entitlement is based on active duty service of a specific length (normally 90 days or more) during a designated war period, disabilities considered permanent and total, and countable income below established levels. There is no disability requirement for survivor cases or veterans age 65 or older. Income support is provided at established benefit levels.

An automatic annual cost-of-living increase comparable to the annual Social Security increase is provided for those pensioners in the improved program and to parents receiving dependency and indemnity compensation. The increase, effective with payments made on January 1, 2027, is expected to be 2.4 percent.

AVERAGE NUMBER OF PENSION CASES AND PAYMENTS

	2025 actual	2026 est.	2027 est.
Veterans:			
Cases	128,767	116,904	105,287
Average payment per case, per year	$14,566	$15,508	$16,023
Total obligations (in millions)	$1,876	$1,813	$1,687
Survivors:			
Cases	91,300	82,722	73,215
Average payment per case, per year	$12,540	$13,109	$13,765
Total obligations (in millions)	$1,145	$1,084	$1,008

Burial benefits in 2026 provide for: (a) the payment of an allowance of $1,002 toward burial and funeral expenses; (b) the payment of $1,002 for a plot allowance where an eligible veteran is not buried in a national cemetery or other cemetery under the jurisdiction of the United States; (c) the payment of a burial allowance of up to $2,000 when a veteran dies as a result of a service-connected disability; (d) furnishing a flag to drape the casket of each deceased veteran entitled thereto; (e) furnishing a headstone or marker for the grave of a veteran and, in certain cases, eligible dependents; and (f) authority to provide outer burial receptacles in the National Cemetery Administration.

NUMBER OF BURIAL BENEFITS

	2025 actual	2026 est.	2027 est.
Burial allowance	56,126	61,473	60,855
Burial allowances for deaths in Dept. facility	220	227	236
Burial plot	45,560	47,078	48,853
Service-connected deaths	78,890	83,303	88,019
Burial flags	383,319	381,402	379,495
Headstones and markers	282,347	278,676	275,054
Graveliners	6,561	6,476	6,392
Preplaced crypts	25,643	96,434	41,534
Caskets and Urns	365	360	356
Urns and Plaques	950	950	950

Readjustment Benefits

For the payment of readjustment and rehabilitation benefits to or on behalf of veterans as authorized by chapters 21, 30, 31, 33, 34, 35, 36, 39, 41, 51, 53, 55, and 61 of title 38, United States Code, ⌊$4,877,886,000, which shall be in addition to funds previously appropriated under this heading that became available on October 1, 2025, to remain available until expended; and, in addition, $24,703,528,000⌋ *$23,565,656,000*, which shall become available on October 1, ⌊2026⌋ *2027*, to remain available until expended*; and, in addition, for payment of such benefits after June 30, 2028, for unanticipated costs incurred for fiscal year 2028, such sums as may be necessary, which shall become available on June 30, 2028, to remain available until expended*: *Provided,* That expenses for rehabilitation program services and assistance which the Secretary is authorized to provide under subsection (a) of section 3104 of title 38, United States Code, other than under paragraphs (1), (2), (5), and (11) of that subsection, shall be charged to this account. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–0137–0–1–702		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0101	Sons and daughters	2,131	3,112	3,540
0102	Spouses	483	671	744
0191	Total education and training	2,614	3,783	4,284
0201	Vocational rehabilitation training	1,419	2,168	2,375
0202	Subsistence allowance	1,219	1,429	1,603
0203	Automobiles and adaptive equipment	105	165	128
0204	Housing Grants	178	203	213
0205	Housing Technology Grants	.....	4	.....
0291	Total special assistance to disabled veterans	2,921	3,969	4,319
0301	Work study	43	66	76
0302	Payments to States	31	30	31
0303	All-volunteer assistance: Basic benefits and all other	10,907	14,255	16,003
0305	Tuition Assistance	2	2	2
0306	Licensing and Certification	4	6	6
0308	Reporting Fees	16	21	24
0310	Contract Counseling	6	6	6
0391	Total All-volunteer assistance and other	11,009	14,386	16,148
0799	Total direct obligations	16,544	22,138	24,751
0802	Veterans and servicepersons supplementary benefits	28	30	31
0803	Chapter 1606 reservists benefits	103	118	124
0804	Chapter 1606 reservists supplementary benefits	28	29	30
0807	Chapter 33 DoD Reimbursements	.....	9	10
0899	Total reimbursable obligations	159	186	195
0900	Total new obligations, unexpired accounts	16,703	22,324	24,946
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	689	2,552	5,664
1021	Recoveries of prior year unpaid obligations	12	.....	.....
1033	Recoveries of prior year paid obligations	130	.....	.....
1070	Unobligated balance (total)	831	2,552	5,664
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	4,865	4,878	.....
	Advance appropriations, mandatory:			
1270	Advance appropriation	13,400	20,372	24,704
	Spending authority from offsetting collections, mandatory:			
1800	Collected	159	186	195
1900	Budget authority (total)	18,424	25,436	24,899
1930	Total budgetary resources available	19,255	27,988	30,563
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,552	5,664	5,617
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,014	1,127	1,400
3010	New obligations, unexpired accounts	16,703	22,324	24,946
3020	Outlays (gross)	-16,578	-22,051	-24,641
3040	Recoveries of prior year unpaid obligations, unexpired	-12	.....	.....
3050	Unpaid obligations, end of year	1,127	1,400	1,705
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,013	1,126	1,399
3200	Obligated balance, end of year	1,126	1,399	1,704
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	18,424	25,436	24,899
	Outlays, gross:			
4100	Outlays from new mandatory authority	14,998	18,373	17,578
4101	Outlays from mandatory balances	1,580	3,678	7,063
4110	Outlays, gross (total)	16,578	22,051	24,641
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-159	-186	-195
4123	Non-Federal sources	-130	.....	.....
4130	Offsets against gross budget authority and outlays (total)	-289	-186	-195
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	130	.....	.....
4160	Budget authority, net (mandatory)	18,265	25,250	24,704
4170	Outlays, net (mandatory)	16,289	21,865	24,446
4180	Budget authority, net (total)	18,265	25,250	24,704
4190	Outlays, net (total)	16,289	21,865	24,446

WORKLOAD—Veteran Readiness and Employment

	2025 actual	2026 est.	2027 est.
Evaluation and planning	153,107	169,030	182,214
Rehabilitation services	154,532	170,603	183,910
Employment services status	35,036	38,679	41,695

WORKLOAD—Education

	2025 actual	2026 est.	2027 est.
Original claims	445,261	375,000	370,000
Adjustments/supplemental claims	4,667,283	4,750,000	5,410,000

For 2028, the Budget requests $23.6 billion in advance appropriation for Readjustment Benefits. This request satisfies the requirement created by the Consolidated and Further Continuing Appropriations Act, 2015 (P.L. 113–235) and prevents our Nation's veterans from being adversely affected by budget delays.

This appropriation finances educational assistance allowances for certain servicemembers, veterans, and for eligible dependents of those: (a) veterans who died from service-connected causes or have a total and permanent rated service-connected disability; and (b) servicemembers who were captured or missing in action. In addition, certain disabled veterans are provided with vocational rehabilitation, specially adapted housing grants, and automobile grants with the associated approved adaptive equipment. Voluntary contributions by eligible servicemembers and matching contributions provided by the Department of War are included in the Post-Vietnam Era Veterans Education Account.

The Post–9/11 GI Bill (Chapter 33).—P.L. 110–252 greatly expanded education benefits beginning on August 1, 2009. Based on length of active duty service and training rate, trainees may be entitled to benefits including: tuition and fees, housing allowance, books and supplies stipend, kickers, and Yellow Ribbon matching payments. Certain active duty members of the Armed Forces may transfer benefits to a spouse or children.

Survivors and Dependents Educational Assistance (Chapter 35).—Benefits are provided to children and spouses of veterans who died of a service-connected disability or whose service-connected disability is rated permanent and total. In addition, dependents of servicemembers missing in action or interred by a hostile foreign government for more than 90 days are also eligible. The table below provides a comparison of trainees and costs for the Dependents Educational Assistance.

All Volunteer Force Educational Assistance Program (Montgomery GI Bill).—P.L. 98–525, enacted October 19, 1984, established two new educational programs: an assistance program for veterans who enter active duty during the period beginning July 1, 1985; and an assistance program for certain members of the Selected Reserve. The Readjustment Benefit appropriation pays the basic benefit allowance for veterans, except for certain Post-Vietnam Era Veterans Education participants who transferred to the Montgomery GI Bill program. Supplementary educational assistance, Post-Vietnam Era Veterans Education converters, and reservists are financed

by payments from the Department of War. Due to P.L. 116–315, the Montgomery GI Bill will be phased out starting in 2030.

Veteran Employment Through Technology Education Courses (VET TEC).—The Senator Elizabeth Dole 21st Century Veterans Healthcare and Benefits improvement Act launched a new VET TEC program. This program authorizes VA to enroll up to 4,000 trainees each fiscal year and will only take enrollments for programs that begin by September 30, 2027.

Veteran Rapid Retraining Assistance Program (VRRAP).—P.L. 117–2 established the VRRAP program and appropriated $386 million for benefits payments. P.L. 117–16 made further improvements to the program. VRRAP offered education and training to Veterans who were unemployed because of the COVID–19 pandemic. This program stopped accepting new enrollments after December 10, 2022.

The following table shows a caseload and cost comparison for these beneficiaries under existing legislation.

CASELOAD AND AVERAGE COST DATA

	2025 actual	2026 est.	2027 est.
Chapter 33:			
Number of trainees	606,635	694,053	776,249
Average cost per trainee	$17,693	$19,786	$19,834
Total cost (in millions)	$10,733	$13,732	$15,396
Chapter 35 Sons and Daughters:			
Number of trainees	210,184	318,834	355,788
Average cost per trainee	$10,137	$9,761	$9,950
Total cost (in millions)	$2,131	$3,112	$3,540
Chapter 35 Spouse sand Widow(ers):			
Number of trainees	55,321	76,225	82,048
Average cost per trainee	$8,727	$8,806	$9,066
Total cost (in millions)	$483	$671	$744
Chapter 30:			
Number of trainees	20,660	50,236	79,247
Average cost per trainee	$11,386	$10,288	$7,388
Total cost (in millions)	$213	$476	$556
Chapter 1606:			
Number of trainees	38,987	42,432	45,870
Average cost per trainee	$3,359	$3,388	$3,287
Total cost (in millions)	$131	$146	$154
Veteran Employment Through Technology Education Courses (VET TEC):			
Number of trainees	130	4,000	4,000
Average cost per trainee	$0	$21,549	$22,959
Total cost (in millions)	-$12	$86	$92
Veteran Rapid Retraining Assistance Program (VRRAP):			
Number of trainees	384	0	0
Average cost per trainee	$2	$0	$0
Total cost (in millions)	$1	$0	$0

Veteran Readiness and Employment (VR&E,Chapter 31).—VR&E provides service members and veterans with service-connected disabilities receive the assistance necessary to help them prepare for, obtain, and maintain suitable employment. Comprehensive assessments may include interest and aptitude testing as well as specialized assessments such as functional capacity examinations. During the training phase of the program, eligible servicemembers and veterans are provided assistance for necessary training such as tuition, fees, books and supplies at colleges, technical schools and other training programs. A veteran enrolled in training receives a monthly subsistence allowance. Eligible veterans may also receive specialized or adaptive equipment to help them overcome a disability or enable them to compete with non-disabled individuals. At the completion of training, veterans are provided with employment and placement services, including supplies and equipment needed to enter employment, adaptive equipment and workplace accommodations, incentives to employers to reimburse them for hiring and training veterans with disabilities, and two final months of subsistence allowance.

CASELOAD AND AVERAGE COST DATA

	2025 actual	2026 est.	2027 est.
Chapter 31:			
Rehabilitation, Evaluation, Planning and Service cases	53,390	12,468	13,192
Number of trainees	121,603	179,722	190,837
Average cost per trainee	$21,696	$20,006	$20,845
Total cost (in millions)	$2,638	$3,596	$3,978

Specially Adapted Housing Grants.—Specially adapted housing grants are provided to certain severely disabled veterans. In 2026, the maximum grant amount is $126,526. The maximum amount of grant funds available to individual veterans is based on their VA disability compensation rating and their specific service-connected disability.

Specially Adapted Housing Assistive Technology Grants.—Under the Veterans Benefit Act of 2010 (P.L. 111–275), VA may provide grants of up to $200,000 per fiscal year to individuals or entites for the development of specially adapted housing assistive technologies, and an additional $1 million is authorized each fiscal year for such grants.

Automobile Grants and Adaptive Equipment.—Certain disabled veterans are provided with automobile grants with the associated approved adaptive equipment. An allowance is provided to certain service-disabled veterans and servicemembers toward the purchase price of an automobile. The maximum allowance increased to $27,075 in 2026 and will continue to increase based on the CPI-U. Adaptive equipment and the maintenance and replacement of such equipment is also provided.

CASELOAD AND AVERAGE COST DATA

	2025 actual	2026 est.	2027 est.
Housing grants:			
Number of housing grants	3,083	3,748	3,798
Average cost per grant	$57,845	$54,289	$56,148
Total cost (in millions)	$178	$203	$213
Number of housing technology grants	0	22	0
Average cost per grant	$0	$200,000	$0
Total cost (in millions)	$0	$4	$0
Automobiles or other conveyances:			
Number of conveyances	1,480	3,113	1,698
Average benefit	$25,165	$25,966	$26,791
Obligations (in millions)	$37	$76	$44
Adaptive equipment (including maintenance, repair, and installation for automobiles):			
Number of items	2,389	2,703	2,420
Average benefit	$28,405	$33,048	$34,541
Obligations (in millions)	$68	$89	$84

Tuition Assistance.—Public Law 106–398, enacted October 30, 2000, allows the military services to pay up to 100 percent of tuition and expenses charged by a school for servicemembers. If a service department pays less than 100 percent, a servicemember eligible for the Montgomery GI Bill Active-duty (MGIB) or the Post–9/11 GI Bill (Chapter 33) can elect to receive VA benefits for all or a portion of the remaining expenses. Public Law 108–454 established a program that provides availability of education benefits for payment for national admissions exams and national exams for credit at institutions of higher education.

The National Exams.—The benefit allows VA to reimburse for the fee charged for national tests for admission to institutions of higher learning and national tests providing an opportunity for course credit at institutions of higher learning.

Licensing and Certification Test Payments.—Under Public Law 106–419, veterans and other eligible persons may receive up to $2,000 to pay fees required for civilian occupational licensing and certification examinations needed to enter, maintain, or advance in employment in a vocation or profession, effective March 1, 2001.

Work-Study.—Certain veterans, reservists, and dependents pursuing a program of rehabilitation, education or training, who are enrolled as full-time students, can work up to 250 hours per semester, receiving the Federal ($7.25 as of July 24, 2009) or State minimum wage rate, whichever is higher.

Payments to States.—State approving agencies are reimbursed for the costs of inspecting, approving, and supervising programs of education and training offered by educational institutions and training establishments in which veterans, dependents, and reservists are enrolled or are about to enter.

Reporting Fees.—Reporting fees are paid to education and training institutions to help defray the costs of certifying education enrollment for veterans enrolled in training during a calendar year.

READJUSTMENT BENEFITS—Continued

Object Classification (in millions of dollars)

Identification code 036–0137–0–1–702		2025 actual	2026 est.	2027 est.
41.0	Direct obligations: Grants, subsidies, and contributions	16,544	22,138	24,751
99.0	Reimbursable obligations	159	186	195
99.9	Total new obligations, unexpired accounts	16,703	22,324	24,946

VETERANS INSURANCE AND INDEMNITIES

For military and naval insurance, national service life insurance, servicemen's indemnities, service-disabled veterans insurance, and veterans mortgage life insurance as authorized by chapters 19 and 21 of title 38, United States Code, ⟦$97,893,000⟧ *$90,892,830*, which shall become available on October 1, ⟦2026⟧ *2027*, to remain available until expended. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–0120–0–1–701		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0011	VMLI Death Claims	16	27	27
0012	Payment to Service-Disabled Veterans Insurance	117	112	71
0100	Total direct expenses	133	139	98
0799	Total direct obligations	133	139	98
0801	Reimbursable program activity	4	5	5
0900	Total new obligations, unexpired accounts	137	144	103
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	11	13	6
	Budget authority:			
	Appropriations, mandatory:			
	Advance appropriations, mandatory:			
1270	Advance appropriation	135	132	98
	Spending authority from offsetting collections, mandatory:			
1800	Collected	4	5	5
1900	Budget authority (total)	139	137	103
1930	Total budgetary resources available	150	150	109
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	13	6	6
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8	6	.....
3010	New obligations, unexpired accounts	137	144	103
3020	Outlays (gross)	-139	-150	-103
3050	Unpaid obligations, end of year	6	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8	6	.....
3200	Obligated balance, end of year	6	.....	.....
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	139	137	103
	Outlays, gross:			
4100	Outlays from new mandatory authority	120	137	103
4101	Outlays from mandatory balances	19	13	.....
4110	Outlays, gross (total)	139	150	103
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-4	-5	-5
4180	Budget authority, net (total)	135	132	98
4190	Outlays, net (total)	135	145	98

WORKLOAD

	2025 actual	2026 est.	2027 est.
Policy service actions	695,331	816,235	762,952
Disability claims	35,986	36,975	38,820
Insurance awards	36,590	54,516	52,002

For 2028, the Budget requests $90.893 million in advance appropriation for Veterans Insurance and Indemnities (VI&I). This request satisfies the requirement created by the Consolidated and Further Continuing Appropriations Act, 2015 (P.L. 113–235) and prevents our Nation's veterans from being adversely affected by budget delays.

Note.—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

The insurance business line administers seven life insurance programs, including two trust funds, three public enterprise revolving funds, a trust revolving fund, and Veterans' Mortgage Life Insurance (VMLI); and supervises four additional programs for the benefit of service members, veterans, and their beneficiaries through contracts with a commercial company. All programs are operated on a commercial basis, to the extent possible, consistent with all applicable statutes. The insurance appropriation is the supplemental funding mechanism for the following Government life insurance activities: National Service Life Insurance (NSLI); Service-Disabled Veterans Insurance Fund (S-DVI); and VMLI.

National Service Life Insurance (NSLI).—Payments are made to the NSLI fund for certain World War II veterans for: (a) extra hazards of service; (b) gratuitous insurance granted to certain persons unable to apply for NSLI; and (c) death claims on policies under the waiver of a premium while the insured was on active duty.

Payment to Service-Disabled Veterans Insurance Fund (S-DVI).—Payments are made to the S-DVI fund to supplement the premiums and other receipts of the fund in amounts necessary to pay claims on insurance policies issued to veterans with service-connected disabilities.

Veterans' Mortgage Life Insurance (VMLI).—Payments are made to mortgage holders under this program, which provides mortgage protection life insurance to veterans who have received a grant for specially adapted housing due to severe disabilities. The trend in the number and amount of insurance policies in force appears in the following table.

POLICIES AND INSURANCE IN FORCE

VMLI Policies	2025 actual	2026 est.	2027 est.
Number of Policies	2,151	2,140	2,190
Amount of Insurance (dollars in millions)	$351	$344	$352

Object Classification (in millions of dollars)

Identification code 036–0120–0–1–701		2025 actual	2026 est.	2027 est.
42.0	Direct obligations: Insurance claims and indemnities	133	139	98
99.0	Reimbursable obligations	4	5	5
99.9	Total new obligations, unexpired accounts	137	144	103

FILIPINO VETERANS EQUITY COMPENSATION FUND

Program and Financing (in millions of dollars)

Identification code 036–1121–0–1–701		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	56	56	56
1930	Total budgetary resources available	56	56	56
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	56	56	56
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	.....	.....

The Filipino Veterans Equity Compensation Fund was established under the Consolidated Security, Disaster Assistance, and Continuing Appropriations Act of 2009 (P.L. 110–329), to make payments to eligible persons who served in the Philippines during World War II. Payments were subsequently authorized by the Congress in the American Recovery and Reinvestment Act of 2009 (P.L. 111–5). Original funding of $198,000,000 was supplemented by a transfer of $67,000,000 authorized by Public Law 111–212. These payments were made from the FVEC Fund (available until expended) established for this purpose. Payments to citizens of the United States are $15,000. Payments to non-U.S. citizens are $9,000. All original claims were adjudicated by the end of September 2011. VA continued to

accept and grant reopened claims if the original claim was filed timely, and new and material evidence was received. As of March 2025, VA has resolved all pending appeals.

General Operating Expenses, Veterans Benefits Administration

For necessary operating expenses of the Veterans Benefits Administration, not otherwise provided for, including hire of passenger motor vehicles, reimbursement of the General Services Administration for security guard services, and reimbursement of the Department of Defense for the cost of overseas employee mail, ⟦$3,881,000,000⟧ *$3,811,000,000*: *Provided,* That expenses for services and assistance authorized under paragraphs (1), (2), (5), and (11) of section 3104(a) of title 38, United States Code, that the Secretary of Veterans Affairs determines are necessary to enable entitled veterans: (1) to the maximum extent feasible, to become employable and to obtain and maintain suitable employment; or (2) to achieve maximum independence in daily living, shall be charged to this account: *Provided further,* That, of the funds made available under this heading, not to exceed 10 percent shall remain available until September 30, ⟦2027⟧ *2028. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–0151–0–1–705		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	Compensation and pensions	3,027	3,158	2,954
0011	Education	400	314	392
0012	VRE	361	310	363
0013	Insurance	10		
0014	Housing	83	29	23
0015	Transition and Economic Development	79		
0016	Military to Civilian Readiness		95	79
0799	Total direct obligations	3,960	3,906	3,811
0801	Compensation and pensions	8,166	8,455	9,112
0804	Insurance	44	45	44
0805	Housing	209	212	242
0807	VRE		1	
0899	Total reimbursable obligations	8,419	8,713	9,398
0900	Total new obligations, unexpired accounts	12,379	12,619	13,209
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	20	25	
1001	Discretionary unobligated balance brought fwd, Oct 1	20		
1011	Unobligated balance transfer from other acct [036–0167]	32		
1070	Unobligated balance (total)	52	25	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	3,899	3,881	3,811
1121	Appropriations transferred from other acct [036–0167]	35		
1160	Appropriation, discretionary (total)	3,934	3,881	3,811
	Spending authority from offsetting collections, discretionary:			
1700	Collected	6,901	8,713	9,398
1701	Change in uncollected payments, Federal sources	1,518		
1750	Spending auth from offsetting collections, disc (total)	8,419	8,713	9,398
	Spending authority from offsetting collections, mandatory:			
1800	Collected	4		
1900	Budget authority (total)	12,357	12,594	13,209
1930	Total budgetary resources available	12,409	12,619	13,209
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-5		
1941	Unexpired unobligated balance, end of year	25		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3,137	6,246	914
3010	New obligations, unexpired accounts	12,379	12,619	13,209
3011	Obligations ("upward adjustments"), expired accounts	402		
3020	Outlays (gross)	-9,429	-17,951	-13,333
3041	Recoveries of prior year unpaid obligations, expired	-243		
3050	Unpaid obligations, end of year	6,246	914	790
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2,625	-1,753	-1,753
3070	Change in uncollected pymts, Fed sources, unexpired	-1,518		
3071	Change in uncollected pymts, Fed sources, expired	2,390		
3090	Uncollected pymts, Fed sources, end of year	-1,753	-1,753	-1,753
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	512	4,493	-839
3200	Obligated balance, end of year	4,493	-839	-963
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	12,353	12,594	13,209
	Outlays, gross:			
4010	Outlays from new discretionary authority	7,550	11,973	12,599
4011	Outlays from discretionary balances	1,817	5,953	734
4020	Outlays, gross (total)	9,367	17,926	13,333
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-8,877	-8,713	-9,398
4033	Non-Federal sources	-166		
4040	Offsets against gross budget authority and outlays (total)	-9,043	-8,713	-9,398
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1,518		
4052	Offsetting collections credited to expired accounts	2,142		
4060	Additional offsets against budget authority only (total)	624		
4070	Budget authority, net (discretionary)	3,934	3,881	3,811
4080	Outlays, net (discretionary)	324	9,213	3,935
	Mandatory:			
4090	Budget authority, gross	4		
	Outlays, gross:			
4100	Outlays from new mandatory authority	4		
4101	Outlays from mandatory balances	58	25	
4110	Outlays, gross (total)	62	25	
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-5		
	Additional offsets against gross budget authority only:			
4142	Offsetting collections credited to expired accounts	1		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	57	25	
4180	Budget authority, net (total)	3,934	3,881	3,811
4190	Outlays, net (total)	381	9,238	3,935

General Operating Expenses, Veterans Benefits Administration.—This appropriation provides for the Department's top management direction and administrative support, including fiscal, personnel, and legal services, as well as for the administration of veteran benefits. The total cost of administering veterans insurance programs is funded through direct appropriations to this account and through reimbursements from the insurance trust fund.

Note.—Reflects FTE treated as reimbursements in all years and the effects of Credit Reform, per Public Law 101–508.

Object Classification (in millions of dollars)

Identification code 036–0151–0–1–705		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	2,275	2,273	2,180
11.9	Total personnel compensation	2,275	2,273	2,180
12.1	Civilian personnel benefits	877	889	831
13.0	Benefits for former personnel	1	3	
21.0	Travel and transportation of persons	10	11	13
22.0	Transportation of things	1	5	6
23.1	Rent	174	187	187
24.0	Printing and reproduction	2	4	3
25.2	Other services from non-Federal sources	610	517	572
26.0	Supplies and materials	3	6	7
31.0	Equipment	4	8	9
42.0	Insurance claims and indemnities	3	3	3
99.0	Direct obligations	3,960	3,906	3,811
99.0	Reimbursable obligations	8,419	8,713	9,398
99.9	Total new obligations, unexpired accounts	12,379	12,619	13,209

Employment Summary

Identification code 036–0151–0–1–705		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	23,664	22,339	22,279
2001	Reimbursable civilian full-time equivalent employment	1,107	954	1,112

Service-Disabled Veterans Insurance Fund

Program and Financing (in millions of dollars)

Identification code 036–4012–0–3–701		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Capital investment	27	27	26
0802	Death claims	100	117	113
0803	All other	20	16	8
0804	Payments to GOE and IT	35	43	42
0900	Total new obligations, unexpired accounts	182	203	189
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	67	96	103
1033	Recoveries of prior year paid obligations	1	.....	.....
1070	Unobligated balance (total)	68	96	103
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	210	210	160
1930	Total budgetary resources available	278	306	263
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	96	103	74
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	78	65	52
3010	New obligations, unexpired accounts	182	203	189
3020	Outlays (gross)	-195	-216	-189
3050	Unpaid obligations, end of year	65	52	52
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	78	65	52
3200	Obligated balance, end of year	65	52	52
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	210	210	160
	Outlays, gross:			
4100	Outlays from new mandatory authority	93	203	160
4101	Outlays from mandatory balances	102	13	29
4110	Outlays, gross (total)	195	216	189
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-118	-112	-71
4123	Non-Federal sources	-93	-6	-5
4123	Non-Federal sources	.....	-62	-56
4123	Non-Federal sources	.....	-30	-28
4130	Offsets against gross budget authority and outlays (total)	-211	-210	-160
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	-16	6	29
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	-16	6	29

The Insurance Act of 1951 established the Service-Disabled Veterans Insurance (S-DVI) program for veterans with service-connected disabilities. S-DVI closed to new policy issuances after December 31, 2022, for veterans who separated from the service on or after April 25, 1951. This fund finances the payment of claims on existing life insurance policies.

Operating Costs

Death claims.—Represents payments to designated beneficiaries.

All other.—Represents payments to policyholders who surrender their policies for their cash value and hold endowment policies which have matured.

Capital investment.—A policyholder may borrow up to the value of his or her policy.

Administration.—Represents the administrative costs of claims processing and account maintenance.

The trend in the number and amount of policies in force is indicated in the following table.

POLICIES AND INSURANCE IN FORCE

	2025 actual	2026 est.	2027 est.
Number of policies (EOY)	240,359	226,679	214,499
Insurance in force (dollars in millions) (EOY)	$2,531	$2,423	$2,282

Financing.—Operations are financed from premiums and other receipts. Additional funds are received by transfer from the Veterans Insurance and Indemnities appropriation, instead of direct appropriations to this fund.

Operating results and financial condition.—Since premiums and other receipts are insufficient to cover operations, the fund continues to project liabilities in excess of assets. The deficit is expected to reach an estimated $1,633 million by September 30, 2027. The expected deficit is financed by additional funds from the above-mentioned Veterans Insurance and Indemnities appropriations.

Object Classification (in millions of dollars)

Identification code 036–4012–0–3–701		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
33.0	Investments and loans	27	28	26
42.0	Insurance claims and indemnities	155	175	163
99.9	Total new obligations, unexpired accounts	182	203	189

Veterans Reopened Insurance Fund

Program and Financing (in millions of dollars)

Identification code 036–4010–0–3–701		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Death claims	4	3	2
0803	All other	1	1	1
0900	Total new obligations, unexpired accounts (object class 42.0)	5	4	3
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	17	13	10
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1	1	1
1930	Total budgetary resources available	18	14	11
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	13	10	8
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8	6	5
3010	New obligations, unexpired accounts	5	4	3
3020	Outlays (gross)	-7	-5	-4
3050	Unpaid obligations, end of year	6	5	4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8	6	5
3200	Obligated balance, end of year	6	5	4
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1	1	1
	Outlays, gross:			
4100	Outlays from new mandatory authority	1	1	1
4101	Outlays from mandatory balances	6	4	3
4110	Outlays, gross (total)	7	5	4
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4121	Interest on Federal securities	-1	-1	-1
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	6	4	3
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	25	19	15
5001	Total investments, EOY: Federal securities: Par value	19	15	12

Note.—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

The Veterans' Reopened Insurance Fund pays claims and administrative costs on participating life insurance policies issued during the period May 1, 1965, through May 2, 1966, under three life insurance programs: 1) service-disabled standard insurance; 2) service-disabled rated insurance; and 3) nonservice-disabled insurance availing disabled World War II and Korean conflict veterans an opportunity to acquire life insurance coverage who were no longer eligible for other government insurance.

Budget program:

Death claims.—Represents payments to designated beneficiaries.

Dividends.—Policyholders participate in the distribution of annual dividends.

All other.—This represents resources for the administrative costs of processing claims and maintaining the accounts, and to those policyholders who: (a) surrender their policies for cash value; (b) hold endowment policies which have matured; and (c) have purchased total disability income coverage and subsequently become disabled.

Policy loans made.—A policyholder may borrow up to the cash value of their policy at an interest rate adjusted to reflect private sector borrowing costs.

The following table reflects the decrease in the number of policies and the amount of insurance in force:

POLICIES AND INSURANCE IN FORCE

	2025 actual	2026 est.	2027 est.
Number of policies	1,004	699	489
Insurance in force (dollars in millions)	$11	$8	$5

Financing.—Operations are financed from premiums collected from policyholders and interest on investments. Excess earnings of the fund are distributed to the policyholders in the form of an annual dividend.

Servicemembers' Group Life Insurance Fund

Program and Financing (in millions of dollars)

Identification code 036–4009–0–3–701		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Premium payments	398	718	718
0802	Payments to carrier	40	165	185
0803	Payment to GOE	2	3	3
0900	Total new obligations, unexpired accounts (object class 41.0)	440	886	906
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4,267	4,809	4,849
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	976	926	900
1801	Change in uncollected payments, Federal sources	6	.....	.....
1850	Spending auth from offsetting collections, mand (total)	982	926	900
1930	Total budgetary resources available	5,249	5,735	5,749
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4,809	4,849	4,843
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	.....	2
3010	New obligations, unexpired accounts	440	886	906
3020	Outlays (gross)	-442	-884	-903
3050	Unpaid obligations, end of year	.....	2	5
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-42	-48	-48
3070	Change in uncollected pymts, Fed sources, unexpired	-6	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-48	-48	-48
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-40	-48	-46
3200	Obligated balance, end of year	-48	-46	-43
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	982	926	900
	Outlays, gross:			
4100	Outlays from new mandatory authority	440	882	900
4101	Outlays from mandatory balances	2	2	3
4110	Outlays, gross (total)	442	884	903
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4121	Interest on Federal securities	-176	-205	-179
4123	Non-Federal sources	-800	-721	-721
4130	Offsets against gross budget authority and outlays (total)	-976	-926	-900
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-6	.....	.....
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	-534	-42	3
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	-534	-42	3
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	4,225	4,761	4,802
5001	Total investments, EOY: Federal securities: Par value	4,761	4,802	4,799

This fund finances the payment of group life insurance premiums to private insurance companies under the Servicemembers' Group Life Insurance (SGLI) Act of 1965, as amended. SGLI is a program for servicemembers on active duty, ready reservists, members of the National Guard, members of the Commissioned Corps of the National Oceanic and Atmospheric Administration and the Public Health Service, cadets and midshipmen of the four service academies, and members of the Reserve Officer Training Corps. SGLI coverage is available in $50,000 increments up to the maximum of $500,000. Veterans' Group Life Insurance (VGLI) is a program of post-separation insurance which allows servicemembers to convert their SGLI coverage to renewable term insurance. Family Servicemembers' Group Life Insurance (FSGLI) is a program extended to the spouses and dependent children of members insured under the SGLI program. FSGLI provides up to a maximum of $100,000 of insurance coverage for spouses, not to exceed the amount of SGLI the insured member has in force, and $10,000 of free coverage for dependent children. Spousal coverage is issued in increments of $10,000.

The Servicemembers' Group Life Insurance Traumatic Injury Protection Program (TSGLI) became effective December 1, 2005. TSGLI provides for payment between $25,000 and $100,000 (depending on the type of injury) to any member of the uniformed services covered by SGLI who sustains a traumatic injury that results in certain serious losses.

Veterans Affairs Life Insurance

Program and Financing (in millions of dollars)

Identification code 036–4379–0–3–705		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Death Claims	7	18	33
0802	Cash Surrenders	.....	1	1
0805	Payment to Insurance account	8	11	15
0900	Total new obligations, unexpired accounts	15	30	49
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	70	156	284
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	100	158	167
1801	Change in uncollected payments, Federal sources	1	.....	.....
1850	Spending auth from offsetting collections, mand (total)	101	158	167
1930	Total budgetary resources available	171	314	451
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	156	284	402
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	6	3	17
3010	New obligations, unexpired accounts	15	30	49
3020	Outlays (gross)	-18	-16	-41

VETERANS AFFAIRS LIFE INSURANCE—Continued

Program and Financing—Continued

Identification code 036–4379–0–3–705		2025 actual	2026 est.	2027 est.
3050	Unpaid obligations, end of year	3	17	25
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-2	-2
3070	Change in uncollected pymts, Fed sources, unexpired	-1		
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	5	1	15
3200	Obligated balance, end of year	1	15	23
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	101	158	167
	Outlays, gross:			
4100	Outlays from new mandatory authority	11	13	41
4101	Outlays from mandatory balances	7	3	
4110	Outlays, gross (total)	18	16	41
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4121	Interest on Federal securities	-4	-10	-13
4123	Non-Federal sources	-96	-148	-154
4130	Offsets against gross budget authority and outlays (total)	-100	-158	-167
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-1		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	-82	-142	-126
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-82	-142	-126
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	64	152	303
5001	Total investments, EOY: Federal securities: Par value	152	303	428

Veterans Affairs Life Insurance (VA Life) was established under Public Law 116–315 and is effective starting January 1, 2023, replacing the Service-Disabled Veterans Insurance (S-DVI) program. The program provides guaranteed whole life insurance coverage to participants and expands eligibility to all service-disabled veterans under age 81 without medical underwriting. Insurance coverage ranges from $10,000 to $40,000 and provides financial assurance to beneficiaries. This program is designed to be self-supporting.

POLICIES AND INSURANCE IN FORCE

	2025 actual	2026 est.	2027 est.
Number of policies (EOY)	67,219	84,869	97,839
Insurance in force (dollars in millions) (EOY)	$2,144	$2,686	$3,143

Object Classification (in millions of dollars)

Identification code 036–4379–0–3–705		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
33.0	Investments and loans	8	18	33
42.0	Insurance claims and indemnities	7	12	16
99.9	Total new obligations, unexpired accounts	15	30	49

VETERANS HOUSING BENEFIT PROGRAM FUND

For the cost of direct and guaranteed loans, such sums as may be necessary to carry out the program, as authorized by subchapters I through III of chapter 37 of title 38, United States Code: *Provided,* That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: *Provided further,* That, during fiscal year ⟦2026⟧ *2027*, within the resources available, not to exceed $500,000 in gross obligations for direct loans are authorized for specially adapted housing loans.

In addition, for administrative expenses to carry out the direct and guaranteed loan programs, ⟦$266,736,842⟧ *$285,436,842. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–1119–0–1–704		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0701	Direct loan subsidy	2,489	1	1
0702	Loan guarantee subsidy		324	619
0704	Subsidy for modifications of loan guarantees	2,074	417	
0705	Reestimates of direct loan subsidy	8	193	
0706	Interest on reestimates of direct loan subsidy	5	10	
0707	Reestimates of loan guarantee subsidy	855	2,395	
0708	Interest on reestimates of loan guarantee subsidy	117	163	
0709	Administrative expenses	263	267	285
0900	Total new obligations, unexpired accounts	5,811	3,770	905
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	317	267	285
	Appropriations, mandatory:			
1200	Appropriation	3,475	3,086	620
1200	Appropriation Modification of Subsidy	2,073	417	
1260	Appropriations, mandatory (total)	5,548	3,503	620
1900	Budget authority (total)	5,865	3,770	905
1930	Total budgetary resources available	5,865	3,770	905
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-54		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	459	194	
3010	New obligations, unexpired accounts	5,811	3,770	905
3020	Outlays (gross)	-6,072	-3,964	-905
3041	Recoveries of prior year unpaid obligations, expired	-4		
3050	Unpaid obligations, end of year	194		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	459	194	
3200	Obligated balance, end of year	194		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	317	267	285
	Outlays, gross:			
4010	Outlays from new discretionary authority	157	267	285
4011	Outlays from discretionary balances	331		
4020	Outlays, gross (total)	488	267	285
	Mandatory:			
4090	Budget authority, gross	5,548	3,503	620
	Outlays, gross:			
4100	Outlays from new mandatory authority	5,545	3,503	620
4101	Outlays from mandatory balances	39	194	
4110	Outlays, gross (total)	5,584	3,697	620
4180	Budget authority, net (total)	5,865	3,770	905
4190	Outlays, net (total)	6,072	3,964	905

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 036–1119–0–1–704		2025 actual	2026 est.	2027 est.
	Direct loan levels supportable by subsidy budget authority:			
115001	Acquired Direct Loans	10,052	8	8
115004	Vendee Direct Loans	7	156	136
115999	Total direct loan levels	10,059	164	144
	Direct loan subsidy (in percent):			
132001	Acquired Direct Loans	24.70	12.11	11.24
132004	Vendee Direct Loans	-28.97	-31.21	-26.57
132999	Weighted average subsidy rate	24.66	-29.10	-24.47
	Direct loan subsidy budget authority:			
133001	Acquired Direct Loans	2,489	1	1
133004	Vendee Direct Loans	-2	-48	-36
133999	Total subsidy budget authority	2,487	-47	-35
	Direct loan subsidy outlays:			
134001	Acquired Direct Loans	2,527	1	1
134004	Vendee Direct Loans	-2	-48	-36
134999	Total subsidy outlays	2,525	-47	-35
	Direct loan reestimates:			
135001	Acquired Direct Loans	-1,061	141	
135004	Vendee Direct Loans	6	-1	

135005	Acquired and Vendee Loan Reestimates	1	6	.....
135999	Total direct loan reestimates	-1,054	146	.....
	Guaranteed loan levels supportable by subsidy budget authority:			
215001	Housing Guaranteed Loans	195,800	222,000	217,312
215999	Total loan guarantee levels	195,800	222,000	217,312
	Guaranteed loan subsidy (in percent):			
232001	Housing Guaranteed Loans	-.19	0.15	0.28
232999	Weighted average subsidy rate	-.19	0.15	0.28
	Guaranteed loan subsidy budget authority:			
233001	Housing Guaranteed Loans	-372	324	619
233999	Total subsidy budget authority	-372	324	619
	Guaranteed loan subsidy outlays:			
234001	Housing Guaranteed Loans	1,701	741	619
234999	Total subsidy outlays	1,701	741	619
	Guaranteed loan reestimates:			
235001	Housing Guaranteed Loans	-2,688	1,234	.....
235002	Guaranteed Loan Sale Securities—Vendee	1	-1	.....
235999	Total guaranteed loan reestimates	-2,687	1,233	.....
	Administrative expense data:			
3510	Budget authority	317	267	285
3590	Outlays from new authority	155	267	285

Veterans Affairs (VA) Housing Credit Program Account.—The Housing Credit Program Account supports the Department of Veterans Affairs' housing credit programs, which help eligible veterans, active duty service members, surviving spouses, and members of the Reserves and National Guard purchase, retain, and adapt homes in recognition of their service to the Nation. Through the VA Home Loan guaranty program, VA helps borrowers purchase a house or refinance a home mortgage by substituting the Federal Government's guaranty for a down payment that might otherwise be required.

Under the authority of 38 U.S.C. Section 3703, the VA provides the following guaranty amount for a borrower with full entitlement (first-time users of the program or users whose entitlement is fully restored) is as follows:

(a) 50 percent for loans of $45,000 or less;

(b) $22,500 for loans greater than $45,000, but no more than $56,250;

(c) the lesser of $36,000 or 40 percent of the loan amount for loans greater than $56,250, but not more than $144,000; or

(d) 25 percent of the loan amount for loans of $144,001 or greater.

The Housing Credit Program account provides annual appropriations for corporate leadership and operational support of VA's housing credit programs. These programs facilitate the extension of private capital on more liberal terms and provide intensive supplemental mortgage loan servicing to assist veterans and service members in obtaining housing credit and retaining their homes during periods of temporary financial hardship.

WORKLOAD

[in thousands]

	2025 actual	2026 est.	2027 est.
Construction and valuation	491	553	565
Loan processing	272	330	337
Loan service and claims	140	137	140

Object Classification (in millions of dollars)

Identification code 036–1119–0–1–704		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	263	267	285
41.0	Grants, subsidies, and contributions	5,548	3,503	620
99.9	Total new obligations, unexpired accounts	5,811	3,770	905

Housing Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 036–4127–0–3–704		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Property sales expense	.....	1	9
0004	Property management/other expense	10	1	22
0091	Direct program activities, subtotal	10	2	31
	Credit program obligations:			
0710	Direct loan obligations	10,059	164	144
0713	Payment of interest to Treasury	414	150	208
0740	Negative subsidy obligations	2	48	36
0742	Downward reestimates paid to receipt accounts	1,008	3	.....
0743	Interest on downward reestimates	59	54	.....
0791	Direct program activities, subtotal	11,542	419	388
0900	Total new obligations, unexpired accounts	11,552	421	419
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,239	439	.....
1020	Adjustment of unobligated bal brought forward, Oct 1	7	.....	.....
1023	Unobligated balances applied to repay debt	-465	-439	.....
1070	Unobligated balance (total)	781	.....	.....
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	8,722	420	418
1422	Borrowing authority applied to repay debt	-3	.....	.....
1440	Borrowing authority, mandatory (total)	8,719	420	418
	Spending authority from offsetting collections, mandatory:			
1800	Collected	2,649	1,185	948
1801	Change in uncollected payments, Federal sources	-38	.....	.....
1825	Spending authority from offsetting collections applied to repay debt	-120	-1,184	-947
1850	Spending auth from offsetting collections, mand (total)	2,491	1	1
1900	Budget authority (total)	11,210	421	419
1930	Total budgetary resources available	11,991	421	419
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	439	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	14	4
3010	New obligations, unexpired accounts	11,552	421	419
3020	Outlays (gross)	-11,539	-431	-419
3050	Unpaid obligations, end of year	14	4	4
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-41	-3	-3
3070	Change in uncollected pymts, Fed sources, unexpired	38	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-3	-3	-3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-40	11	1
3200	Obligated balance, end of year	11	1	1
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	11,210	421	419
	Financing disbursements:			
4110	Outlays, gross (total)	11,539	431	419
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources: Payments from program account	-2,541	-204	-1
4122	Interest on uninvested funds	-42	.....	.....
4123	Interest and principal received on loans	-66	-975	-852
4123	Fees	.....	-4	-3
4123	Cash sale of properties	.....	-2	-92
4130	Offsets against gross budget authority and outlays (total)	-2,649	-1,185	-948
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	38	.....	.....
4160	Budget authority, net (mandatory)	8,599	-764	-529
4170	Outlays, net (mandatory)	8,890	-754	-529
4180	Budget authority, net (total)	8,599	-764	-529
4190	Outlays, net (total)	8,890	-754	-529

Housing Direct Loan Financing Account—Continued

Status of Direct Loans (in millions of dollars)

Identification code 036–4127–0–3–704	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	10,059	164	144
1150 Total direct loan obligations	10,059	164	144
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	561	10,652	10,019
1231 Disbursements: Direct loan disbursements	10,059	164	144
1251 Repayments: Repayments and prepayments	-41	-695	-584
1263 Write-offs for default: Direct loans	.....	-92	-245
1264 Other adjustments, net (+ or -)	73	-10	.....
1290 Outstanding, end of year	10,652	10,019	9,334

Balance Sheet (in millions of dollars)

Identification code 036–4127–0–3–704	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	1,199	451
Investments in U.S. securities:		
1106 Receivables, net	54	624
1206 Non-Federal assets: Receivables, net	2	27
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	561	10,652
1402 Interest receivable	10	14
1404 Foreclosed property	2	3
1405 Allowance for subsidy cost (-)	104	-2,823
1499 Net present value of assets related to direct loans	677	7,846
1901 Other Federal assets: Other assets	1	.....
1999 Total assets	1,933	8,948
LIABILITIES:		
Federal liabilities:		
2101 Accounts payable	801	.....
2103 Debt	1,130	8,935
2105 Other	2	8
Non-Federal liabilities:		
2201 Accounts payable	.....	.....
2207 Other	.....	.....
2999 Total liabilities	1,933	8,943
NET POSITION:		
3300 Cumulative results of operations	.....	5
4999 Total liabilities and net position	1,933	8,948

Housing Guaranteed Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 036–4129–0–3–704	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Losses on defaulted loans	382	1,339	1,606
0005 Payment to trustee reserve	1	.....	2
0009 Property sales expense	35	204	176
0010 Property management expense	86	203	199
0011 Property improvement expense	4	6	5
0012 Loans acquired	10,081	8	8
0013 Refunds	59	336	343
0091 Direct program activities, subtotal	10,648	2,096	2,339
Credit program obligations:			
0711 Default claim payments on principal	1,366	2,735	2,375
0713 Payment of interest to Treasury	3	.....	.....
0740 Negative subsidy obligations	372	.....	.....
0741 Modification savings	.....	389	.....
0742 Downward reestimates paid to receipt accounts	3,375	1,071	.....
0743 Interest on downward reestimates	286	254	.....
0791 Direct program activities, subtotal	5,402	4,449	2,375
0900 Total new obligations, unexpired accounts	16,050	6,545	4,714
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7,684	7,040	7,929
1022 Capital transfer of unobligated balances to general fund	-11	-325	.....
1023 Unobligated balances applied to repay debt	-47	.....	.....
1033 Recoveries of prior year paid obligations	4	.....	.....
1070 Unobligated balance (total)	7,630	6,715	7,929
Financing authority:			
Appropriations, mandatory:			
1200 Appropriation	72	30	.....
Spending authority from offsetting collections, mandatory:			
1800 Collected	15,376	7,729	4,693
1801 Change in uncollected payments, Federal sources	12	.....	.....
1850 Spending auth from offsetting collections, mand (total)	15,388	7,729	4,693
1900 Budget authority (total)	15,460	7,759	4,693
1930 Total budgetary resources available	23,090	14,474	12,622
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	7,040	7,929	7,908
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	211	289	97
3010 New obligations, unexpired accounts	16,050	6,545	4,714
3020 Outlays (gross)	-15,972	-6,737	-4,714
3050 Unpaid obligations, end of year	289	97	97
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	.....	-12	-12
3070 Change in uncollected pymts, Fed sources, unexpired	-12	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-12	-12	-12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	211	277	85
3200 Obligated balance, end of year	277	85	85
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	15,460	7,759	4,693
Financing disbursements:			
4110 Outlays, gross (total)	15,972	6,737	4,714
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Payments from program account	-972	-2,881	-619
4120 Recoveries from DLFA	-10,073	-166	-145
4120 Modification of subsidy	-2,073	-417	.....
4122 Interest on uninvested funds	-191	-229	-245
4123 Funding fees	-1,489	-1,485	-1,461
4123 Cash sale of properties	-445	-2,455	-2,132
4123 Redemption of Properties/Other income and receivables	-137	-96	-91
4130 Offsets against gross budget authority and outlays (total)	-15,380	-7,729	-4,693
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	-12	.....	.....
4143 Recoveries of prior year paid obligations, unexpired accounts	4	.....	.....
4150 Additional offsets against budget authority only (total)	-8	.....	.....
4160 Budget authority, net (mandatory)	72	30	.....
4170 Outlays, net (mandatory)	592	-992	21
4180 Budget authority, net (total)	72	30	.....
4190 Outlays, net (total)	592	-992	21

Status of Guaranteed Loans (in millions of dollars)

Identification code 036–4129–0–3–704	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	195,800	222,000	217,312
2150 Total guaranteed loan commitments	195,800	222,000	217,312
2199 Guaranteed amount of guaranteed loan commitments	54,041	61,272	59,978
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	1,060,390	1,098,070	1,249,303
2231 Disbursements of new guaranteed loans	195,800	222,000	217,312
2251 Repayments and prepayments	-146,307	-66,509	-72,871
Adjustments:			
2261 Terminations for default that result in loans receivable	-17	-210	-620
2262 Terminations for default that result in acquisition of property	-1,366	-2,735	-2,375
2263 Terminations for default that result in claim payments	-10,430	-1,137	-995
2264 Other adjustments, net	.....	-176	.....
2290 Outstanding, end of year	1,098,070	1,249,303	1,389,754

	Memorandum:			
2299	Guaranteed amount of guaranteed loans outstanding, end of year	276,274	313,256	348,474
	Addendum:			
	Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310	Outstanding, start of year	1,820	1,700	1,907
2331	Disbursements for guaranteed loan claims		210	620
2351	Repayments of loans receivable	-222	-96	-91
2364	Other adjustments, net	102	93	
2390	Outstanding, end of year	1,700	1,907	2,436

Balance Sheet (in millions of dollars)

Identification code 036–4129–0–3–704	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	7,896	7,317
Investments in U.S. securities:		
1106 Receivables, net	706	2,331
1206 Non-Federal assets: Receivables, net	7	26
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	1,820	1,700
1504 Accounts receivable from foreclosed property		
1504 Foreclosed property	261	1,106
1505 Allowance for subsidy cost (-)		-290
1599 Net present value of assets related to defaulted guaranteed loans	2,081	2,516
1999 Total assets	10,690	12,190
LIABILITIES:		
Federal liabilities:		
2103 Debt	60	13
2105 Other liabilities	3,353	1,493
Non-Federal liabilities:		
2201 Accounts payable	211	279
2204 Non-federal liabilities for loan guarantees	7,042	10,310
2999 Total liabilities	10,666	12,095
NET POSITION:		
3100 Unexpended appropriations	24	95
3300 Cumulative results of operations		
3999 Total net position	24	95
4999 Total liabilities and net position	10,690	12,190

Housing Liquidating Account

Program and Financing (in millions of dollars)

Identification code 036–4025–0–3–704	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1		
1022 Capital transfer of unobligated balances to general fund	-1		
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	2	2	2
1820 Capital transfer of spending authority from offsetting collections to general fund	-2	-2	-2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	
3020 Outlays (gross)		-1	
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances		1	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Loan repayments and prepayments	-1	-1	-1
4123 Interest collection on Veteran liability debts	-1	-1	-1
4130 Offsets against gross budget authority and outlays (total)	-2	-2	-2
4160 Budget authority, net (mandatory)	-2	-2	-2
4170 Outlays, net (mandatory)	-2	-1	-2
4180 Budget authority, net (total)	-2	-2	-2
4190 Outlays, net (total)	-2	-1	-2
Memorandum (non-add) entries:			
5010 Total investments, SOY: non-Fed securities: Market value	140		

Status of Direct Loans (in millions of dollars)

Identification code 036–4025–0–3–704	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	3	18	18
1264 Other adjustments, net (+ or -)	15		
1290 Outstanding, end of year	18	18	18

Balance Sheet (in millions of dollars)

Identification code 036–4025–0–3–704	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	2	1
Non-Federal assets:		
1201 Investments in non-Federal securities, net	139	
1206 Receivables, net		
1601 Direct loans, gross	3	18
1602 Interest receivable	16	16
1603 Allowance for estimated uncollectible loans and interest (-)	-16	-33
1604 Direct loans and interest receivable, net	3	1
1605 Accounts receivable from foreclosed property		
1699 Value of assets related to direct loans	3	1
1701 Defaulted guaranteed loans, gross		
1703 Allowance for estimated uncollectible loans and interest (-)		
1704 Defaulted guaranteed loans and interest receivable, net		
1706 Foreclosed property		
1799 Value of assets related to loan guarantees		
1999 Total assets	144	2
LIABILITIES:		
Non-Federal liabilities:		
2201 Accounts payable	1	1
2204 Liabilities for loan guarantees	143	136
2207 Other Deferred Revenue		
2999 Total liabilities	144	137
NET POSITION:		
3300 Cumulative results of operations		-135
4999 Total liabilities and net position	144	2

Native American Veteran Housing Loan Program Account

For the cost of direct loans, ⟦$6,865,235⟧ *$2,604,056*, as authorized by subchapter V of chapter 37 of title 38, United States Code: *Provided,* That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: *Provided further,* That funds made available under this heading are available to subsidize gross obligations for the principal amount of direct loans not to exceed $75,000,000.

In addition, for administrative expenses to carry out the direct loan program authorized by subchapter V of chapter 37 of title 38, United States Code, ⟦$5,845,241⟧ *$5,967,991*.

Vocational Rehabilitation Loans Program Account

For the cost of direct loans, ⟦$45,428⟧ *$34,788*, as authorized by chapter 31 of title 38, United States Code: *Provided,* That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: *Provided further,* That funds made available under this heading are available to subsidize gross obligations for the principal amount of direct loans not to exceed ⟦$1,394,442⟧ *$1,227,041*.

In addition, for administrative expenses necessary to carry out the direct loan program, ⟦$507,254⟧ *$512,540*, which may be paid to the appropriation for "Gen-

NATIVE AMERICAN VETERAN HOUSING LOAN PROGRAM ACCOUNT—Continued

eral Operating Expenses, Veterans Benefits Administration". *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–1120–0–1–704		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0701	Direct loan subsidy		7	3
0705	Reestimates of direct loan subsidy	7	4	
0706	Interest on reestimates of direct loan subsidy	1		
0709	Administrative expenses	3	6	6
0900	Total new obligations, unexpired accounts (object class 25.2)	11	17	9
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	2	2
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	3	13	9
	Appropriations, mandatory:			
1200	Appropriation	8	4	
1900	Budget authority (total)	11	17	9
1930	Total budgetary resources available	13	19	11
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	2	2
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4	1	
3010	New obligations, unexpired accounts	11	17	9
3020	Outlays (gross)	-14	-18	-9
3050	Unpaid obligations, end of year	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4	1	
3200	Obligated balance, end of year	1		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3	13	9
	Outlays, gross:			
4010	Outlays from new discretionary authority	3	13	9
4011	Outlays from discretionary balances	3	1	
4020	Outlays, gross (total)	6	14	9
	Mandatory:			
4090	Budget authority, gross	8	4	
	Outlays, gross:			
4100	Outlays from new mandatory authority	8	4	
4180	Budget authority, net (total)	11	17	9
4190	Outlays, net (total)	14	18	9

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 036–1120–0–1–704		2025 actual	2026 est.	2027 est.
	Direct loan levels supportable by subsidy budget authority:			
115002	Native American Direct Loans	15	43	40
115003	Vocational Rehabilitation	2	1	1
115999	Total direct loan levels	17	44	41
	Direct loan subsidy (in percent):			
132002	Native American Direct Loans	-.60	15.83	6.56
132003	Vocational Rehabilitation	4.12	3.26	2.84
132999	Weighted average subsidy rate	-.04	15.54	6.47
	Direct loan subsidy budget authority:			
133002	Native American Direct Loans		7	3
133999	Total subsidy budget authority		7	3
	Direct loan subsidy outlays:			
134002	Native American Direct Loans		6	3
134999	Total subsidy outlays		6	3
	Direct loan reestimates:			
135002	Native American Direct Loans	7	4	
135999	Total direct loan reestimates	7	4	
	Administrative expense data:			
3510	Budget authority	3	6	6
3590	Outlays from new authority	3	6	6

The Native American Veteran Housing Loan program provides direct housing loans to eligible veterans living on trust lands under 38 U.S.C. Chapter 37, Section 3761. These loans may be used to purchase, construct, or improve a home to be occupied as the veteran's residence. This program was established as a pilot in 1993 and was made permanent on June 15, 2006, through Public Law 109–233.

Veteran Readiness and Employment Loan program: In accordance with 38 C.F.R. Section 3112 and 38 C.F.R. Section 21.274, the Veterans Readiness and Employment program provides advances, referred to as loans, from non-interest bearing revolving fund to veterans who would otherwise be unable to begin, or continue participation in, a rehabilitation program without financial assistance. This program is authorized under Chapter 31 of 38 U.S.C. Section 3112. Repayment of the loan is made in monthly installments from future payments which can come from compensation or pension benefits, educational assistance allowances, retirement, or subsistence allowances.

NATIVE AMERICAN DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036–4130–0–3–704		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0710	Direct loan obligations	15	43	40
0713	Payment of interest to Treasury	4	4	4
0740	Negative subsidy obligations	1		
0900	Total new obligations, unexpired accounts	20	47	44
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	11	8	8
1023	Unobligated balances applied to repay debt	-5		
1070	Unobligated balance (total)	6	8	8
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	18	36	41
1422	Borrowing authority applied to repay debt	-3		
1440	Borrowing authority, mandatory (total)	15	36	41
	Spending authority from offsetting collections, mandatory:			
1800	Collected	15	24	20
1825	Spending authority from offsetting collections applied to repay debt	-8	-13	-17
1850	Spending auth from offsetting collections, mand (total)	7	11	3
1900	Budget authority (total)	22	47	44
1930	Total budgetary resources available	28	55	52
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	8	8	8
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	4	7
3010	New obligations, unexpired accounts	20	47	44
3020	Outlays (gross)	-18	-44	-43
3050	Unpaid obligations, end of year	4	7	8
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	4	7
3200	Obligated balance, end of year	4	7	8
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	22	47	44
	Financing disbursements:			
4110	Outlays, gross (total)	18	44	43
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-8	-11	-3
4122	Interest on uninvested funds	-1		
4123	Non-federal sources - Repayments and prepayments of principal	-4	-10	-13
4123	Non-Federal sources - Interest received on loans	-2	-3	-4
4130	Offsets against gross budget authority and outlays (total)	-15	-24	-20
4160	Budget authority, net (mandatory)	7	23	24

4170	Outlays, net (mandatory)	3	20	23
4180	Budget authority, net (total)	7	23	24
4190	Outlays, net (total)	3	20	23

Status of Direct Loans (in millions of dollars)

Identification code 036–4130–0–3–704	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	15	43	40
1150 Total direct loan obligations	15	43	40
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	71	87	114
1231 Disbursements: Direct loan disbursements	16	40	39
1251 Repayments: Repayments and prepayments		-13	-12
1290 Outstanding, end of year	87	114	141

Balance Sheet (in millions of dollars)

Identification code 036–4130–0–3–704	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	13	12
Investments in U.S. securities:		
1106 Receivables, net	7	2
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	71	87
1402 Interest receivable	1	1
1405 Other assets	8	-2
1499 Net present value of assets related to direct loans	80	86
1999 Total assets	100	100
LIABILITIES:		
Federal liabilities:		
2103 Federal liabilities debt	97	99
2105 Other liabilities	2	
2999 Total liabilities	99	99
NET POSITION:		
3300 Cumulative results of operations	1	1
4999 Total liabilities and net position	100	100

Transitional Housing Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 036–4258–0–3–704	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	4	4
1930 Total budgetary resources available	4	4	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	4	4
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

Status of Direct Loans (in millions of dollars)

Identification code 036–4258–0–3–704	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1121 Limitation available from carry-forward	95	95	95
1143 Unobligated limitation carried forward	-95	-95	-95
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	4	4	4
1290 Outstanding, end of year	4	4	4

Balance Sheet (in millions of dollars)

Identification code 036–4258–0–3–704	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	4	4
1401 Net value of assets related to post-1991 direct loans receivable: Direct loans receivable, gross	4	4
1999 Total assets	8	8
LIABILITIES:		
Federal liabilities:		
2103 Debt	4	4
2105 Loan Guaranty/Other Liabilities	4	4
2999 Total liabilities	8	8
4999 Total liabilities and net position	8	8

Vocational Rehabilitation Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 036–4112–0–3–702	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	1	1	1
0900 Total new obligations, unexpired accounts	1	1	1
Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400 Authority to borrow (indefinite)		1	1
Spending authority from offsetting collections, mandatory:			
1800 Collected	1	1	1
1825 Spending authority from offsetting collections applied to repay debt		-1	-1
1850 Spending auth from offsetting collections, mand (total)	1		
1900 Budget authority (total)	1	1	1
1930 Total budgetary resources available	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1	1	1
3020 Outlays (gross)	-1	-1	-1
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	1	1	1
Financing disbursements:			
4110 Outlays, gross (total)	1	1	1
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Repayments and prepayments of principal	-1	-1	-1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

Status of Direct Loans (in millions of dollars)

Identification code 036–4112–0–3–702	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	1	1	1
1150 Total direct loan obligations	1	1	1
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	1	1	1
1231 Disbursements: Direct loan disbursements	1	1	1
1251 Repayments: Repayments and prepayments	-1	-1	-1
1290 Outstanding, end of year	1	1	1

Balance Sheet (in millions of dollars)

Identification code 036–4112–0–3–702	2024 actual	2025 actual
ASSETS:		
Federal assets:		
Investments in U.S. securities:		
1104 Investments U.S. securities		
1401 Net value of assets related to post-1991 direct loans receivable: Direct loans receivable, gross	1	1
1999 Total assets	1	1
LIABILITIES:		
2103 Federal liabilities: Debt	1	1

VOCATIONAL REHABILITATION DIRECT LOAN FINANCING ACCOUNT—Continued

Balance Sheet—Continued

Identification code 036–4112–0–3–702	2024 actual	2025 actual
4999 Total liabilities and net position	1	1

Trust Funds

POST-VIETNAM ERA VETERANS EDUCATION ACCOUNT

Program and Financing (in millions of dollars)

Identification code 036–8133–0–7–702	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Financial Transfers		39	
0900 Total new obligations, unexpired accounts (object class 94.0)		39	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	47	47	
1029 Other balances withdrawn to Treasury		-8	
1070 Unobligated balance (total)	47	39	
1930 Total budgetary resources available	47	39	
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	47		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1		
3010 New obligations, unexpired accounts		39	
3020 Outlays (gross)	-1	-39	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1		
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	1	39	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	1	39	

The Post-Vietnam Era Veterans' Educational Assistance Program was established under Public Law 94–502, Veterans' Education and Employment Assistance Act, 1976. This program consists of voluntary contributions by eligible servicemembers and matching contributions provided by the Department of War and provides educational assistance payments to participants who entered the service after December 31, 1976. Chapter 32, title 38, U.S.C. Section 901 is a non-contributory program with educational assistance provided by the Department of War. Public Law 99–576, enacted October 28, 1986, closed the program permanently for new enrollments effective March 31, 1987. The estimated activity in the fund follows:

CONTRIBUTIONS, PARTICIPANTS, DISENROLLMENTS, REFUNDS AND TRAINEES

	2025 actual	2026 est.	2027 est.
Total program obligations (in thousands)	$483	$0	$0
Number of disenrollments	1,254	0	0
Total refunds (in thousands)	$483	$0	$0
Average Refund	$385	$0	$0
Total trainees	0	0	0
Total trainee cost (in thousands)	$0	$0	$0
Average trainee cost	$0	$0	$0
Section 901 trainees	0	0	0
Total Section 901 trainee cost (in thousands)	$0	$0	$0
Average Section 901 trainee cost	$0	$0	$0

NATIONAL SERVICE LIFE INSURANCE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036–8132–0–7–701	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	381	247	119
Receipts:			
Current law:			
1130 NSLI Fund, Premium and Other Receipts	8	9	4
1140 NSLI Fund, Interest	13	11	6
1199 Total current law receipts	21	20	10
1999 Total receipts	21	20	10
2000 Total: Balances and receipts	402	267	129
Appropriations:			
Current law:			
2101 National Service Life Insurance Fund	-21	-20	-10
2103 National Service Life Insurance Fund	-134	-128	-47
2199 Total current law appropriations	-155	-148	-57
2999 Total appropriations	-155	-148	-57
5099 Balance, end of year	247	119	72

Program and Financing (in millions of dollars)

Identification code 036–8132–0–7–701	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Death claims	75	68	21
0003 Matured endowments	27	32	19
0004 Cash surrenders	42	35	10
0005 Dividends	6	8	4
0006 Interest paid on dividend credits and deposits	2	2	1
0007 Payment to general operating expenses	2	2	1
0091 Total operating expenses	154	147	56
0201 Capital investment: Policy loans	1	1	1
0799 Total direct obligations	155	148	57
0801 Death claims	1	3	2
0803 Matured endowments		2	2
0804 Cash surrenders		2	1
0899 Total reimbursable obligations	1	7	5
0900 Total new obligations, unexpired accounts	156	155	62
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	21	20	10
1203 Appropriation (previously unavailable)(special or trust)	134	128	47
1260 Appropriations, mandatory (total)	155	148	57
Spending authority from offsetting collections, mandatory:			
1800 Collected	1	7	5
1900 Budget authority (total)	156	155	62
1930 Total budgetary resources available	156	155	62
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	211	163	153
3010 New obligations, unexpired accounts	156	155	62
3020 Outlays (gross)	-204	-165	-88
3050 Unpaid obligations, end of year	163	153	127
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	211	163	153
3200 Obligated balance, end of year	163	153	127
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	156	155	62
Outlays, gross:			
4100 Outlays from new mandatory authority	20	27	15
4101 Outlays from mandatory balances	184	138	73
4110 Outlays, gross (total)	204	165	88
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-1	-7	-5
4180 Budget authority, net (total)	155	148	57
4190 Outlays, net (total)	203	158	83
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	586	402	211
5001 Total investments, EOY: Federal securities: Par value	402	211	138

Note.—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

The National Service Life Insurance Fund was established in 1940. It is for the World War II servicemembers' and veterans' insurance program. Over 22 million policies were issued under this program. Activity of the fund reflects a declining claim workload. The trend in the number and amount of policies in force is shown as follows:

POLICIES AND INSURANCE IN FORCE

	2025 actual	2026 est.	2027 est.
Number of policies	17,194	9,446	5,245
Insurance in force (dollars in millions)	$210	$113	$53

This fund is operated on a commercial basis to the extent possible. The income of the fund is derived from premium receipts, interest on investments, and payments which are made to the fund from the Veterans Insurance and Indemnities appropriation.

Assets of the fund, which are largely invested in special interest-bearing Treasury securities and in policy loans, are expected to decrease from an estimated $245 million as of September 30, 2026, to $136 million as of September 30, 2027. The actuarial estimate of policy obligations as of September 30, 2027, totals $124 million, leaving a balance of $12 million for contingency reserves.

Status of Funds (in millions of dollars)

Identification code 036–8132–0–7–701	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	592	408	270
0999 Total balance, start of year	592	408	270
Cash income during the year:			
Current law:			
Receipts:			
1130 NSLI Fund, Premium and Other Receipts	8	9	4
1130 National Service Life Insurance Fund	1	7	5
1150 NSLI Fund, Interest	13	11	6
1199 Income under present law	22	27	15
1999 Total cash income	22	27	15
Cash outgo during year:			
Current law:			
2100 National Service Life Insurance Fund	-204	-165	-88
2199 Outgo under current law	-204	-165	-88
2999 Total cash outgo (-)	-204	-165	-88
Surplus or deficit:			
3110 Excluding interest	-195	-149	-79
3120 Interest	13	11	6
3199 Subtotal, surplus or deficit	-182	-138	-73
3298 Rounding adjustment	-2	.....	.....
3299 Total adjustments	-2	.....	.....
3999 Total change in fund balance	-184	-138	-73
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	6	59	59
4200 National Service Life Insurance Fund	402	211	138
4999 Total balance, end of year	408	270	197

Object Classification (in millions of dollars)

Identification code 036–8132–0–7–701	2025 actual	2026 est.	2027 est.
Direct obligations:			
33.0 Investments and loans	.....	1	1
42.0 Insurance claims and indemnities	144	135	50
43.0 Interest and dividends	11	12	6
99.0 Direct obligations	155	148	57
99.0 Reimbursable obligations	1	7	5
99.9 Total new obligations, unexpired accounts	156	155	62

UNITED STATES GOVERNMENT LIFE INSURANCE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036–8150–0–7–701	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1	1	1
2000 Total: Balances and receipts	1	1	1
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 036–8150–0–7–701	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	.....
3020 Outlays (gross)	.....	-1	.....
3050 Unpaid obligations, end of year	1	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	.....
3200 Obligated balance, end of year	1	.....	.....
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	.....	1	.....
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	.....	1	.....
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	1	1	1
5001 Total investments, EOY: Federal securities: Par value	1	1	1

Note.—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

The United States Government Life Insurance Fund (USGLI) was established in 1919 to receive premiums and pay claims on insurance issued under the provisions of the War Risk Insurance Act. The general decline in the activity of the fund is indicated in the table below. All USGLI program policies have reached the maturity age. However, the program will continue to disburse insurance annuity benefits to beneficiaries.

POLICIES AND INSURANCE IN FORCE

	2025 actual	2026 est.	2027 est.
Number of policies	0	0	0
Insurance in force (dollars in millions)	$0	$0	$0

The fund is operated on a commercial basis to the extent possible. The income of the fund is derived from interest on investments. Effective January 1, 1983, premiums were discontinued because reserves held in the fund were adequate to meet future liabilities of the program.

Assets of the fund, which are invested in interest-bearing securities are estimated to decrease from $1.2 million as of September 30, 2026, to $1 million as of September 30, 2027, as payments continue to be disbursed to remaining annuitants. The actuarial evaluation of policy obligations as of September 30, 2027, totals $0.7 million, leaving a balance of $0.3 million for contingency reserves.

Status of Funds (in millions of dollars)

Identification code 036–8150–0–7–701	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	1	1	.....
0999 Total balance, start of year	1	1	.....
Cash outgo during year:			
Current law:			
2100 United States Government Life Insurance Fund	.....	-1	.....
2199 Outgo under current law	.....	-1	.....
2999 Total cash outgo (-)	.....	-1	.....
Surplus or deficit:			
3110 Excluding interest	.....	-1	.....

UNITED STATES GOVERNMENT LIFE INSURANCE FUND—Continued

Status of Funds—Continued

Identification code 036–8150–0–7–701		2025 actual	2026 est.	2027 est.
3199	Subtotal, surplus or deficit		-1	
3999	Total change in fund balance		-1	
	Unexpended balance, end of year:			
4100	Uninvested balance (net), end of year		-1	-1
4200	United States Government Life Insurance Fund	1	1	1
4999	Total balance, end of year	1		

VETERANS SPECIAL LIFE INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 036–8455–0–8–701		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Death claims	87	80	64
0802	Cash surrenders	26	8	6
0804	All other	1	15	18
0806	Capital investment	1	1	1
0900	Total new obligations, unexpired accounts	115	104	89
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	438	356	285
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	34	33	19
1801	Change in uncollected payments, Federal sources	-1		
1850	Spending auth from offsetting collections, mand (total)	33	33	19
1930	Total budgetary resources available	471	389	304
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	356	285	215
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	231	191	175
3010	New obligations, unexpired accounts	115	104	89
3020	Outlays (gross)	-155	-120	-104
3050	Unpaid obligations, end of year	191	175	160
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-4	-4
3070	Change in uncollected pymts, Fed sources, unexpired	1		
3090	Uncollected pymts, Fed sources, end of year	-4	-4	-4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	226	187	171
3200	Obligated balance, end of year	187	171	156
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	33	33	19
	Outlays, gross:			
4100	Outlays from new mandatory authority	33	33	19
4101	Outlays from mandatory balances	122	87	85
4110	Outlays, gross (total)	155	120	104
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4121	Interest on Federal securities	-19	-17	-10
4123	Non-Federal sources	-7	-7	-5
4123	Non-Federal sources	-8	-9	-4
4130	Offsets against gross budget authority and outlays (total)	-34	-33	-19
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	1		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	121	87	85
4180	Budget authority, net (total)			
4190	Outlays, net (total)	121	87	85
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	663	543	455
5001	Total investments, EOY: Federal securities: Par value	543	455	371

Note.—Department of Veterans Affairs insurance policy loans are not an extension of Federal credit. Credit schedules previously shown for this account have been discontinued.

The Veterans' Special Life Insurance Fund finances the payment of claims on life insurance policies issued before January 3, 1957, to veterans who served in the Armed Forces subsequent to April 1, 1951. No new policies can be issued.

Benefit program:

Death claims.—Represents payments to designated beneficiaries.

Cash surrenders.—A policyholder may terminate his or her insurance by cashing in the policy for its cash value.

Dividends.—Policyholders participate in the distribution of annual dividends.

All other.—Classified in this category are payments to policyholders who: (a) hold endowment policies which have matured; (b) have purchased total disability income coverage and subsequently become disabled; and (c) are paid interest on dividend credits and deposits.

The following table reflects the decrease in the number of policies and the amounts of insurance in force:

POLICIES AND INSURANCE IN FORCE

	2025 actual	2026 est.	2027 est.
Number of policies	25,351	19,532	14,479
Insurance in force (dollars in millions)	$391	$284	$202

Financing.—Payments from this fund are financed primarily from premium receipts and interest on investments.

Object Classification (in millions of dollars)

Identification code 036–8455–0–8–701		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
33.0	Investments and loans	1	1	1
42.0	Insurance claims and indemnities	112	102	87
43.0	Interest and dividends	2	1	1
99.9	Total new obligations, unexpired accounts	115	104	89

DEPARTMENTAL ADMINISTRATION

Federal Funds

CONSTRUCTION, MAJOR PROJECTS

For constructing, altering, extending, and improving any of the facilities, including parking projects, under the jurisdiction or for the use of the Department of Veterans Affairs, or for any of the purposes set forth in sections 316, 2404, 2406 and chapter 81 of title 38, United States Code, not otherwise provided for, including planning, architectural and engineering services, construction management services, maintenance or guarantee period services costs associated with equipment guarantees provided under the project, services of claims analysts, offsite utility and storm drainage system construction costs, and site acquisition, where the estimated cost of a project is more than the amount set forth in section 8104(a)(3)(A) of title 38, United States Code, or where funds for a project were made available in a previous major project appropriation, ⟦$1,394,000,000⟧ *$3,089,000,000*, of which ⟦$621,615,000⟧ *$1,377,446,880* shall remain available until September 30, ⟦2030⟧ *2031*, and of which ⟦$772,385,000⟧ *$1,711,553,120* shall remain available until expended: *Provided,* That except for advance planning activities, including needs assessments which may or may not lead to capital investments, and other capital asset management related activities, including portfolio development and management activities, and planning, cost estimating, and design for major medical facility projects and major medical facility leases and investment strategy studies funded through the advance planning fund and the planning and design activities funded through the design fund, staffing expenses, and funds provided for the purchase, security, and maintenance of land for the National Cemetery Administration and the Veterans Health Administration through the land acquisition line item, none of the funds made available under this heading shall be used for any project that has not been notified to Congress through the budgetary process or that has not been approved by the Congress through statute, joint resolution, or in the explanatory statement accompanying such Act and presented to the President at the time of enrollment: *Provided further,* That funds provided for the Veterans Health Administration through the land acquisition line item shall be only for projects included on the five year devel-

opment plan notified to Congress through the budgetary process: *Provided further,* That such sums as may be necessary shall be available to reimburse the "General Administration" account for payment of salaries and expenses of all Office of Construction and Facilities Management employees to support the full range of capital infrastructure services provided, including minor construction and leasing services[]: *Provided further,* That funds made available under this heading for fiscal year 2026, for each approved project shall be obligated: (1) by the awarding of a construction documents contract by September 30, 2026; and (2) by the awarding of a construction contract by September 30, 2027: *Provided further,* That the Secretary of Veterans Affairs shall promptly submit to the Committees on Appropriations of both Houses of Congress a written report on any approved major construction project for which obligations are not incurred within the time limitations established above[]: *Provided further,* That notwithstanding the requirements of section 8104(a) of title 38, United States Code, amounts made available under this heading for seismic program management activities shall be available for the completion of both new and existing seismic projects of the Department. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–0110–0–1–703		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Medical programs	706	1,893	1,893
0002	National cemeteries	53	232	232
0005	Staff offices	7	7	10
0799	Total direct obligations	766	2,132	2,135
0801	Reimbursable program activity - Medical Program	.....	1	1
0900	Total new obligations, unexpired accounts	766	2,133	2,136
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3,805	3,815	3,076
1001	Discretionary unobligated balance brought fwd, Oct 1	3,755	.....	.....
1021	Recoveries of prior year unpaid obligations	57	.....	.....
1070	Unobligated balance (total)	3,862	3,815	3,076
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	965	1,394	3,089
1900	Budget authority (total)	965	1,394	3,089
1930	Total budgetary resources available	4,827	5,209	6,165
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-246	.....	.....
1941	Unexpired unobligated balance, end of year	3,815	3,076	4,029
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	909	886	2,068
3010	New obligations, unexpired accounts	766	2,133	2,136
3011	Obligations ("upward adjustments"), expired accounts	40	17	17
3020	Outlays (gross)	-752	-968	-1,778
3040	Recoveries of prior year unpaid obligations, unexpired	-57	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-20	.....	.....
3050	Unpaid obligations, end of year	886	2,068	2,443
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	909	886	2,068
3200	Obligated balance, end of year	886	2,068	2,443
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	965	1,394	3,089
	Outlays, gross:			
4010	Outlays from new discretionary authority	302	539	1,191
4011	Outlays from discretionary balances	448	424	584
4020	Outlays, gross (total)	750	963	1,775
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-211	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-211	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	211	.....	.....
4060	Additional offsets against budget authority only (total)	211	.....	.....
4070	Budget authority, net (discretionary)	965	1,394	3,089
4080	Outlays, net (discretionary)	539	963	1,775
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	2	5	3
4180	Budget authority, net (total)	965	1,394	3,089
4190	Outlays, net (total)	541	968	1,778

The Construction, Major Projects appropriation funds construction projects currently costing more than $30 million. Funding is requested for a replacement medical facility in Indianapolis, IN; a replacement medical facility in Manchester, NH; land acquisition for a replacement facility in San Antonio, TX; a National Center for Warrior Independence in West Los Angeles, CA; and four cemetery expansion projects in Holly, MI (Great Lakes National Cemetery), Bridgeville, PA (National Cemetery of the Alleghenies), Minneapolis, MN (Fort Snelling National Cemetery) and Rittman, OH (Ohio Western Reserve National Cemetery). Funds are also requested to support major construction line item requirements, including salaries and associated expenses for staff to support advance planning and design activities.

Object Classification (in millions of dollars)

Identification code 036–0110–0–1–703		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	7	137	137
25.3	Other goods and services from Federal sources	.....	401	400
32.0	Land and structures	759	1,595	1,599
99.0	Direct obligations	766	2,133	2,136
99.9	Total new obligations, unexpired accounts	766	2,133	2,136

Construction, Minor Projects

For constructing, altering, extending, and improving any of the facilities, including parking projects, under the jurisdiction or for the use of the Department of Veterans Affairs, including planning and assessments of needs which may lead to capital investments, architectural and engineering services, maintenance or guarantee period services costs associated with equipment guarantees provided under the project, services of claims analysts, offsite utility and storm drainage system construction costs, and site acquisition, or for any of the purposes set forth in sections 316, 2404, 2406 and chapter 81 of title 38, United States Code, not otherwise provided for, where the estimated cost of a project is equal to or less than the amount set forth in section 8104(a)(3)(A) of title 38, United States Code, [$350,000,000] *$861,000,000*, of which [$231,000,000] *$559,650,000* shall remain available until September 30, [2030] *2031*, and of which [$119,000,000] *$301,350,000* shall remain available until expended, along with unobligated balances of previous "Construction, Minor Projects" appropriations which are hereby made available for any project where the estimated cost is equal to or less than the amount set forth in such section: *Provided,* That funds made available under this heading shall be for: (1) repairs to any of the nonmedical facilities under the jurisdiction or for the use of the Department which are necessary because of loss or damage caused by any natural disaster or catastrophe; and (2) temporary measures necessary to prevent or to minimize further loss by such causes. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–0111–0–1–703		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Medical programs	296	275	348
0002	National cemeteries	162	295	185
0003	Regional offices	27	30	50
0004	Staff offices	113	85	90
0900	Total new obligations, unexpired accounts	598	685	673
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,123	1,269	934
1001	Discretionary unobligated balance brought fwd, Oct 1	568	.....	.....
1021	Recoveries of prior year unpaid obligations	53	.....	.....
1070	Unobligated balance (total)	1,176	1,269	934
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	694	350	861
1900	Budget authority (total)	694	350	861

CONSTRUCTION, MINOR PROJECTS—Continued

Program and Financing—Continued

Identification code 036–0111–0–1–703		2025 actual	2026 est.	2027 est.
1930	Total budgetary resources available	1,870	1,619	1,795
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-3		
1941	Unexpired unobligated balance, end of year	1,269	934	1,122
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,358	1,311	1,436
3010	New obligations, unexpired accounts	598	685	673
3011	Obligations ("upward adjustments"), expired accounts	11	4	4
3020	Outlays (gross)	-586	-564	-560
3040	Recoveries of prior year unpaid obligations, unexpired	-53		
3041	Recoveries of prior year unpaid obligations, expired	-17		
3050	Unpaid obligations, end of year	1,311	1,436	1,553
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,358	1,311	1,436
3200	Obligated balance, end of year	1,311	1,436	1,553
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	694	350	861
	Outlays, gross:			
4010	Outlays from new discretionary authority	23	65	156
4011	Outlays from discretionary balances	557	419	370
4020	Outlays, gross (total)	580	484	526
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	6	80	34
4180	Budget authority, net (total)	694	350	861
4190	Outlays, net (total)	586	564	560

The Construction, Minor Projects appropriation funds construction projects costing equal to or less than $30 million. This account is used to improve the infrastructure of medical facilities and other Department-owned facilities to reduce the risk to patient life and safety, correct code deficiencies, and improve national cemeteries and regional and staff offices.

Object Classification (in millions of dollars)

Identification code 036–0111–0–1–703		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	5	5	5
25.3	Other goods and services from Federal sources	15	12	12
32.0	Land and structures	578	668	656
99.9	Total new obligations, unexpired accounts	598	685	673

GRANTS FOR CONSTRUCTION OF STATE EXTENDED CARE FACILITIES

For grants to assist States to acquire or construct State nursing home and domiciliary facilities and to remodel, modify, or alter existing hospital, nursing home, and domiciliary facilities in State homes, for furnishing care to veterans as authorized by sections 8131 through 8137 of title 38, United States Code, ⟦$275,000,000⟧ *$171,000,000*, to remain available until expended. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–0181–0–1–703		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Grants for construction of state extended care facilities	48	275	171
0801	Prior Year Recoveries	12		
0900	Total new obligations, unexpired accounts	60	275	171
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	326	449	449
1001	Discretionary unobligated balance brought fwd, Oct 1	324		
1021	Recoveries of prior year unpaid obligations	12		
1070	Unobligated balance (total)	338	449	449
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	171	275	171
1900	Budget authority (total)	171	275	171
1930	Total budgetary resources available	509	724	620
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	449	449	449
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	578	312	346
3010	New obligations, unexpired accounts	60	275	171
3020	Outlays (gross)	-302	-241	-226
3040	Recoveries of prior year unpaid obligations, unexpired	-12		
3041	Recoveries of prior year unpaid obligations, expired	-12		
3050	Unpaid obligations, end of year	312	346	291
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	578	312	346
3200	Obligated balance, end of year	312	346	291
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	171	275	171
	Outlays, gross:			
4011	Outlays from discretionary balances	185	189	201
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	117	52	25
4180	Budget authority, net (total)	171	275	171
4190	Outlays, net (total)	302	241	226

The Grants for Construction of State Extended Care Facilities program is authorized by sections 8131 through 8137 of title 38, United States Code. It is a shared program between States and the Department of Veterans Affairs (VA), whereby VA provides no more than 65 percent of the funding for new construction of State home facilities, furnishing of domiciliary or nursing home care to veterans, and expansion, remodeling, or alteration of existing State home facilities. The State is responsible for providing the remaining 35 percent of funding.

Object Classification (in millions of dollars)

Identification code 036–0181–0–1–703		2025 actual	2026 est.	2027 est.
41.0	Direct obligations: Grants, subsidies, and contributions	48	275	171
99.0	Reimbursable obligations	12		
99.9	Total new obligations, unexpired accounts	60	275	171

GRANTS FOR CONSTRUCTION OF VETERANS CEMETERIES

For grants to assist States and tribal organizations in establishing, expanding, or improving veterans cemeteries as authorized by section 2408 of title 38, United States Code, ⟦$150,000,000⟧ *$60,000,000*, to remain available until expended. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–0183–0–1–705		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Grants for construction of state veterans cemeteries	77	150	60
0900	Total new obligations, unexpired accounts (object class 41.0)	77	150	60
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	20	5	9
1021	Recoveries of prior year unpaid obligations	2	4	4
1070	Unobligated balance (total)	22	9	13
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	60	150	60
1930	Total budgetary resources available	82	159	73
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5	9	13

	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	93	122	127
3010	New obligations, unexpired accounts	77	150	60
3020	Outlays (gross)	-46	-141	-78
3040	Recoveries of prior year unpaid obligations, unexpired	-2	-4	-4
3050	Unpaid obligations, end of year	122	127	105
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	93	122	127
3200	Obligated balance, end of year	122	127	105
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	60	150	60
	Outlays, gross:			
4010	Outlays from new discretionary authority		66	26
4011	Outlays from discretionary balances	46	75	52
4020	Outlays, gross (total)	46	141	78
4180	Budget authority, net (total)	60	150	60
4190	Outlays, net (total)	46	141	78

The Grants for the Construction of Veterans Cemeteries program is authorized by section 2408 of title 38, United States Code. Grants are provided to states, territories, and tribal organizations for the establishment, expansion, improvement, or operations and maintenance of veterans cemeteries.

Cost of War Toxic Exposures Fund

For investment in the delivery of veterans' health care associated with exposure to environmental hazards, the expenses incident to the delivery of veterans' health care and benefits associated with exposure to environmental hazards, and medical and other research relating to exposure to environmental hazards, as authorized by section 324 of title 38, United States Code, and in addition to the amounts otherwise available for such purposes in the appropriations provided in this or prior Acts, including the Fiscal Responsibility Act of 2023 (Public Law 118–5), ⟦$52,676,000,000⟧ *$54,593,000,000*, to remain available until expended*; and, in addition, $53,760,000,000, which shall become available on October 1, 2027, and shall remain available until expended. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–1126–0–1–700		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	VBA General Operating Expenses	1,291	1,371	1,385
0002	VHA Research	29	57	60
0003	VHA Medical Support and Compliance	1	333	887
0004	VHA Medical Services	13,125	33,406	37,208
0005	VHA Medical Community Care	17,546	12,002	16,359
0006	Office of Information Technology	1,197	1,504	1,478
0008	General Administration	14	33	33
0900	Total new obligations, unexpired accounts	33,203	48,706	57,410
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4,739	2,019	5,989
1021	Recoveries of prior year unpaid obligations	28		
1070	Unobligated balance (total)	4,767	2,019	5,989
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	30,455	52,676	54,593
1900	Budget authority (total)	30,455	52,676	54,593
1930	Total budgetary resources available	35,222	54,695	60,582
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,019	5,989	3,172
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	842	848	2,022
3010	New obligations, unexpired accounts	33,203	48,706	57,410
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-33,166	-47,532	-54,261
3040	Recoveries of prior year unpaid obligations, unexpired	-28		
3041	Recoveries of prior year unpaid obligations, expired	-4		
3050	Unpaid obligations, end of year	848	2,022	5,171
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	842	848	2,022
3200	Obligated balance, end of year	848	2,022	5,171
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	30,455	52,676	54,593
	Outlays, gross:			
4100	Outlays from new mandatory authority	28,037	46,720	48,459
4101	Outlays from mandatory balances	5,129	812	5,802
4110	Outlays, gross (total)	33,166	47,532	54,261
4180	Budget authority, net (total)	30,455	52,676	54,593
4190	Outlays, net (total)	33,166	47,532	54,261

Cost of War Toxic Exposures Fund.—The Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics Act of 2022 (Public Law 117–168; PACT Act) represents the most significant expansion of VA healthcare and disability compensation benefits for veterans exposed to burn pits and other environmental exposures in 30 years. As part of the PACT Act, Congress authorized the Cost of War Toxic Exposures Fund (TEF) to fund healthcare and benefits delivery for veterans exposed to a number of environmental hazards to ensure there is sufficient funding available to cover these costs, without shortchanging other elements of veteran medical care and benefit delivery.

Object Classification (in millions of dollars)

Identification code 036–1126–0–1–700		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	10,194	21,913	24,655
11.3	Other than full-time permanent	324	1,522	1,692
11.5	Other personnel compensation	377	910	1,048
11.9	Total personnel compensation	10,895	24,345	27,395
12.1	Civilian personnel benefits	1,536	8,963	10,377
21.0	Travel and transportation of persons	397	400	400
23.3	Communications, utilities, and miscellaneous charges	51	63	62
25.2	Other services from non-Federal sources	18,863	13,661	17,926
26.0	Supplies and materials	1,229	1,228	1,201
31.0	Equipment	232	46	49
99.9	Total new obligations, unexpired accounts	33,203	48,706	57,410

Employment Summary

Identification code 036–1126–0–1–700		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	75,208	188,405	208,648

General Administration

(including transfer of funds)

For necessary operating expenses of the Department of Veterans Affairs, not otherwise provided for, including administrative expenses in support of Department-wide capital planning, management and policy activities, uniforms, or allowances therefor; not to exceed $25,000 for official reception and representation expenses; hire of passenger motor vehicles; and reimbursement of the General Services Administration for security guard services, ⟦$429,000,000⟧ *$517,000,000*⟦, which shall be for the offices and in the amounts specified under this heading in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act)⟧, of which not to exceed 10 percent ⟦for each such office⟧ shall remain available until September 30, ⟦2027⟧ *2028*: *Provided,* That funds provided under this heading may be transferred to "General Operating Expenses, Veterans Benefits Administration". *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–0142–0–1–705		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0014	General administration	437	450	518
0806	General administration, reimbursable program	497	541	590

GENERAL ADMINISTRATION—Continued

Program and Financing—Continued

Identification code 036–0142–0–1–705		2025 actual	2026 est.	2027 est.
0900	Total new obligations, unexpired accounts	934	991	1,108
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	44	45	24
1001	Discretionary unobligated balance brought fwd, Oct 1	27	.....	.....
1033	Recoveries of prior year paid obligations	1	.....	.....
1070	Unobligated balance (total)	45	45	24
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	475	429	517
1120	Appropriations transferred to other acct [036–0160]	-27	.....	.....
1160	Appropriation, discretionary (total)	448	429	517
	Spending authority from offsetting collections, discretionary:			
1700	Collected	492	541	590
1701	Change in uncollected payments, Federal sources	6	.....	.....
1750	Spending auth from offsetting collections, disc (total)	498	541	590
1900	Budget authority (total)	946	970	1,107
1930	Total budgetary resources available	991	1,015	1,131
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-12	.....	.....
1941	Unexpired unobligated balance, end of year	45	24	23
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	211	189	214
3010	New obligations, unexpired accounts	934	991	1,108
3011	Obligations ("upward adjustments"), expired accounts	71	.....	.....
3020	Outlays (gross)	-993	-966	-1,080
3041	Recoveries of prior year unpaid obligations, expired	-34	.....	.....
3050	Unpaid obligations, end of year	189	214	242
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-11	-22	-22
3070	Change in uncollected pymts, Fed sources, unexpired	-6	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	-5	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-22	-22	-22
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	200	167	192
3200	Obligated balance, end of year	167	192	220
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	946	970	1,107
	Outlays, gross:			
4010	Outlays from new discretionary authority	758	784	892
4011	Outlays from discretionary balances	227	180	187
4020	Outlays, gross (total)	985	964	1,079
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-499	-541	-590
4033	Non-Federal sources	-40	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-539	-541	-590
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-6	.....	.....
4052	Offsetting collections credited to expired accounts	47	.....	.....
4060	Additional offsets against budget authority only (total)	41	.....	.....
4070	Budget authority, net (discretionary)	448	429	517
4080	Outlays, net (discretionary)	446	423	489
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	8	2	1
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-1	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	7	2	1
4180	Budget authority, net (total)	448	429	517
4190	Outlays, net (total)	453	425	490

General Administration funds departmental executive direction functions, departmental support offices, the Office of General Counsel, the Veteran Experience Office, and the Office of Accountability and Whistleblower Protection. These offices provide policy direction and a variety of mission critical support services such as legal counsel, human resources, and stakeholder outreach. Also included in this account is the Pershing Hall Revolving Fund, which operates and manages Pershing Hall, an asset of the United States, located in Paris, France. All Pershing Hall expenses are borne by the revolving fund and all receipts are deposited in this revolving fund.

Object Classification (in millions of dollars)

Identification code 036–0142–0–1–705		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	255	227	234
11.5	Other personnel compensation	11	11	11
11.9	Total personnel compensation	266	238	245
12.1	Civilian personnel benefits	97	86	89
21.0	Travel and transportation of persons	2	5	5
23.1	Rent	19	18	18
23.3	Communications, utilities, and miscellaneous charges	7	5	5
25.2	Other services from non-Federal sources	45	88	146
26.0	Supplies and materials	.....	9	9
31.0	Equipment	1	1	1
99.0	Direct obligations	437	450	518
99.0	Reimbursable obligations	497	541	590
99.9	Total new obligations, unexpired accounts	934	991	1,108

Employment Summary

Identification code 036–0142–0–1–705		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,709	1,621	1,635
2001	Reimbursable civilian full-time equivalent employment	1,493	1,308	1,771

BOARD OF VETERANS APPEALS

For necessary operating expenses of the Board of Veterans Appeals, ⟦$280,000,000⟧ *$268,000,000*, of which not to exceed 10 percent shall remain available until September 30, ⟦2027⟧ *2028*. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–1122–0–1–705		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0014	Board of Veterans' Appeals	285	287	268
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	17	7	.....
1001	Discretionary unobligated balance brought fwd, Oct 1	17	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	287	280	268
1120	Appropriations transferred to other acct [036–0160]	-10	.....	.....
1160	Appropriation, discretionary (total)	277	280	268
1900	Budget authority (total)	277	280	268
1930	Total budgetary resources available	294	287	268
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-2	.....	.....
1941	Unexpired unobligated balance, end of year	7	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	23	15	47
3010	New obligations, unexpired accounts	285	287	268
3011	Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020	Outlays (gross)	-292	-255	-265
3041	Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050	Unpaid obligations, end of year	15	47	50

	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	23	15	47
3200	Obligated balance, end of year	15	47	50
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	277	280	268
	Outlays, gross:			
4010	Outlays from new discretionary authority	255	237	227
4011	Outlays from discretionary balances	37	18	38
4020	Outlays, gross (total)	292	255	265
4180	Budget authority, net (total)	277	280	268
4190	Outlays, net (total)	292	255	265

The mission of the Board of Veterans' Appeals (Board or BVA), as set forth in 38 U.S.C. 7101(a) is to conduct hearings and consider appeals for benefits and services properly before the Board in a timely manner. The Board's goal is to issue quality decisions in compliance with the requirements of the law, including the precedential decisions of the United States Court of Appeals for Veterans Claims and other federal courts. The Board makes final decisions on behalf of the Secretary on appeals from decisions of the agencies of original jurisdiction with the Department of Veterans Affairs offices. The Board reviews all appeals for entitlement to veterans' benefits, including claims for service connection, increased disability ratings, total disability ratings, pension, insurance benefits, educational benefits, home loan guaranties, vocational rehabilitation, dependency and indemnity compensation, memorial benefits, and healthcare delivery to include a program of comprehensive assistance for family caregivers.

Object Classification (in millions of dollars)

Identification code 036–1122–0–1–705	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	197	196	183
11.9 Total personnel compensation	197	196	183
12.1 Civilian personnel benefits	70	70	66
22.0 Transportation of things		1	
23.1 Rental payments to GSA	7	6	6
25.2 Other services from non-Federal sources	11	13	12
42.0 Insurance claims and indemnities		1	1
99.9 Total new obligations, unexpired accounts	285	287	268

Employment Summary

Identification code 036–1122–0–1–705	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,398	1,300	1,165

Office of Inspector General

For necessary expenses of the Office of Inspector General, to include information technology, in carrying out the provisions of the Inspector General Act of 1978 (5 U.S.C. 401 et seq.), ⟦$296,000,000⟧ *$284,000,000*, of which not to exceed 10 percent shall remain available until September 30, ⟦2027⟧ *2028*. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–0170–0–1–705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0101 Office of Inspector General (Direct)	307	296	284
0192 Total direct program	307	296	284
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	27	14	14
1001 Discretionary unobligated balance brought fwd, Oct 1	27		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	296	296	284
1900 Budget authority (total)	296	296	284
1930 Total budgetary resources available	323	310	298
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	14	14	14
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	29	40	70
3010 New obligations, unexpired accounts	307	296	284
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-294	-266	-286
3041 Recoveries of prior year unpaid obligations, expired	-4		
3050 Unpaid obligations, end of year	40	70	68
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	29	40	70
3200 Obligated balance, end of year	40	70	68
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	296	296	284
Outlays, gross:			
4010 Outlays from new discretionary authority	247	221	213
4011 Outlays from discretionary balances	47	45	73
4020 Outlays, gross (total)	294	266	286
4180 Budget authority, net (total)	296	296	284
4190 Outlays, net (total)	294	266	286

This appropriation provides for carrying out the independent oversight responsibilities of the Inspector General Act of 1978. These responsibilities include Department of Veterans Affairs (VA)-wide audit, investigation, healthcare inspection, and other oversight activities designed to promote the economy, efficiency, and effectiveness of VA programs and operations and to prevent and detect fraud. Through its oversight, the OIG identifies and reports weaknesses and deficiencies in VA programs and operations that create conditions for actual or potential fraud and other criminal activity, mismanagement, and waste affecting veterans and their beneficiaries. The audit teams conduct programmatic and financial audits and evaluations of all facets of VA operations. The healthcare inspection team performs legislatively mandated quality assurance reviews and oversight of healthcare programs. The investigative team performs criminal and administrative investigations of improper and illegal activities involving VA operations, personnel, beneficiaries, and other parties. Using data analytics and trend analyses and relying on legal, information technology, and other management functions, the teams collaborate on issues of fraud, waste, and abuse as well as efficiencies and effectiveness of VA programs and operations that provide care, benefits, and services to veterans, their families, caregivers, and survivors.

Object Classification (in millions of dollars)

Identification code 036–0170–0–1–705	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	169	156	152
11.5 Other personnel compensation	15	12	12
11.9 Total personnel compensation	184	168	164
12.1 Civilian personnel benefits	72	68	67
21.0 Employee Travel	7	9	6
23.1 Rental payments to GSA	8	9	9
23.3 Communications, utilities, and miscellaneous charges	4	4	
25.2 Other services from non-Federal sources	25	31	32
26.0 Supplies and materials	1	1	1
31.0 Equipment	6	6	5
99.0 Direct obligations	307	296	284
99.9 Total new obligations, unexpired accounts	307	296	284

Employment Summary

Identification code 036–0170–0–1–705	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,135	1,038	992

Information Technology Systems

(including transfer of funds)

For necessary expenses for information technology systems and telecommunications support, including developmental information systems and operational information systems; for pay and associated costs; and for the capital asset acquisition of information technology systems, including management and related contractual costs of said acquisitions, including contractual costs associated with operations authorized by section 3109 of title 5, United States Code, ⟦$5,919,000,000⟧ *$6,308,000,000*, plus reimbursements⟦: *Provided,* That $1,422,916,000 shall be for pay and associated costs, of which not to exceed 3 percent shall remain available until September 30, 2027: *Provided further,* That $3,917,921,000 shall be for operations and maintenance, of which not to exceed 5 percent shall remain available until September 30, 2027, and of which $118,900,000 shall remain available until September 30, 2030, for the purpose of facility activations related to projects funded by the "Construction, Major Projects", "Construction, Minor Projects", "Medical Facilities", "National Cemetery Administration", "General Operating Expenses, Veterans Benefits Administration", and "General Administration" accounts: *Provided further,* That $578,163,000 shall be for information technology systems development, and shall remain available until September 30, 2027: *Provided further,* That amounts made available for salaries and expenses, operations and maintenance, and information technology systems development may be transferred among the three subaccounts after the Secretary of Veterans Affairs requests from the Committees on Appropriations of both Houses of Congress the authority to make the transfer and an approval is issued: *Provided further,* That amounts made available for the "Information Technology Systems" account for development may be transferred among projects or to newly defined projects: *Provided further,* That no project may be increased or decreased by more than $3,000,000 of cost prior to submitting a request to the Committees on Appropriations of both Houses of Congress to make the transfer and an approval is issued, or absent a response, a period of 30 days has elapsed⟧*, to remain available until September 30, 2029. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–0167–0–1–705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0101 Benefits Services	44	36	14
0102 Cemetery and Memorial Affairs	45	58	56
0103 Health and Social Services	1,024	1,267	1,275
0104 Veterans Experience	50	37	33
0191 Mission Delivery, Subtotal	1,163	1,398	1,378
0201 Shared and Corporate	191	219	257
0291 Mission Support, Subtotal	191	219	257
0301 Delivery Solutions	1,122	1,174	1,177
0302 Infrastructure Solutions	873	651	689
0303 Platform Solutions	511	571	565
0304 Workplace Solutions	829	780	822
0391 Standard IT Investments, Subtotal	3,335	3,176	3,253
0401 Pay & Associated Cost	1,612	1,419	1,412
0799 Total direct obligations	6,301	6,212	6,300
0811 Benefits Services	66	82	85
0813 Health and Social Services	4	8	8
0814 Veterans Experience	1	5	5
0819 Reimbursable program activities, subtotal	71	95	98
0821 Shared and Corporate	1	1	1
0829 Reimbursable program activities, subtotal	1	1	1
0831 Delivery Solutions	3	2	2
0832 Infrastructure Solutions	22	24	27
0833 Platform Solutions	1	2	2
0834 Workplace Solutions	8	6	7
0839 Reimbursable program activities, subtotal	34	34	38
0841 Reimbursable Pay & Associated Cost	11	13	14
0899 Total reimbursable obligations	117	143	151
0900 Total new obligations, unexpired accounts	6,418	6,355	6,451
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	98	4	3
1001 Discretionary unobligated balance brought fwd, Oct 1	93	.....	.....
1010 Unobligated balance transfer to other accts [036–0151]	-32	.....	.....
1021 Recoveries of prior year unpaid obligations	57	.....	.....
1070 Unobligated balance (total)	123	4	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	6,401	5,919	6,308
1120 Appropriations transferred to other accts [036–0169]	-8	-8	-8
1120 Appropriations transferred to other acct [036–0160]	-174	.....	.....
1120 Appropriations transferred to other acct [036–0151]	-35	.....	.....
1160 Appropriation, discretionary (total)	6,184	5,911	6,300
Advance appropriations, discretionary:			
1173 Advance appropriations transferred from other accounts [036–0152]	.....	300	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	38	143	151
1701 Change in uncollected payments, Federal sources	79	.....	.....
1750 Spending auth from offsetting collections, disc (total)	117	143	151
1900 Budget authority (total)	6,301	6,354	6,451
1930 Total budgetary resources available	6,424	6,358	6,454
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2	.....	.....
1941 Unexpired unobligated balance, end of year	4	3	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,289	2,983	1,457
3010 New obligations, unexpired accounts	6,418	6,355	6,451
3011 Obligations ("upward adjustments"), expired accounts	34	.....	.....
3020 Outlays (gross)	-6,554	-7,881	-6,529
3040 Recoveries of prior year unpaid obligations, unexpired	-57	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-147	.....	.....
3050 Unpaid obligations, end of year	2,983	1,457	1,379
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-119	-93	-93
3070 Change in uncollected pymts, Fed sources, unexpired	-79	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	105	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-93	-93	-93
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,170	2,890	1,364
3200 Obligated balance, end of year	2,890	1,364	1,286
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	6,301	6,354	6,451
Outlays, gross:			
4010 Outlays from new discretionary authority	3,766	5,022	5,191
4011 Outlays from discretionary balances	2,779	2,859	1,338
4020 Outlays, gross (total)	6,545	7,881	6,529
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-151	-143	-151
4033 Non-Federal sources	-6	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-157	-143	-151
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-79	.....	.....
4052 Offsetting collections credited to expired accounts	119	.....	.....
4060 Additional offsets against budget authority only (total)	40	.....	.....
4070 Budget authority, net (discretionary)	6,184	6,211	6,300
4080 Outlays, net (discretionary)	6,388	7,738	6,378
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	9	.....	.....
4180 Budget authority, net (total)	6,184	6,211	6,300
4190 Outlays, net (total)	6,397	7,738	6,378

The Information Technology (IT) Systems appropriation funds the enterprise IT capabilities that enable and secure the delivery of health care, benefits, and memorial services to veterans, their families, caregivers, and survivors. These resources support critical systems across all VA administrations and staff offices ensuring reliable infrastructure, strengthened cybersecurity, improved data management, and expanded digital access. Investments are prioritized to modernize legacy systems, drive operational efficiency, and deliver measurable outcomes in direct support of VA's mission.

Object Classification (in millions of dollars)

Identification code 036–0167–0–1–705		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1,118	948	945
12.1	Civilian personnel benefits	405	406	405
21.0	Travel and transportation of persons	3	8	9
23.3	Communications, utilities, and miscellaneous charges	1,588	1,766	1,918
23.3	Communications, utilities, and miscellaneous charges - Recurring Expenses Transformation Fund	2	.....	.....
25.2	Other services from non-Federal sources	2,897	2,838	2,757
25.2	Other services from non-Federal sources - TMF	3	1	.....
26.0	Supplies and materials	1	5	6
31.0	Equipment	284	239	259
42.0	Insurance claims and indemnities	.....	1	1
99.0	Direct obligations	6,301	6,212	6,300
99.0	Reimbursable obligations	117	143	151
99.9	Total new obligations, unexpired accounts	6,418	6,355	6,451

Employment Summary

Identification code 036–0167–0–1–705		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	7,621	6,940	6,940
2001	Reimbursable civilian full-time equivalent employment	31	54	52

Veterans Electronic Health Record

For activities related to implementation, preparation, development, interface, management, rollout, and maintenance of a Veterans Electronic Health Record system, including contractual costs associated with operations authorized by section 3109 of title 5, United States Code, and salaries and expenses of employees hired under titles 5 and 38, United States Code, ⟦$3,400,000,000⟧ *$4,240,000,000*, to remain available until September 30, ⟦2028⟧ *2029*: *Provided,* That the Secretary of Veterans Affairs shall submit to the Committees on Appropriations of both Houses of Congress quarterly reports detailing obligations, expenditures, and deployment implementation by facility, including any changes from the deployment plan or schedule: *Provided further,* That the funds provided in this account shall only be available to the Office of the Deputy Secretary, to be administered by that Office⟦: *Provided further,* That 30 percent of the funds made available under this heading shall not be available until July 1, 2026, and are contingent upon the Secretary of Veterans Affairs providing to the Committees on Appropriations of both Houses of Congress a plan by June 1, 2026, containing the following:⟧.

⟦(1) an updated life-cycle cost estimate for the EHRM program based on the Department's acceleration of deployments announced in March 2025;⟧

⟦(2) an updated facility-by-facility deployment schedule for all facilities to receive the EHRM program;⟧

⟦(3) a certification that all VA facilities using the new EHR on or before April 1, 2024, have exceeded or met certain health care performance baseline metrics indicating they have returned to their service delivery levels in place prior to the deployment of the new EHR;⟧

⟦(4) a description of the projected Federal VA staffing levels, contract support, and other relevant activities required, and the resources required to fund those activities, to meet the deployment goal as outlined in (2), including target Federal and contracted staffing levels at VA Central Office and, each local VA medical center with a slated deployment in 2026 and 2027, as well as contract support to provide technical and other change management support to carry out the deployments; and⟧

⟦(5) a certification that the Department has achieved at least four consecutive successful site deployments without any incidents of a delay in care or patient harm which must be disclosed under Veterans Health Administration Directive 1004.08 which are attributable to EHR systems.⟧ *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 036–1123–0–1–703		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	EHR Contract	893	2,284	2,768
0002	PMO Support	252	635	727
0003	Infrastructure Readiness	321	624	745
0900	Total new obligations, unexpired accounts	1,466	3,543	4,240
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	281	143	.....
1001	Discretionary unobligated balance brought fwd, Oct 1	281	.....	.....
1021	Recoveries of prior year unpaid obligations	21	.....	.....
1033	Recoveries of prior year paid obligations	1	.....	.....
1070	Unobligated balance (total)	303	143	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,334	3,400	4,240
1131	Unobligated balance of appropriations permanently reduced	-28	.....	.....
1160	Appropriation, discretionary (total)	1,306	3,400	4,240
1930	Total budgetary resources available	1,609	3,543	4,240
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	143	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,253	2,273	3,036
3010	New obligations, unexpired accounts	1,466	3,543	4,240
3011	Obligations ("upward adjustments"), expired accounts	30	.....	.....
3020	Outlays (gross)	-1,416	-2,780	-3,401
3040	Recoveries of prior year unpaid obligations, unexpired	-21	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-39	.....	.....
3050	Unpaid obligations, end of year	2,273	3,036	3,875
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2,253	2,273	3,036
3200	Obligated balance, end of year	2,273	3,036	3,875
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,306	3,400	4,240
	Outlays, gross:			
4010	Outlays from new discretionary authority	295	680	848
4011	Outlays from discretionary balances	1,121	2,100	2,553
4020	Outlays, gross (total)	1,416	2,780	3,401
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-28	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-28	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	27	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	28	.....	.....
4070	Budget authority, net (discretionary)	1,306	3,400	4,240
4080	Outlays, net (discretionary)	1,388	2,780	3,401
4180	Budget authority, net (total)	1,306	3,400	4,240
4190	Outlays, net (total)	1,388	2,780	3,401

The Veterans Electronic Health Care Record appropriation funds necessary expenses related to the development and deployment of a new Veterans Electronic Health Record (EHR) system. This new EHR will allow the Department of Veterans Affairs (VA) to move toward a single common health record that has full integration between the Department of War and VA, as well as community providers. From the veteran perspective, the new system will provide a single, accurate, lifetime health record while improving patient care and safety.

Object Classification (in millions of dollars)

Identification code 036–1123–0–1–703		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	32	59	59
12.1	Civilian personnel benefits	12	21	21
21.0	Travel and transportation of persons	2	16	18
23.1	Rental payments to GSA	1	1	1
23.3	Communications, utilities, and miscellaneous charges	69	1	1
24.0	Printing and reproduction	.....	1	1
25.2	Other services from non-Federal sources	881	3,119	3,814
25.3	Other goods and services from Federal sources (FTE to VHA)	16	15	15
31.0	Equipment	453	310	310
99.9	Total new obligations, unexpired accounts	1,466	3,543	4,240

VETERANS ELECTRONIC HEALTH RECORD—Continued

Employment Summary

Identification code 036–1123–0–1–703	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	194	313	313

NATIONAL CEMETERY ADMINISTRATION

For necessary expenses of the National Cemetery Administration for operations and maintenance, not otherwise provided for, including uniforms or allowances therefor; cemeterial expenses as authorized by law; purchase of one passenger motor vehicle for use in cemeterial operations; hire of passenger motor vehicles; and repair, alteration or improvement of facilities under the jurisdiction of the National Cemetery Administration, ⟦$498,500,000⟧ *$505,000,000*, of which not to exceed 10 percent shall remain available until September 30, ⟦2027⟧ *2028. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Special and Trust Fund Receipts (in millions of dollars)

Identification code 036–0129–0–1–705	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Gifts, Donations, and Lease of Land Buildings	1	1	1
2000 Total: Balances and receipts	1	1	1
Appropriations:			
Current law:			
2101 National Cemetery Administration	-1	-1	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 036–0129–0–1–705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0201 Operations and maintenance	486	513	505
0801 Reimbursable program activity		1	
0900 Total new obligations, unexpired accounts	486	514	505
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	12	17	4
1001 Discretionary unobligated balance brought fwd, Oct 1	9		
1033 Recoveries of prior year paid obligations	9		
1070 Unobligated balance (total)	21	17	4
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	481	499	505
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1	1	1
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	1	1
1900 Budget authority (total)	483	501	507
1930 Total budgetary resources available	504	518	511
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	17	4	6
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	147	134	107
3010 New obligations, unexpired accounts	486	514	505
3011 Obligations ("upward adjustments"), expired accounts	17		
3020 Outlays (gross)	-498	-541	-495
3041 Recoveries of prior year unpaid obligations, expired	-18		
3050 Unpaid obligations, end of year	134	107	117
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	146	133	106
3200 Obligated balance, end of year	133	106	116
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	482	500	506
Outlays, gross:			
4010 Outlays from new discretionary authority	359	423	425
4011 Outlays from discretionary balances	139	117	69
4020 Outlays, gross (total)	498	540	494
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	-1	-1
4033 Non-Federal sources	-12		
4040 Offsets against gross budget authority and outlays (total)	-13	-1	-1
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	3		
4053 Recoveries of prior year paid obligations, unexpired accounts	9		
4060 Additional offsets against budget authority only (total)	12		
4070 Budget authority, net (discretionary)	481	499	505
4080 Outlays, net (discretionary)	485	539	493
Mandatory:			
4090 Budget authority, gross	1	1	1
Outlays, gross:			
4101 Outlays from mandatory balances		1	1
4180 Budget authority, net (total)	482	500	506
4190 Outlays, net (total)	485	540	494

The mission of the National Cemetery Administration (NCA) is to honor Veterans with final resting places in national shrines and with lasting tributes that commemorate their service to our Nation. NCA's vision is to serve all Veterans and their families with the utmost dignity, respect, and compassion. VA national cemeteries inspire visitors to understand and appreciate the service and sacrifice of our Nation's Veterans. NCA accomplishes this mission and vision through operational and benefit programs and services that include: 1) burying eligible veterans and their eligible family members in national cemeteries and maintaining memorial areas and gravesites as national shrines; 2) administering cemetery grants to establish, expand, improve, or operate veterans cemeteries owned and operated by states, territories, and tribal organizations; 3) administering Legacy grants for development of educational materials and hosting the Veterans Legacy Memorial platform, all of which help VA tell the stories of veterans interred in VA national and VA-grant-funded cemeteries; 4) providing burial headstones and markers for the unmarked graves of eligible veterans and memorial headstones and markers for eligible decedents whose remains are unavailable for burial; 5) providing medallions signifying the graves of eligible veterans interred in private cemeteries to be affixed to their privately purchased headstones or markers; 6) providing Presidential Memorial Certificates to family and friends of deceased eligible veterans, recognizing their qualifying service to the Nation; 7) providing graveliners or partial reimbursement for privately purchased outer burial receptacles for each new grave in open national cemeteries administered by NCA or in VA-grant funded cemeteries; 8) providing reimbursement for caskets and urns used to inter veteran remains in VA national or VA-grant-funded cemeteries when there is no next of kin or sufficient resources for a casket or urn; 9) providing a commemorative urn or plaque for an eligible deceased veteran in lieu of a headstone or marker; and 10) recording First Notice of Veteran Deaths into VA electronic files to ensure timely termination of benefits and next-of-kin notification of possible entitlement to survivor benefits.

Additionally, NCA reflects budget information for the National Cemetery Gift Fund and the Facilities Operation Fund. Through the Gift Fund, the Secretary is authorized to accept gifts and bequests which are made for the purpose of beautifying national cemeteries or are determined to be beneficial to such cemeteries.

Object Classification (in millions of dollars)

Identification code 036–0129–0–1–705	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	190	175	173

11.5	Other personnel compensation	7	7	7
11.9	Total personnel compensation	197	182	180
12.1	Civilian personnel benefits	75	78	79
21.0	Travel and transportation of persons	6	6	6
22.0	Transportation of things	2	2	2
23.1	Rent	1	3	3
23.3	Communications, utilities, and miscellaneous charges	18	19	19
24.0	Printing and reproduction	2	2	2
25.2	Other services from non-Federal sources	125	137	140
26.0	Supplies and materials	14	21	19
31.0	Equipment	26	24	23
32.0	Land and structures	18	37	30
41.0	Grants, subsidies, and contributions	2	2	2
99.0	Direct obligations	486	513	505
99.0	Reimbursable obligations	.....	1	.....
99.9	Total new obligations, unexpired accounts	486	514	505

Employment Summary

Identification code 036–0129–0–1–705		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	2,323	2,305	2,305

Supply Fund

Program and Financing (in millions of dollars)

Identification code 036–4537–0–4–705		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Reimbursable program-Merchandizing	1,686	1,935	1,967
0802	Reimbursable program-Operations	449	565	933
0900	Total new obligations, unexpired accounts	2,135	2,500	2,900
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	674	520	520
1021	Recoveries of prior year unpaid obligations	84	.....	.....
1070	Unobligated balance (total)	758	520	520
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	2,150	2,500	2,900
1801	Change in uncollected payments, Federal sources	-253	.....	.....
1850	Spending auth from offsetting collections, mand (total)	1,897	2,500	2,900
1930	Total budgetary resources available	2,655	3,020	3,420
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	520	520	520
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,198	985	854
3010	New obligations, unexpired accounts	2,135	2,500	2,900
3020	Outlays (gross)	-2,264	-2,631	-2,995
3040	Recoveries of prior year unpaid obligations, unexpired	-84	.....	.....
3050	Unpaid obligations, end of year	985	854	759
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1,491	-1,238	-1,238
3070	Change in uncollected pymts, Fed sources, unexpired	253	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-1,238	-1,238	-1,238
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-293	-253	-384
3200	Obligated balance, end of year	-253	-384	-479
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1,897	2,500	2,900
	Outlays, gross:			
4100	Outlays from new mandatory authority	1,634	2,375	2,755
4101	Outlays from mandatory balances	630	256	240
4110	Outlays, gross (total)	2,264	2,631	2,995
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-2,089	-2,500	-2,900
4123	Non-Federal sources	-61	.....	.....
4130	Offsets against gross budget authority and outlays (total)	-2,150	-2,500	-2,900
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	253	.....	.....
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	114	131	95
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	114	131	95

Under the provisions of 38 U.S.C. 8121, the Supply Fund is responsible for the operation and maintenance of a supply system for the Department of Veterans Affairs (VA). In this capacity, it provides policy and oversight to VA's acquisition and logistics programs and provides best value acquisition of goods and services through its National Acquisition Center, Denver Logistics Center, Service and Distribution Center, Technology Acquisition Center, and Strategic Acquisition Center. Operating as an intra-governmental revolving fund without fiscal year limitations, the Supply Fund is financed by revenue from fees on acquisitions of supplies, equipment, and services for both VA and other Government agency customers.

Object Classification (in millions of dollars)

Identification code 036–4537–0–4–705		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
11.1	Personnel compensation: Full-time permanent	164	158	439
12.1	Civilian personnel benefits	69	66	182
21.0	Travel and transportation of persons	1	7	7
22.0	Transportation of things	19	47	47
23.1	Rental payments to GSA	7	10	8
23.3	Communications, utilities, and miscellaneous charges	34	45	32
24.0	Printing and reproduction	16	22	22
25.2	Other services from non-Federal sources	298	371	379
26.0	Supplies and materials	1,524	1,751	1,780
31.0	Equipment	.....	23	4
42.0	Insurance claims and indemnities	2	.....	.....
44.0	Refunds	1	.....	.....
99.9	Total new obligations, unexpired accounts	2,135	2,500	2,900

Employment Summary

Identification code 036–4537–0–4–705		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	1,279	1,287	3,883

Franchise Fund

Program and Financing (in millions of dollars)

Identification code 036–4539–0–4–705		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Franchise Fund (Reimbursable)	1,921	2,224	2,217
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	546	1,162	124
1001	Discretionary unobligated balance brought fwd, Oct 1	546	1,161	.....
1021	Recoveries of prior year unpaid obligations	82	90	90
1070	Unobligated balance (total)	628	1,252	214
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1,912	1,096	2,003
1701	Change in uncollected payments, Federal sources	543	.....	.....
1750	Spending auth from offsetting collections, disc (total)	2,455	1,096	2,003
1930	Total budgetary resources available	3,083	2,348	2,217
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,162	124	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	686	594	1,621
3010	New obligations, unexpired accounts	1,921	2,224	2,217
3020	Outlays (gross)	-1,931	-1,107	-1,749
3040	Recoveries of prior year unpaid obligations, unexpired	-82	-90	-90
3050	Unpaid obligations, end of year	594	1,621	1,999
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-440	-983	-983

FRANCHISE FUND—Continued

Program and Financing—Continued

Identification code 036–4539–0–4–705		2025 actual	2026 est.	2027 est.
3070	Change in uncollected pymts, Fed sources, unexpired	-543		
3090	Uncollected pymts, Fed sources, end of year	-983	-983	-983
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	246	-389	638
3200	Obligated balance, end of year	-389	638	1,016
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,455	1,096	2,003
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,378	822	1,502
4011	Outlays from discretionary balances	553	285	247
4020	Outlays, gross (total)	1,931	1,107	1,749
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1,912	-1,096	-2,003
4040	Offsets against gross budget authority and outlays (total)	-1,912	-1,096	-2,003
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-543		
4060	Additional offsets against budget authority only (total)	-543		
4070	Budget authority, net (discretionary)			
4080	Outlays, net (discretionary)	19	11	-254
4180	Budget authority, net (total)			
4190	Outlays, net (total)	19	11	-254

The Department of Veterans Affairs (VA) Franchise Fund was established under the authority of the Government Management Reform Act of 1994 and the VA and Housing and Urban Development and Independent Agencies Act of 1997. VA was selected by the Office of Management and Budget in 1996 as one of the six Executive Branch agencies to establish a franchise fund pilot program. Created as a revolving fund, the VA Franchise Fund began providing common administrative support services to the VA and other Government agencies in 1997 on a fee-for-service basis. In 2006, under the Military Quality of Life and Veterans Affairs Appropriations Act (P.L. 109–114), permanent status was conferred upon the VA Franchise Fund. The purpose of the fund is to provide a more efficient and effective way to support the various operations and services within the VA and other Federal government agencies. By utilizing the Franchise Fund, the VA can streamline its operations, reduce duplication of efforts, and focus more resources on providing direct care and services to veterans. It is part of the VA's broader effort to improve efficiency and effectiveness in delivering healthcare and benefits to the veteran population.

Object Classification (in millions of dollars)

Identification code 036–4539–0–4–705		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
11.1	Personnel compensation: Full-time permanent	257	255	303
12.1	Civilian personnel benefits	96	94	112
21.0	Travel and transportation of persons	1	2	3
22.0	Transportation of things	1	1	1
23.3	Communications, utilities, and miscellaneous charges	141	173	174
24.0	Printing and reproduction	10	9	10
25.2	Other services from non-Federal sources	1,407	1,673	1,576
26.0	Supplies and materials	3	2	3
31.0	Equipment	5	15	35
99.9	Total new obligations, unexpired accounts	1,921	2,224	2,217

Employment Summary

Identification code 036–4539–0–4–705		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	2,209	2,668	2,994

RECURRING EXPENSES TRANSFORMATIONAL FUND

Program and Financing (in millions of dollars)

Identification code 036–1124–0–1–705		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	RETF - Major Construction	234	1,133	1,219
0004	RETF - Minor Construction	154	250	210
0900	Total new obligations, unexpired accounts (object class 32.0)	388	1,383	1,429
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,265	2,275	2,342
1012	Unobligated balance transfers between expired and unexpired accounts	896	1,450	1,000
1033	Recoveries of prior year paid obligations	502		
1070	Unobligated balance (total)	2,663	3,725	3,342
1930	Total budgetary resources available	2,663	3,725	3,342
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,275	2,342	1,913
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	84	232	1,436
3010	New obligations, unexpired accounts	388	1,383	1,429
3020	Outlays (gross)	-240	-179	-150
3050	Unpaid obligations, end of year	232	1,436	2,715
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	84	232	1,436
3200	Obligated balance, end of year	232	1,436	2,715
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	240	179	150
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-502		
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	502		
4070	Budget authority, net (discretionary)			
4080	Outlays, net (discretionary)	-262	179	150
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-262	179	150

The Consolidated Appropriations Act of 2016 (P.L. 114–113) authorized the Recurring Expenses Transformational Fund (Transformational Fund). Unobligated balances of expired discretionary funds appropriated in 2016 or any succeeding fiscal year from the General Fund of the Treasury to the Department of Veterans Affairs may be transferred to the Transformational Fund at the end of the fifth fiscal year after the last fiscal year for which such funds are available for the purposes for which appropriated. Balances available in the Transformational Fund shall be available until expended for facilities infrastructure improvements, including nonrecurring maintenance, at existing hospitals and clinics of the Veterans Health Administration, and for information technology systems improvements and sustainment.

The 2027 Budget anticipates a transfer of $1.45 billion in unobligated balances into the Transformational Fund at the end of 2026, of which $1.3 billion is planned for Major Construction and $150 million is planned for Minor Construction.

ADMINISTRATIVE PROVISIONS

(INCLUDING TRANSFER OF FUNDS)

SEC. 201. Any appropriation for fiscal year [2026] *2027* for "Compensation and Pensions", "Readjustment Benefits", and "Veterans Insurance and Indemnities" may be transferred as necessary to any other of the mentioned appropriations: *Provided,* That, before a transfer may take place, the Secretary of Veterans Affairs shall [request from the] *provide written notification to the* Committees on Appropriations of both Houses of Congress [the authority to make the transfer and such Committees issue an approval, or absent a response, a period of 30 days has elapsed].

(INCLUDING TRANSFER OF FUNDS)

SEC. 202. ⟦Not to exceed 1 percent of amounts made available for the Department of Veterans Affairs for fiscal year 2026, in this or any other Act, including prior Acts, under the "Medical Services", "Medical Community Care", "Medical Support and Compliance", and "Medical Facilities" accounts may be transferred among the accounts: *Provided,* That no such account shall be increased by more than 1 percent, in this or any other Act, by any such transfer: *Provided further,* That amounts may be transferred pursuant to this section only upon written notification from the Secretary of Veterans Affairs to the Committees on Appropriations of both Houses of Congress of the amount and purpose of the transfer: *Provided further,* That the transfer authority provided in this section is in addition to any other transfer authority provided by law.⟧ *The Secretary of Veterans Affairs may, with the approval of the Director of the Office of Management and Budget, transfer amounts made available for fiscal year 2027 in this or any other Act, including prior Acts, between the "Direct Care", "Community Care", "Medical Services", "Medical Community Care", "Medical Support and Compliance" and "Medical Facilities" accounts, to be merged with and to be available for the same purposes, and for the same time period, as the appropriation or fund to which transferred: Provided, That no such account shall be increased by more than 10 percent, in this or any other Act, by any such transfer: Provided further, That such authority to transfer may not be used where the items for which funds are requested have been denied by the Congress: Provided further, That amounts may be transferred pursuant to this section only upon written notification from the Secretary of Veterans Affairs to the Committees on Appropriations of both House of Congress of the amount and purpose of the transfer: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided by law.*

SEC. 203. Appropriations available in this title for salaries and expenses shall be available for services authorized by section 3109 of title 5, United States Code; hire of passenger motor vehicles; lease of a facility or land or both; and uniforms or allowances therefore, as authorized by sections 5901 through 5902 of title 5, United States Code.

SEC. 204. No appropriations in this title (except the appropriations for "Construction, Major Projects" and "Construction, Minor Projects") shall be available for the purchase of any site for or toward the construction of any new hospital or home.

SEC. 205. No appropriations in this title shall be available for ⟦hospitalization⟧ *health care treatment* or examination of any persons (except beneficiaries entitled to such ⟦hospitalization⟧ *treatment* or examination under the laws providing such benefits to veterans, and persons receiving such treatment under sections 7901 through 7904 of title 5, United States Code, or the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5121 et seq.)), unless reimbursement of the cost of such ⟦hospitalization⟧ *treatment* or examination is made to the "Medical Services" account at such rates as may be fixed by the Secretary of Veterans Affairs.

SEC. 206. Appropriations available in this title for "Compensation and Pensions", "Readjustment Benefits", and "Veterans Insurance and Indemnities" shall be available for payment of prior year accrued obligations required to be recorded by law against the corresponding prior year accounts within the last quarter of fiscal year ⟦2025⟧ *2026*.

SEC. 207. Appropriations available in this title shall be available to pay prior year obligations of corresponding prior year appropriations accounts resulting from sections 3328(a), 3334, and 3712(a) of title 31, United States Code, except that if such obligations are from trust fund accounts they shall be payable only from "Compensation and Pensions".

(INCLUDING TRANSFER OF FUNDS)

SEC. 208. Notwithstanding any other provision of law, during fiscal year ⟦2026⟧ *2027*, the Secretary of Veterans Affairs shall, from the National Service Life Insurance Fund under section 1920 of title 38, United States Code, the Veterans' Special Life Insurance Fund under section 1923 of title 38, United States Code, and the United States Government Life Insurance Fund under section 1955 of title 38, United States Code, reimburse the "General Operating Expenses, Veterans Benefits Administration" and "Information Technology Systems" accounts for the cost of administration of the insurance programs financed through those accounts: *Provided,* That reimbursement shall be made only from the surplus earnings accumulated in such an insurance program during fiscal year ⟦2026⟧ *2027* that are available for dividends in that program after claims have been paid and actuarially determined reserves have been set aside: *Provided further,* That if the cost of administration of such an insurance program exceeds the amount of surplus earnings accumulated in that program, reimbursement shall be made only to the extent of such surplus earnings: *Provided further,* That the Secretary shall determine the cost of administration for fiscal year ⟦2026⟧ *2027* which is properly allocable to the provision of each such insurance program and to the provision of any total disability income insurance included in that insurance program.

SEC. 209. Amounts deducted from enhanced-use lease proceeds to reimburse an account for expenses incurred by that account during a prior fiscal year for providing enhanced-use lease services shall be available until expended.

(INCLUDING TRANSFER OF FUNDS)

SEC. 210. Funds available in this title or funds for salaries and other administrative expenses shall also be available to reimburse the Office of Resolution Management, the Office of Employment Discrimination Complaint Adjudication, and the Alternative Dispute Resolution function within the Office of Human Resources and Administration for all services provided at rates which will recover actual costs but not to exceed ⟦$134,342,000⟧ *$85,691,000* for the Office of Resolution Management, ⟦$7,607,000⟧ *$8,807,000* for the Office of Employment Discrimination Complaint Adjudication, and ⟦$7,586,000⟧ *$4,742,026* for the Alternative Dispute Resolution function within the Office of Human Resources and Administration: *Provided,* That payments may be made in advance for services to be furnished based on estimated costs: *Provided further,* That amounts received shall be credited to the "General Administration" and "Information Technology Systems" accounts for use by the office that provided the service.

SEC. 211. No funds of the Department of Veterans Affairs shall be available for hospital care, nursing home care, or medical services provided to any person under chapter 17 of title 38, United States Code, for a non-service-connected disability described in section 1729(a)(2) of such title, unless that person has disclosed to the Secretary of Veterans Affairs, in such form as the Secretary may require, current, accurate third-party reimbursement information for purposes of section 1729 of such title: *Provided,* That the Secretary may recover, in the same manner as any other debt due the United States, the reasonable charges for such care or services from any person who does not make such disclosure as required: *Provided further,* That any amounts so recovered for care or services provided in a prior fiscal year may be obligated by the Secretary during the fiscal year in which amounts are received.

(INCLUDING TRANSFER OF FUNDS)

SEC. 212. Notwithstanding any other provision of law, proceeds or revenues derived from enhanced-use leasing activities (including disposal) may be deposited into the "Construction, Major Projects" and "Construction, Minor Projects" accounts and be used for construction (including site acquisition and disposition), alterations, and improvements of any medical facility under the jurisdiction or for the use of the Department of Veterans Affairs. Such sums as realized are in addition to the amount provided for in "Construction, Major Projects" and "Construction, Minor Projects".

SEC. 213. Amounts made available under *"Direct Care" or* "Medical Services" are available—

(1) for furnishing recreational facilities, supplies, and equipment; and

(2) for funeral expenses, burial expenses, and other expenses incidental to funerals and burials for beneficiaries receiving care in the Department.

(INCLUDING TRANSFER OF FUNDS)

SEC. 214. Such sums as may be deposited into the Medical Care Collections Fund pursuant to section 1729A of title 38, United States Code, may be transferred to the *"Direct Care", "Community Care",* "Medical Services", and "Medical Community Care" accounts to remain available until expended for the purposes of these accounts.

SEC. 215. The Secretary of Veterans Affairs may enter into agreements with Federally Qualified Health Centers in the State of Alaska and Indian Tribes and Tribal organizations which are party to the Alaska Native Health Compact with the Indian Health Service, to provide healthcare, including behavioral health and dental care, to veterans in rural Alaska. The Secretary shall require participating veterans and facilities to comply with all appropriate rules and regulations, as established by the Secretary. The term "rural Alaska" shall mean those lands which are not within the boundaries of the municipality of Anchorage or the Fairbanks North Star Borough.

(INCLUDING TRANSFER OF FUNDS)

SEC. 216. Such sums as may be deposited into the Department of Veterans Affairs Capital Asset Fund pursuant to section 8118 of title 38, United States Code, may be transferred to the "Construction, Major Projects" and "Construction, Minor Projects" accounts, to remain available until expended for the purposes of these accounts.

⟦SEC. 217. Not later than 30 days after the end of each fiscal quarter, the Secretary of Veterans Affairs shall submit to the Committees on Appropriations of both Houses of Congress a report on the financial status of the Department of Veterans Affairs for the preceding quarter: *Provided,* That, at a minimum, the report shall include the direction contained in the paragraph entitled "Quarterly reporting", under the heading "General Administration" in the joint explanatory statement accompanying Public Law 114–223.⟧

(INCLUDING TRANSFER OF FUNDS)

SEC. ⟦218⟧*217*. Amounts made available under the *"Direct Care", "Community Care",* "Medical Services", "Medical Community Care", "Medical Support and Compliance", "Medical Facilities", "General Operating Expenses, Veterans Benefits Administration", "Board of Veterans Appeals", "General Administration", and "National Cemetery Administration" accounts for fiscal year ⟦2026⟧ *2027* may be

transferred to or from the "Information Technology Systems" account: *Provided,* That such transfers may not result in a more than 10 percent aggregate increase in the total amount made available by this Act for the "Information Technology Systems" account: *Provided further,* That, before a transfer may take place, the Secretary of Veterans Affairs shall ⟦request from⟧ *provide written notification to* the Committees on Appropriations of both Houses of Congress ⟦the authority to make the transfer and an approval is issued⟧.

(INCLUDING TRANSFER OF FUNDS)

SEC. ⟦219⟧*218*. Of the amounts appropriated to the Department of Veterans Affairs for fiscal year ⟦2026⟧ *2027* for *"Direct Care", "Community Care",* "Medical Services", "Medical Community Care", "Medical Support and Compliance", "Medical Facilities", "Construction, Minor Projects", and "Information Technology Systems", up to ⟦$654,954,000⟧ *$710,778,000*, plus reimbursements, may be transferred to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111–84; 123 Stat. 2571) and may be used for operation of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110–417; 122 Stat. 4500): *Provided,* That additional funds may be transferred from accounts designated in this section to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund upon written notification by the Secretary of Veterans Affairs to the Committees on Appropriations of both Houses of Congress: *Provided further,* That section 220 of title II of division ⟦A⟧ *D* of Public Law ⟦118–42, as continued by section 1101(a)(10) of division A of Public Law 119–4,⟧ *119–37* is repealed.

(INCLUDING TRANSFER OF FUNDS)

SEC. ⟦220⟧*219*. Of the amounts appropriated to the Department of Veterans Affairs which become available on October 1, ⟦2026⟧ *2027*, for *"Direct Care", "Community Care",* "Medical Services", "Medical Community Care", "Medical Support and Compliance", and "Medical Facilities", up to ⟦$739,918,000⟧ *$760,767,000*, plus reimbursements, may be transferred to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111–84; 123 Stat. 2571) and may be used for operation of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110–417; 122 Stat. 4500): *Provided,* That additional funds may be transferred from accounts designated in this section to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund upon written notification by the Secretary of Veterans Affairs to the Committees on Appropriations of both Houses of Congress.

(INCLUDING TRANSFER OF FUNDS)

SEC. ⟦221⟧*220*. Such sums as may be deposited into the Medical Care Collections Fund pursuant to section 1729A of title 38, United States Code, for healthcare provided at facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110–417; 122 Stat. 4500) shall also be available: (1) for transfer to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund, established by section 1704 of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111–84; 123 Stat. 2571); and (2) for operations of the facilities designated as combined Federal medical facilities as described by section 706 of the Duncan Hunter National Defense Authorization Act for Fiscal Year 2009 (Public Law 110–417; 122 Stat. 4500): *Provided,* That, notwithstanding section 1704(b)(3) of the National Defense Authorization Act for Fiscal Year 2010 (Public Law 111–84; 123 Stat. 2573), amounts transferred to the Joint Department of Defense—Department of Veterans Affairs Medical Facility Demonstration Fund shall remain available until expended.

(INCLUDING TRANSFER OF FUNDS)

SEC. ⟦222⟧*221*. Of the amounts available in this title for *"Direct Care", "Community Care",* "Medical Services", "Medical Community Care", "Medical Support and Compliance", and "Medical Facilities", a minimum of $15,000,000 shall be transferred to the DOD-VA Health Care Sharing Incentive Fund, as authorized by section 8111(d) of title 38, United States Code, to remain available until expended, for any purpose authorized by section 8111 of title 38, United States Code.

⟦SEC. 223. None of the funds available to the Department of Veterans Affairs, in this or any other Act, may be used to replace the current system by which the Veterans Integrated Service Networks select and contract for diabetes monitoring supplies and equipment.⟧

⟦SEC. 224. The Secretary of Veterans Affairs shall notify the Committees on Appropriations of both Houses of Congress of all bid savings in a major construction project that total at least $5,000,000, or 5 percent of the programmed amount of the project, whichever is less: *Provided,* That such notification shall occur within 14 days of a contract identifying the programmed amount: *Provided further,* That the Secretary shall notify the Committees on Appropriations of both Houses of Congress 14 days prior to the obligation of such bid savings and shall describe the anticipated use of such savings.⟧

SEC. ⟦225⟧*222*. None of the funds made available for "Construction, Major Projects" may be used for a project in excess of the scope specified for that project in the original justification data provided to the Congress as part of the request for appropriations unless the Secretary of Veterans Affairs ⟦receives approval from the⟧ *provides written notification to the* Committees on Appropriations of both Houses of Congress.

⟦SEC. 226. Not later than 30 days after the end of each fiscal quarter, the Secretary of Veterans Affairs shall submit to the Committees on Appropriations of both Houses of Congress a quarterly report containing performance measures and data from each Veterans Benefits Administration Regional Office: *Provided,* That, at a minimum, the report shall include the direction contained in the section entitled "Disability claims backlog", under the heading "General Operating Expenses, Veterans Benefits Administration" in the joint explanatory statement accompanying Public Law 114–223: *Provided further,* That the report shall also include information on the number of appeals pending at the Veterans Benefits Administration as well as the Board of Veterans Appeals on a quarterly basis.⟧

⟦SEC. 227. The Secretary of Veterans Affairs shall provide written notification to the Committees on Appropriations of both Houses of Congress 15 days prior to organizational changes which result in the transfer of 25 or more full-time equivalents from one organizational unit of the Department of Veterans Affairs to another.⟧

⟦SEC. 228. The Secretary of Veterans Affairs shall provide on a quarterly basis to the Committees on Appropriations of both Houses of Congress notification of any single national outreach and awareness marketing campaign in which obligations exceed $1,000,000.⟧

(INCLUDING TRANSFER OF FUNDS)

SEC. ⟦229⟧*223*. The Secretary of Veterans Affairs, upon determination that such action is necessary to address needs of the Veterans Health Administration, may transfer to the *"Direct Care" account or the* "Medical Services" account ⟦not to exceed 1 percent of⟧ any discretionary appropriations made available for fiscal year ⟦2026⟧ *2027* in this title (except the appropriation made to the "General Operating Expenses, Veterans Benefits Administration" account) or ⟦not to exceed 1 percent of⟧ any discretionary unobligated balances within the Department of Veterans Affairs, including ⟦not to exceed 1 percent of⟧ those appropriated for fiscal year ⟦2026⟧ *2027*, that were provided in advance by appropriations Acts: *Provided, That such transfers shall be made only with the approval of the Office of Management and Budget:Provided further,* That the transfer authority provided in this section is in addition to any other transfer authority provided by law: *Provided further,* That no amounts may be transferred from amounts that were designated by Congress as an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985: *Provided further,* That such authority to transfer may not be used unless for higher priority items, based on emergent healthcare requirements, than those for which originally appropriated and in no case where the item for which funds are requested has been denied by Congress: *Provided further,* That, upon determination that all or part of the funds transferred from an appropriation are not necessary, such amounts may be transferred back to that appropriation and shall be available for the same purposes as originally appropriated: *Provided further,* That before a transfer may take place pursuant to this section, the Secretary of Veterans Affairs must provide written notification of the amount and purpose of the transfer to the Committees on Appropriations of both Houses of Congress.

(INCLUDING TRANSFER OF FUNDS)

SEC. ⟦230⟧*224*. Amounts made available for the Department of Veterans Affairs for fiscal year ⟦2026⟧ *2027*, under the "Board of Veterans Appeals" and the "General Operating Expenses, Veterans Benefits Administration" accounts may be transferred between such accounts: *Provided,* That before a transfer may take place, the Secretary of Veterans Affairs shall ⟦request from⟧ *provide written notification to* the Committees on Appropriations of both Houses of Congress ⟦the authority to make the transfer and receive approval of that request⟧.

SEC. ⟦231⟧*225*. The Secretary of Veterans Affairs may not reprogram funds among major construction projects or programs if such instance of reprogramming will exceed a cumulative $7,000,000, unless ⟦such reprogramming is approved by⟧ the *Secretary of Veterans Affairs provides written notification of such reprogramming to the* Committees on Appropriations of both Houses of Congress.

⟦SEC. 232. (a) The Secretary of Veterans Affairs shall ensure that the toll-free suicide hotline under section 1720F(h) of title 38, United States Code—

(1) provides to individuals who contact the hotline immediate assistance from a trained professional; and

(2) adheres to all requirements of the American Association of Suicidology.

(b)(1) None of the funds made available by this Act may be used to enforce or otherwise carry out any Executive action that prohibits the Secretary of Veterans Affairs from appointing an individual to occupy a vacant civil service position, or establishing a new civil service position, at the Department of Veterans Affairs with respect to such a position relating to the hotline specified in subsection (a).

(2) In this subsection—

(A) the term "civil service" has the meaning given such term in section 2101(1) of title 5, United States Code; and

(B) the term "Executive action" includes—

(i) any Executive order, Presidential memorandum, or other action by the President; and

(ii) any agency policy, order, or other directive.

(c)(1) The Secretary of Veterans Affairs shall conduct a study on the effectiveness of the hotline specified in subsection (a) during the 5-year period beginning on January 1, 2016, based on an analysis of national suicide data and data collected from such hotline.

(2) At a minimum, the study required by paragraph (1) shall—

(A) determine the number of veterans who contact the hotline specified in subsection (a) and who receive follow up services from the hotline or mental health services from the Department of Veterans Affairs thereafter;

(B) determine the number of veterans who contact the hotline who are not referred to, or do not continue receiving, mental health care who commit suicide; and

(C) determine the number of veterans described in subparagraph (A) who commit or attempt suicide.❱

❰SEC. 233. Effective during the period beginning on October 1, 2018, and ending on January 1, 2027, none of the funds made available to the Secretary of Veterans Affairs by this or any other Act may be obligated or expended in contravention of the "Veterans Health Administration Clinical Preventive Services Guidance Statement on the Veterans Health Administration's Screening for Breast Cancer Guidance" published on May 10, 2017, as issued by the Veterans Health Administration National Center for Health Promotion and Disease Prevention.❱

SEC. ❰234❱*226*. (a) Notwithstanding any other provision of law, the amounts appropriated or otherwise made available to the Department of Veterans Affairs for the *"Direct Care", "Community Care",* "Medical Services"*, or "Medical Community Care"* account*s* may be used to provide—

(1) fertility counseling and treatment using assisted reproductive technology to a covered veteran or the spouse of a covered veteran; or

(2) adoption reimbursement to a covered veteran.

(b) In this section:

(1) The term "service-connected" has the meaning given such term in section 101 of title 38, United States Code.

(2) The term "covered veteran" means a veteran, as such term is defined in section 101 of title 38, United States Code, who has a service-connected disability that results in the inability of the veteran to procreate without the use of fertility treatment.

(3) The term "assisted reproductive technology" means benefits relating to reproductive assistance provided to a member of the Armed Forces who incurs a serious injury or illness on active duty pursuant to section 1074(c)(4)(A) of title 10, United States Code, as described in the memorandum on the subject of "Policy for Assisted Reproductive Services for the Benefit of Seriously or Severely Ill/Injured (Category II or III) Active Duty Service Members" issued by the Assistant Secretary of Defense for Health Affairs on April 3, 2012, and the guidance issued to implement such policy, including any limitations on the amount of such benefits available to such a member except that—

(A) the time periods regarding embryo cryopreservation and storage set forth in part III(G) and in part IV(H) of such memorandum shall not apply; and

(B) such term includes embryo cryopreservation and storage without limitation on the duration of such cryopreservation and storage.

(4) The term "adoption reimbursement" means reimbursement for the adoption-related expenses for an adoption that is finalized after the date of the enactment of this Act under the same terms as apply under the adoption reimbursement program of the Department of Defense, as authorized in Department of Defense Instruction 1341.09, including the reimbursement limits and requirements set forth in such instruction.

(c) Amounts made available for the purposes specified in subsection (a) of this section are subject to the requirements for funds contained in section 508 of division H of the Consolidated Appropriations Act, 2018 (Public Law 115–141).

SEC. ❰235❱*227*. None of the funds appropriated or otherwise made available by this Act or any other Act for the Department of Veterans Affairs may be used in a manner that is inconsistent with: (1) section 842 of the Transportation, Treasury, Housing and Urban Development, the Judiciary, the District of Columbia, and Independent Agencies Appropriations Act, 2006 (Public Law 109–115; 119 Stat. 2506); or (2) section 8110(a)(5) of title 38, United States Code.

SEC. ❰236❱*228*. Section 842 of Public Law 109–115 shall not apply to conversion of an activity or function of the Veterans Health Administration, Veterans Benefits Administration, or National Cemetery Administration to contractor performance by a business concern that is at least 51 percent owned by one or more Indian Tribes as defined in section 5304(e) of title 25, United States Code❱, or one or more Native Hawaiian Organizations as defined in section 637(a)(15) of title 15, United States Code❱.

SEC. ❰237❱*229*. (a) The Secretary of Veterans Affairs, in consultation with the Secretary of Defense and the Secretary of Labor, shall discontinue collecting and using Social Security account numbers to authenticate individuals in all information systems of the Department of Veterans Affairs for all individuals not later than September 30, ❰2026❱ *2027*.

(b) The Secretary of Veterans Affairs may collect and use a Social Security account number to identify an individual, in accordance with section 552a of title 5, United States Code, in an information system of the Department of Veterans Affairs if and only if the use of such number is necessary to:

(1) obtain or provide information the Secretary requires from an information system that is not under the jurisdiction of the Secretary;

(2) comply with a law, regulation, or court order;

(3) perform anti-fraud activities; or

(4) identify a specific individual where no adequate substitute is available.

(c) The matter in subsections (a) and (b) shall supersede section 237 of division ❰A❱ *D* of Public Law ❰118–42❱ *119–37*.

❰SEC. 238. For funds provided to the Department of Veterans Affairs for each of fiscal year 2026 and 2027 for "Medical Services", section 239 of division A of Public Law 114–223 shall apply.❱

❰SEC. 239. None of the funds appropriated in this or prior appropriations Acts or otherwise made available to the Department of Veterans Affairs may be used to transfer any amounts from the Filipino Veterans Equity Compensation Fund to any other account within the Department of Veterans Affairs.❱

SEC. ❰240❱*230*. Of the funds provided to the Department of Veterans Affairs for each of fiscal year ❰2026❱ *2027* and fiscal year ❰2027❱ *2028* for *"Direct Care" or* "Medical Services", funds may be used in each year to carry out and expand the child care program authorized by section 205 of Public Law 111–163, notwithstanding subsection (e) of such section.

❰SEC. 241. None of the funds appropriated or otherwise made available in this title may be used by the Secretary of Veterans Affairs to enter into an agreement related to resolving a dispute or claim with an individual that would restrict in any way the individual from speaking to Members of Congress or their staff on any topic not otherwise prohibited from disclosure by Federal law or required by Executive order to be kept secret in the interest of national defense or the conduct of foreign affairs.❱

❰SEC. 242. For funds provided to the Department of Veterans Affairs for each of fiscal year 2026 and 2027, section 258 of division A of Public Law 114–223 shall apply.❱

❰SEC. 243. (a) None of the funds appropriated or otherwise made available by this Act may be used to deny an Inspector General funded under this Act timely access to any records, documents, or other materials available to the department or agency over which that Inspector General has responsibilities under the Inspector General Act of 1978 (5 U.S.C. 401 et seq.), or to prevent or impede the access of the Inspector General to such records, documents, or other materials, under any provision of law, except a provision of law that expressly refers to such Inspector General and expressly limits the right of access.

(b) A department or agency covered by this section shall provide its Inspector General access to all records, documents, and other materials in a timely manner.

(c) Each Inspector General shall ensure compliance with statutory limitations on disclosure relevant to the information provided by the establishment over which that Inspector General has responsibilities under the Inspector General Act of 1978 (5 U.S.C. 401 et seq.).

(d) Each Inspector General covered by this section shall report to the Committee on Appropriations of the Senate and the Committee on Appropriations of the House of Representatives within 5 calendar days of any failure by any department or agency covered by this section to comply with this requirement.❱

❰SEC. 244. None of the funds made available in this Act may be used in a manner that would increase wait times for veterans who seek care at medical facilities of the Department of Veterans Affairs.❱

❰SEC. 245. None of the funds appropriated or otherwise made available by this Act to the Veterans Health Administration may be used in fiscal year 2026 to convert any program which received specific purpose funds in fiscal year 2025 to a general purpose funded program unless the Secretary of Veterans Affairs submits written

notification of any such proposal to the Committees on Appropriations of both Houses of Congress at least 30 days prior to any such action and an approval is issued by the Committees.]

SEC. [246]*231*. For funds provided to the Department of Veterans Affairs for each of fiscal year [2026] *2027* and [2027] *2028*, section 248 of division A of Public Law 114–223 shall apply.

[SEC. 247. (a) None of the funds appropriated or otherwise made available by this Act may be used to conduct research commencing on or after July 1, 2025, that uses any canine, feline, or non-human primate unless the Secretary of Veterans Affairs approves such research specifically and in writing pursuant to subsection (b).

(b)(1) The Secretary of Veterans Affairs may approve the conduct of research commencing on or after July 1, 2025, using canines, felines, or non-human primates if the Secretary certifies that—

(A) the scientific objectives of the research can only be met by using such canines, felines, or non-human primates and cannot be met using other animal models, in vitro models, computational models, human clinical studies, or other research alternatives;

(B) such scientific objectives are necessary to advance research benefiting veterans and are directly related to an illness or injury that is combat-related as defined by 10 U.S.C. 1413(e);

(C) the research is consistent with the revised Department of Veterans Affairs canine research policy document dated December 15, 2017, including any subsequent revisions to such document; and

(D) ethical considerations regarding minimizing the harm experienced by canines, felines, or non-human primates are included in evaluating the scientific necessity of the research.

(2) The Secretary may not delegate the authority under this subsection.

(c) If the Secretary approves any new research pursuant to subsection (b), not later than 30 days before the commencement of such research, the Secretary shall submit to the Committees on Appropriations of the Senate and House of Representatives a report describing—

(1) the nature of the research to be conducted using canines, felines, or non-human primates;

(2) the date on which the Secretary approved the research;

(3) the USDA pain category on the approved use;

(4) the justification for the determination of the Secretary that the scientific objectives of such research could only be met using canines, felines, or non-human primates, and methods used to make such determination;

(5) the frequency and duration of such research; and

(6) the protocols in place to ensure the necessity, safety, and efficacy of the research, and animal welfare.

(d) Not later than December 31, 2025, and biannually thereafter, the Secretary shall submit to such Committees a report describing—

(1) any research being conducted by the Department of Veterans Affairs using canines, felines, or non-human primates as of the date of the submittal of the report;

(2) the circumstances under which such research was conducted using canines, felines, or non-human primates;

(3) the justification for using canines, felines, or non-human primates to conduct such research;

(4) the protocols in place to ensure the necessity, safety, and efficacy of such research; and

(5) the development and adoption of alternatives to canines, felines, or non-human primate research.

(e) Not later than December 31, 2025, and annually thereafter, the Department of Veterans Affairs must submit to voluntary U.S. Department of Agriculture inspections of canine, feline, and non-human primate research facilities.

(f) Not later than December 31, 2025, and annually thereafter, the Secretary shall submit to such Committees a report describing—

(1) any violations of the Animal Welfare Act, the Public Health Service Policy on Humane Care and Use of Laboratory Animals, or other Department of Veterans Affairs policies related to oversight of animal research found during that quarter in VA research facilities;

(2) immediate corrective actions taken; and

(3) specific actions taken to prevent their recurrence.

(g) The Department shall implement a plan under which the Secretary will eliminate the research conducted using canines, felines, or non-human primates by not later than September 20, 2026.]

[SEC. 248. (a) The Secretary of Veterans Affairs may use amounts appropriated or otherwise made available in this title to ensure that the ratio of veterans to full-time employment equivalents within any program of rehabilitation conducted under chapter 31 of title 38, United States Code, does not exceed 125 veterans to one full-time employment equivalent.

(b) Not later than 180 days after the date of the enactment of this Act, the Secretary shall submit to Congress a report on the programs of rehabilitation conducted under chapter 31 of title 38, United States Code, including—

(1) an assessment of the veteran-to-staff ratio for each such program; and

(2) recommendations for such action as the Secretary considers necessary to reduce the veteran-to-staff ratio for each such program.]

SEC. [249]*232*. Amounts made available for the "Veterans Health Administration, Medical Community Care" *account or "Community Care"* account in this or any other Act for fiscal years [2026] *2027* and [2027] *2028* may be used for expenses that would otherwise be payable from the Veterans Choice Fund established by section 802 of the Veterans Access, Choice, and Accountability Act, as amended (38 U.S.C. 1701 note).

SEC. [250]*233*. Obligations and expenditures applicable to the "Medical Services" account in fiscal years 2017 through 2019 for aid to state homes (as authorized by section 1741 of title 38, United States Code) shall remain in the "Medical Community Care" account for such fiscal years.

[SEC. 251. Of the amounts made available for the Department of Veterans Affairs for fiscal year 2026, in this or any other Act, under the "Veterans Health Administration—Medical Services", "Veterans Health Administration—Medical Community Care", "Veterans Health Administration—Medical Support and Compliance", "Veterans Health Administration—Medical Facilities", and "Cost of War Toxic Exposures Fund" accounts, $1,429,181,000 shall be made available for gender-specific care and programmatic efforts to deliver care for women veterans; $698,000,000 shall be made available for suicide prevention outreach programs; $3,500,000,000 shall be made available for the Caregivers program; $42,000,000 shall be made available for the National Center for Post-Traumatic Stress Disorder; $80,000,000 shall be made available for the Neurology Centers of Excellence; $342,455,000 shall be made available for rural health care; $3,459,121,000 shall be made available for veterans' homelessness programs; $6,356,000,000 shall be made available for telehealth for veterans; $709,573,000 shall be made available for opioid prevention and treatment programs; and, $31,997,000 shall be made available for the Intimate Partner Violence Assistance Program.]

[SEC. 252. Of the unobligated balances available in fiscal year 2026 in the "Recurring Expenses Transformational Fund" established in section 243 of division J of Public Law 114–113, and in addition to any funds otherwise made available for such purposes in this, prior, or subsequent fiscal years, $900,000,000 shall be available for constructing, altering, extending, and improving medical facilities of the Veterans Health Administration, including all supporting activities and required contingencies, during the period of availability of the Fund: *Provided*, That prior to obligation of any of the funds provided in this section, the Secretary of Veterans Affairs must provide a plan for the execution of the funds appropriated in this section to the Committees on Appropriations of both Houses of Congress and such Committees issue an approval, or absent a response, a period of 30 days has elapsed.]

[(INCLUDING TRANSFER OF FUNDS)

SEC. 253. Of the $75,039,000,000 that became available on October 1, 2025, previously appropriated under the heading "Veterans Health Administration—Medical Services" in the Full-Year Continuing Appropriations Act, 2025 (division A of Public Law 119–4), $2,030,000,000 shall be transferred to "Veterans Health Administration—Medical Facilities".]

[SEC. 254. Not later than 30 days after enactment of this Act, the Secretary shall submit to the Committees on Appropriations of both Houses of Congress an expenditure plan for funds made available in this Act and any available unobligated balances from prior Acts, including the Fiscal Responsibility Act of 2023 (Public Law 118–5), for the Cost of War Toxic Exposures Fund: *Provided,* That the budget resource categories supporting the Veterans Health Administration shall be reported by the subcategories "Medical Services", "Medical Community Care", "Medical Support and Compliance", and "Medical and Prosthetic Research": *Provided further,* That not later than 30 days after the end of each fiscal quarter, the Secretary shall submit a quarterly report on the status of the funds, including, at a minimum, an update on obligations by program, project or activity.]

SEC. [255]*234*. Any amounts transferred to the Secretary and administered by a corporation referred to in section 7364(b) of title 38, United States Code, between October 1, 2017 and September 30, 2018 for purposes of carrying out an order placed with the Department of Veterans Affairs pursuant to section 1535 of title 31, United States Code, that are available for obligation pursuant to section 7364(b)(1) of title 38, United States Code, are to remain available for the liquidation of valid obligations incurred by such corporation during the period of performance of such order, provided that the Secretary of Veterans Affairs determines that such amounts need to remain available for such liquidation.

[SEC. 256. None of the funds in this or any other Act may be used to close Department of Veterans Affairs hospitals, domiciliaries, or clinics, conduct an environmental assessment, or to diminish healthcare services at existing Veterans Health Adminis-

tration medical facilities as part of a planned realignment of services until the Secretary provides to the Committees on Appropriations of both Houses of Congress a report including an analysis of how any such planned realignment of services will impact access to care for veterans living in rural or highly rural areas, including travel distances and transportation costs to access a Department medical facility and availability of local specialty and primary care.]

SEC. [257]*235.* Unobligated balances available under the headings "Construction, Major Projects" and "Construction, Minor Projects" may be obligated by the Secretary of Veterans Affairs for a facility pursuant to section 2(e)(1) of the Communities Helping Invest through Property and Improvements Needed for Veterans Act of 2016 (Public Law 114–294; 38 U.S.C. 8103 note), as amended, to provide additional funds or to fund an escalation clause under such section of such Act: *Provided,* That before such unobligated balances are obligated pursuant to this section, the Secretary of Veterans Affairs shall [request from]*notify* the Committees on Appropriations of both Houses of Congress [the authority to obligate such unobligated balances and such Committees issue an approval, or absent a response,]*and* a period of 30 days has elapsed: *Provided further,* That the request to obligate such unobligated balances must provide Congress notice that the entity described in section 2(a)(2) of Public Law 114–294, as amended, has exhausted available cost containment approaches as set forth in the agreement under section 2(c) of such Public Law.

[SEC. 258. (a) None of the funds appropriated by this Act or otherwise made available for fiscal year 2026 for the Department of Veterans Affairs may be obligated, awarded, or expended to procure or purchase covered information technology equipment in cases where the manufacturer, bidder, or offeror, or any subsidiary or parent entity of the manufacturer, bidder, or offeror, of the equipment is an entity, or parent company of an entity listed on any of the following:

(1) the Department of Defense's Chinese Military Company List;

(2) the Department of the Treasury's Non-SDN Chinese Military Industrial Complex Companies List;

(3) the Department of Commerce's Denied Persons List, Entity List, or Military End User List, if the entity is—

(A) an agency or instrumentality of the People's Republic of China;

(B) an entity headquartered in the People's Republic of China; or

(C) directly or indirectly owned or controlled by an agency, instrumentality, or entity described in subparagraph (A) or (B); or

(4) the Department of Homeland Security's Uyghur Forced Labor Prevention Act Entity List.

(b) APPLICABILITY TO THIRD PARTIES.—The prohibition in subsection (a) also applies in cases in which the Secretary has contracted with a third party for the procurement, purchase, or expenditure of funds on any of the equipment and software described in such subsection.

(c) DEFINITION.—For purposes of this section, the term "covered information technology equipment" shall mean the following equipment used in an office environment: computers, printers, or interoperable videoconferencing equipment used in or by the Department of Veterans Affairs directly. "Covered information technology equipment" shall not refer to services that use such equipment, including cloud services.]

[SEC. 259. During the period beginning on October 1, 2025 and ending on September 30, 2026, none of the funds made available by this Act may be used to administer, implement, or enforce the final rule issued by the Secretary of Veterans Affairs relating to "Change in Rates VA Pays for Special Modes of Transportation" (88 Fed. Reg. 10032) and published on February 16, 2023.]

[SEC. 260. None of the funds appropriated or otherwise made available by this Act may be used to pay award or incentive fees for contractors whose performance has been judged to be below satisfactory, behind schedule, over budget, or has failed to meet the basic requirements of a contract, unless the Agency determines that any such deviations are due to unforeseeable events, government-driven scope changes, or are not significant within the overall scope of the project and/or program and unless such awards or incentive fees are consistent with section 16.401(e)(2) of the Federal Acquisition Regulation.]

[SEC. 261. The Department is directed to maintain staffing levels to facilitate the Department's own goals, including that benefits claims are adjudicated according to the 125 day goal, and that healthcare appointments and service are provided in the timeframes required by statute and regulation.]

[SEC. 262. The Department is directed to provide quarterly briefings to the Committees on Appropriations of both Houses of Congress on the status of implementation of the provisions in Public Law 118–42 related to veterans in the Freely Associated States (FAS) in a way that is consistent with Congressional intent, including engagement with FAS governments, a projected timeline for veterans in the FAS to receive hospital care and medical services, and an estimate of the cost of implementation.]

[SEC. 263. None of the amounts appropriated by this title may be obligated or expended to cancel a contract with a value that exceeds $10,000,000 until the Secretary of Veterans Affairs has submitted to the Committees on Appropriations of both Houses of Congress an advance notification and written explanation of contingency plans to replace the relevant service being cancelled, including any necessary change in the Department's staffing levels.]

[SEC. 264. None of the funds made available by this Act may be used to reduce the staffing, hours of operation, or services of the Veterans Crisis Line or any other suicide prevention program of the Department of Veterans Affairs.]

SEC. 236. The unobligated balances from amounts made available in this Act under the headings "General Operating Expenses, Veterans Benefits Administration", "Medical Services", "Medical Community Care", "Medical Support and Compliance", "Medical Facilities", "Direct Care", "Community Care", "General Administration", "Board of Veterans Appeals", "Information Technology Systems", "Veterans Electronic Health Record", "National Cemetery Administration", "Construction, Major Projects", and "Construction, Minor Projects" may be transferred between such accounts: Provided, That the total amount of funds transferred under this section shall not exceed 1 percent of the total amount of discretionary funds provided in this title: Provided further, That before any transfer under this section may take place, the Secretary of Veterans Affairs shall receive approval from the Office of Management and Budget: Provided further, That funds transferred under this section to the "Construction, Major Projects" and "Construction, Minor Projects" accounts shall remain available until expended: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided by law: Provided further, That before a transfer may take place under this section, the Secretary of the Veterans Affairs shall provide notice to the Committees on Appropriations of both Houses of Congress.

SEC. 237. Amounts made available in this Act or any other Act under the headings "Medical Services", "Medical Community Care", "Medical Support and Compliance", "Medical Facilities", "Direct Care", and "Community Care" may be transferred to or from the "Construction, Major Projects" and the "Construction, Minor Projects" accounts: Provided, That amounts transferred to "Construction, Major Projects" and "Construction, Minor Projects" accounts shall be available until expended: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided by law: Provided further, That before a transfer may take place, the Secretary of Veterans Affairs shall receive approval from the Office of Management and Budget, and the Secretary of Veterans Affairs must provide notice to the Committees on Appropriations of both Houses of Congress. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

		2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:				
036–143500	General Fund Proprietary Interest Receipts, not Otherwise Classified	4	6	7
036–247300	Contributions from Military Personnel, Veteran's Educational Assistance Act of 1984	79	1	.....
036–273330	Housing Downward Reestimates	4,728	1,383	.....
036–275130	Native American Direct Loans, Downward Reestimate of Subsidies	1	.....	.....
036–275510	Housing Negative Subsidies	374	48	36
036–322000	All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	48	52	53
General Fund Offsetting receipts from the public		5,234	1,490	96
Intragovernmental payments:				
036–388500	Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	20	17	12
General Fund Intragovernmental payments		20	17	12

GENERAL PROVISIONS

SEC. 401. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year unless expressly so provided herein.

SEC. 402. None of the funds made available in this Act may be used for any program, project, or activity, when it is made known to the Federal entity or official to which the funds are made available that the program, project, or activity is not in

compliance with any Federal law relating to risk assessment, the protection of private property rights, or unfunded mandates.

[SEC. 403. All departments and agencies funded under this Act are encouraged, within the limits of the existing statutory authorities and funding, to expand their use of "E-Commerce" technologies and procedures in the conduct of their business practices and public service activities.]

SEC. [404]*403*. Unless stated otherwise, all reports and notifications required by this Act shall be submitted to the Subcommittee on Military Construction and Veterans Affairs, and Related Agencies of the Committee on Appropriations of the House of Representatives and the Subcommittee on Military Construction and Veterans Affairs, and Related Agencies of the Committee on Appropriations of the Senate.

SEC. [405]*404*. None of the funds made available in this Act may be transferred to any department, agency, or instrumentality of the United States Government except pursuant to a transfer made by, or transfer authority provided in, this or any other appropriations Act.

SEC. [406]*405*. None of the funds made available in this Act may be used for a project or program named for an individual serving as a Member, Delegate, or Resident Commissioner of the United States House of Representatives.

SEC. [407]*406*. (a) Any agency receiving funds made available in this Act, shall, subject to subsections (b) and (c), post on the public Web site of that agency any report required to be submitted by the Congress in this or any other Act, upon the determination by the head of the agency that it shall serve the national interest.

(b) Subsection (a) shall not apply to a report if—

(1) the public posting of the report compromises national security; or

(2) the report contains confidential or proprietary information.

(c) The head of the agency posting such report shall do so only after such report has been made available to the requesting Committee or Committees of Congress for no less than 45 days.

SEC. [408]*407*. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

SEC. [409]*408*. None of the funds made available in this Act may be used by an agency of the executive branch to pay for first-class travel by an employee of the agency in contravention of sections 301–10.122 through 301–10.124 of title 41, Code of Federal Regulations.

SEC. [410]*409*. None of the funds made available in this Act may be used to execute a contract for goods or services, including construction services, where the contractor has not complied with Executive Order No. 12989.

SEC. [411]*410*. None of the funds made available by this Act may be used in contravention of section 101(e)(8) of title 10, United States Code.

[SEC. 412. (a) IN GENERAL.—None of the funds appropriated or otherwise made available to the Department of Defense in this Act may be used to construct, renovate, or expand any facility in the United States, its territories, or possessions to house any individual detained at United States Naval Station, Guantanamo Bay, Cuba, for the purposes of detention or imprisonment in the custody or under the control of the Department of Defense.

(b) The prohibition in subsection (a) shall not apply to any modification of facilities at United States Naval Station, Guantanamo Bay, Cuba.

(c) An individual described in this subsection is any individual who, as of June 24, 2009, is located at United States Naval Station, Guantanamo Bay, Cuba, and who—

(1) is not a citizen of the United States or a member of the Armed Forces of the United States; and

(2) is—

(A) in the custody or under the effective control of the Department of Defense; or

(B) otherwise under detention at United States Naval Station, Guantanamo Bay, Cuba.]

SEC. [413]*411*. None of the funds made available by this Act may be used by the Secretary of Veterans Affairs under section 5502 of title 38, United States Code, in any case arising out of the administration by the Secretary of laws and benefits under such title, to report a person who is deemed mentally incapacitated, mentally incompetent, or to be experiencing an extended loss of consciousness as a person who has been adjudicated as a mental defective under subsection (d)(4) or (g)(4) of section 922 of title 18, United States Code, without the order or finding of a judge, magistrate, or other judicial authority of competent jurisdiction that such person is a danger to himself or herself or others.

[SEC. 414. None of the funds appropriated by this Act may be used in any way, directly or indirectly, to influence congressional action on any legislation or appropriation matter pending before Congress, other than to communicate to Members of Congress as described in 18 U.S.C. 1913.]

[SEC. 415. The Secretary of Veterans Affairs shall ensure that the policies and requirements described in the transmittal sheet of the Veterans Health Administration published on August 8, 2019, titled "Smoke-Free Policy for Employees at VA Health Care Facilities (VHA Directive 1085.01)" remain in effect.]

[SEC. 416. (a) Each department or agency funded in this or any other appropriations Act for fiscal year 2026 shall, no later than 60 days after enactment of this Act, report to the Committees on Appropriations of the House of Representatives and the Senate on funds that are allotted and available for obligation as of the end of the reporting period and on obligations as of the end of the reporting period: *Provided,* That such report shall be delineated by: (1) program, project, and activity level; (2) public law making such funds available; and (3) period of availability: *Provided further,* That such reports shall be transmitted to the Committees monthly thereafter, on the fifteenth of each such month, during the period of availability of the relevant funds.

(b) The term "reporting period" as used in this section means the month that precedes the date on which the department or agency transmits the report to the Committees.]

(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)

CORPS OF ENGINEERS—CIVIL WORKS

The following appropriations shall be expended under the direction of the Secretary of the Army and the supervision of the Chief of Engineers for authorized civil functions of the Department of the Army pertaining to commercial navigation, flood and storm damage reduction, aquatic ecosystem restoration, and related efforts.

Federal Funds

OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY FOR CIVIL WORKS

For the Office of the Assistant Secretary of the Army for Civil Works as authorized by 10 U.S.C. 7016(b)(3), $7,000,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 096–3132–0–1–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of Assistant Secretary of the Army (Civil Works)	5	7	6
0900 Total new obligations, unexpired accounts (object class 25.3)	5	7	6
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5	7	7
1930 Total budgetary resources available	5	7	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	2	3
3010 New obligations, unexpired accounts	5	7	6
3020 Outlays (gross)	-4	-6	-7
3050 Unpaid obligations, end of year	2	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	2	3
3200 Obligated balance, end of year	2	3	2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5	7	7
Outlays, gross:			
4010 Outlays from new discretionary authority	3	6	6
4011 Outlays from discretionary balances	1		1
4020 Outlays, gross (total)	4	6	7
4180 Budget authority, net (total)	5	7	7
4190 Outlays, net (total)	4	6	7

This appropriation funds strategic planning for and overall supervision of the Army's civil works program.

CONSTRUCTION

For expenses necessary for the construction of commercial navigation, flood and storm damage reduction, and aquatic ecosystem restoration projects, and related efforts; and for studies, design work and plans and specifications of such projects, and related efforts, $1,166,122,000, to remain available until expended: Provided, That no part of this appropriation shall be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices to support the execution of the projects, programs, and activities funded under this heading.

Program and Financing (in millions of dollars)

Identification code 096–3122–0–1–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Commercial Navigation	1,131	1,243	1,004
0002 Flood Risk Management	1,974	1,836	1,554
0003 Aquatic Ecosystem Restoration	432	745	630
0005 Multipurpose and Other Programs	291	311	267
0100 Direct program subtotal	3,828	4,135	3,455
0799 Total direct obligations	3,828	4,135	3,455
0801 Department of Homeland Security	71	124	124
0802 Department of Veteran Affairs	770	670	670
0803 Environmental Protection Agency	525	505	505
0804 National Aeronautics and Space Administration	30	54	54
0805 Department of Energy	45	50	50
0806 Other Federal Agencies	158	278	278
0807 Non-Federal Agencies	208	96	96
0808 Intra-Corps	70	82	82
0899 Total reimbursable obligations	1,877	1,859	1,859
0900 Total new obligations, unexpired accounts	5,705	5,994	5,314
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	33,559	32,726	31,538
1010 Unobligated balance transfer to other accts [096–3121]	-1		
1021 Recoveries of prior year unpaid obligations	223		
1033 Recoveries of prior year paid obligations	4		
1042 Adjustment for change in allocation (general fund portion)	-30		
1043 Adjustment for change in allocation (offsetting collection/collected portion)	30		
1070 Unobligated balance (total)	33,785	32,726	31,538
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,440	2,853	1,166
1131 Unobligated balance of appropriations permanently reduced	-10		
1160 Appropriation, discretionary (total)	2,430	2,853	1,166
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,498	1,636	1,505
1700 Collected (Harbor Maintenance Trust Fund)		218	
1700 Collected (Inland Waterways Trust Fund)		99	
1701 Change in uncollected payments, Federal sources	718		
1750 Spending auth from offsetting collections, disc (total)	2,216	1,953	1,505
1900 Budget authority (total)	4,646	4,806	2,671
1930 Total budgetary resources available	38,431	37,532	34,209
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	32,726	31,538	28,895
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	11,491	10,936	12,099
3010 New obligations, unexpired accounts	5,705	5,994	5,314
3020 Outlays (gross)	-6,037	-4,831	-3,793
3040 Recoveries of prior year unpaid obligations, unexpired	-223		
3050 Unpaid obligations, end of year	10,936	12,099	13,620
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-6,303	-7,021	-7,021
3070 Change in uncollected pymts, Fed sources, unexpired	-718		
3090 Uncollected pymts, Fed sources, end of year	-7,021	-7,021	-7,021
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5,188	3,915	5,078
3200 Obligated balance, end of year	3,915	5,078	6,599
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	4,646	4,806	2,671
Outlays, gross:			
4010 Outlays from new discretionary authority	1	2,141	1,199
4011 Outlays from discretionary balances	6,036	2,690	2,594
4020 Outlays, gross (total)	6,037	4,831	3,793
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,324	-1,953	-1,505
4033 Non-Federal sources	-208		
4040 Offsets against gross budget authority and outlays (total)	-1,532	-1,953	-1,505
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-718		
4053 Recoveries of prior year paid obligations, unexpired accounts	4		
4055 Adjustment for change in allocation (offsetting collection portion)	30		
4060 Additional offsets against budget authority only (total)	-684		
4070 Budget authority, net (discretionary)	2,430	2,853	1,166
4080 Outlays, net (discretionary)	4,505	2,878	2,288

CONSTRUCTION—Continued

Program and Financing—Continued

Identification code 096–3122–0–1–301	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total)	2,430	2,853	1,166
4190 Outlays, net (total)	4,505	2,878	2,288

This appropriation funds the construction, replacement, rehabilitation, and expansion of water resources projects whose principal purpose is to provide commercial navigation, flood and storm damage reduction, or aquatic ecosystem restoration benefits to the Nation, and related efforts.

This account allocates funds on a performance basis to high-performing projects. The Budget funds those investments within the three main mission areas of the Corps civil works program—commercial navigation, flood and storm damage reduction, and aquatic ecosystem restoration—as well as related efforts that provide the best economic, environmental, and public safety returns to the Nation.

This account includes $295.8 million for work under the Comprehensive Everglades Restoration Plan (CERP), which represents approximately 25 percent of the total amount in this account and approximately 4.4 percent of the total amount in the civil works program. Funding CERP at this level would not have a significant impact on the overall civil works program in 2027. Construction account funding for CERP in future years will depend on the availability of funds, so the impact of such future funding on the overall civil works program cannot be determined at this time. Funding for the Department of the Interior (DOI) includes an additional $0.0 million for work under CERP. Funding for DOI includes $33.8 million for such non-CERP work. The Budget for the two agencies includes a total of $329.6 million for ecosystem restoration work in South Florida, of which $295.8 million is for CERP and $33.8 million is for non-CERP work (P.L. 106–541 section 601).

This appropriation also funds the Corps continuing authorities programs, which involve the planning, design, and construction of smaller projects that do not require specific authorizing legislation.

In addition, to encourage greater non-federal participation in the construction of projects, the budget proposes to eliminate the cap that limits the number of projects in the pilot program established by Section 1043(b) of the Water Resources Reformand Development Act of 2014, as amended, to allow non-Federal interests to carryout projects funded in this account.

This appropriation would no longer be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices. Instead, the new District Salaries and Expenses account would fund those expenses. Prior enacted appropriations in this account would remain available to pay such expenses only for the work funded in those prior acts and reprogramming actions.

Object Classification (in millions of dollars)

Identification code 096–3122–0–1–301	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	521	477	.....
11.3 Other than full-time permanent	5	8	.....
11.5 Other personnel compensation	16	17	.....
11.9 Total personnel compensation	542	502	.....
12.1 Civilian personnel benefits	95	88	.....
21.0 Travel and transportation of persons	9	9	9
23.2 Rental payments to others	1	1	1
25.1 Advisory and assistance services	29	16	16
25.2 Other services from non-Federal sources	203	229	229
25.3 Purchase of goods and services from Government accounts	440	94	93
25.4 Operation and maintenance of facilities	41	24	15
25.5 Research and development contracts	1	.....	.....
25.7 Operation and maintenance of equipment	.....	1	1
26.0 Supplies and materials	2	4	4
31.0 Equipment	3	1	1
32.0 Land and structures	2,452	3,163	3,083
41.0 Grants, subsidies, and contributions	11	3	3
99.0 Direct obligations	3,829	4,135	3,455
99.0 Reimbursable obligations	1,876	1,859	1,859
99.9 Total new obligations, unexpired accounts	5,705	5,994	5,314

Employment Summary

Identification code 096–3122–0–1–301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	3,716	2,880	.....
2001 Reimbursable civilian full-time equivalent employment	2,157	1,600	1,600

OPERATION AND MAINTENANCE

For expenses necessary for the operation, maintenance, and care of existing commercial navigation, flood and storm damage reduction, and aquatic ecosystem restoration projects, and related efforts; providing security for infrastructure owned or operated by the Corps, including administrative buildings and laboratories; maintaining harbor channels provided by a State, municipality, or other public agency that serve essential navigation needs of general commerce, where authorized by law; surveying and charting northern and northwestern lakes and connecting waters; clearing and straightening channels; and removing obstructions to navigation, $759,744,000, to remain available until expended, of which such sums as may be necessary shall be derived from amounts collected in this or prior fiscal years under section 210 of the Flood Control Act of 1968 (16 U.S.C. 460d–3) and not otherwise appropriated and shall be used for resource protection, research, interpretation, and maintenance activities related to resource protection in the areas managed by the Army Corps of Engineers at which outdoor recreation is available; and of which such sums as become available from fees collected under section 217 of Public Law 104–303 shall be used to cover the cost of operation and maintenance of the dredged material disposal facilities for which such fees have been collected: Provided, That no part of this appropriation shall be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices to support the execution of the projects, programs, and activities funded under this heading.

Program and Financing (in millions of dollars)

Identification code 096–3123–0–1–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Commercial Navigation	2,820	2,650	24
0002 Flood Risk Management	373	319	225
0003 Aquatic Ecosystem Restoration	34	20	15
0004 Hydropower	1	.....	.....
0005 Multipurpose and Other Programs	2,601	2,417	1,578
0006 Emergency Management	6	6	6
0799 Total direct obligations	5,835	5,412	1,848
0801 Department of Homeland Security	18	10	10
0802 Department of Veteran Affairs	4	3	3
0804 National Aeronautics and Space Administration	1	.....	.....
0805 Department of Energy	8	4	4
0806 Other Federal Agencies	29	10	10
0807 Non-Federal Agencies	40	15	15
0808 Intra-Corps	8	4	4
0899 Total reimbursable obligations	108	46	46
0900 Total new obligations, unexpired accounts	5,943	5,458	1,894
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5,823	5,809	7,364
1001 Discretionary unobligated balance brought fwd, Oct 1	5,823	5,808	.....
1010 Unobligated balance transfer to other accts [096–3124]	-32	.....	.....
1021 Recoveries of prior year unpaid obligations	162	73	73
1033 Recoveries of prior year paid obligations	1	1	1
1042 Adjustment for change in allocation (general fund portion)	-20	-17	-15
1043 Adjustment for change in allocation (offsetting collection/collected portion)	20	17	15
1070 Unobligated balance (total)	5,954	5,883	7,438
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,835	2,701	692
1121 Appropriations transferred from other acct [096–5383]	68	67	68
1160 Appropriation, discretionary (total)	2,903	2,768	760
Spending authority from offsetting collections, discretionary:			
1700 Collected	2,333	475	1,838

1700	Collected - HMTF		3,245	
1701	Change in uncollected payments, Federal sources	562		
1701	Change in uncollected payments, Federal sources		451	361
1750	Spending auth from offsetting collections, disc (total)	2,895	4,171	2,199
	Spending authority from offsetting collections, mandatory:			
1810	Spending authority from offsetting collections transferred to other accounts [089–4045]	-511		
1811	Spending authority from offsetting collections transferred from other accounts [089–4045]	511		
1900	Budget authority (total)	5,798	6,939	2,959
1930	Total budgetary resources available	11,752	12,822	10,397
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5,809	7,364	8,503
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4,035	3,936	2,674
3010	New obligations, unexpired accounts	5,943	5,458	1,894
3020	Outlays (gross)	-5,880	-6,647	-3,187
3040	Recoveries of prior year unpaid obligations, unexpired	-162	-73	-73
3050	Unpaid obligations, end of year	3,936	2,674	1,308
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2,306	-2,868	-3,319
3070	Change in uncollected pymts, Fed sources, unexpired	-562	-451	-361
3090	Uncollected pymts, Fed sources, end of year	-2,868	-3,319	-3,680
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,729	1,068	-645
3200	Obligated balance, end of year	1,068	-645	-2,372
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	5,798	6,939	2,959
	Outlays, gross:			
4010	Outlays from new discretionary authority		3,308	1,382
4011	Outlays from discretionary balances	5,880	3,339	1,805
4020	Outlays, gross (total)	5,880	6,647	3,187
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources:	-2,178	-3,677	-1,793
4033	Non-Federal sources:	-176	-61	-61
4040	Offsets against gross budget authority and outlays (total)	-2,354	-3,738	-1,854
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-562	-451	-361
4053	Recoveries of prior year paid obligations, unexpired accounts	1	1	1
4055	Adjustment for change in allocation (offsetting collection portion)	20	17	15
4060	Additional offsets against budget authority only (total)	-541	-433	-345
4070	Budget authority, net (discretionary)	2,903	2,768	760
4080	Outlays, net (discretionary)	3,526	2,909	1,333
4180	Budget authority, net (total)	2,903	2,768	760
4190	Outlays, net (total)	3,526	2,909	1,333

This appropriation funds inspection, operation, maintenance, and related activities for water resources projects operated and maintained by the Corps. These projects include navigation channels, navigation locks and dams, structures to reduce the risk of flood and storm damage (e.g., levees), and multi-purpose projects, as authorized in River and Harbor, Flood Control, and Water Resources Development Acts and other laws. Key infrastructure that is of central importance to the Nation and the continued safety of the public is given the highest priority for funding in this account.

This appropriation funds all of the costs associated with protecting Corps facilities from potential security threats. It also funds the national emergency preparedness program under Executive Order 12656.

This appropriation would no longer be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices. Instead, the new District Salaries and Expenses account would fund those expenses. Prior enacted appropriations in this account would remain available to pay such expenses only for the work funded in those prior acts and reprogramming actions.

Object Classification (in millions of dollars)

Identification code 096–3123–0–1–301	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,356	1,241	
11.3 Other than full-time permanent	11	12	
11.5 Other personnel compensation	60	62	
11.9 Total personnel compensation	1,427	1,315	
12.1 Civilian personnel benefits	283	261	
21.0 Travel and transportation of persons	43	40	32
22.0 Transportation of things	1	1	1
23.2 Rental payments to others	2	1	1
23.3 Communications, utilities, and miscellaneous charges	39	38	36
25.1 Advisory and assistance services	48	26	17
25.2 Other services from non-Federal sources	319	521	435
25.3 Other goods and services from Federal sources	743	623	295
25.4 Operation and maintenance of facilities	1,016	590	43
25.5 Research and development contracts	15		
25.7 Operation and maintenance of equipment	22	5	4
26.0 Supplies and materials	113	76	58
31.0 Equipment	90	22	22
32.0 Land and structures	1,674	1,893	904
99.0 Direct obligations	5,835	5,412	1,848
99.0 Reimbursable obligations	108	46	46
99.9 Total new obligations, unexpired accounts	5,943	5,458	1,894

Employment Summary

Identification code 096–3123–0–1–301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	14,205	14,325	
2001 Reimbursable civilian full-time equivalent employment			240

Mississippi River and Tributaries

For expenses necessary for flood damage reduction projects and related efforts in the Mississippi River alluvial valley below Cape Girardeau, Missouri, as authorized by law, $156,275,000, to remain available until expended: Provided, That no part of this appropriation shall be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices to support the execution of the projects, programs, and activities funded under this heading.

Program and Financing (in millions of dollars)

Identification code 096–3112–0–1–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Commercial Navigation	60	93	66
0002 Flood Risk Management	419	415	326
0005 Multipurpose and Other Programs	104	147	116
0799 Total direct obligations	583	655	508
0808 Intra-Corps	2	2	2
0900 Total new obligations, unexpired accounts	585	657	510
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,466	1,316	1,212
1021 Recoveries of prior year unpaid obligations	16	14	14
1070 Unobligated balance (total)	1,482	1,330	1,226
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	412	522	156
1131 Unobligated balance of appropriations permanently reduced	-1		
1160 Appropriation, discretionary (total)	411	522	156
Spending authority from offsetting collections, discretionary:			
1700 Collected (Non-Harbor Maintenance Trust Fund)	10	7	10
1700 Collected (Harbor Maintenance Trust Fund)		10	
1701 Change in uncollected payments, Federal sources	-2		
1750 Spending auth from offsetting collections, disc (total)	8	17	10
1900 Budget authority (total)	419	539	166
1930 Total budgetary resources available	1,901	1,869	1,392

MISSISSIPPI RIVER AND TRIBUTARIES—Continued

Program and Financing—Continued

Identification code 096–3112–0–1–301		2025 actual	2026 est.	2027 est.
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,316	1,212	882
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	429	403	381
3010	New obligations, unexpired accounts	585	657	510
3020	Outlays (gross)	-595	-665	-518
3040	Recoveries of prior year unpaid obligations, unexpired	-16	-14	-14
3050	Unpaid obligations, end of year	403	381	359
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	.....	.....
3070	Change in uncollected pymts, Fed sources, unexpired	2	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	427	403	381
3200	Obligated balance, end of year	403	381	359
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	419	539	166
	Outlays, gross:			
4010	Outlays from new discretionary authority	11	236	73
4011	Outlays from discretionary balances	584	429	445
4020	Outlays, gross (total)	595	665	518
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-8	-17	-10
4033	Non-Federal sources	-2	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-10	-17	-10
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	2	.....	.....
4060	Additional offsets against budget authority only (total)	2	.....	.....
4070	Budget authority, net (discretionary)	411	522	156
4080	Outlays, net (discretionary)	585	648	508
4180	Budget authority, net (total)	411	522	156
4190	Outlays, net (total)	585	648	508

This appropriation funds planning, design, construction, and operation and maintenance activities associated with projects to reduce the risk of flood damage in the lower Mississippi River alluvial valley below Cape Girardeau, Missouri.

This appropriation would no longer be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices. Instead, the new District Salaries and Expenses account would fund those expenses. Prior enacted appropriations in this account would remain available to pay such expenses only for the work funded in those prior acts and reprogramming actions.

Object Classification (in millions of dollars)

Identification code 096–3112–0–1–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	112	107	.....
11.3	Other than full-time permanent	.....	1	.....
11.5	Other personnel compensation	8	7	.....
11.9	Total personnel compensation	120	115	.....
12.1	Civilian personnel benefits	28	25	.....
21.0	Travel and transportation of persons	4	4	4
23.2	Rental payments to others	2	.....	.....
23.3	Communications, utilities, and miscellaneous	4	3	3
25.1	Advisory and assistance services	16	.....	.....
25.2	Other services from non-Federal sources	13	22	22
25.3	Purchase goods & services from Government	148	168	168
25.4	Operation and maintenance of facilities	22	22	20
25.5	Research and development contracts	1	.....	.....
26.0	Supplies and materials	8	5	5
31.0	Equipment	12	2	2
32.0	Land and structures	205	289	284
99.0	Direct obligations	583	655	508
99.0	Reimbursable obligations	2	2	2
99.9	Total new obligations, unexpired accounts	585	657	510

Employment Summary

Identification code 096–3112–0–1–301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,329	1,400	.....
2001	Reimbursable civilian full-time equivalent employment	.....	.....	7

INVESTIGATIONS

For expenses necessary for the collection and study of basic information pertaining to the development, management, restoration, and protection of water resources; for studies, design work, and plans and specifications of proposed commercial navigation, flood and storm damage reduction, and aquatic ecosystem restoration projects, and related efforts prior to construction; for restudy of authorized projects and related efforts; and for miscellaneous investigations, $37,952,000, to remain available until expended: Provided, That no part of this appropriation shall be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices to support the execution of the projects, programs, and activities funded under this heading.

Program and Financing (in millions of dollars)

Identification code 096–3121–0–1–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Commercial Navigation	26	23	7
0002	Flood Risk Management	110	113	33
0003	Aquatic Ecosystem Restoration	12	17	5
0005	Multipurpose and Other Programs	30	25	7
0799	Total direct obligations	178	178	52
0801	Department of Homeland Security	7	8	8
0804	National Aeronautics and Space Administration	1	1	1
0805	Department of Energy	1	2	2
0806	Other Federal Agencies	25	15	15
0807	Non-Federal Agencies	12	8	8
0808	Intra-Corps	3	3	3
0899	Total reimbursable obligations	49	37	37
0900	Total new obligations, unexpired accounts	227	215	89
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	473	424	383
1001	Discretionary unobligated balance brought fwd, Oct 1	473	423	.....
1011	Unobligated balance transfer from other acct [096–3122]	1	.....	.....
1021	Recoveries of prior year unpaid obligations	2	.....	.....
1070	Unobligated balance (total)	476	424	383
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	163	150	38
1131	Unobligated balance of appropriations permanently reduced	-11	.....	.....
1160	Appropriation, discretionary (total)	152	150	38
	Spending authority from offsetting collections, discretionary:			
1700	Collected	28	24	24
1701	Change in uncollected payments, Federal sources	-5	.....	.....
1750	Spending auth from offsetting collections, disc (total)	23	24	24
1900	Budget authority (total)	175	174	62
1930	Total budgetary resources available	651	598	445
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	424	383	356
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	60	68	89
3010	New obligations, unexpired accounts	227	215	89
3020	Outlays (gross)	-217	-194	-68
3040	Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3050	Unpaid obligations, end of year	68	89	110
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-52	-47	-47
3070	Change in uncollected pymts, Fed sources, unexpired	5	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-47	-47	-47
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8	21	42

3200	Obligated balance, end of year	21	42	63
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	175	174	62
	Outlays, gross:			
4010	Outlays from new discretionary authority	1	71	24
4011	Outlays from discretionary balances	216	123	44
4020	Outlays, gross (total)	217	194	68
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-18	-24	-24
4033	Non-Federal sources	-10	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-28	-24	-24
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	5	.....	.....
4060	Additional offsets against budget authority only (total)	5	.....	.....
4070	Budget authority, net (discretionary)	152	150	38
4080	Outlays, net (discretionary)	189	170	44
4180	Budget authority, net (total)	152	150	38
4190	Outlays, net (total)	189	170	44

This appropriation funds studies to determine the engineering feasibility, economic and environmental return to the Nation, and public safety impacts of potential solutions to water and related land resources problems; preconstruction engineering and design; and related data collection, interagency coordination, and research.

This appropriation would no longer be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices. Instead, the new District Salaries and Expenses account would fund those expenses. Prior enacted appropriations in this account would remain available to pay such expenses only for the work funded in those prior acts and reprogramming actions.

Object Classification (in millions of dollars)

Identification code 096–3121–0–1–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	107	101	.....
11.3	Other than full-time permanent	1	2	.....
11.5	Other personnel compensation	3	3	.....
11.9	Total personnel compensation	111	106	.....
12.1	Civilian personnel benefits	21	20	.....
21.0	Travel and transportation of persons	2	3	3
25.1	Advisory and assistance services	6	4	4
25.2	Other services from non-Federal sources	6	15	15
25.3	Purchase of goods and services from Government accounts	8	6	6
25.4	Operation and maintenance of facilities	2	3	3
26.0	Supplies and materials	1	1	1
31.0	Equipment	4	4	4
32.0	Land and structures	17	16	16
99.0	Direct obligations	178	178	52
99.0	Reimbursable obligations	49	37	37
99.9	Total new obligations, unexpired accounts	227	215	89

Employment Summary

Identification code 096–3121–0–1–301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	786	775	.....
2001	Reimbursable civilian full-time equivalent employment	.....	.....	120

Regulatory Program

For expenses necessary for administration of laws pertaining to regulation of navigable waters and wetlands, $223,000,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 096–3126–0–1–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0008	Regulatory	262	240	240
0192	Total direct obligations	262	240	240
0807	Non-Federal Agencies	20	8	8
0899	Total reimbursable obligations	20	8	8
0900	Total new obligations, unexpired accounts	282	248	248
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	109	70	46
1001	Discretionary unobligated balance brought fwd, Oct 1	109	.....	.....
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	110	70	46
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	221	221	223
	Spending authority from offsetting collections, discretionary:			
1700	Collected	21	3	3
1900	Budget authority (total)	242	224	226
1930	Total budgetary resources available	352	294	272
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	70	46	24
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	9	13	50
3010	New obligations, unexpired accounts	282	248	248
3011	Obligations ("upward adjustments"), expired accounts	4	.....	.....
3020	Outlays (gross)	-280	-211	-213
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	13	50	85
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	9	13	50
3200	Obligated balance, end of year	13	50	85
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	242	224	226
	Outlays, gross:			
4010	Outlays from new discretionary authority	206	205	207
4011	Outlays from discretionary balances	74	6	6
4020	Outlays, gross (total)	280	211	213
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	.....	-1	-1
4033	Non-Federal sources	-21	-2	-2
4040	Offsets against gross budget authority and outlays (total)	-21	-3	-3
4070	Budget authority, net (discretionary)	221	221	223
4080	Outlays, net (discretionary)	259	208	210
4180	Budget authority, net (total)	221	221	223
4190	Outlays, net (total)	259	208	210

This appropriation provides funds to administer the laws and regulations pertaining to activities affecting U.S. waters, including wetlands, in accordance with the Rivers and Harbors Appropriation Act of 1899, the Clean Water Act of 1972, and the Marine Protection, Research and Sanctuaries Act of 1972.

The requested funds are needed to review and process permit applications, ensure compliance on permitted sites, and protect important aquatic resources.

Object Classification (in millions of dollars)

Identification code 096–3126–0–1–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	193	182	182
11.3	Other than full-time permanent	2	2	2
11.5	Other personnel compensation	6	5	5
11.9	Total personnel compensation	201	189	189

REGULATORY PROGRAM—Continued

Object Classification—Continued

Identification code 096–3126–0–1–301		2025 actual	2026 est.	2027 est.
12.1	Civilian personnel benefits	41	39	39
21.0	Travel and transportation of persons	2	3	3
25.1	Advisory and assistance services	5	1	1
25.2	Other services from non-Federal sources	1	2	2
25.3	Purchase goods & services from Government accts.	12	5	5
25.4	Operation and maintenance of facilities	.....	1	1
99.0	Direct obligations	262	240	240
99.0	Reimbursable obligations	20	8	8
99.9	Total new obligations, unexpired accounts	282	248	248

Employment Summary

Identification code 096–3126–0–1–301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,493	1,400	1,400

FLOOD CONTROL AND COASTAL EMERGENCIES

For expenses necessary to prepare for flood, hurricane, and other natural disasters and support emergency operations, repairs, and other activities in response to such disasters as authorized by law, $40,000,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 096–3125–0–1–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0006	Emergency Management	410	437	437
0801	Department of Homeland Security	4,976	1,246	1,246
0808	Intra-Corps	62	495	495
0899	Total reimbursable obligations	5,038	1,741	1,741
0900	Total new obligations, unexpired accounts	5,448	2,178	2,178
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,817	2,836	1,481
1021	Recoveries of prior year unpaid obligations	88	.....	.....
1033	Recoveries of prior year paid obligations	5	.....	.....
1070	Unobligated balance (total)	1,910	2,836	1,481
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	780	40	40
	Spending authority from offsetting collections, discretionary:			
1700	Collected	4,421	783	783
1701	Change in uncollected payments, Federal sources	1,173	.....	.....
1750	Spending auth from offsetting collections, disc (total)	5,594	783	783
1900	Budget authority (total)	6,374	823	823
1930	Total budgetary resources available	8,284	3,659	2,304
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,836	1,481	126
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	891	1,362	2,314
3010	New obligations, unexpired accounts	5,448	2,178	2,178
3020	Outlays (gross)	-4,889	-1,226	-778
3040	Recoveries of prior year unpaid obligations, unexpired	-88	.....	.....
3050	Unpaid obligations, end of year	1,362	2,314	3,714
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-855	-2,028	-2,028
3070	Change in uncollected pymts, Fed sources, unexpired	-1,173	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-2,028	-2,028	-2,028
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	36	-666	286
3200	Obligated balance, end of year	-666	286	1,686
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	6,374	823	823
	Outlays, gross:			
4010	Outlays from new discretionary authority	3,585	283	283
4011	Outlays from discretionary balances	1,304	943	495
4020	Outlays, gross (total)	4,889	1,226	778
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-4,421	-783	-783
4033	Non-Federal sources	-5	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-4,426	-783	-783
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1,173	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	5	.....	.....
4060	Additional offsets against budget authority only (total)	-1,168	.....	.....
4070	Budget authority, net (discretionary)	780	40	40
4080	Outlays, net (discretionary)	463	443	-5
4180	Budget authority, net (total)	780	40	40
4190	Outlays, net (total)	463	443	-5

This appropriation funds the planning, training, exercises, and other preparedness measures that help the Corps respond to floods, hurricanes, and other natural disasters; emergency operations in response to such natural disasters including advance measures, flood fighting, and providing potable water; and the repair of certain damaged flood and storm damage reduction projects. The funding in the Budget is for preparedness and training activities.

Object Classification (in millions of dollars)

Identification code 096–3125–0–1–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	67	66	66
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	3	3	3
11.9	Total personnel compensation	71	70	70
12.1	Civilian personnel benefits	14	14	14
21.0	Travel and transportation of persons	3	3	3
22.0	Transportation of things	1	.....	.....
23.2	Rental payments to others	1	1	1
25.1	Advisory and assistance services	1	12	12
25.2	Other services from non-Federal sources	26	37	37
25.3	Other goods and services from Federal sources	10	16	16
25.4	Operation and maintenance of facilities	16	13	13
25.7	Operation and maintenance of equipment	2	2	2
26.0	Supplies and materials	8	2	2
31.0	Equipment	4	2	2
32.0	Land and structures	253	265	265
99.0	Direct obligations	410	437	437
99.0	Reimbursable obligations	5,038	1,741	1,741
99.9	Total new obligations, unexpired accounts	5,448	2,178	2,178

Employment Summary

Identification code 096–3125–0–1–301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	497	575	575

FORMERLY UTILIZED SITES REMEDIAL ACTION PROGRAM

For expenses necessary to clean up contamination from sites in the United States resulting from work performed as part of the Nation's early atomic energy program, $200,000,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 096–3130–0–1–053		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0007	Formerly Utilized Site Remedial Action Program	329	252	252
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	296	408	231
1021	Recoveries of prior year unpaid obligations	8	.....	.....
1033	Recoveries of prior year paid obligations	133	.....	.....

1070	Unobligated balance (total)	437	408	231
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	300	75	200
1900	Budget authority (total)	300	75	200
1930	Total budgetary resources available	737	483	431
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	408	231	179
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	361	422	558
3010	New obligations, unexpired accounts	329	252	252
3020	Outlays (gross)	-260	-116	-179
3040	Recoveries of prior year unpaid obligations, unexpired	-8	.....	.....
3050	Unpaid obligations, end of year	422	558	631
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	361	422	558
3200	Obligated balance, end of year	422	558	631
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	300	75	200
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	26	70
4011	Outlays from discretionary balances	260	90	109
4020	Outlays, gross (total)	260	116	179
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-133	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-133	.....	.....
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	133	.....	.....
4060	Additional offsets against budget authority only (total)	133	.....	.....
4070	Budget authority, net (discretionary)	300	75	200
4080	Outlays, net (discretionary)	127	116	179
4180	Budget authority, net (total)	300	75	200
4190	Outlays, net (total)	127	116	179

The Budget funds the clean-up of certain low-level radioactive materials and mixed wastes, located mostly at sites contaminated as a result of the Nation's early efforts to develop atomic weapons.

Object Classification (in millions of dollars)

Identification code 096–3130–0–1–053	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	26	24	24
11.9 Total personnel compensation	26	24	24
12.1 Civilian personnel benefits	5	5	5
21.0 Travel and transportation of persons	1	1	1
25.1 Advisory and assistance services	114	93	93
25.2 Other services from non-Federal sources	30	30	30
25.3 Other goods and services from Federal sources	11	1	1
32.0 Land and structures	142	98	98
99.0 Direct obligations	329	252	252
99.9 Total new obligations, unexpired accounts	329	252	252

Employment Summary

Identification code 096–3130–0–1–053	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	144	144	144

Expenses

For expenses necessary for the supervision and general administration of the civil works program in the headquarters of the Corps of Engineers and the offices of the Division Engineers; and for costs of management and operation of the Humphreys Engineer Center Support Activity, the Institute for Water Resources, the United States Army Engineer Research and Development Center, and the United States Army Corps of Engineers Finance Center allocable to the civil works program, $218,000,000, to remain available until September 30, 2028, of which not to exceed $5,000 may be used for official reception and representation purposes and only during the current fiscal year: Provided, That no part of any other appropriation provided in this title shall be available to fund the civil works activities of the Office of the Chief of Engineers or the civil works executive direction and management activities of the division offices: Provided further, That any Flood Control and Coastal Emergencies appropriation may be used to fund the supervision and general administration of emergency operations, repairs, and other activities in response to any flood, hurricane, or other natural disaster: Provided further, That of the amounts made available under this heading, up to $2,000,000 may be transferred to and merged with amounts made available under the heading "Office of the Assistant Secretary of the Army for Civil Works".

Program and Financing (in millions of dollars)

Identification code 096–3124–0–1–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0009 Executive Direction and Management	251	238	218
0799 Total direct obligations	251	238	218
0806 Other Federal Agencies	1	.....	.....
0808 Intra-Corps	.....	1	1
0899 Total reimbursable obligations	1	1	1
0900 Total new obligations, unexpired accounts	252	239	219
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	27	24	5
1001 Discretionary unobligated balance brought fwd, Oct 1	27	.....	.....
1011 Unobligated balance transfer from other acct [096–3123]	32	.....	.....
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	60	24	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	216	220	218
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	.....	.....
1701 Change in uncollected payments, Federal sources	-1	.....	.....
1900 Budget authority (total)	216	220	218
1930 Total budgetary resources available	276	244	223
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	24	5	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9	9	35
3010 New obligations, unexpired accounts	252	239	219
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-251	-211	-178
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-1	-2	-2
3050 Unpaid obligations, end of year	9	35	74
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	8	34
3200 Obligated balance, end of year	8	34	73
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	216	220	218
Outlays, gross:			
4010 Outlays from new discretionary authority	212	205	173
4011 Outlays from discretionary balances	39	6	5
4020 Outlays, gross (total)	251	211	178
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	.....	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4060 Additional offsets against budget authority only (total)	1	.....	.....
4070 Budget authority, net (discretionary)	216	220	218
4080 Outlays, net (discretionary)	250	211	178
4180 Budget authority, net (total)	216	220	218
4190 Outlays, net (total)	250	211	178

EXPENSES—Continued

This appropriation funds the command and control, policy and guidance, program management, national and regional coordination, and quality assurance for the civil works program. These activities are carried out by Corps headquarters and eight division offices:

Corps Headquarters.—This office provides executive direction and management for the civil works program.

Division Offices.— The eight Corps division offices provide quality assurance for and supervise work of the 38 district offices that have civil works responsibilities. This appropriation also funds certain costs allocable to the civil works program of these Corps-wide support facilities:

Institute for Water Resources.—This institute performs studies and analyses on a wide range of water resources issues and develops project planning techniques.

Engineer Research and Development Center.—This center operates seven labs and conducts research and development for the Corps and other agencies.

Finance Center.—This center supports all Corps finance and accounting activities.

Humphreys Engineer Center.—This field operating activity of the Corps provides day-to-day operational support services to the Corps.

Object Classification (in millions of dollars)

Identification code 096–3124–0–1–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	137	134	134
11.3	Other than full-time permanent	2	2	2
11.5	Other personnel compensation	5	5	5
11.9	Total personnel compensation	144	141	141
12.1	Civilian personnel benefits	53	50	50
21.0	Travel and transportation of persons	3	5	5
23.1	Rental payments to GSA	3	4	4
23.2	Rental payments to others	1	2	2
25.1	Advisory and assistance services	3	4	4
25.2	Other services from non-Federal sources	2	1	1
25.3	Other goods and services from Federal sources	41	30	10
31.0	Equipment	1	1	1
99.0	Direct obligations	251	238	218
99.0	Reimbursable obligations	1	1	1
99.9	Total new obligations, unexpired accounts	252	239	219

Employment Summary

Identification code 096–3124–0–1–301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	955	928	907
2001	Reimbursable civilian full-time equivalent employment	42	41	40

DISTRICT SALARIES AND EXPENSES

For the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices, not otherwise provided for, to support the execution of the projects, programs, and activities funded under the headings "Construction," "Operation and Maintenance," "Mississippi River and Tributaries," "Investigations," "Harbor Maintenance Trust Fund," and "Inland Waterways Trust Fund" in this Act and subsequent Acts, $2,428,906,000, to remain available until expended, of which $307,439,000 shall be derived from the Harbor Maintenance Trust Fund to cover such expenses for work authorized by law to be financed from such Fund; and of which $8,360,000 shall be derived from the Inland Waterways Trust Fund to cover 25 percent of the costs of such expenses for work authorized by law to be financed from such Fund, except where a different percentage is otherwise specifically provided in law.

Program and Financing (in millions of dollars)

Identification code 096–3140–0–1–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity			2,006
0801	Reimbursable program activity			300
0900	Total new obligations, unexpired accounts			2,306
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation			2,113
	Spending authority from offsetting collections, discretionary:			
1700	Collected [Harbor Maintenance Trust Fund]			308
1700	Collected [Inland Waterways Trsut Fund]			8
1750	Spending auth from offsetting collections, disc (total)			316
1900	Budget authority (total)			2,429
1930	Total budgetary resources available			2,429
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			123
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			2,306
3020	Outlays (gross)			-2,305
3050	Unpaid obligations, end of year			1
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			2,429
	Outlays, gross:			
4010	Outlays from new discretionary authority			2,305
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources			-316
4180	Budget authority, net (total)			2,113
4190	Outlays, net (total)			1,989

This new appropriation funds the salaries, overhead, and related expenses of the Army Corps of Engineers district and field offices to carry out the projects, programs and activities funded in the Investigations, Construction, Mississippi River and Tributaries, Operation and Maintenance, Harbor Maintenance Trust Fund, and Inland Waterway Trust Fund accounts. Prior enacted funds in those other accounts would remain available to pay such expenses only for the work funded in those prior acts and reprogramming actions. The new appropriation would not affect cost sharing, responsibilities of non-Federal interests, or other terms and conditions for water resources development studies, projects, and programs as set forth in applicable law.

Object Classification (in millions of dollars)

Identification code 096–3140–0–1–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent			1,590
11.3	Other than full-time permanent			19
11.5	Other personnel compensation			70
11.9	Total personnel compensation			1,679
12.1	Civilian personnel benefits			327
99.0	Direct obligations			2,006
99.0	Reimbursable obligations			300
99.9	Total new obligations, unexpired accounts			2,306

Employment Summary

Identification code 096–3140–0–1–301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment			18,055
2001	Reimbursable civilian full-time equivalent employment			3,160

Washington Aqueduct

Program and Financing (in millions of dollars)

Identification code 096–3128–0–1–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Reimbursable Capital Improvement	68	42	42
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	111	125	136
1021 Recoveries of prior year unpaid obligations	4	.....	.....
1070 Unobligated balance (total)	115	125	136
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	83	54	54
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-5	-1	-1
1850 Spending auth from offsetting collections, mand (total)	78	53	53
1900 Budget authority (total)	78	53	53
1930 Total budgetary resources available	193	178	189
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	125	136	147
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	45	23	29
3010 New obligations, unexpired accounts	68	42	42
3020 Outlays (gross)	-86	-36	-39
3040 Recoveries of prior year unpaid obligations, unexpired	-4	.....	.....
3050 Unpaid obligations, end of year	23	29	32
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	45	23	29
3200 Obligated balance, end of year	23	29	32
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	78	53	53
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	26	29
4101 Outlays from mandatory balances	86	10	10
4110 Outlays, gross (total)	86	36	39
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-83	-54	-54
4180 Budget authority, net (total)	-5	-1	-1
4190 Outlays, net (total)	3	-18	-15
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	.....	5	6
5092 Unexpired unavailable balance, EOY: Offsetting collections	5	6	7

The Washington Aqueduct supplies drinking water to customers in four jurisdictions: the District of Columbia; Arlington County, Virginia; the City of Falls Church, Virginia; and part of Fairfax County, Virginia. Although the Aqueduct is owned and operated by the Corps (40 U.S.C. 9501 et seq.), the customers finance the operation, maintenance, and certain capital improvements of Aqueduct facilities. The Aqueduct's customers also pay in advance the full cost of those capital improvements.

Object Classification (in millions of dollars)

Identification code 096–3128–0–1–301	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	16	16	16
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	18	18	18
12.1 Civilian personnel benefits	6	4	4
23.3 Communications, utilities, and miscellaneous charges	5	2	2
25.2 Other services from non-Federal sources	6	2	2
25.3 Other goods and services from Federal sources	9	4	4
25.4 Operation and maintenance of facilities	10	5	5
26.0 Supplies and materials	10	5	5
32.0 Land and structures	4	2	2
99.9 Total new obligations, unexpired accounts	68	42	42

Employment Summary

Identification code 096–3128–0–1–301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	157	157	157

Special Recreation User Fee

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–5383–0–2–301	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	67	75	75
0198 Reconciliation adjustment	1	.....	.....
0199 Balance, start of year	68	75	75
Receipts:			
Current law:			
1130 Special Recreation Use Fees, Corps of Engineers	64	64	65
1130 User Fees, Fund for Non-Federal Use of Disposal Facilities	11	3	3
1199 Total current law receipts	75	67	68
1999 Total receipts	75	67	68
2000 Total: Balances and receipts	143	142	143
Appropriations:			
Current law:			
2101 Special Recreation User Fee	-68	-67	-68
5099 Balance, end of year	75	75	75

Program and Financing (in millions of dollars)

Identification code 096–5383–0–2–301	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	68	67	68
1120 Appropriations transferred to other accts [096–3123]	-68	-67	-68
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	.....	.....	.....

Pursuant to the requirements of 16 U.S.C. 460d–3, the Corps deposits certain recreation use fees collected at Corps projects into this account. Types of fees include daily user fees, camping fees, recreational fees, annual pass fees, and other permit type fees. Pursuant to appropriations acts, funding in the Operation and Maintenance appropriation is derived in part from this account for resource protection, research, interpretation, and maintenance activities related to resource protection at Corps projects where outdoor recreation is available.

Revolving Fund

Program and Financing (in millions of dollars)

Identification code 096–4902–0–4–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0803 Intra-Corps	12,782	11,137	11,137
0809 Reimbursable program activities, subtotal	12,782	11,137	11,137
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	664	848	814
1021 Recoveries of prior year unpaid obligations	203	98	98
1033 Recoveries of prior year paid obligations	4	4	4
1070 Unobligated balance (total)	871	950	916
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	12,777	11,003	11,003
1801 Change in uncollected payments, Federal sources	-1	4	4
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-17	-6	-6
1850 Spending auth from offsetting collections, mand (total)	12,759	11,001	11,001
1900 Budget authority (total)	12,759	11,001	11,001

REVOLVING FUND—Continued

Program and Financing—Continued

Identification code 096–4902–0–4–301		2025 actual	2026 est.	2027 est.
1930	Total budgetary resources available	13,630	11,951	11,917
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	848	814	780
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,791	1,571	2,339
3010	New obligations, unexpired accounts	12,782	11,137	11,137
3020	Outlays (gross)	-12,799	-10,271	-10,271
3040	Recoveries of prior year unpaid obligations, unexpired	-203	-98	-98
3050	Unpaid obligations, end of year	1,571	2,339	3,107
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-106	-105	-109
3070	Change in uncollected pymts, Fed sources, unexpired	1	-4	-4
3090	Uncollected pymts, Fed sources, end of year	-105	-109	-113
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,685	1,466	2,230
3200	Obligated balance, end of year	1,466	2,230	2,994
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	12,759	11,001	11,001
	Outlays, gross:			
4100	Outlays from new mandatory authority	10,344	8,106	8,106
4101	Outlays from mandatory balances	2,455	2,165	2,165
4110	Outlays, gross (total)	12,799	10,271	10,271
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-12,746	-10,992	-10,992
4123	Non-Federal sources	-35	-15	-15
4130	Offsets against gross budget authority and outlays (total)	-12,781	-11,007	-11,007
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	1	-4	-4
4143	Recoveries of prior year paid obligations, unexpired accounts	4	4	4
4150	Additional offsets against budget authority only (total)	5	.....	.....
4160	Budget authority, net (mandatory)	-17	-6	-6
4170	Outlays, net (mandatory)	18	-736	-736
4180	Budget authority, net (total)	-17	-6	-6
4190	Outlays, net (total)	18	-736	-736
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	29	46	52
5092	Unexpired unavailable balance, EOY: Offsetting collections	46	52	58

This revolving fund provides for the acquisition, operation, and maintenance of plant and equipment used by the civil works program and for temporary financing of services chargeable to the civil works program. The fund also initially finances Corps district office operating expenses, which the districts later reimburse with project-specific funds. In addition, payments are made into the fund when other agencies or entities use plant and equipment acquired by the fund.

Object Classification (in millions of dollars)

Identification code 096–4902–0–4–301		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
21.0	Travel and transportation of persons	119	100	100
22.0	Transportation of things	13	10	10
23.1	Rental payments to GSA	269	260	260
23.2	Rental payments to others	56	20	20
23.3	Communications, utilities, and miscellaneous charges	88	90	90
24.0	Printing and reproduction	1	.....	.....
25.1	Advisory and assistance services	151	100	100
25.2	Other services from non-Federal sources	453	400	400
25.3	Other goods and services from Federal sources	11,099	9,690	9,690
25.4	Operation and maintenance of facilities	157	160	160
25.7	Operation and maintenance of equipment	82	75	75
26.0	Supplies and materials	117	80	80
31.0	Equipment	61	30	30
32.0	Land and structures	115	122	122
42.0	Insurance claims and indemnities	1	.....	.....
99.9	Total new obligations, unexpired accounts	12,782	11,137	11,137

WATER INFRASTRUCTURE FINANCE AND INNOVATION PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 096–3139–0–1–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0701	Direct loan subsidy	.....	2	.....
0709	Administrative expenses	5	5	5
0791	Direct program activities, subtotal	5	7	5
0900	Total new obligations, unexpired accounts	5	7	5
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	95	97	97
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	7	7	.....
1900	Budget authority (total)	7	7	.....
1930	Total budgetary resources available	102	104	97
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	97	97	92
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	3	8
3010	New obligations, unexpired accounts	5	7	5
3020	Outlays (gross)	-5	-2	-7
3050	Unpaid obligations, end of year	3	8	6
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	3	8
3200	Obligated balance, end of year	3	8	6
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	7	7	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	1	.....	.....
4011	Outlays from discretionary balances	4	2	7
4020	Outlays, gross (total)	5	2	7
4180	Budget authority, net (total)	7	7	.....
4190	Outlays, net (total)	5	2	7

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 096–3139–0–1–301		2025 actual	2026 est.	2027 est.
	Direct loan levels supportable by subsidy budget authority:			
115001	Water Infrastructure Finance and Innovation, Corps	.....	77	74
	Direct loan subsidy (in percent):			
132001	Water Infrastructure Finance and Innovation, Corps	.....	2.85	2.99
132999	Weighted average subsidy rate	0.00	2.85	2.99
	Direct loan subsidy budget authority:			
133001	Water Infrastructure Finance and Innovation, Corps	.....	2	1
	Administrative expense data:			
3510	Budget authority	5	7	7

Object Classification (in millions of dollars)

Identification code 096–3139–0–1–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	2	2	2
12.1	Civilian personnel benefits	1	1	1
25.1	Advisory and assistance services	1	1	1
25.3	Other goods and services from Federal sources	1	1	1
41.0	Grants, subsidies, and contributions	.....	2	.....
99.9	Total new obligations, unexpired accounts	5	7	5

Employment Summary

Identification code 096–3139–0–1–301	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	11	11	11

Water Infrastructure Finance and Innovation Financing Acct Corps

Program and Financing (in millions of dollars)

Identification code 096–4388–0–3–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations		77	74
0900 Total new obligations, unexpired accounts		77	74
Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority		77	74
1900 Budget authority (total)		77	74
1930 Total budgetary resources available		77	74
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			62
3010 New obligations, unexpired accounts		77	74
3020 Outlays (gross)		-15	-15
3050 Unpaid obligations, end of year		62	121
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			62
3200 Obligated balance, end of year		62	121
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross		77	74
Financing disbursements:			
4110 Outlays, gross (total)		15	15
4180 Budget authority, net (total)		77	74
4190 Outlays, net (total)		15	15

Status of Direct Loans (in millions of dollars)

Identification code 096–4388–0–3–301	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority		77	74
1150 Total direct loan obligations		77	74
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year			15
1231 Disbursements: Direct loan disbursements		15	15
1290 Outstanding, end of year		15	30

Special Use Permit Fees

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–5607–0–2–303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Fees, Special Use Permit Fees	1	1	1
2000 Total: Balances and receipts	1	1	1
Appropriations:			
Current law:			
2101 Special Use Permit Fees	-1	-1	-1
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 096–5607–0–2–303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Recreational Resources	1	1	1
0900 Total new obligations, unexpired accounts (object class 25.4)	1	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1	1	1
1930 Total budgetary resources available	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1	1	1
3020 Outlays (gross)	-1	-1	-1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority		1	1
4101 Outlays from mandatory balances	1		
4110 Outlays, gross (total)	1	1	1
4180 Budget authority, net (total)	1	1	1
4190 Outlays, net (total)	1	1	1

Funds in this account are collected from the issuance of special use permits for activities, events, facility use, and other specialized recreation uses, as authorized in the Water Resources Reform and Development Act of 2014 (P.L. 113–121, section 1047(a)). These funds are expended on labor, vehicle costs, materials, supplies, utilities, and other costs associated with administering the special permits and carrying out related operation and maintenance activities at the site where the fees are collected.

Interagency America the Beautiful Pass Revenues

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–5570–0–2–303	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Fees, Interagency America the Beautiful Pass Revenues	2	2	2
2000 Total: Balances and receipts	2	2	2
Appropriations:			
Current law:			
2101 Interagency America the Beautiful Pass Revenues	-2	-2	-2
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 096–5570–0–2–303	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Interagency America the Beautiful Pass Revenues	2	2	2
0900 Total new obligations, unexpired accounts (object class 25.4)	2	2	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	2	2	2
1930 Total budgetary resources available	5	5	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3

INTERAGENCY AMERICA THE BEAUTIFUL PASS REVENUES—Continued

Program and Financing—Continued

Identification code 096–5570–0–2–303	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	1
3010 New obligations, unexpired accounts	2	2	2
3020 Outlays (gross)	-2	-2	-2
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	1
3200 Obligated balance, end of year	1	1	1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	2	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority		2	2
4101 Outlays from mandatory balances	2		
4110 Outlays, gross (total)	2	2	2
4180 Budget authority, net (total)	2	2	2
4190 Outlays, net (total)	2	2	2

Funds in this account are collected from the sale of interagency America the Beautiful National Parks and Federal Recreational Lands Passes as authorized in the Water Resources Reform and Development Act of 2014 (P.L. 113–121, section 1048). The Corps sells and distributes the passes to the public at over 200 Corps locations and deposits the funds into this account. The funds are expended as allowed by the Federal Lands Recreation Enhancement Act at the locations where they are collected.

PERMANENT APPROPRIATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–9921–0–2–999	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	49	42	48
Receipts:			
Current law:			
1110 Licenses under Federal Power Act, Improvements of Navigable Waters, Maintenance and Operation of Dams, Etc.	8	13	13
1130 Receipts from Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes	18	18	18
1199 Total current law receipts	26	31	31
1999 Total receipts	26	31	31
2000 Total: Balances and receipts	75	73	79
Appropriations:			
Current law:			
2101 Permanent Appropriations	-34	-26	-26
2103 Permanent Appropriations	-1	-1	-1
2132 Permanent Appropriations	2	2	2
2199 Total current law appropriations	-33	-25	-25
2999 Total appropriations	-33	-25	-25
5099 Balance, end of year	42	48	54

Program and Financing (in millions of dollars)

Identification code 096–9921–0–2–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Maintenance and operation of dams and other improvements of navigable waters	29	26	26
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	39	45	45
1021 Recoveries of prior year unpaid obligations	2	1	
1070 Unobligated balance (total)	41	46	45
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	34	26	26
1203 Appropriation (previously unavailable)(special or trust)	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1260 Appropriations, mandatory (total)	33	25	25
1930 Total budgetary resources available	74	71	70
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	45	45	44
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10	6	7
3010 New obligations, unexpired accounts	29	26	26
3020 Outlays (gross)	-31	-24	-24
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-1	
3050 Unpaid obligations, end of year	6	7	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10	6	7
3200 Obligated balance, end of year	6	7	9
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	33	25	25
Outlays, gross:			
4100 Outlays from new mandatory authority	19	18	18
4101 Outlays from mandatory balances	12	6	6
4110 Outlays, gross (total)	31	24	24
4180 Budget authority, net (total)	33	25	25
4190 Outlays, net (total)	31	24	24

This account covers three permanent appropriations:

Hydraulic mining debris reservoir.—The Corps uses fees collected from the Yuba County Water Agency to help maintain the Englebright Dam, Yuba River, California project. (33 U.S.C. 683)

Maintenance and operation of dams and other improvements of navigable waters.—The Corps uses its share of certain fees levied by the Federal Energy Regulatory Commission (on the private use of Federal property, including facilities and land; private construction and operation of water management and appurtenant facilities; and private benefit from headwater improvement by others) for construction, operation, and maintenance of Federal water management facilities. (16 U.S.C. 810(a))

Payments to States.— The Corps pays to States three-fourths of the rent received from the leasing of lands acquired for flood control, navigation, and allied purposes, including the development of hydroelectric power. (33 U.S.C. 701c–3)

Object Classification (in millions of dollars)

Identification code 096–9921–0–2–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	3	2	2
12.1 Civilian personnel benefits	1	1	1
25.3 Other goods and services from Federal sources	19	17	17
25.4 Operation and maintenance of facilities	3	1	1
32.0 Land and structures	3	5	5
99.9 Total new obligations, unexpired accounts	29	26	26

Employment Summary

Identification code 096–9921–0–2–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	50	35	35

Trust Funds

HARBOR MAINTENANCE TRUST FUND

For expenses necessary to perform work authorized by law to be financed from the Harbor Maintenance Trust Fund, and to be derived from such fund, $1,392,561,000, to remain available until expended, of which $31,148,000 shall be used to cover the Federal share of construction costs for dredged material disposal facilities, of which $1,355,438,000 shall be used to cover the Federal share of eligible operation and maintenance costs for coastal harbors and channels and inland harbors, and of which $5,975,000 shall be used to cover the Federal share of eligible

operation and maintenance costs for inland harbors on the Mississippi River: Provided, That, except as provided elsewhere in this title, no part of this appropriation shall be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices to support the execution of the projects, programs, and activities funded under this heading.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–8863–0–7–301		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	7,859	7,144	5,611
0198	Reconciliation adjustment	-239	.....	.....
0199	Balance, start of year	7,620	7,144	5,611
	Receipts:			
	Current law:			
1110	User Fees, Harbor Maintenance Trust Fund	1,869	1,701	1,717
1140	Earnings on Investments, Harbor Maintenance Trust Fund	495	280	280
1199	Total current law receipts	2,364	1,981	1,997
1999	Total receipts	2,364	1,981	1,997
2000	Total: Balances and receipts	9,984	9,125	7,608
	Appropriations:			
	Current law:			
2101	Operations and Maintenance	-40	-38	-50
2101	Operations and Support	-3	-3	-3
2101	Harbor Maintenance Trust Fund	.....	-3,245	-1,355
2101	Harbor Maintenance Trust Fund	.....	-218	-31
2101	Harbor Maintenance Trust Fund	.....	-10	-6
2101	Harbor Maintenance Trust Fund	.....	.....	-308
2101	Harbor Maintenance Trust Fund	-2,771	.....	.....
2199	Total current law appropriations	-2,814	-3,514	-1,753
2999	Total appropriations	-2,814	-3,514	-1,753
3097	Harbor Maintenance Trust Fund [202–00–8863–0–1045]	-25	.....	.....
5098	Rounding adjustment	-1	.....	.....
5099	Balance, end of year	7,144	5,611	5,855

Program and Financing (in millions of dollars)

Identification code 096–8863–0–7–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Commercial navigation	2,826	3,473	1,566
0002	Flood risk management	.....	.....	1
0003	Aquatic ecosystem restoration	.....	.....	16
0005	Multipurpose and Other Programs	.....	.....	117
0900	Total new obligations, unexpired accounts	2,826	3,473	1,700
	Budgetary resources:			
	Unobligated balance:			
1033	Recoveries of prior year paid obligations	30	.....	.....
1045	Adjustment for change in allocation (prior year)	25	.....	.....
1070	Unobligated balance (total)	55	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (O&M)	.....	3,245	1,355
1101	Appropriation (Construction)	.....	218	31
1101	Appropriation (MR&T)	.....	10	6
1101	Appropriation (District Salaries and Expenses)	.....	.....	308
1101	Appropriation (total)	2,771	.....	.....
1160	Appropriation, discretionary (total)	2,771	3,473	1,700
1930	Total budgetary resources available	2,826	3,473	1,700
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,395	2,989	4,618
3010	New obligations, unexpired accounts	2,826	3,473	1,700
3020	Outlays (gross)	-2,232	-1,844	-2,142
3050	Unpaid obligations, end of year	2,989	4,618	4,176
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2,395	2,989	4,618
3200	Obligated balance, end of year	2,989	4,618	4,176
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,771	3,473	1,700
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,177	1,389	680
4011	Outlays from discretionary balances	55	455	1,462
4020	Outlays, gross (total)	2,232	1,844	2,142
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-30	.....	.....
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	30	.....	.....
4070	Budget authority, net (discretionary)	2,771	3,473	1,700
4080	Outlays, net (discretionary)	2,202	1,844	2,142
4180	Budget authority, net (total)	2,771	3,473	1,700
4190	Outlays, net (total)	2,202	1,844	2,142
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	10,083	10,136	10,164
5001	Total investments, EOY: Federal securities: Par value	10,136	10,164	10,184

The Harbor Maintenance Trust Fund is authorized under the Harbor Maintenance Revenue Act of 1986 (P.L. 99–662, Title XIV), as amended. Under current law, revenue is derived from a 0.125 percent ad valorem tax imposed upon commercial users of specified U.S. ports, Saint Lawrence Seaway tolls, and investment interest. The Budget proposes to execute these appropriations within the Harbor Maintenance Trust Fund rather than to transfer and execute them in the Construction, Operation and Maintenance, and Mississippi River and Tributaries accounts.

The Harbor Maintenance Revenue Act authorizes expenditures from this fund to finance up to 100 percent of eligible Corps harbor operation and maintenance costs, including the operation and maintenance of Great Lakes navigation projects. The fund fully finances eligible operation and maintenance costs of the Saint Lawrence Seaway Development Corporation. The Water Resources Development Act of 1996 (P.L. 104–303, section 201) authorizes the fund to pay the Federal share of the costs for the construction of dredged material disposal facilities that are necessary for the operation and maintenance of coastal or inland harbors, the dredging and disposal of contaminated sediments that are in or affect the operation and maintenance of Federal navigation channels, the mitigation of impacts resulting from Federal navigation operation and maintenance activities, and the operation and maintenance of dredged material disposal facilities.

The North American Free Trade Agreement Implementation Act (26 U.S.C. 9505(c)(3)) authorizes the fund to pay all expenses of administration incurred by the Department of the Treasury, the Corps, and the Department of Commerce related to the administration of the harbor maintenance tax (under 26 U.S.C. 4461 et seq.), but not in excess of $5 million for any fiscal year.

In 1998, the U.S. Supreme Court excluded all U.S. exports from the harbor maintenance tax. The Court found that the tax violated Article I, section 9, clause 5 of the constitution because the value of the cargo, which is the basis for calculating this tax, does not fairly match the use of port services and facilities by exporters.

The proposed appropriations language for eligible operation and maintenance costs for inland harbors on the lower Mississippi River is intended to only apply to: Helena Harbor, Phillips County, AR; Baton Rouge Harbor, Devil Swamp, LA; Greenville Harbor, MS; Vicksburg Harbor, MS; and Memphis Harbor, McKellar Lake, Memphis, TN.

This appropriation would no longer be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices. Instead, the new District Salaries and Expenses account would fund those expenses. Prior enacted appropriations in this account would remain available to pay such expenses only for the work funded in those prior acts and reprogramming actions.

Object Classification (in millions of dollars)

Identification code 096–8863–0–7–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
21.0	Travel and transportation of persons	.....	.....	5
23.3	Communications, utilities, and miscellaneous charges	.....	.....	1
25.1	Advisory and assistance services	.....	.....	6
25.2	Other services from non-Federal sources	.....	.....	58

HARBOR MAINTENANCE TRUST FUND—Continued

Object Classification—Continued

Identification code 096–8863–0–7–301		2025 actual	2026 est.	2027 est.
25.3	Other goods and services from Federal sources			221
25.4	Operation and maintenance of facilities			375
25.7	Operation and maintenance of equipment			6
26.0	Supplies and materials			6
31.0	Equipment			32
32.0	Land and structures			682
94.0	Financial transfers (Operation and Maintenance)	2,700	3,245	
94.0	Financial transfers (Construction)	120	218	
94.0	Financial transfers (MR&T)	6	10	
94.0	Financial transfers (District Salaries and Expenses)			308
99.9	Total new obligations, unexpired accounts	2,826	3,473	1,700

RIVERS AND HARBORS CONTRIBUTED FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–8862–0–7–301		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	1	3	2
	Receipts:			
	Current law:			
1130	Contributions, Rivers and Harbors, Other Than Port and Harbor User Fees	608	708	708
2000	Total: Balances and receipts	609	711	710
	Appropriations:			
	Current law:			
2101	Rivers and Harbors Contributed Funds	-608	-708	-708
2103	Rivers and Harbors Contributed Funds	-1	-3	-2
2132	Rivers and Harbors Contributed Funds	3	2	2
2199	Total current law appropriations	-606	-709	-708
2999	Total appropriations	-606	-709	-708
5099	Balance, end of year	3	2	2

Program and Financing (in millions of dollars)

Identification code 096–8862–0–7–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Commercial Navigation	80	105	105
0002	Flood Risk Management	320	313	313
0003	Aquatic Ecosystem Restoration	39	32	32
0004	Hydropower	3	3	3
0005	Multipurpose and Other Programs	186	185	185
0006	Emergency Management	1	10	10
0799	Total direct obligations	629	648	648
0807	NON-FEDERAL AGENCIES		1	1
0899	Total reimbursable obligations		1	1
0900	Total new obligations, unexpired accounts	629	649	649
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1,741	1,733	1,793
1021	Recoveries of prior year unpaid obligations	15		
1070	Unobligated balance (total)	1,756	1,733	1,793
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	608	708	708
1203	Appropriation (previously unavailable)(special or trust)	1	3	2
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-3	-2	-2
1260	Appropriations, mandatory (total)	606	709	708
1900	Budget authority (total)	606	709	708
1930	Total budgetary resources available	2,362	2,442	2,501
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,733	1,793	1,852
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,190	1,136	1,427
3010	New obligations, unexpired accounts	629	649	649
3020	Outlays (gross)	-668	-358	-382
3040	Recoveries of prior year unpaid obligations, unexpired	-15		
3050	Unpaid obligations, end of year	1,136	1,427	1,694
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,190	1,136	1,427
3200	Obligated balance, end of year	1,136	1,427	1,694
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	606	709	708
	Outlays, gross:			
4100	Outlays from new mandatory authority		8	7
4101	Outlays from mandatory balances	668	350	375
4110	Outlays, gross (total)	668	358	382
4180	Budget authority, net (total)	606	709	708
4190	Outlays, net (total)	668	358	382

The funds in this account are provided by non-Federal interests to cover some or all of the costs for the study, design, construction, and operation and maintenance of water resources projects. These funds include amounts for the authorized non-Federal share of the costs, amounts in excess of the authorized non-Federal share that are provided voluntarily as contributed or advanced funds, and amounts for certain work carried out in connection with a project with 100 percent non-Federal funding.

Object Classification (in millions of dollars)

Identification code 096–8862–0–7–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	124	82	82
11.3	Other than full-time permanent	1		
11.5	Other personnel compensation	4	3	3
11.9	Total personnel compensation	129	85	85
12.1	Civilian personnel benefits	23	16	16
21.0	Travel and transportation of persons	2	1	1
25.1	Advisory and assistance services		1	1
25.2	Other services from non-Federal sources	31	15	15
25.3	Other goods and services from Federal sources	25	25	25
25.4	Operation and maintenance of facilities	45	45	45
26.0	Supplies and materials	1	1	1
31.0	Equipment	3		
32.0	Land and structures	370	459	459
99.0	Direct obligations	629	648	648
99.0	Reimbursable obligations		1	1
99.9	Total new obligations, unexpired accounts	629	649	649

Employment Summary

Identification code 096–8862–0–7–301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	731	525	525

INLAND WATERWAYS TRUST FUND

For expenses necessary to cover 25 percent of the costs of construction, replacement, rehabilitation, and expansion of inland waterways projects, except as otherwise specifically provided by law, $33,440,000, which shall be derived from the Inland Waterways Trust Fund and remain available until expended: Provided, That, except as provided elsewhere in this title, no part of this appropriation shall be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices to support the execution of the projects, programs, and activities funded under this heading.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–8861–0–7–301		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	430	433	444
0198	Reconciliation adjustment	-98		
0199	Balance, start of year	332	433	444
	Receipts:			
	Current law:			
1110	Transfer from General Fund, Inland Waterways Revenue Act Taxes	108	102	99

1140	Interest and Profits on Investments in Public Debt Securities, Inland Waterways Trust Fund	17	8	8
1199	Total current law receipts	125	110	107
1999	Total receipts	125	110	107
2000	Total: Balances and receipts	457	543	551
	Appropriations:			
	Current law:			
2101	Inland Waterways Trust Fund		-99	-34
2101	Inland Waterways Trust Fund			-8
2199	Total current law appropriations		-99	-42
2999	Total appropriations		-99	-42
3097	Inland Waterways Trust Fund [202–00–8861–0–1045]	-24		
5099	Balance, end of year	433	444	509

Program and Financing (in millions of dollars)

Identification code 096–8861–0–7–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Inland Waterways Trust Fund	24	99	42
Budgetary resources:			
Unobligated balance:			
1045 Adjustment for change in allocation (trust fund portion)	24		
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (Construction)		99	34
1101 Appropriation (District Salaries and Expenses)			8
1160 Appropriation, discretionary (total)		99	42
1930 Total budgetary resources available	24	99	42
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			99
3010 New obligations, unexpired accounts	24	99	42
3020 Outlays (gross)	-24		
3050 Unpaid obligations, end of year		99	141
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			99
3200 Obligated balance, end of year		99	141
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		99	42
Outlays, gross:			
4011 Outlays from discretionary balances	24		
4180 Budget authority, net (total)		99	42
4190 Outlays, net (total)	24		
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	326	432	500
5001 Total investments, EOY: Federal securities: Par value	432	500	550

The Inland Waterways Trust Fund is authorized under the Inland Waterways Revenue Act of 1978 (P.L. 95–502), as amended by the Water Resources Development Act (WRDA) of 1986 (P.L. 99–662). The fund is used to pay 25 percent of the costs associated with the construction, replacement, rehabilitation, and expansion of Federal inland waterways projects, except as otherwise specifically provided for in law. Section 1126 of WRDA 2024 amended Section 102(a) of WRDA 1986 (33 U.S.C. 2212(a)) to state 25 percent of the costs of construction of an inland navigation project shall be paid from the Inland Waterway Trust Fund until such construction of the project is complete. The effective date for the provision was October 1, 2024, to any construction project for navigation on the inland waterways that is new or ongoing on or after that date. Under current law, revenue is derived from an excise tax imposed on diesel fuel for commercial vessels on most of the inland waterways, plus investment interest. The Budget proposes to execute these appropriations within the Inland Waterways Trust Fund rather than to transfer and execute them in the Construction account.

This appropriation would no longer be available to fund the salaries, overhead, and related civil works program expenses of the Army Corps of Engineers district and field offices. Instead, the new District Salaries and Expenses account would fund those expenses. Prior enacted appropriations in this account would remain available to pay such expenses only for the work funded in those prior acts and reprogramming actions.

Object Classification (in millions of dollars)

Identification code 096–8861–0–7–301	2025 actual	2026 est.	2027 est.
Direct obligations:			
94.0 Financial transfers (Construction)	24	99	34
94.0 Financial transfers (District Salaries and Expenses)			8
99.9 Total new obligations, unexpired accounts	24	99	42

Coastal Wetlands Restoration Trust Fund

Program and Financing (in millions of dollars)

Identification code 096–8333–0–7–301	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Coastal Wetlands Restoration Trust Fund	158	95	95
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	467	418	434
1021 Recoveries of prior year unpaid obligations	14	11	12
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	482	429	446
Budget authority:			
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust)	5	5	5
1221 Appropriations transferred from other acct [014–8151]	94	100	101
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-5	-5	-5
1260 Appropriations, mandatory (total)	94	100	101
1930 Total budgetary resources available	576	529	547
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	418	434	452
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	206	284	265
3010 New obligations, unexpired accounts	158	95	95
3020 Outlays (gross)	-66	-103	-103
3040 Recoveries of prior year unpaid obligations, unexpired	-14	-11	-12
3050 Unpaid obligations, end of year	284	265	245
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	206	284	265
3200 Obligated balance, end of year	284	265	245
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	94	100	101
Outlays, gross:			
4100 Outlays from new mandatory authority		25	25
4101 Outlays from mandatory balances	66	78	78
4110 Outlays, gross (total)	66	103	103
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-1		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	1		
4160 Budget authority, net (mandatory)	94	100	101
4170 Outlays, net (mandatory)	65	103	103
4180 Budget authority, net (total)	94	100	101
4190 Outlays, net (total)	65	103	103

The Coastal Wetlands Planning, Protection and Restoration Act (P.L. 101–646, Title III), as amended, directs the Secretary of the Interior to distribute to the Coastal Wetlands Restoration Trust Fund a portion of the amounts appropriated each fiscal year from the Sport Fish Restoration Account. The Louisiana Coastal Wetlands Conservation and Restoration Task Force, which is an interagency task force consisting of the Corps,

COASTAL WETLANDS RESTORATION TRUST FUND—Continued

Environmental Protection Agency, Fish and Wildlife Service, Natural Resources Conservation Service, National Marine Fisheries Service, and the State of Louisiana, uses these funds to plan, set priorities, and carry out projects for the creation, protection, and restoration of coastal wetlands in the State of Louisiana.

Object Classification (in millions of dollars)

Identification code 096–8333–0–7–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1	1	1
25.2	Other services from non-Federal sources	7	7	7
25.3	Other goods and services from Federal sources	150	87	87
99.9	Total new obligations, unexpired accounts	158	95	95

Employment Summary

Identification code 096–8333–0–7–301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	9	10	10

SOUTH DAKOTA TERRESTRIAL WILDLIFE HABITAT RESTORATION TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 096–8217–0–7–306		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	110	110	110
	Receipts:			
	Current law:			
1140	Earnings on Investments, South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund	3	3	3
2000	Total: Balances and receipts	113	113	113
	Appropriations:			
	Current law:			
2101	South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund	-3	-3	-2
5099	Balance, end of year	110	110	111

Program and Financing (in millions of dollars)

Identification code 096–8217–0–7–306		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Wildlife Habitat Restoration	1	2	2
0900	Total new obligations, unexpired accounts (object class 25.2)	1	2	2
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7	9	10
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	3	3	2
1930	Total budgetary resources available	10	12	12
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	9	10	10
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	1	2	2
3020	Outlays (gross)	-1	-2	-2
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	3	3	2
	Outlays, gross:			
4100	Outlays from new mandatory authority		2	1
4101	Outlays from mandatory balances	1		1
4110	Outlays, gross (total)	1	2	2
4180	Budget authority, net (total)	3	3	2
4190	Outlays, net (total)	1	2	2
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	118	120	121
5001	Total investments, EOY: Federal securities: Par value	120	121	123

This fund, authorized by the Water Resources Development Act of 1999 (P.L. 106–53), supports wildlife habitat restoration efforts undertaken by the State of South Dakota. The establishment of this fund satisfies the Federal obligation under the Fish and Wildlife Coordination Act (16 U.S.C. 1661 et seq.) to mitigate for the loss of habitat due to flooding from the Oahe and Big Bend projects, which the Corps constructed under the Pick-Sloan Missouri River Basin program.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

		2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:				
096–143500	General Fund Proprietary Interest Receipts, not Otherwise Classified	16	20	20
096–322000	All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	85	256	256
General Fund Offsetting receipts from the public		101	276	276
Intragovernmental payments:				
096–388500	Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	1	.....	.....
General Fund Intragovernmental payments		1	.....	.....

GENERAL PROVISIONS—CORPS OF ENGINEERS—CIVIL

(INCLUDING TRANSFERS OF FUNDS)

SEC. 101. (a) None of the funds provided in this title shall be available for obligation or expenditure through a reprogramming of funds that:

(1) creates or initiates a new program, project, or activity;

(2) eliminates a program, project, or activity;

(3) increases funds or personnel for any program, project, or activity for which funds have been denied or restricted by this Act, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;

(4) proposes to use funds directed for a specific activity for a different purpose, unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;

(5) augments or reduces existing programs, projects, or activities in excess of the amounts contained in paragraphs (6) through (10), unless notice has been transmitted to the Committees on Appropriations of both Houses of Congress;

(6) INVESTIGATIONS.—For a base level over $100,000, reprogramming of 25 percent of the base amount up to a limit of $150,000 per project, study or activity is allowed: Provided, That for a base level less than $100,000, the reprogramming limit is $25,000: Provided further, That up to $25,000 may be reprogrammed into any continuing study or activity that did not receive an appropriation for existing obligations and concomitant administrative expenses;

(7) CONSTRUCTION.—For a base level over $2,000,000, reprogramming of 15 percent of the base amount up to a limit of $3,000,000 per project, study or activity is allowed: Provided, That for a base level less than $2,000,000, the reprogramming limit is $300,000: Provided further, That up to $3,000,000 may be reprogrammed for settled contractor claims, changed conditions, or real estate deficiency judgments: Provided further, That up to $300,000 may be reprogrammed into any continuing study or activity that did not receive an appropriation for existing obligations and concomitant administrative expenses;

(8) OPERATION AND MAINTENANCE.—Unlimited reprogramming authority is granted for the Corps to be able to respond to emergencies: Provided, That the Chief of Engineers shall notify the Committees on Appropriations of both Houses of Congress of these emergency actions as soon thereafter as practicable: Provided further, That for a base level over $1,000,000, reprogramming of 15 percent of the base amount up to a limit of $5,000,000 per project, study, or activity is allowed: Provided further, That for a base level less than $1,000,000, the reprogramming limit is $150,000: Provided further, That $150,000 may be reprogrammed into any continuing study or activity that did not receive an appropriation;

(9) MISSISSIPPI RIVER AND TRIBUTARIES.—The reprogramming guidelines in paragraphs (6), (7), and (8) shall apply to the Investigations, Construction, and Operation and Maintenance portions of the Mississippi River and Tributaries Account, respectively; and

(10) FORMERLY UTILIZED SITES REMEDIAL ACTION PROGRAM.—Reprogramming of up to 15 percent of the base of the receiving project is permitted.

(b) DE MINIMUS REPROGRAMMINGS.—In no case should a reprogramming for less than $50,000 be submitted to the Committees on Appropriations of both Houses of Congress.

(c) CONTINUING AUTHORITIES PROGRAM.—Subsection (a)(1) shall not apply to any project or activity funded under the continuing authorities program.

(d) Not later than 60 days after the date of enactment of this Act, the Secretary shall submit a report to the Committees on Appropriations of both Houses of Congress to establish the baseline for application of reprogramming and transfer authorities for the current fiscal year which shall include:

(1) A table for each appropriation with a separate column to display the President's budget request, adjustments made by Congress, adjustments due to enacted rescissions, if applicable, and the fiscal year enacted level; and

(2) A delineation in the table for each appropriation both by object class and program, project and activity as detailed in the budget appendix for the respective appropriations .

SEC. 102. None of the funds made available in this title may be used to award or modify any contract that commits funds beyond the amounts appropriated for that program, project, or activity that remain unobligated, except that such amounts may include any funds that have been made available through reprogramming pursuant to section 101.

SEC. 103. The Secretary of the Army may transfer to the Fish and Wildlife Service, and the Fish and Wildlife Service may accept and expend, such amounts as the Secretary of the Army and the Director of the Fish and Wildlife Service determine, through consultation, are appropriate from the funds provided in this title under the heading "Operation and Maintenance" to mitigate for fisheries lost due to Corps of Engineers projects.

MILITARY RETIREMENT

Federal Funds

PAYMENT TO MILITARY RETIREMENT FUND

Program and Financing (in millions of dollars)

Identification code 097–0040–0–1–054		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment to Military Retirement Fund	154,387	161,413	23,451
0900	Total new obligations, unexpired accounts (object class 94.0)	154,387	161,413	23,451
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	154,387	161,413	23,451
1930	Total budgetary resources available	154,387	161,413	23,451
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	154,387	161,413	23,451
3020	Outlays (gross)	-154,387	-161,413	-23,451
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	154,387	161,413	23,451
	Outlays, gross:			
4100	Outlays from new mandatory authority	154,387	161,413	23,451
4180	Budget authority, net (total)	154,387	161,413	23,451
4190	Outlays, net (total)	154,387	161,413	23,451

The 2027 payment to the Military Retirement Fund includes funds for the amortization of the unfunded liability for all retirement benefits earned by Department of War military personnel for service prior to 1985 and Coast Guard military personnel for service prior to 2023. The amortization schedule for the unfunded liability is determined by the Department of War Retirement Board of Actuaries. Included in the unfunded liability are the consolidated requirements of the military departments to cover retired officers and enlisted personnel of the Army, Navy, Marine Corps, Air Force, Space Force and Coast Guard; retainer pay of enlisted personnel of the Fleet Reserve of the Navy and Marine Corps; and survivors' benefits.

The 2004 National Defense Authorization Act (P.L. 108–136) created additional benefits for certain retirees who receive disability compensation from the Department of Veterans Affairs and moved the responsibility for payments under the Combat-Related Special Compensation program to the Military Retirement Fund. Any additional funding requirements for retirees with service prior to 1985 will be included in this payment.

The 2016 National Defense Authorization Act (P.L. 114–92) enacted substantial changes to the current military retirement system. The new retirement system, which took effect January 1, 2018, is a blend of several components, including a defined retired pay benefit, a defined contribution to the Thrift Savings Plan, and a bonus (continuation pay) paid to the member to maintain Service retention requirements. Currently serving members will remain grandfathered under the legacy retirement system.

The 2021 National Defense Authorization Act (P.L. 116–283) added the Coast Guard and their survivors to the Military Retirement Fund effective 2023. Service in the Coast Guard performed before 2023 is the original Coast Guard unfunded liability of the fund.

Trust Funds

MILITARY RETIREMENT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–8097–0–7–602		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	1,507,003	1,692,238	1,895,512
	Receipts:			
	Current law:			
1140	Employing Agency Contributions, Military Retirement Fund	23,171	22,769	19,638
1140	Earnings on Investments, Military Retirement Fund	65,736	77,727	69,614
1140	Federal Contributions, Military Retirement Fund	154,387	161,413	23,451
1140	Federal Contributions (concurrent Receipt Accruals), Military Retirement Fund	22,588	24,340	31,551
1198	Rounding adjustment	1	.....	.....
1199	Total current law receipts	265,883	286,249	144,254
1999	Total receipts	265,883	286,249	144,254
2000	Total: Balances and receipts	1,772,886	1,978,487	2,039,766
	Appropriations:			
	Current law:			
2101	Military Retirement Fund	-264,195	-288,452	-147,110
2135	Military Retirement Fund	183,547	205,477	61,739
2199	Total current law appropriations	-80,648	-82,975	-85,371
2999	Total appropriations	-80,648	-82,975	-85,371
5099	Balance, end of year	1,692,238	1,895,512	1,954,395

Program and Financing (in millions of dollars)

Identification code 097–8097–0–7–602		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Nondisability	70,200	71,551	73,577
0002	Temporary disability	51	66	69
0003	Permanent disability	2,797	3,583	3,740
0004	Fleet reserve	2,143	2,184	2,246
0005	Survivors' benefits	5,457	5,591	5,739
0900	Total new obligations, unexpired accounts (object class 13.0)	80,648	82,975	85,371
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	264,195	288,452	147,110
1235	Appropriations precluded from obligation (special or trust)	-183,547	-205,477	-61,739
1260	Appropriations, mandatory (total)	80,648	82,975	85,371
1930	Total budgetary resources available	80,648	82,975	85,371
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	6,476	6,659	6,848
3010	New obligations, unexpired accounts	80,648	82,975	85,371
3020	Outlays (gross)	-80,465	-82,786	-85,177
3050	Unpaid obligations, end of year	6,659	6,848	7,042
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	6,476	6,659	6,848
3200	Obligated balance, end of year	6,659	6,848	7,042
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	80,648	82,975	85,371
	Outlays, gross:			
4100	Outlays from new mandatory authority	73,989	76,127	78,329
4101	Outlays from mandatory balances	6,476	6,659	6,848
4110	Outlays, gross (total)	80,465	82,786	85,177
4180	Budget authority, net (total)	80,648	82,975	85,371
4190	Outlays, net (total)	80,465	82,786	85,177
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	1,599,141	1,806,919	1,984,565
5001	Total investments, EOY: Federal securities: Par value	1,806,919	1,984,565	2,057,794

Public Law 98–94, amended by Public Law 116–283, provided for accrual funding of the Department of War military retirement system and for the establishment of a Department of War Military Retirement Fund in 1985. The fund has three sources of income. The first is payments from the Department of War military personnel accounts and the Coast Guard retired pay account, which cover the accruing costs of the future retirement benefits being earned by today's service members. The second source is interest on

MILITARY RETIREMENT FUND—Continued

investments of the fund. The third source is made up of two payments from the general fund of the Treasury. The first Treasury payment covers a portion of the accrued unfunded liability for all Department of War and Coast Guard retirees and their current members who had earned benefits before entering into the accrual funding system. The second Treasury payment covers the liability for concurrent receipt of Department of War and Coast Guard military retired pay and disability compensation paid by the Department of Veterans Affairs. This benefit was added in the 2004 National Defense Authorization Act.

The status of the fund is as follows:

Status of Funds (in millions of dollars)

Identification code 097–8097–0–7–602	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	1,513,479	1,698,897	1,902,360
0999 Total balance, start of year	1,513,479	1,698,897	1,902,360
Cash income during the year:			
Current law:			
Receipts:			
1150 Earnings on Investments, Military Retirement Fund	65,736	77,727	69,614
1160 Employing Agency Contributions, Military Retirement Fund	23,171	22,769	19,638
1160 Federal Contributions, Military Retirement Fund	154,387	161,413	23,451
1160 Federal Contributions (concurrent Receipt Accruals), Military Retirement Fund	22,588	24,340	31,551
1199 Income under present law	265,882	286,249	144,254
1999 Total cash income	265,882	286,249	144,254
Cash outgo during year:			
Current law:			
2100 Military Retirement Fund	-80,465	-82,786	-85,177
2199 Outgo under current law	-80,465	-82,786	-85,177
2999 Total cash outgo (-)	-80,465	-82,786	-85,177
Surplus or deficit:			
3110 Excluding interest	119,681	125,736	-10,537
3120 Interest	65,736	77,727	69,614
3199 Subtotal, surplus or deficit	185,417	203,463	59,077
3298 Rounding adjustment	1	.....	.....
3299 Total adjustments	1	.....	.....
3999 Total change in fund balance	185,418	203,463	59,077
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	-108,022	-82,205	-96,357
4200 Military Retirement Fund	1,806,919	1,984,565	2,057,794
4999 Total balance, end of year	1,698,897	1,902,360	1,961,437

RETIREE HEALTH CARE

Federal Funds

PAYMENT TO DEPARTMENT OF DEFENSE MEDICARE-ELIGIBLE RETIREE HEALTH CARE FUND

Program and Financing (in millions of dollars)

Identification code 097–0850–0–1–054	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment to DoW Medicare	14,569	18,554	19,112
0900 Total new obligations, unexpired accounts (object class 94.0)	14,569	18,554	19,112
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	14,569	18,554	19,112
1900 Budget authority (total)	14,569	18,554	19,112
1930 Total budgetary resources available	14,569	18,554	19,112
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	14,569	18,554	19,112
3020 Outlays (gross)	-14,569	-18,554	-19,112
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	14,569	18,554	19,112
Outlays, gross:			
4100 Outlays from new mandatory authority	14,569	18,554	19,112
4180 Budget authority, net (total)	14,569	18,554	19,112
4190 Outlays, net (total)	14,569	18,554	19,112

DEPARTMENT OF DEFENSE MEDICARE-ELIGIBLE RETIREE HEALTH CARE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–5472–0–2–551	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	369,899	400,233	438,204
Receipts:			
Current law:			
1140 Non-DoD Employing Agency Contributions, DoD Medicare-Eligible Retiree Health Care Fund	331	390	460
1140 Earnings on Investments, DoD Medicare-Eligible Retiree Health Care Fund	17,362	19,839	15,900
1140 Federal Contributions, DoD Medicare-Eligible Retiree Health Care Fund	14,569	18,554	19,112
1140 Department of Defense Contributions, DoD Medicare-Eligible Retiree Health Care Fund	11,046	12,841	14,349
1199 Total current law receipts	43,308	51,624	49,821
1999 Total receipts	43,308	51,624	49,821
2000 Total: Balances and receipts	413,207	451,857	488,025
Appropriations:			
Current law:			
2101 Department of Defense Medicare-Eligible Retiree Health Care Fund	-43,119	-51,622	-49,643
2135 Department of Defense Medicare-Eligible Retiree Health Care Fund	30,144	37,969	35,086
2199 Total current law appropriations	-12,975	-13,653	-14,557
2999 Total appropriations	-12,975	-13,653	-14,557
5098 Rounding adjustment	1	.....	.....
5099 Balance, end of year	400,233	438,204	473,468

Program and Financing (in millions of dollars)

Identification code 097–5472–0–2–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct Care	2,394	2,600	2,753
0002 Purchased Care	10,581	11,053	11,804
0900 Total new obligations, unexpired accounts (object class 13.0)	12,975	13,653	14,557
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	43,119	51,622	49,643
1235 Appropriations precluded from obligation (special or trust)	-30,144	-37,969	-35,086
1260 Appropriations, mandatory (total)	12,975	13,653	14,557
1900 Budget authority (total)	12,975	13,653	14,557
1930 Total budgetary resources available	12,975	13,653	14,557
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	375	397	546
3010 New obligations, unexpired accounts	12,975	13,653	14,557
3020 Outlays (gross)	-12,953	-13,504	-14,521
3050 Unpaid obligations, end of year	397	546	582
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	375	397	546
3200 Obligated balance, end of year	397	546	582
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	12,975	13,653	14,557
Outlays, gross:			
4100 Outlays from new mandatory authority	12,578	13,107	13,975

4101	Outlays from mandatory balances	375	397	546
4110	Outlays, gross (total)	12,953	13,504	14,521
4180	Budget authority, net (total)	12,975	13,653	14,557
4190	Outlays, net (total)	12,953	13,504	14,521
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	386,778	416,973	453,183
5001	Total investments, EOY: Federal securities: Par value	416,973	453,183	489,527

Public Law 106–398 provides for accrual funding for health care to Medicare-eligible retirees. The statute establishes an accrual health care fund which has three sources of funding. The first is contributions from employing agencies, which cover the liability for future benefits accruing to current service members. The second is an annual payment from the general fund of the Treasury on the accrued unfunded liability, and the third source is income from the investment of fund balances.

Status of Funds (in millions of dollars)

Identification code 097–5472–0–2–551	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	370,274	400,629	438,749
0999 Total balance, start of year	370,274	400,629	438,749
Cash income during the year:			
Current law:			
Receipts:			
1150 Earnings on Investments, DoD Medicare-Eligible Retiree Health Care Fund	17,362	19,839	15,900
1160 Non-DoD Employing Agency Contributions, DoD Medicare-Eligible Retiree Health Care Fund	331	390	460
1160 Federal Contributions, DoD Medicare-Eligible Retiree Health Care Fund	14,569	18,554	19,112
1160 Department of Defense Contributions, DoD Medicare-Eligible Retiree Health Care Fund	11,046	12,841	14,349
1199 Income under present law	43,308	51,624	49,821
1999 Total cash income	43,308	51,624	49,821
Cash outgo during year:			
Current law:			
2100 Department of Defense Medicare-Eligible Retiree Health Care Fund	-12,953	-13,504	-14,521
2199 Outgo under current law	-12,953	-13,504	-14,521
2999 Total cash outgo (-)	-12,953	-13,504	-14,521
Surplus or deficit:			
3110 Excluding interest	12,993	18,281	19,400
3120 Interest	17,362	19,839	15,900
3199 Subtotal, surplus or deficit	30,355	38,120	35,300
3999 Total change in fund balance	30,355	38,120	35,300
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	-16,344	-14,434	-15,478
4200 Department of Defense Medicare-Eligible Retiree Health Care Fund	416,973	453,183	489,527
4999 Total balance, end of year	400,629	438,749	474,049

EDUCATIONAL BENEFITS

Trust Funds

EDUCATION BENEFITS FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–8098–0–7–702	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	746	649	600
Receipts:			
Current law:			
1140 Employing Agency Contributions, Education Benefits Fund	42	106	204
1140 Interest on Investments, Education Benefits Fund	20	16	11
1199 Total current law receipts	62	122	215
1999 Total receipts	62	122	215
2000 Total: Balances and receipts	808	771	815
Appropriations:			
Current law:			
2101 Education Benefits Fund	-62	-122	-216
2103 Education Benefits Fund	-100	-49	.....
2135 Education Benefits Fund	4	.....	34
2199 Total current law appropriations	-158	-171	-182
2999 Total appropriations	-158	-171	-182
5098 Rounding adjustment	-1	.....	.....
5099 Balance, end of year	649	600	633

Program and Financing (in millions of dollars)

Identification code 097–8098–0–7–702	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Active duty program	26	28	29
0002 Selected Reserve program	132	143	153
0900 Total new obligations, unexpired accounts (object class 13.0)	158	171	182
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	62	122	216
1203 Appropriation (previously unavailable)(special or trust)	100	49	.....
1235 Appropriations precluded from obligation (special or trust)	-4	.....	-34
1260 Appropriations, mandatory (total)	158	171	182
1930 Total budgetary resources available	158	171	182
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	.....	.....
3010 New obligations, unexpired accounts	158	171	182
3020 Outlays (gross)	-159	-171	-182
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	.....	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	158	171	182
Outlays, gross:			
4100 Outlays from new mandatory authority	158	171	182
4101 Outlays from mandatory balances	1	.....	.....
4110 Outlays, gross (total)	159	171	182
4180 Budget authority, net (total)	158	171	182
4190 Outlays, net (total)	159	171	182
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	756	671	885
5001 Total investments, EOY: Federal securities: Par value	671	885	957

The 1985 Department of Defense Authorization Act, Public Law 98–525, as amended by Public Laws 100–48 and 108–375, and the Post 9/11 Veterans Educational Assistance Improvements Act of 2010, Public Law 111–377, provide for the accrual funding of certain education benefits for active duty military personnel under the authority of Chapters 30 and 33, Title 38 U.S.C., and to selected Reserve personnel under the authority of Chapters 1606 and 1607, Title 10 U.S.C. Chapter 1607 was sunset by Public Law 114–92, although the statute allows members who were receiving Chapter 1607 benefits before the statute was enacted to continue to receive these education benefits through November 2019. The fund is financed through actuarially determined Government contributions from the Department of War military personnel appropriations and interest on investments. Funds are transferred to the Department of Veterans Affairs to make benefit payments to eligible personnel. The status of the fund is as follows:

Status of Funds (in millions of dollars)

Identification code 097–8098–0–7–702	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	746	650	601
0999 Total balance, start of year	746	650	601

EDUCATION BENEFITS FUND—Continued

Status of Funds—Continued

Identification code 097–8098–0–7–702	2025 actual	2026 est.	2027 est.
Cash income during the year:			
Current law:			
Receipts:			
1150 Interest on Investments, Education Benefits Fund	20	16	11
1160 Employing Agency Contributions, Education Benefits Fund	42	106	204
1199 Income under present law	62	122	215
1999 Total cash income	62	122	215
Cash outgo during year:			
Current law:			
2100 Education Benefits Fund	-159	-171	-182
2199 Outgo under current law	-159	-171	-182
2999 Total cash outgo (-)	-159	-171	-182
Surplus or deficit:			
3110 Excluding interest	-117	-65	22
3120 Interest	20	16	11
3199 Subtotal, surplus or deficit	-97	-49	33
3298 Rounding adjustment	1	.....	.....
3299 Total adjustments	1	.....	.....
3999 Total change in fund balance	-96	-49	33
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	-21	-284	-323
4200 Education Benefits Fund	671	885	957
4999 Total balance, end of year	650	601	634

AMERICAN BATTLE MONUMENTS COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses, not otherwise provided for, of the American Battle Monuments Commission, including the acquisition of land or interest in land in foreign countries; purchases and repair of uniforms for caretakers of national cemeteries and monuments outside of the United States and its territories and possessions; rent of office and garage space in foreign countries; purchase (one-for-one replacement basis only) and hire of passenger motor vehicles; not to exceed $15,000 for official reception and representation expenses; and insurance of official motor vehicles in foreign countries, when required by law of such countries, ⟦$110,000,000⟧ *$107,925,000*, to remain available until expended. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 074–0100–0–1–705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Administration	45	39	38
0002 Cemetery operations	81	71	70
0900 Total new obligations, unexpired accounts	126	110	108
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	109	134	134
1010 Unobligated balance transfer to other accts [074–0101]	-10	.....	.....
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1070 Unobligated balance (total)	101	134	134
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	159	110	108
1930 Total budgetary resources available	260	244	242
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	134	134	134
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	29	50	44
3010 New obligations, unexpired accounts	126	110	108
3020 Outlays (gross)	-103	-116	-117
3040 Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3050 Unpaid obligations, end of year	50	44	35
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	29	50	44
3200 Obligated balance, end of year	50	44	35
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	159	110	108
Outlays, gross:			
4010 Outlays from new discretionary authority	84	66	65
4011 Outlays from discretionary balances	19	50	52
4020 Outlays, gross (total)	103	116	117
4180 Budget authority, net (total)	159	110	108
4190 Outlays, net (total)	103	116	117

The American Battle Monuments Commission is responsible for: the maintenance and construction of U.S. monuments and memorials commemorating the achievements in battle of our Armed Forces since 1917; controlling erection of monuments and markers by U.S. citizens and organizations in foreign countries; and the design, construction, and maintenance of permanent military cemetery memorials in foreign countries. The Commission requests 537 full-time equivalent (FTE) civilian employees to manage and support the annual investment in maintenance, infrastructure, and interpretive projects.

Object Classification (in millions of dollars)

Identification code 074–0100–0–1–705	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	28	28	30
11.3 Other than full-time permanent	2	2	2
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	31	31	33
12.1 Civilian personnel benefits	17	17	18
21.0 Travel and transportation of persons	1	2	2
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	1	1	1
23.3 Communications, utilities, and miscellaneous charges	8	7	8
25.1 Advisory and assistance services	10	4	2
25.2 Other services from non-Federal sources	3	4	4
25.3 Other goods and services from Federal sources	18	11	18
25.4 Operation and maintenance of facilities	8	12	12
26.0 Supplies and materials	5	4	3
31.0 Equipment	3	2	3
32.0 Land and structures	20	14	3
99.9 Total new obligations, unexpired accounts	126	110	108

Employment Summary

Identification code 074–0100–0–1–705	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	494	528	528

FOREIGN CURRENCY FLUCTUATIONS ACCOUNT

For necessary expenses, not otherwise provided for, of the American Battle Monuments Commission, such sums as may be necessary, to remain available until expended, for purposes authorized by section 2109 of title 36, United States Code. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 074–0101–0–1–705	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	.....	10	10
1011 Unobligated balance transfer from other acct [074–0100]	10	.....	.....
1070 Unobligated balance (total)	10	10	10
1930 Total budgetary resources available	10	10	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	10	10	10

4180	Budget authority, net (total)			
4190	Outlays, net (total)			

The agency has a currency fluctuation account that insulates its appropriation's buying power from changes in exchange rates. Under "such sums as may be necessary" language, the Commission will reprogram prior year available funds to address exchange rate imbalances in 2027. The Commission will continue to estimate and report its Foreign Currency Fluctuations Account requirements.

Trust Funds

CONTRIBUTIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 074–8569–0–7–705	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Contributions, American Battle Monuments Commission		1	1
1140 Earnings on Investments, American Battle Monuments Commission			1
1199 Total current law receipts		1	2
1999 Total receipts		1	2
2000 Total: Balances and receipts		1	2
Appropriations:			
Current law:			
2101 Contributions		-1	-2
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 074–8569–0–7–705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0004 World War II Memorial	1	1	1
0900 Total new obligations, unexpired accounts (object class 25.4)	1	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1		
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)		1	2
1930 Total budgetary resources available	1	1	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		1	2
3010 New obligations, unexpired accounts	1	1	1
3020 Outlays (gross)			-2
3050 Unpaid obligations, end of year	1	2	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		1	2
3200 Obligated balance, end of year	1	2	1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		1	2
Outlays, gross:			
4101 Outlays from mandatory balances			2
4180 Budget authority, net (total)		1	2
4190 Outlays, net (total)			2

Repair of non-Federal war memorials.—When requested to do so and upon receipt of the necessary funds, the Commission arranges for and oversees the repair of war memorials to U.S. Forces erected in foreign countries by American citizens, States, municipalities, or associations.

ARMED FORCES RETIREMENT HOME

Federal Funds

GENERAL FUND PAYMENT, ARMED FORCES RETIREMENT HOME

Program and Financing (in millions of dollars)

Identification code 084–0100–0–1–701	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 General fund payment	62	27	27
0900 Total new obligations, unexpired accounts (object class 94.0)	62	27	27
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	56	27	27
Appropriations, mandatory:			
1200 Appropriation	6		
1900 Budget authority (total)	62	27	27
1930 Total budgetary resources available	62	27	27
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	62	27	27
3020 Outlays (gross)	-62	-27	-27
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	56	27	27
Outlays, gross:			
4010 Outlays from new discretionary authority	56	27	27
Mandatory:			
4090 Budget authority, gross	6		
Outlays, gross:			
4100 Outlays from new mandatory authority	6		
4180 Budget authority, net (total)	62	27	27
4190 Outlays, net (total)	62	27	27

Trust Funds

ARMED FORCES RETIREMENT HOME TRUST FUND

For expenses necessary for the Armed Forces Retirement Home to operate and maintain the Armed Forces Retirement Home—Washington, District of Columbia, and the Armed Forces Retirement Home—Gulfport, Mississippi, to be paid from funds available in the Armed Forces Retirement Home Trust Fund, ⟦$80,000,000⟧ *$77,000,000*, to remain available until September 30, ⟦2027⟧ *2028*, of which ⟦$2,072,000⟧ *$2,000,000* shall remain available until expended for construction and renovation of the physical plants at the Armed Forces Retirement Home—Washington, District of Columbia, and the Armed Forces Retirement Home—Gulfport, Mississippi: *Provided,* That of the amounts made available under this heading from funds available in the Armed Forces Retirement Home Trust Fund, $27,000,000 shall be paid from the general fund of the Treasury to the Trust Fund. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Special and Trust Fund Receipts (in millions of dollars)

Identification code 084–8522–0–7–701	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	59	58	64
0198 Reconciliation adjustment	-4		
0199 Balance, start of year	55	58	64
Receipts:			
Current law:			
1110 Deductions, Armed Forces Retirement Home	7	7	7
1110 Fines and Forfeitures, Armed Forces Retirement Home	16	16	16
1130 Other Receipts, Armed Forces Retirement Home	18	19	20
1130 Gifts, Armed Forces Retirement Home	1	1	1
1130 Property Sales/Leases, Armed Forces Retirement Home	4	4	4
1140 Interest from Investments, Armed Forces Retirement Home	9	8	8
1140 General Fund Payment to the Armed Forces Retirement Home	62	27	27
1199 Total current law receipts	117	82	83
1999 Total receipts	117	82	83

ARMED FORCES RETIREMENT HOME TRUST FUND—Continued

Special and Trust Fund Receipts—Continued

Identification code 084–8522–0–7–701	2025 actual	2026 est.	2027 est.
2000 Total: Balances and receipts	172	140	147
Appropriations:			
Current law:			
2101 Armed Forces Retirement Home Trust Fund	-108	-80	-77
2101 Armed Forces Retirement Home Trust Fund	-6	.....	.....
2199 Total current law appropriations	-114	-80	-77
2999 Total appropriations	-114	-80	-77
Special and trust fund receipts returned:			
3010 Armed Forces Retirement Home Trust Fund	.....	4	1
5099 Balance, end of year	58	64	71

Program and Financing (in millions of dollars)

Identification code 084–8522–0–7–701	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operations and maintenance	74	78	75
0002 Construction	7	2	2
0900 Total new obligations, unexpired accounts	81	80	77
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	108	146	148
1001 Discretionary unobligated balance brought fwd, Oct 1	108	.....	.....
1021 Recoveries of prior year unpaid obligations	2	2	2
1030 Other balances withdrawn to special or trust funds	.....	-1	-1
1070 Unobligated balance (total)	110	147	149
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	108	80	77
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	6	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	3	1	.....
1900 Budget authority (total)	117	81	77
1930 Total budgetary resources available	227	228	226
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	146	148	149
Special and non-revolving trust funds:			
1950 Other balances withdrawn and returned to unappropriated receipts	.....	4	1
1952 Expired unobligated balance, start of year	7	5	5
1953 Expired unobligated balance, end of year	5	5	5
1955 Unobligated balances withdrawn and returned to general fund	3	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	21	20	22
3010 New obligations, unexpired accounts	81	80	77
3020 Outlays (gross)	-79	-76	-86
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-2	-2
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	20	22	11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	21	20	22
3200 Obligated balance, end of year	20	22	11
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	111	81	77
Outlays, gross:			
4010 Outlays from new discretionary authority	59	63	60
4011 Outlays from discretionary balances	20	10	24
4020 Outlays, gross (total)	79	73	84
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-3	-1	.....
Mandatory:			
4090 Budget authority, gross	6	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances	.....	3	2
4180 Budget authority, net (total)	114	80	77
4190 Outlays, net (total)	76	75	86
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	181	220	225
5001 Total investments, EOY: Federal securities: Par value	220	225	190

Public Law 101–510 created an Armed Forces Retirement Home (AFRH) Trust Fund to finance the AFRH—Gulfport and the AFRH—Washington Homes. The Homes are financed by appropriations drawn from the Trust Fund. AFRH provides residences and related services for certain retired and former members of the Armed Forces and the Coast Guard. The members receiving domiciliary and hospital care are:

	2025 actual	2026 est.	2027 est.
Domiciliary care	560	570	570
Hospital care	136	145	145
Totals	696	715	715

Both AFRH facilities (Gulfport, MS and Washington, DC) are accredited in all areas by The Joint Commission (TJC) and Commission on Accreditation of Rehabilitation Facilities (CARF). AFRH is accredited with TJC for the wellness clinics (Ambulatory Care), nursing care (Assisted Living, Memory Support, Long Term Care, and Independent Living Plus (Home Health Care)), and as an Assisted Living Community. For 2025, AFRH earned its 21st consecutive unmodified financial audit opinion with no weaknesses or deficiencies identified in the management letter. Since 2020 AFRH has worked to invest in critical capital infrastructure principally on its Washington campus to address significant deferred maintenance projects. In 2023 and 2025, AFRH received funding to renovate its principal residential building on the Washington campus to provide larger rooms and modernize building systems to modern standards and efficiency. AFRH signed an agreement with the General Services Administration to manage the project on its behalf, with General Contractor Award expected in 2026. Construction will occur over two phases and anticipated to last three years. AFRH continues to evaluate market conditions engage with local public and private stakeholders to inform future opportunities for the redevelopment of the 80 acres of underutilized land on its Washington campus. The National Capital Planning Commission approved master plan authorizes 4.9 million square feet of mixed-use which if executed under AFRH's statutory leasing authority would provide long-term revenue to the AFRH Trust Fund. In July 2020, AFRH executed a memorandum of understanding with the National Capital Planning Commission and the District of Columbia Office of Planning laying out the zoning process for private redevelopment on AFRH's federally-owned land.

Object Classification (in millions of dollars)

Identification code 084–8522–0–7–701	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	23	22	23
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	26	25	26
12.1 Civilian personnel benefits	10	10	10
21.0 Travel and transportation of persons	1	1	1
23.3 Communications, utilities, and miscellaneous charges	3	3	3
25.1 Advisory and assistance services	1	1	1
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	7	7	7
25.4 Operation and maintenance of facilities	5	5	5
25.6 Medical care	4	4	5
25.7 Operation and maintenance of equipment	3	3	3
25.8 Subsistence and support of persons	13	13	13
26.0 Supplies and materials	1	1	1
31.0 Equipment	5	5	.....
32.0 Land and structures	3	2	2
99.0 Direct obligations	83	81	78
99.5 Adjustment for rounding	-2	-1	-1
99.9 Total new obligations, unexpired accounts	81	80	77

Employment Summary

Identification code 084–8522–0–7–701		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	295	300	300

CEMETERIAL EXPENSES

Federal Funds

SALARIES AND EXPENSES

For necessary expenses for maintenance, operation, and improvement of Arlington National Cemetery and Soldiers' and Airmen's Home National Cemetery, including the purchase or lease of passenger motor vehicles for replacement on a one-for-one basis only, and not to exceed $2,000 for official reception and representation expenses, $118,780,450, of which not to exceed ⟦$15,000,000⟧ *$20,000,000* shall remain available until September 30, ⟦2028⟧ *2029*. In addition, such sums as may be necessary for parking maintenance, repairs and replacement, to be derived from the "Lease of Department of Defense Real Property for Defense Agencies" account. *In addition, such sums as may be necessary for repairs to or replacement of damaged real property, to be derived from amounts recovered under section 2782 of title 10, United States Code. (Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 021–1805–0–1–705		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0008	Salaries and Expenses	100	121	125
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	9	13	11
1001	Discretionary unobligated balance brought fwd, Oct 1	9	12	.....
1021	Recoveries of prior year unpaid obligations	4	.....	.....
1070	Unobligated balance (total)	13	13	11
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	100	119	119
1900	Budget authority (total)	100	119	119
1930	Total budgetary resources available	113	132	130
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	13	11	5
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	60	57	36
3001	Adjustments to unpaid obligations brought forward, Oct 1	2	.....	.....
3010	New obligations, unexpired accounts	100	121	125
3011	Obligations ("upward adjustments"), expired accounts	9	.....	.....
3020	Outlays (gross)	-105	-142	-127
3040	Recoveries of prior year unpaid obligations, unexpired	-4	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-5	.....	.....
3050	Unpaid obligations, end of year	57	36	34
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	.....	-1	-1
3071	Change in uncollected pymts, Fed sources, expired	-1	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	62	56	35
3200	Obligated balance, end of year	56	35	33
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	100	119	119
	Outlays, gross:			
4010	Outlays from new discretionary authority	48	90	90
4011	Outlays from discretionary balances	57	52	37
4020	Outlays, gross (total)	105	142	127
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-8	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-8	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	8	.....	.....
4060	Additional offsets against budget authority only (total)	8	.....	.....
4070	Budget authority, net (discretionary)	100	119	119
4080	Outlays, net (discretionary)	97	142	127
4180	Budget authority, net (total)	100	119	119
4190	Outlays, net (total)	97	142	127

Operation and Maintenance.—Funding supports day-to-day operations of Arlington National Cemetery (ANC), including planning and execution for more than 7,000 interments and inurnments annually, as well as routine repairs made to facilities, contracted services, and horticultural work at Arlington National Cemetery and the Soldiers' and Airmen's Home National Cemetery.

Construction.—A ten-year capital investment plan has been developed to manage all construction, major rehabilitation, major maintenance, automation and study efforts. Funding supports long-term planning and capital investments made in construction of facilities, land improvements, and other major infrastructure sustainment, restoration, and maintenance.

Sustainment, Restoration and Modernization (SRM).—Funding supports ANC's infrastructure to include the renovation, sustainment, and maintenance of ANC facilities, infrastructure, and roadways.

Object Classification (in millions of dollars)

Identification code 021–1805–0–1–705		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	20	23	23
11.5	Other personnel compensation	2	1	1
11.9	Total personnel compensation	22	24	24
12.1	Civilian personnel benefits	8	9	9
23.3	Communications, utilities, and miscellaneous charges	5	3	3
24.0	Printing and reproduction	1	.....	.....
25.2	Other services from non-Federal sources	33	43	49
26.0	Supplies and materials	3	1	1
31.0	Equipment	1	1	1
32.0	Land and structures	27	40	38
99.9	Total new obligations, unexpired accounts	100	121	125

Employment Summary

Identification code 021–1805–0–1–705		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	197	219	219

CONSTRUCTION

Program and Financing (in millions of dollars)

Identification code 021–1809–0–1–705		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Major Construction	10	.....	.....
0003	Design	.....	23	3
0900	Total new obligations, unexpired accounts (object class 32.0)	10	23	3
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	254	333	311
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	89	1	.....
1930	Total budgetary resources available	343	334	311
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	333	311	308
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	121	97	30
3010	New obligations, unexpired accounts	10	23	3
3020	Outlays (gross)	-34	-90	-25
3050	Unpaid obligations, end of year	97	30	8
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	121	97	30

CONSTRUCTION—Continued

Program and Financing—Continued

Identification code 021–1809–0–1–705		2025 actual	2026 est.	2027 est.
3200	Obligated balance, end of year	97	30	8
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	89	1	
	Outlays, gross:			
4011	Outlays from discretionary balances	34	90	25
4180	Budget authority, net (total)	89	1	
4190	Outlays, net (total)	34	90	25

NATIONAL MILITARY CEMETERIES CONCESSIONS, ARMY

Special and Trust Fund Receipts (in millions of dollars)

Identification code 021–5602–0–2–705		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	1	1	2
0198	Reconciliation adjustment	-1		
0199	Balance, start of year		1	2
	Receipts:			
	Current law:			
1130	Concessions Fees, Army National Military Cemeteries	1	1	1
2000	Total: Balances and receipts	1	2	3
5099	Balance, end of year	1	2	3

Program and Financing (in millions of dollars)

Identification code 021–5602–0–2–705		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	Direct program activity	1	2	1
0900	Total new obligations, unexpired accounts (object class 25.2)	1	2	1
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	3	1
1930	Total budgetary resources available	4	3	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3	1	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		1	2
3010	New obligations, unexpired accounts	1	2	1
3020	Outlays (gross)		-1	
3050	Unpaid obligations, end of year	1	2	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year		1	2
3200	Obligated balance, end of year	1	2	3
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances		1	
4180	Budget authority, net (total)			
4190	Outlays, net (total)		1	

ADMINISTRATIVE PROVISION

SEC. 301. Amounts deposited into the special account established under 10 U.S.C. 7727 are appropriated and shall be available until expended to support activities at the Army National Military Cemeteries. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

FOREST AND WILDLIFE CONSERVATION, MILITARY RESERVATIONS

Federal Funds

WILDLIFE CONSERVATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–5095–0–2–303		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1130	Sales of Hunting and Fishing Permits, Military Reservations	18	19	19
2000	Total: Balances and receipts	18	19	19
	Appropriations:			
	Current law:			
2101	Wildlife Conservation	-18	-19	-19
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 097–5095–0–2–303		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Department of the Army	14	19	19
0900	Total new obligations, unexpired accounts (object class 26.0)	14	19	19
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	46	51	51
1001	Discretionary unobligated balance brought fwd, Oct 1	3		
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	47	51	51
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	18	19	19
1900	Budget authority (total)	18	19	19
1930	Total budgetary resources available	65	70	70
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	51	51	51
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	14	13	15
3010	New obligations, unexpired accounts	14	19	19
3020	Outlays (gross)	-14	-17	-30
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	13	15	4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	14	13	15
3200	Obligated balance, end of year	13	15	4
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	18	19	19
	Outlays, gross:			
4100	Outlays from new mandatory authority		4	4
4101	Outlays from mandatory balances	14	13	26
4110	Outlays, gross (total)	14	17	30
4180	Budget authority, net (total)	18	19	19
4190	Outlays, net (total)	14	17	30

These appropriations provide for development and conservation of fish and wildlife and recreational facilities on military installations. Proceeds from the sale of fishing and hunting permits are used for these programs at Army, Navy, Marine Corps, and Air Force installations charging such user fees. These programs are carried out through cooperative plans agreed upon by the local representatives of the Secretary of Defense, the Secretary of the Interior, and the appropriate agency of the State in which the installation is located.

SELECTIVE SERVICE SYSTEM

Federal Funds

Salaries and Expenses

For necessary expenses of the Selective Service System, including promotion of its mission; expenses of attendance at meetings and of training for uniformed personnel assigned to the Selective Service System, as authorized by 5 U.S.C. 4101–4118 for civilian employees; hire of passenger motor vehicles; services as authorized by 5 U.S.C. 3109; and not to exceed $1,000 for official reception and representation expenses, 32,300,000: Provided, That during the current fiscal year, the President may exempt this appropriation from the provisions of 31 U.S.C. 1341, whenever the President deems such action to be necessary in the interest of national defense: Provided further, That none of the funds appropriated by this Act may be expended for or in connection with the induction of any person into the Armed Forces of the United States.

Program and Financing (in millions of dollars)

Identification code 090–0400–0–1–054		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Selective Service System	34	31	32
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	4	7
1011	Unobligated balance transfer from other acct [047–0616]	4	2	.....
1070	Unobligated balance (total)	6	6	7
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	31	31	32
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1	1	1
1900	Budget authority (total)	32	32	33
1930	Total budgetary resources available	38	38	40
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4	7	8
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	14	13	5
3010	New obligations, unexpired accounts	34	31	32
3020	Outlays (gross)	-34	-39	-33
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	13	5	4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	14	13	5
3200	Obligated balance, end of year	13	5	4
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	32	32	33
	Outlays, gross:			
4010	Outlays from new discretionary authority	24	26	27
4011	Outlays from discretionary balances	8	13	6
4020	Outlays, gross (total)	32	39	33
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	-1	-1
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	2	.....	.....
4180	Budget authority, net (total)	31	31	32
4190	Outlays, net (total)	33	38	32

The Selective Service System (SSS) registers men ages 18 through 25. It maintains a database of over 100 million registrant records to support a fair and just military draft if directed by Congress and the President.

As an independent agency with more than a century of distinguished public service, SSS stands ready to provide personnel to the Department of War (DOW) in a national emergency by conducting the national lottery, issuing induction notices, and delivering inductees to Military Entrance Processing Stations. Under the Military Selective Service Act (MSSA), the Agency also administers an alternative service program for conscientious objectors. SSS continues to strengthen its partnership with the Armed Services while enhancing outreach strategies to increase public awareness of the registration requirement.

The Agency is modernizing its technology infrastructure, which includes migrating its national registration database to a FedRAMP-certified secure cloud environment and transitioning its on-premises custom applications to modern cloud platforms to ensure operational readiness, improving data accuracy, and enabling rapid scalability during mobilization.

Object Classification (in millions of dollars)

Identification code 090–0400–0–1–054		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	14	13	13
11.8	Special personal services payments	2	2	.....
11.9	Total personnel compensation	16	15	13
12.1	Civilian personnel benefits	5	5	5
23.1	Rental payments to GSA	2	2	2
23.3	Communications, utilities, and miscellaneous charges	9	7	9
25.2	Other services from non-Federal sources	2	2	3
99.9	Total new obligations, unexpired accounts	34	31	32

Employment Summary

Identification code 090–0400–0–1–054		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	113	101	101

ENVIRONMENTAL PROTECTION AGENCY

Federal Funds

Office of Inspector General

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, $37,768,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 068–0112–0–1–304		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0008	X Cross-Agency Mission and Science Support	67	67	67
0801	Reimbursable from Superfund Trust Fund	10	10	10
0900	Total new obligations, unexpired accounts	77	77	77
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	119	149	179
1001	Discretionary unobligated balance brought fwd, Oct 1	119	.....	.....
1021	Recoveries of prior year unpaid obligations	1	1	1
1070	Unobligated balance (total)	120	150	180
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	43	43	38
	Advance appropriations, discretionary:			
1173	Advance appropriations transferred from other accounts [068–0103]	50	50	.....
1173	Advance appropriations transferred from other accounts [068–0108]	2	2	.....
1180	Advanced appropriation, discretionary (total)	52	52	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	11	11	11
1900	Budget authority (total)	106	106	49
1930	Total budgetary resources available	226	256	229
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	149	179	152
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4	4	20
3010	New obligations, unexpired accounts	77	77	77
3020	Outlays (gross)	-76	-60	-56
3040	Recoveries of prior year unpaid obligations, unexpired	-1	-1	-1
3050	Unpaid obligations, end of year	4	20	40
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-2	-2
3071	Change in uncollected pymts, Fed sources, expired	1	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	2	18
3200	Obligated balance, end of year	2	18	38
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	106	106	49
	Outlays, gross:			
4010	Outlays from new discretionary authority	65	52	42
4011	Outlays from discretionary balances	11	8	14
4020	Outlays, gross (total)	76	60	56
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-11	-11	-11
4180	Budget authority, net (total)	95	95	38
4190	Outlays, net (total)	65	49	45

This appropriation supports the Environmental Protection Agency's (EPA) core programs by providing funds for independent Office of Inspector General (OIG) audit, evaluation, and investigative products and advisory services. These products and services consistently provide significant positive monetary return on investment and contribute substantially to risk reduction, improved environmental quality and human health, streamlining business practices, operational efficiency, and accountability. Specifically, the OIG performs contract audits and investigations that focus on costs claimed by contractors and assess the effectiveness of contract management. Assistance agreement audits and investigations evaluate the award, administration, and costs of assistance agreements. Program audits, evaluations, and investigations determine the extent to which the desired results or benefits envisioned by the Administration and the Congress are being achieved. The OIG helps identify activities that could undermine the integrity, efficiency, and effectiveness of EPA programs. Financial statement audits review financial systems and statements to ensure that adequate controls are in place and EPA's accounting information is timely, accurate, reliable, and complies with applicable laws and regulations. Efficiency, risk assessment, and program performance audits review the economy, efficiency, and effectiveness of operations by examining EPA's structure and processes for achieving environmental goals. Some of these activities include assessing risk, setting priorities, developing implementation strategies, and measuring performance. Information resource management audits review EPA information technology and systems to test the integrity of data and systems controls, as well as compliance with a variety of Federal information security laws and requirements. Investigations prevent, detect, and seek prosecution for criminal activity and serious misconduct in EPA programs and operations. Major areas of audits and investigations include: financial fraud; infrastructure/terrorist threat; program integrity; employee integrity; cyber-crimes; and theft of intellectual or sensitive data. In addition, the EPA Inspector General serves as the IG for the U.S. Chemical Safety and Hazard Investigation Board, providing the full range of audit, evaluation, and investigative services specified by the Inspector General Act, as amended. Additional funds for audit, evaluation, and investigative activities associated with the Hazardous Substance Superfund are appropriated under that account and transferred to the Inspector General account.

Object Classification (in millions of dollars)

Identification code 068–0112–0–1–304		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	40	40	40
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	2	2	2
11.9	Total personnel compensation	43	43	43
12.1	Civilian personnel benefits	17	17	17
21.0	Travel and transportation of persons	1	1	1
25.1	Advisory and assistance services	6	6	6
99.0	Direct obligations	67	67	67
99.0	Reimbursable obligations	10	10	10
99.9	Total new obligations, unexpired accounts	77	77	77

Employment Summary

Identification code 068–0112–0–1–304		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	281	281	217
2001	Reimbursable civilian full-time equivalent employment	40	40	.....

Science and Technology

For science and technology, including research and development activities, which shall include research and development activities under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980; necessary expenses for personnel and related costs, and travel expenses; procurement of laboratory equipment and supplies; hire, maintenance, and operation of aircraft; and other operating expenses in support of research and development, $508,385,000, to remain available until September 30, 2028.

SCIENCE AND TECHNOLOGY—Continued

Program and Financing (in millions of dollars)

Identification code 068–0107–0–1–304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Clean Air, Land, and Water for Every American	317	260	273
0002 Restore American Energy Dominance	108	90	93
0003 Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership	102	71	88
0004 Make the United States the Artificial Intelligence Capital of the World	109	89	94
0005 Protecting and Bringing Back American Auto Jobs	112	90	96
0799 Total direct obligations	748	600	644
0801 Clean Air, Land, and Water for Every American	1	1	1
0802 Restore American Energy Dominance	1	1	1
0899 Total reimbursable obligations	2	2	2
0900 Total new obligations, unexpired accounts	750	602	646
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	114	162	341
1001 Discretionary unobligated balance brought fwd, Oct 1	111	.....	.....
1011 Unobligated balance transfer from other acct [047–0616]	.....	1	.....
1021 Recoveries of prior year unpaid obligations	17	17	17
1070 Unobligated balance (total)	131	180	358
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	756	744	508
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-3	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	29	19	19
1701 Change in uncollected payments, Federal sources	3	.....	.....
1750 Spending auth from offsetting collections, disc (total)	32	19	19
1900 Budget authority (total)	785	763	527
1930 Total budgetary resources available	916	943	885
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-4	.....	.....
1941 Unexpired unobligated balance, end of year	162	341	239
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	321	203	115
3010 New obligations, unexpired accounts	750	602	646
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-818	-673	-659
3040 Recoveries of prior year unpaid obligations, unexpired	-17	-17	-17
3041 Recoveries of prior year unpaid obligations, expired	-34	.....	.....
3050 Unpaid obligations, end of year	203	115	85
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-29	-23	-23
3070 Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	9	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-23	-23	-23
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	292	180	92
3200 Obligated balance, end of year	180	92	62
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	788	763	527
Outlays, gross:			
4010 Outlays from new discretionary authority	518	442	322
4011 Outlays from discretionary balances	298	227	337
4020 Outlays, gross (total)	816	669	659
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-36	-19	-19
4033 Non-Federal sources	-1	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-37	-19	-19
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
4052 Offsetting collections credited to expired accounts	8	.....	.....
4060 Additional offsets against budget authority only (total)	5	.....	.....
4070 Budget authority, net (discretionary)	756	744	508
4080 Outlays, net (discretionary)	779	650	640
Mandatory:			
4090 Budget authority, gross	-3	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances	2	4	.....
4180 Budget authority, net (total)	753	744	508
4190 Outlays, net (total)	781	654	640

This appropriation finances salary, travel, science, technology, environmental monitoring, research, and development activities including laboratory and center supplies, certain operating expenses (including activities under the Working Capital Fund), contracts, grants, intergovernmental agreements, and purchases of scientific equipment.

The Air and Energy (AE) research program will conduct a range of science and technology activities to develop and implement strategies to improve air quality. These include: research to inform the review of the national ambient air quality standards to improve understanding of ozone, particulate matter, lead, sulfur dioxide, carbon monoxide, and nitrogen dioxide; system research and life cycle analysis to understand the production, operation, and impacts of energy systems on health and the environment; research on the generation, fate, transport, and chemical transformation of air emissions; development and evaluation of new approaches for monitoring levels of air pollutants (including air toxics); development of tools to provide technical assistance to State and local governments and Tribes to use in developing clean air plans to achieve air quality standards; and the production of information and decision support tools. EPA will continue to implement the renewable fuels provisions of the Energy Policy Act of 2005 (P.L. 109–58) and the Energy Independence and Security Act of 2007 (P.L. 110–140), and will develop, implement, and ensure compliance with regulatory programs that will significantly reduce emissions from highway and non-road sources.

The Safe and Sustainable Water Resources (SSWR) research program conducts research to meet the science needs in EPA's water program, including: evaluating groups of contaminants for the protection of human health and the environment; developing innovative tools, technologies, and strategies for managing water resources (including stormwater); and supporting a systems approach for protecting and restoring aquatic systems. The systems approach includes: research to inform setting water quality criteria; establishing measures to assess and manage watersheds; and developing effective source control and management methods, especially for urban uses. Within the SSWR program, research will assess, develop, and compile scientifically rigorous tools and models that will be used by the Agency, States, Tribes, and municipalities to address issues such as lead in drinking water and excess nutrient loading.

The Sustainable and Healthy Communities (SHC) research program, including Superfund research, implements system-based research to develop a new generation of smart technologies to address environmental conditions in a community. Superfund research costs are appropriated to the Hazardous Substance Superfund Trust Fund appropriation and transferred to this account to allow for proper accounting. The SHC research program develops decision support tools to enable communities' decision makers to solve complex human health and environmental problems. The program will identify health risks and stressors, especially those that impact sensitive populations such as children and the elderly. The decision support tools support critical policy, regulatory, and non-regulatory needs related to contaminated site remediation, children's health protection, waste management, and our economy's reliance on quality ecosystem goods and services.

The Health and Environmental Risk Assessment (HERA) research program develops assessments and scientific products that are used extensively by EPA's Program and Regional offices, and other parties, to estimate the potential risk to public health from exposure to environmental contaminants, to develop regulatory standards, and to manage environmental clean-ups. This includes EPA's All Ages Lead Model which predicts lead concentration in body tissues and organs for a hypothetical individual, based on a simulated lifetime of lead exposure.

The Homeland Security Research Program (HSRP) will continue to support research efforts on evaluating chemical, biological, radiological, and nuclear (CBRN) analytical methods. The HSRP will conduct research on decontamination and methods to manage potential public health consequences and develop methods to protect water infrastructures and assess threats and consequences. In 2027, decontamination research will continue to address existing scientific knowledge gaps in responding to and recovering from wide-area CBRN attacks on urban centers and public areas. Water Infrastructure Protection Research will focus on developing and testing decontamination approaches for water infrastructure and on treating CBRN contaminated water caused by terrorist attacks, natural disasters, and/or accidents. Research on real-time distribution system models and methods to isolate and treat contaminated water, clean distribution systems, redirect water, and return water systems to service quickly and affordably is in progress. EPA also will continue to support water sector-specific agency responsibilities to protect the Nation's critical water infrastructure.

EPA's Chemical Safety for Sustainability (CSS) research program is designed to strengthen the Agency's ability to evaluate and predict the potential environmental and human health impacts from use of manufactured chemicals throughout their lifecycle. The CSS program supports the development and application of improved and new computational systems; models of pathways and tissues; rapid cost-efficient exposure models; and user-friendly web-based tools for analysis and decision support. The CSS program will continue to develop approaches for using toxicity and exposure data to inform screening and prioritization of the over 40,000 chemicals currently on the TSCA Active List and will continue to inform the Agency's implementation of key environmental regulations and to address contaminants of emerging concern, such as Per- and Polyfluoroalkyl Substances (PFAS). This program works on ensuring the availability of appropriate analytical methods for detecting pesticide residues in food and feed; ensuring suitability for monitoring pesticide residues; and enforcing tolerances. The program accomplishes this by developing and validating multi-residue pesticide analytical methods for food, feed, and water for use by other Federal and State laboratories and EPA's programs and regions. Laboratories further support the estimation of human health risks from pesticide use by operating the National Pesticide Standard Repository (NPSR).

EPA's Forensics Support program provides expert scientific and technical support for criminal and civil environmental enforcement cases, as well as technical support for the Agency's compliance efforts. EPA's National Enforcement Investigations Center (NEIC) is an environmental forensic center accredited for both laboratory and field sampling operations that generate environmental data for law enforcement purposes. It is fully accredited under International Standards Organization 17025, the main standard used by testing and calibration laboratories, as recommended by the National Academy of Sciences (see Strengthening Forensic Science in the United States: A Path Forward, National Academy of Sciences, 2009). The NEIC maintains a sophisticated chemistry laboratory and a corps of highly trained inspectors and scientists with expertise across media. The NEIC works closely with EPA's Criminal Investigation Division to provide technical support (e.g., sampling, analysis, consultation, and testimony) to criminal investigations. The NEIC also works closely with EPA's Program and Regional Offices to provide technical support, consultation, on-site inspection, investigation, and case resolution services in support of the Agency's Civil Enforcement program.

EPA's internal operations programs provide centralized management services to ensure that EPA is fulfilling its mission. The enabling office and the functions it performs with the Science & Technology appropriation is the Office of Finance and Administration (facilities infrastructure and operations and information technology/data management).

Additional funds for science, technology, research, and development activities associated with the Hazardous Substance Superfund are appropriated under that account and transferred to the Science and Technology account.

Object Classification (in millions of dollars)

Identification code 068–0107–0–1–304		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	280	210	238
11.3	Other than full-time permanent	16	8	16
11.5	Other personnel compensation	7	2	7
11.7	Military personnel	1	1	1
11.9	Total personnel compensation	304	221	262
12.1	Civilian personnel benefits	113	87	97
21.0	Travel and transportation of persons	2	2	2
22.0	Transportation of things	1	1	1
23.1	Rental payments to GSA	31	27	27
23.3	Communications, utilities, and miscellaneous charges	12	9	9
24.0	Printing and reproduction	2	2	2
25.1	Advisory and assistance services	77	66	66
25.2	Other services from non-Federal sources	53	46	46
25.3	Other goods and services from Federal sources	21	18	18
25.4	Operation and maintenance of facilities	47	40	40
25.5	Research and development contracts	38	38	33
25.7	Operation and maintenance of equipment	9	9	8
26.0	Supplies and materials	6	6	5
31.0	Equipment	8	7	7
41.0	Grants, subsidies, and contributions	24	21	21
99.0	Direct obligations	748	600	644
99.0	Reimbursable obligations	2	2	2
99.9	Total new obligations, unexpired accounts	750	602	646

Employment Summary

Identification code 068–0107–0–1–304		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	2,044	1,159	1,476
1101	Direct military average strength employment	7	7	7

Environmental Programs and Management

For environmental programs and management, including necessary expenses not otherwise provided for, for personnel and related costs and travel expenses; hire of passenger motor vehicles; hire, maintenance, and operation of aircraft; purchase of reprints; library memberships in societies or associations which issue publications to members only or at a price to members lower than to subscribers who are not members; administrative costs of the brownfields program under the Small Business Liability Relief and Brownfields Revitalization Act of 2002; implementation of a coal combustion residual permit program under section 2301 of the Water and Waste Act of 2016; and not to exceed $40,000 for official reception and representation expenses, $2,504,386,000, to remain available until September 30, 2028: Provided, That of the funds included under this heading—

(1) $584,904,000 shall be for Geographic Programs as specified in the Environmental Protection Agency's budget justification materials submitted to the Congress in support of the President's Budget for fiscal year 2027;

(2) $20,000,000, to remain available until expended, shall be for grants, including grants that may be awarded on a non-competitive basis, interagency agreements, and associated program support costs to establish and implement a program to assist Alaska Native Regional Corporations, Alaskan Native Village Corporations, federally-recognized tribes in Alaska, Alaska Native Non-Profit Organizations and Alaska Native Nonprofit Associations, and intertribal consortia comprised of Alaskan tribal entities to address contamination on lands conveyed under or pursuant to the Alaska Native Claims Settlement Act (43 U.S.C. 1601 et seq.) that were or are contaminated at the time of conveyance and are on an inventory of such lands developed and maintained by the Environmental Protection Agency: Providedfurther, That grants awarded using funds made available in this paragraph may be used by a recipient to supplement other funds provided by the Environmental Protection Agency through individual media or multi-media grants or cooperative agreements: Provided further, That of the amounts made available in this paragraph, in addition to amounts otherwise available for such purposes, the Environmental Protection Agency may reserve up to $2,000,000 for salaries, expenses, and administration of the program and for grants related to such program that address contamination on lands conveyed under or pursuant to the Alaska Native Claims Settlement Act (43 U.S.C. 1601 et seq.) that were or are contaminated at the time of conveyance and are on the EPA inventory of such lands; and

(3) In addition to amounts otherwise available for such purposes, not to exceed $9,000,000, to remain available until expended, shall be available for addressing

ENVIRONMENTAL PROGRAMS AND MANAGEMENT—Continued

water emergencies, as determined by the Administrator, under the authorities in the Safe Drinking Water Act (42 U.S.C. 300f et seq.) or the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.).

Program and Financing (in millions of dollars)

Identification code 068–0108–0–1–304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Clean Air, Land, and Water for Every American	2,693	2,431	1,070
0002 Restore American Energy Dominance	137	137	128
0003 Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership	2,472	2,200	1,061
0004 Make the United States the Artificial Intelligence Capital of the World	94	94	90
0005 Protecting and Bringing Back American Auto Jobs	17	17	16
0799 Total direct obligations	5,413	4,879	2,365
0801 Clean Air, Land, and Water for Every American (Reimbursable)	316	316	316
0900 Total new obligations, unexpired accounts	5,729	5,195	2,681
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,100	1,444	4
1001 Discretionary unobligated balance brought fwd, Oct 1	1,021	.....	.....
1010 Unobligated balance transfer to other accts [513–1200]	-40	.....	.....
1021 Recoveries of prior year unpaid obligations	104	70	70
1070 Unobligated balance (total)	4,164	1,514	74
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,198	3,115	2,504
1100 Appropriation - TSCA Appropriation Offset	.....	3	.....
1121 Appropriations transferred from other acct [068–5664]	6	6	.....
1160 Appropriation, discretionary (total)	3,204	3,124	2,504
Advance appropriations, discretionary:			
1170 Advance appropriation	387	387	.....
1172 Advance appropriations transferred to other accounts [068–0112]	-2	-2	.....
1180 Advanced appropriation, discretionary (total)	385	385	.....
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-848	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected [Offsetting Collections]	106	176	115
1701 Change in uncollected payments, Federal sources	168	.....	.....
1750 Spending auth from offsetting collections, disc (total)	274	176	115
1900 Budget authority (total)	3,015	3,685	2,619
1930 Total budgetary resources available	7,179	5,199	2,693
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6	.....	.....
1941 Unexpired unobligated balance, end of year	1,444	4	12
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,903	4,728	5,756
3010 New obligations, unexpired accounts	5,729	5,195	2,681
3020 Outlays (gross)	-3,728	-4,097	-3,254
3040 Recoveries of prior year unpaid obligations, unexpired	-104	-70	-70
3041 Recoveries of prior year unpaid obligations, expired	-72	.....	.....
3050 Unpaid obligations, end of year	4,728	5,756	5,113
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-95	-247	-247
3070 Change in uncollected pymts, Fed sources, unexpired	-168	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	16	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-247	-247	-247
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,808	4,481	5,509
3200 Obligated balance, end of year	4,481	5,509	4,866
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,863	3,685	2,619
Outlays, gross:			
4010 Outlays from new discretionary authority	2,073	1,687	1,270
4011 Outlays from discretionary balances	1,352	1,508	1,707
4020 Outlays, gross (total)	3,425	3,195	2,977
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-103	-60	-60
4033 Non-Federal sources	-13	-116	-55
4040 Offsets against gross budget authority and outlays (total)	-116	-176	-115
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-168	.....	.....
4052 Offsetting collections credited to expired accounts	10	.....	.....
4060 Additional offsets against budget authority only (total)	-158	.....	.....
4070 Budget authority, net (discretionary)	3,589	3,509	2,504
4080 Outlays, net (discretionary)	3,309	3,019	2,862
Mandatory:			
4090 Budget authority, gross	-848	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances	303	902	277
4180 Budget authority, net (total)	2,741	3,509	2,504
4190 Outlays, net (total)	3,612	3,921	3,139

This appropriation includes funds for salaries, travel, contracts, grants, and cooperative agreements for pollution abatement, control, and compliance activities and administrative activities of the operating programs, including activities under the Working Capital Fund. This appropriation supports core agency programs implementing environmental statutes.

To protect and improve air quality, the Environmental Protection Agency (EPA) applies a variety of approaches and tools that include the following: developing and implementing strategies to attain ambient air quality standards for the six criteria pollutants; reducing regional haze through regional approaches where significant transport of pollutants occurs; and developing control measures for sources that are appropriately regulated at the Federal level. EPA develops and issues national technology-based and risk-based standards using a sector-based approach to reduce the quantity of toxic air pollutants emitted from industrial and manufacturing processes, as well as from urban sources. The Acid Rain program will continue its market-based approach to achieving reduced emissions of sulfur dioxide, primarily from electric utilities. The market-based approach also will be used in other programs, where permitted under the Clean Air Act, to reduce emissions of air pollutants. In addition, EPA will develop and use public information and training to reduce public exposure to radiation. EPA will focus its domestic efforts to ensure that ozone-depleting substance production and import caps under the Montreal Protocol and Clean Air Act continue to be met.

EPA works to protect and restore our waters to ensure that drinking water is safe, and that aquatic ecosystems sustain fish, plants, and wildlife, as well as support economic, recreational, and subsistence activities. EPA will focus on core statutory requirements and water infrastructure. EPA will support the following Clean Water Act program components: water quality criteria, standards, and technology; National Pollutant Discharge Elimination System (NPDES); water monitoring; Total Maximum Daily Loads (TMDLs); watershed management; water infrastructure and grants management; core wetlands programs and Clean Water Act section 106 program management. EPA also will work with States and Tribes to reduce risks to drinking water contaminants. EPA will respond to drinking water emergencies where EPA has determined that drinking water quality poses a risk to the public health, and the public water system and primacy agency are not able to ensure the community has access to safe drinking water in a timely or effective manner.

EPA's programs work to preserve land by ensuring proper management of waste under multiple environmental statutes. EPA will continue to assist States in putting in place and maintaining permits at facilities that treat, store, or dispose of hazardous waste. Although States are the primary implementers of the Corrective Action program, which requires facilities managing hazardous waste to clean up past releases, EPA directly implements the program in some States and provides technical support and oversight for State activities. EPA also works with Tribes to maintain the Tribal Underground Storage Tank (UST) programs. EPA also supports the operations and management of the Brownfields program, including training and technical support to assist communities to address issues associated

with redevelopment or reuse of properties that may be complicated by the presence of contamination. EPA works with State, local, and tribal partners to help protect the public and the environment from the release of hazardous substances from chemical handling facilities by helping them develop area-wide emergency response and contingency plans. EPA conducts audits and inspections of those facilities handling more than a threshold quantity of certain extremely hazardous chemicals and that are required to implement a Risk Management Program to prevent releases.

In collaboration with our tribal government partners, EPA works to strengthen human health and environmental protection in Indian Country. In addition, EPA works to ensure that its environmental protection programs are implemented in Indian Country either by EPA or by the Tribes. EPA will continue the direct implementation assessment to better understand EPA's direct implementation responsibilities and activities on a program-by-program basis in Indian Country. EPA also provides resources and technical assistance for federally recognized Tribes to create and maintain effective environmental programs by collaborating with Tribes to develop long-term EPA-Tribal Environmental Plans (ETEP) for all federally recognized Tribes.

To ensure that food will be free from unsafe levels of pesticide residues, EPA applies strict health-based standards in establishing and reevaluating tolerances for residues in food or animal feed. EPA also works to expedite the registration of reduced risk pesticides when possible, and to ensure that older pesticides meet current health and environmental standards. To respond to emerging health issues, EPA develops methods to evaluate the efficacy of products intended to combat public health pests. EPA intends to reduce potential human and environmental risks from commercial and residential exposure to pesticides through programs that focus on farm worker protection, pollinator health and protection, endangered species protection, environmental stewardship, and integrated pest management. EPA's toxics program will continue to make substantial progress in protecting public health and the environment from potentially harmful industrial chemicals by assessing the safety of new and existing chemicals, reducing gaps in the availability of chemical data, strengthening management of chemical information, and providing easier and more complete public access to non-confidential chemical data. EPA will conduct existing chemical prioritization and evaluations under the provisions of the Toxic Substances Control Act (TSCA) as amended by the Frank R. Lautenberg Chemical Safety for the Twenty-First Century Act, and address any unreasonable risks identified through such evaluations.

EPA will engage both bilaterally and through multilateral institutions to improve international cooperation to prevent and address the transboundary movement of pollution and coordinate with other nations to protect the environment and human health.

Combined with public demand for information, unprecedented changes in information technology are altering the way EPA, States, and Tribes collect, manage, analyze, use, secure, and provide access to quality environmental information. EPA is working with the States and Tribes to strengthen our information quality, leverage information maintained by other government organizations, and develop new tools that provide the public with simultaneous access to multiple data sets, allowing users to understand local, tribal, State, regional, and national environmental conditions. EPA will continue to reduce reporting burdens, improve data quality, and accelerate data publications by accelerating the replacement of paper-based submissions with electronic reporting under the Toxic Release Inventory (TRI) and other programs.

EPA works in partnership with State and tribal agencies to enforce and build compliance with Federal environmental laws passed by Congress that ensure our communities have clean air, water, and land. EPA will enforce environmental laws to correct noncompliance and promote cleanup of contaminated sites. To improve compliance with environmental laws, EPA works to provide easy access to tools that help regulated entities, Federal agencies, and the public understand these laws and find efficient, and cost-effective resources for putting them into practice. EPA's enforcement program targets inspections and other compliance monitoring activities according to the degree of health and environmental risk. The program collaborates with the Department of Justice, States, local government agencies, and tribal governments to ensure consistent and fair enforcement of all environmental laws and regulations. The program seeks to pursue violations that threaten communities, ensure a level economic playing field by so that violators do not realize an economic benefit from noncompliance, and deter future violations. The Civil Enforcement program develops, litigates, and settles administrative and civil judicial cases against serious violators of environmental laws. The Criminal Enforcement program enforces the nation's environmental laws through targeted investigations of criminal conduct, committed by individual and corporate defendants, that threatens public health and the environment. To maximize compliance, the Agency will refocus efforts towards areas with significant noncompliance issues and where enforcement can address the most substantial impacts to human health and the environment.

The FY 2027 President's Budget also includes resources to address environmental issues regarding the 44 million acres transferred from Federal ownership to Alaska Native corporations as part of the Alaska Native Claims Settlement Act (ANCSA). Many of these lands were contaminated while not under Alaska Native ownership, and the contaminants on some of these lands - arsenic, asbestos, lead, mercury, pesticides, polychlorinated biphenyls (PCBs), and other petroleum products - pose health concerns to Alaska Native communities, negatively impact subsistence resources, and hamper economic activity.

EPA's internal operations programs provide centralized management services and leadership to ensure that EPA is fulfilling its mission. The enabling offices and the functions they perform within the Environmental Programs and Management appropriation are: the Office of the Administrator (administrative law; civil rights/Title VII compliance; congressional, intergovernmental and external relations; Science Advisory Board; children's health; Small Business Ombudsman; Small Minority Business Assistance; NEPA Implementation; and regulatory and economic management and analysis work); the Office of Finance and Administration (facilities, infastructure and operations; acquisition management; human resources management services; grants and interagency agreements; information security; information technology/data management; strategic planning, annual planning, and budgeting; financial services; and financial management, analysis, and accountability); and the Office of General Counsel (FOIA management and legal advice). Since these centralized services provide support across EPA, many of these programs are funded across EPA's appropriations.

Object Classification (in millions of dollars)

Identification code 068–0108–0–1–304		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	1,244	1,244	712
11.3	Other than full-time permanent	39	31	30
11.5	Other personnel compensation	41	41	24
11.9	Total personnel compensation	1,324	1,316	766
12.1	Civilian personnel benefits	493	463	210
13.0	Benefits for former personnel	4	4	3
21.0	Travel and transportation of persons	13	13	16
22.0	Transportation of things	3	3	3
23.1	Rental payments to GSA	153	153	95
23.2	Rental payments to others	3	3	1
23.3	Communications, utilities, and miscellaneous charges	5	5	4
24.0	Printing and reproduction	3	3	3
25.1	Advisory and assistance services	252	247	203
25.2	Other services from non-Federal sources	341	341	220
25.3	Other goods and services from Federal sources	297	297	198
25.4	Operation and maintenance of facilities	16	16	10
25.7	Operation and maintenance of equipment	2	2	1
26.0	Supplies and materials	3	3	1
31.0	Equipment	4	4	3
41.0	Grants, subsidies, and contributions	2,494	2,003	631
42.0	Insurance claims and indemnities	3	3	1
99.0	Direct obligations	5,413	4,879	2,369

ENVIRONMENTAL PROGRAMS AND MANAGEMENT—Continued

Object Classification—Continued

Identification code 068–0108–0–1–304		2025 actual	2026 est.	2027 est.
99.0	Reimbursable obligations	316	316	312
99.9	Total new obligations, unexpired accounts	5,729	5,195	2,681

Employment Summary

Identification code 068–0108–0–1–304		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	9,059	8,157	7,613
2001	Reimbursable civilian full-time equivalent employment	56	.....	.....

BUILDINGS AND FACILITIES

For construction, repair, improvement, extension, alteration, and purchase of fixed equipment or facilities of, or for use by, the Environmental Protection Agency, $35,076,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 068–0110–0–1–304		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0003	Permitting Reform, Cooperation Federalism, and Cross - Agency Partnership	9	.....	.....
0020	Restore American Energy Dominance	.....	60	65
0900	Total new obligations, unexpired accounts	9	60	65
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	53	90	86
1021	Recoveries of prior year unpaid obligations	5	15	15
1070	Unobligated balance (total)	58	105	101
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	41	41	35
1930	Total budgetary resources available	99	146	136
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	90	86	71
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	45	18	56
3010	New obligations, unexpired accounts	9	60	65
3020	Outlays (gross)	-31	-7	-31
3040	Recoveries of prior year unpaid obligations, unexpired	-5	-15	-15
3050	Unpaid obligations, end of year	18	56	75
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	45	18	56
3200	Obligated balance, end of year	18	56	75
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	41	41	35
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	7	6
4011	Outlays from discretionary balances	31	.....	25
4020	Outlays, gross (total)	31	7	31
4180	Budget authority, net (total)	41	41	35
4190	Outlays, net (total)	31	7	31

This appropriation provides for the construction, repair, improvement, extension, alteration, and purchase of fixed equipment or facilities of, or for use by the Environmental Protection Agency (EPA). This appropriation supports providing centralized management services to ensure that EPA is fulfilling its mission. EPA will set and implement quality standards for effective internal management and fiscal responsibility. The facilities funded by this account will provide quality work environments and laboratories that maintain employee safety and security and prevent pollution.

Object Classification (in millions of dollars)

Identification code 068–0110–0–1–304		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.4	Operation and maintenance of facilities	1	5	5
32.0	Land and structures	8	55	60
99.9	Total new obligations, unexpired accounts	9	60	65

STATE AND TRIBAL ASSISTANCE GRANTS

For environmental programs and infrastructure assistance, including capitalization grants for State revolving funds and performance partnership grants, $748,118,000, to remain available until expended, of which—

(1) $155,000,000 shall be for making capitalization grants for the Clean Water State Revolving Funds under title VI of the Federal Water Pollution Control Act; and of which $150,000,000 shall be for making capitalization grants for the Drinking Water State Revolving Funds under section 1452 of the Safe Drinking Water Act: Provided, That for fiscal year 2027, to the extent there are sufficient eligible project applications and projects are consistent with State Intended Use Plans, not less than 10 percent of the funds made available under this title to each State for Clean Water State Revolving Fund capitalization grants shall be used by the State for projects to address green infrastructure, water or energy efficiency improvements, or other environmentally innovative activities: Provided further, That for fiscal year 2027, funds made available under this title to each State for Drinking Water State Revolving Fund capitalization grants may, at the discretion of each State, be used for projects to address green infrastructure, water or energy efficiency improvements, or other environmentally innovative activities: Provided further, That the Administrator is authorized to use up to $1,500,000 of funds made available for the Clean Water State Revolving Funds under this heading under title VI of the Federal Water Pollution Control Act (33 U.S.C. 1381) to conduct the Clean Watersheds Needs Survey: Provided further, That notwithstanding section 603(d)(7) of the Federal Water Pollution Control Act, the limitation on the amounts in a State water pollution control revolving fund that may be used by a State to administer the fund shall not apply to amounts included as principal in loans made by such fund in fiscal year 2027 and prior years where such amounts represent costs of administering the fund to the extent that such amounts are or were deemed reasonable by the Administrator, accounted for separately from other assets in the fund, and used for eligible purposes of the fund, including administration: Provided further, That for fiscal year 2027, notwithstanding the provisions of subsections (g)(1), (h), and (l) of section 201 of the Federal Water Pollution Control Act, grants made under title II of such Act for American Samoa, Guam, the Commonwealth of the Northern Marianas, the United States Virgin Islands, and the District of Columbia may also be made for the purpose of providing assistance: (1) solely for facility plans, design activities, or plans, specifications, and estimates for any proposed project for the construction of treatment works; and (2) for the construction, repair, or replacement of privately owned treatment works serving one or more principal residences or small commercial establishments: Provided further, That for fiscal year 2027, notwithstanding the provisions of such subsections (g)(1), (h), and (l) of section 201 and section 518(c) of the Federal Water Pollution Control Act, funds reserved by the Administrator for grants under section 518(c) of the Federal Water Pollution Control Act may also be used to provide assistance: (1) solely for facility plans, design activities, or plans, specifications, and estimates for any proposed project for the construction of treatment works; and (2) for the construction, repair, or replacement of privately owned treatment works serving one or more principal residences or small commercial establishments: Provided further, That for fiscal year 2027, funds reserved under section 518(c) of such Act shall be available for grants only to Indian tribes, as defined in section 518(h) of such Act and former Indian reservations in Oklahoma (as determined by the Secretary of the Interior) and Native Villages as defined in Public Law 92–203: Provided further, That for fiscal year 2027, notwithstanding the limitation on amounts in section 518(c) of the Federal Water Pollution Control Act, up to a total of 2 percent of the funds appropriated, and notwithstanding the limitation on amounts in section 1452(i) of the Safe Drinking Water Act, up to a total of 2 percent of the funds appropriated, for State Revolving Funds under such Acts may be reserved by the Administrator for grants under section 518(c) and section 1452(i) of such Acts: Provided further, That for fiscal year 2027, notwithstanding the amounts specified in section 205(c) of the Federal Water Pollution Control Act, up to 1.5 percent of the aggregate funds appropriated for the Clean Water State Revolving Fund program under the Act less any sums reserved under section 518(c) of the Act, may be reserved by the Administrator

for grants made under title II of the Federal Water Pollution Control Act for American Samoa, Guam, the Commonwealth of the Northern Marianas, and United States Virgin Islands: Provided further, That for fiscal year 2027, notwithstanding the limitations on amounts specified in section 1452(j) of the Safe Drinking Water Act, up to 1.5 percent of the funds appropriated for the Drinking Water State Revolving Fund programs under the Safe Drinking Water Act may be reserved by the Administrator for grants made under section 1452(j) of the Safe Drinking Water Act: Provided further, That 10 percent of the funds made available under this title to each State for Clean Water State Revolving Fund capitalization grants and 14 percent of the funds made available under this title to each State for Drinking Water State Revolving Fund capitalization grants shall be used by the State to provide additional subsidy to eligible recipients in the form of forgiveness of principal, negative interest loans, or grants (or any combination of these), and shall be so used by the State only where such funds are provided as initial financing for an eligible recipient or to buy, refinance, or restructure the debt obligations of eligible recipients only where such debt was incurred on or after the date of enactment of this Act, or where such debt was incurred prior to the date of enactment of this Act if the State, with concurrence from the Administrator, determines that such funds could be used to help address a threat to public health from heightened exposure to lead in drinking water or if a Federal or State emergency declaration has been issued due to a threat to public health from heightened exposure to lead in a municipal drinking water supply before the date of enactment of this Act: Provided further, That in a State in which such an emergency declaration has been issued, the State may use more than 14 percent of the funds made available under this title to the State for Drinking Water State Revolving Fund capitalization grants to provide additional subsidy to eligible recipients: Provided further, That notwithstanding section 1452(o) of the Safe Drinking Water Act (42 U.S.C. 300j–12(o)), the Administrator shall reserve up to $2,000,000 of the amounts made available for fiscal year 2027 for making capitalization grants for the Drinking Water State Revolving Funds to pay the costs of monitoring for unregulated contaminants under section 1445(a)(2)(C) of such Act: Provided further, That funds made available to carry out section 1452(a)(4)(F) of the Safe Drinking Water Act and section 608(f) of the Federal Water Pollution Control Act may also be used for management and oversight of the requirements of title IX of division G of Public Law 117–58: Provided further, That the funds made available under this heading for Community Project Funding/Congressionally Directed Spending grants in this or prior appropriations Acts are not subject to compliance with Federal procurement requirements for competition and methods of procurement applicable to Federal financial assistance, if a Community Project Funding/Congressionally Directed Spending recipient has procured services or products through contracts entered into prior to the date of enactment of this legislation that complied with state and/or local laws governing competition;

(2) $15,000,000 shall be for architectural, engineering, planning, design, construction and related activities in connection with the construction of high priority water and wastewater facilities in the area of the United States-Mexico Border, after consultation with the appropriate border commission: Provided, That no funds provided by this appropriations Act to address the water, wastewater and other critical infrastructure needs of the colonias in the United States along the United States-Mexico border shall be made available to a county or municipal government unless that government has established an enforceable local ordinance, or other zoning rule, which prevents in that jurisdiction the development or construction of any additional colonia areas, or the development within an existing colonia the construction of any new home, business, or other structure which lacks water, wastewater, or other necessary infrastructure;

(3) $10,000,000 shall be for grants to the State of Alaska to address drinking water and wastewater infrastructure needs of rural and Alaska Native Villages: Provided, That of these funds: (A) the State of Alaska shall provide a match of 25 percent; (B) no more than 5 percent of the funds may be used for administrative and overhead expenses; and (C) the State of Alaska shall make awards consistent with the Statewide priority list established in conjunction with the Agency and the U.S. Department of Agriculture for all water, sewer, waste disposal, and similar projects carried out by the State of Alaska that are funded under section 221 of the Federal Water Pollution Control Act (33 U.S.C. 1301) or the Consolidated Farm and Rural Development Act (7 U.S.C. 1921 et seq.) which shall allocate not less than 25 percent of the funds provided for projects in regional hub communities;

(4) $80,000,000 shall be to carry out section 104(k) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA), including grants, interagency agreements, and associated program support costs;

(5) $36,174,000 shall be for targeted airshed grants in accordance with the terms and conditions in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act);

(6) $28,000,000 shall be for grants under section 1464(d) of the Safe Drinking Water Act (42 U.S.C. 300j–24(d));

(7) $20,000,000 shall be for grants under section 1459B of the Safe Drinking Water Act (42 U.S.C. 300j–19b);

(8) $16,500,000 shall be for grants under section 1459A(l) of the Safe Drinking Water Act (42 U.S.C. 300j–19a(l)): Provided, That such funds shall also be available for grants to eligible recipients, as defined by the Administrator, for cybersecurity improvements to drinking water or wastewater systems serving a population less than 10,000;

(9) $10,000,000 shall be for grants under section 104(b)(8) of the Federal Water Pollution Control Act (33 U.S.C. 1254(b)(8));

(10) $41,000,000 shall be for grants under section 221 of the Federal Water Pollution Control Act (33 U.S.C. 1301);

(11) $5,000,000 shall be for grants under section 4304(b) of the America's Water Infrastructure Act of 2018 (Public Law 115–270);

(12) $5,000,000 shall be for carrying out section 302(a) of the Save Our Seas 2.0 Act (33 U.S.C. 4282(a)), of which not more than 2 percent shall be for administrative costs to carry out such section: Provided, That notwithstanding section 302(a) of such Act, the Administrator may also provide grants pursuant to such authority to intertribal consortia consistent with the requirements in 40 CFR 35.504(a), to former Indian reservations in Oklahoma (as determined by the Secretary of the Interior), and Alaska Native Villages as defined in Public Law 92–203;

(13) $7,000,000 shall be for grants under section 103(b)(3) of the Clean Air Act for wildfire smoke preparedness grants in accordance with the terms and conditions in the explanatory statement described in section 4 (in the matter preceding division A of this consolidated Act): Provided, That not more than 3 percent shall be for administrative costs to carry out such section;

(14) $2,250,000 shall be for grants under section 1459F of the Safe Drinking Water Act (42 U.S.C. 300j–19g);

(15) $31,000,000 shall be for carrying out section 2001 of the America's Water Infrastructure Act of 2018 (Public Law 115–270, 42 U.S.C. 300j–3c note): Provided, That the Administrator may award grants to and enter into contracts with tribes, intertribal consortia, public or private agencies, institutions, organizations, and individuals, without regard to section 3324(a) and (b) of title 31 and section 6101 of title 41, United States Code, and enter into interagency agreements as appropriate: Provided further, That, for funds appropriated in fiscal years 2023 through 2026, as well as in this fiscal year, the funds made available for Required Projects under section 2001(c)(1) of the America's Water Infrastructure Act of 2018 shall be used to carry out eligible projects in the Upper Missouri River Basin, the Upper Rio Grande Basin, the Columbia River Basin, the Lower Colorado River Basin, and the Arkansas-White-Red River Basin, notwithstanding sections 2001(c)(1)(A)–(E) and 2001(c)(2) of such Act;

(16) $2,000,000 shall be for grants under section 50217(b) of the Infrastructure Investment and Jobs Act (33 U.S.C. 1302f(b); Public Law 117–58);

(17) $3,500,000 shall be for grants under section 124 of the Federal Water Pollution Control Act (33 U.S.C. 1276); and

(18) $100,794,000 shall be for grants, including associated program support costs, to States, federally recognized tribes, interstate agencies, tribal consortia, and air pollution control agencies for multi-media or single media pollution prevention, control and abatement, and related activities, including activities pursuant to the provisions set forth under this heading in Public Law 104–134, of which: $72,200,000 shall be for grants under the Indian Environmental General Assistance Program Act (42 U.S.C. 4368b); $16,300,000 shall be for grants to Tribes and Intertribal Consortia authorized under section 103 of the Clean Air Act (42 U.S.C. 7403), section 105 of the Clean Air Act (42 U.S.C. 7405), and section 301(d) of the Clean Air Act (42 U.S.C. 7601(d)); and $12,294,000 shall be for grants under section 1443(b) of the Safe Drinking Water Act (42 U.S.C. 300j–2(b)).

Program and Financing (in millions of dollars)

Identification code 068–0103–0–1–304		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Clean Air, Land and Water for Every American	23,137	4,568	1,650
0002	Restore American Energy Dominance	1	.....	.....
0003	Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership	183	180	50
0004	Make the United States the Artificial Intelligence Capital of the World	.....	83	20
0005	Protecting and Bringing Back American Auto Jobs	116	120	33
0900	Total new obligations, unexpired accounts	23,437	4,951	1,753

STATE AND TRIBAL ASSISTANCE GRANTS—Continued

Program and Financing—Continued

Identification code 068–0103–0–1–304		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	20,376	15,935	26,903
1001	Discretionary unobligated balance brought fwd, Oct 1	11,332	15,875	.....
1021	Recoveries of prior year unpaid obligations	531	63	63
1070	Unobligated balance (total)	20,907	15,998	26,966
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	7,630	4,410	749
	Advance appropriations, discretionary:			
1170	Advance appropriation	11,621	11,621	.....
1172	Advance appropriations transferred to other accounts [068–0112]	-50	-50	.....
1172	Advance appropriations transferred to other accounts [014–1125]	.....	-125	.....
1180	Advanced appropriation, discretionary (total)	11,571	11,446	.....
	Appropriations, mandatory:			
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-736	.....	.....
1900	Budget authority (total)	18,465	15,856	749
1930	Total budgetary resources available	39,372	31,854	27,715
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	15,935	26,903	25,962
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	53,952	40,716	30,526
3010	New obligations, unexpired accounts	23,437	4,951	1,753
3020	Outlays (gross)	-29,712	-15,078	-21,367
3040	Recoveries of prior year unpaid obligations, unexpired	-531	-63	-63
3041	Recoveries of prior year unpaid obligations, expired	-6,430	.....	.....
3050	Unpaid obligations, end of year	40,716	30,526	10,849
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	53,952	40,716	30,526
3200	Obligated balance, end of year	40,716	30,526	10,849
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	19,201	15,856	749
	Outlays, gross:			
4010	Outlays from new discretionary authority	526	309	40
4011	Outlays from discretionary balances	8,873	9,662	16,099
4020	Outlays, gross (total)	9,399	9,971	16,139
	Mandatory:			
4090	Budget authority, gross	-736	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	20,313	5,107	5,228
4180	Budget authority, net (total)	18,465	15,856	749
4190	Outlays, net (total)	29,712	15,078	21,367

This appropriation supports core Environmental Protection Agency (EPA) programs through grants to States, Tribes, and U.S. districts and Territories. Funding is provided to assist State and Tribal partners in implementing their environmental programs to protect human health and the environment. EPA is using common elements for State and Tribal grant agreements.

EPA funding supports work to reduce human exposure to contaminants in drinking water, fish and shellfish, and recreational waters and to protect and restore watersheds and aquatic ecosystems. EPA will continue to work with its partners to enhance the capacity of communities, States, and private investors to plan and finance drinking water and wastewater infrastructure improvements.

Direct grants also are provided to help address the significant water and wastewater infrastructure needs of Alaska Native Villages. EPA has implemented a management plan that optimizes the pace of the program. EPA will continue to strengthen core water quality protection and water enforcement programs.

The Budget proposes funds for the America's Water Infrastructure Act and Water Infrastructure Improvements for the Nation Act grant programs that will assist in lead testing in schools, reducing lead in drinking water, increasing resiliency at drinking water systems, sewer overflow control, and water infrastructure workforce investment. These resources would complement State and local drinking water and wastewater infrastructure investments.

EPA's Brownfields program supports land revitalization by providing grants to States, Tribes, and local communities to assess and clean up real property which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant. EPA Brownfields assessment and clean-up projects assist local communities in paving the way for the productive reuse of contaminated properties and abandoned sites.

The Budget includes resources for carrying out section 302(a) of the Save our Seas 2.0 Act to help EPA's partners to achieve progress on the ground with investments in solid waste management infrastructure and post-consumer materials management.

Under Federal environmental statutes, EPA is responsible for protecting human health and the environment in Indian Country. EPA works with over 574 federally recognized Tribes located across the United States to improve environmental and human health outcomes. Indian Country totals more than 70 million acres, with reservations ranging from less than 10 acres to more than 14 million acres. EPA will provide funding to build and enhance the capacity of Tribes to address environmental and public health challenges in Indian Country, including lack of access to safe drinking water, sanitation, adequate waste facilities, and other environmental safeguards taken for granted elsewhere. The Budget provides ample funding to the Indian Reservation Drinking Water Program, which can be used for drinking water and wastewater infrastructure.

EPA also will be implementing expansion of wildfire smoke monitoring support, including improving instrumentation, technical assistance, and outreach, with a focus on traditionally underserved or under-monitored communities.

Object Classification (in millions of dollars)

Identification code 068–0103–0–1–304		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	54	30	.....
11.3	Other than full-time permanent	5	2	.....
11.5	Other personnel compensation	1	1	.....
11.9	Total personnel compensation	60	33	.....
12.1	Civilian personnel benefits	22	5	.....
21.0	Travel and transportation of persons	2	.....	.....
25.1	Advisory and assistance services	24	4	4
25.2	Other services from non-Federal sources	164	33	10
25.3	Other goods and services from Federal sources	176	56	20
25.5	Research and development contracts	25	1	1
41.0	Grants, subsidies, and contributions	22,964	4,819	1,718
99.9	Total new obligations, unexpired accounts	23,437	4,951	1,753

Employment Summary

Identification code 068–0103–0–1–304		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	466	285	.....

WATER INFRASTRUCTURE FINANCE AND INNOVATION PROGRAM ACCOUNT

For the purposes of carrying out the Congressional Budget Act of 1974, the Director of the Congressional Budget Office may request, and the Administrator shall promptly provide, documentation and information relating to a project identified in a Letter of Interest submitted to the Administrator pursuant to a Notice of Funding Availability for applications for credit assistance under the Water Infrastructure Finance and Innovation Act Program, including with respect to a project that was initiated or completed before the date of enactment of this Act.

In addition, fees authorized to be collected pursuant to sections 5029 and 5030 of the Water Infrastructure Finance and Innovation Act of 2014 shall be deposited in this account, to remain available until expended.

In addition, for administrative expenses to carry out the direct and guaranteed loan programs, notwithstanding section 5033 of the Water Infrastructure Finance

and Innovation Act of 2014, $7,839,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 068–0254–0–1–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0701	Direct loan subsidy	10	15	15
0703	Subsidy for modifications of direct loans		2	
0705	Reestimates of direct loan subsidy	954	834	
0706	Interest on reestimates of direct loan subsidy	139	192	
0709	Administrative expenses	13	14	14
0900	Total new obligations, unexpired accounts	1,116	1,057	29
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	308	369	421
1001	Discretionary unobligated balance brought fwd, Oct 1	308	368	
1021	Recoveries of prior year unpaid obligations	7		
1070	Unobligated balance (total)	315	369	421
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	73	73	8
	Appropriations, mandatory:			
1200	Appropriation	1,093	1,026	
	Spending authority from offsetting collections, discretionary:			
1700	Collected	4	10	10
1900	Budget authority (total)	1,170	1,109	18
1930	Total budgetary resources available	1,485	1,478	439
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	369	421	410
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	106	81	63
3010	New obligations, unexpired accounts	1,116	1,057	29
3020	Outlays (gross)	-1,134	-1,075	-44
3040	Recoveries of prior year unpaid obligations, unexpired	-7		
3050	Unpaid obligations, end of year	81	63	48
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	106	81	63
3200	Obligated balance, end of year	81	63	48
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	77	83	18
	Outlays, gross:			
4010	Outlays from new discretionary authority	12	31	18
4011	Outlays from discretionary balances	29	18	26
4020	Outlays, gross (total)	41	49	44
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-4	-10	-10
4040	Offsets against gross budget authority and outlays (total)	-4	-10	-10
	Mandatory:			
4090	Budget authority, gross	1,093	1,026	
	Outlays, gross:			
4100	Outlays from new mandatory authority	1,093	1,026	
4180	Budget authority, net (total)	1,166	1,099	8
4190	Outlays, net (total)	1,130	1,065	34

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 068–0254–0–1–301		2025 actual	2026 est.	2027 est.
	Direct loan levels supportable by subsidy budget authority:			
115002	Water Infrastructure Direct Loans	1,491	1,695	1,748
	Direct loan subsidy (in percent):			
132002	Water Infrastructure Direct Loans	0.64	0.89	0.86
132999	Weighted average subsidy rate	0.64	0.89	0.86
	Direct loan subsidy budget authority:			
133002	Water Infrastructure Direct Loans	10	15	15
	Direct loan subsidy outlays:			
134002	Water Infrastructure Direct Loans	28	30	26
	Direct loan reestimates:			
135002	Water Infrastructure Direct Loans	846	740	
	Administrative expense data:			
3510	Budget authority	12	14	14
3590	Outlays from new authority	9	14	14

This appropriation supports all activities necessary for the implementation of the Water Infrastructure Finance and Innovation program established by the Water Resources Reform and Development Act of 2014, Title V, Subtitle C. The program will provide low-interest Federal loans or loan guarantees to eligible entities for a wide range of nationally and regionally significant water and wastewater projects. Eligible assistance recipients include corporations, partnerships, government entities, and State Revolving Fund (SRF) programs, among others. Eligible projects include, among others: Clean and Drinking Water State Revolving Fund eligible projects; projects for enhanced energy efficiency at drinking water and wastewater facilities; brackish or seawater desalination, aquifer recharge, water recycling; acquisition of property if it is integral to the project or will mitigate the environmental impact of a project; bundled SRF projects under one application; and a combination of projects secured by a common security pledge. The $8 million request to implement the Water Infrastructure Finance and Innovation Act (WIFIA) program is for the Environmental Protection Agency's (EPA) management and operation of the program, including contract support and associated payroll. The WIFIA program will be administered by EPA's Office of Water.

Object Classification (in millions of dollars)

Identification code 068–0254–0–1–301		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	5	5	5
12.1	Civilian personnel benefits	2	2	2
25.1	Advisory and assistance services	4	6	6
25.2	Other services from non-Federal sources	1	1	1
41.0	Grants, subsidies, and contributions	1,104	1,043	15
99.9	Total new obligations, unexpired accounts	1,116	1,057	29

Employment Summary

Identification code 068–0254–0–1–301		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	37	38	38

Water Infrastructure Finance and Innovation Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 068–4372–0–3–301		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0710	Direct loan obligations	1,491	1,695	1,748
0713	Payment of interest to Treasury	347	388	508
0741	Modification savings		3	
0742	Downward reestimates paid to receipt accounts	223	265	
0743	Interest on downward reestimates	24	21	
0900	Total new obligations, unexpired accounts	2,085	2,372	2,256
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1			267
1021	Recoveries of prior year unpaid obligations	744		
1070	Unobligated balance (total)	744		267
	Financing authority:			
	Appropriations, mandatory:			
1200	Appropriation	6		
1236	Appropriations applied to repay debt	-6		
	Borrowing authority, mandatory:			
1400	Borrowing authority	1,275	2,370	2,210
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1,290	1,320	349
1801	Change in uncollected payments, Federal sources	-27	25	25
1820	Capital transfer of spending authority from offsetting collections to general fund	-2	-1	
1825	Spending authority from offsetting collections applied to repay debt	-1,195	-1,075	-54
1850	Spending auth from offsetting collections, mand (total)	66	269	320

WATER INFRASTRUCTURE FINANCE AND INNOVATION DIRECT LOAN FINANCING ACCOUNT—Continued

Program and Financing—Continued

Identification code 068–4372–0–3–301		2025 actual	2026 est.	2027 est.
1900	Budget authority (total)	1,341	2,639	2,530
1930	Total budgetary resources available	2,085	2,639	2,797
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year		267	541
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	13,020	10,216	7,964
3010	New obligations, unexpired accounts	2,085	2,372	2,256
3020	Outlays (gross)	-4,145	-4,624	-4,192
3040	Recoveries of prior year unpaid obligations, unexpired	-744		
3050	Unpaid obligations, end of year	10,216	7,964	6,028
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-95	-68	-93
3070	Change in uncollected pymts, Fed sources, unexpired	27	-25	-25
3090	Uncollected pymts, Fed sources, end of year	-68	-93	-118
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	12,925	10,148	7,871
3200	Obligated balance, end of year	10,148	7,871	5,910
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	1,341	2,639	2,530
	Financing disbursements:			
4110	Outlays, gross (total)	4,145	4,624	4,192
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources	-1,122	-1,056	-26
4122	Interest on uninvested funds	-82	-85	-85
4123	Non-Federal sources (Interest)	-62	-130	-184
4123	Non-Federal sources (Principal)	-24	-49	-54
4130	Offsets against gross budget authority and outlays (total)	-1,290	-1,320	-349
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	27	-25	-25
4160	Budget authority, net (mandatory)	78	1,294	2,156
4170	Outlays, net (mandatory)	2,855	3,304	3,843
4180	Budget authority, net (total)	78	1,294	2,156
4190	Outlays, net (total)	2,855	3,304	3,843

Status of Direct Loans (in millions of dollars)

Identification code 068–4372–0–3–301		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority	1,491	1,695	
1121	Limitation available from carry-forward	57,564	62,790	68,806
1143	Unobligated limitation carried forward (P.L. xx) (-)	-57,564	-62,790	-67,058
1150	Total direct loan obligations	1,491	1,695	1,748
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	7,697	11,325	15,390
1231	Disbursements: Direct loan disbursements	3,552	3,949	3,683
1251	Repayments: Repayments and prepayments	-23	-33	-57
1261	Adjustments: Capitalized interest	99	149	160
1290	Outstanding, end of year	11,325	15,390	19,176

Balance Sheet (in millions of dollars)

Identification code 068–4372–0–3–301		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury	14	
	Investments in U.S. securities:		
1106	Receivables, net	1,090	849
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	7,639	11,325
1402	Interest receivable	5	9
1405	Allowance for subsidy cost (-)	-1,619	-2,176
1499	Net present value of assets related to direct loans	6,025	9,158
1999	Total assets	7,129	10,007
	LIABILITIES:		
	Federal liabilities:		
2101	Accounts payable		
2103	Debt	6,882	9,721
2105	Other	247	286
2999	Total liabilities	7,129	10,007
	NET POSITION:		
3300	Cumulative results of operations		
4999	Total liabilities and net position	7,129	10,007

PAYMENT TO THE LEAKING UNDERGROUND STORAGE TANK TRUST FUND

Program and Financing (in millions of dollars)

Identification code 068–0251–0–1–304		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Tackle the Climate Crisis	17		
0900	Total new obligations, unexpired accounts (object class 94.0)	17		
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	17		
1930	Total budgetary resources available	17		
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	17		
3020	Outlays (gross)	-17		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	17		
	Outlays, gross:			
4010	Outlays from new discretionary authority	17		
4180	Budget authority, net (total)	17		
4190	Outlays, net (total)	17		

PAYMENT TO THE HAZARDOUS SUBSTANCE SUPERFUND

Program and Financing (in millions of dollars)

Identification code 068–0250–0–1–304		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment to the hazardous substance superfund	111		213
0900	Total new obligations, unexpired accounts (object class 94.0)	111		213
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	111		213
1930	Total budgetary resources available	111		213
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	111		213
3020	Outlays (gross)	-111		-213
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	111		213
	Outlays, gross:			
4010	Outlays from new discretionary authority	111		213
4180	Budget authority, net (total)	111		213
4190	Outlays, net (total)	111		213

The Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended, authorizes appropriations from the general fund to finance activities conducted through the Hazardous Substance Superfund. The Administration proposes to continue the payment from the general fund in 2027 in amounts necessary to reach the full authorized

amount for carrying out CERCLA. In addition, Superfund excise tax revenues collected in 2026 will be available for use in 2027.

Environmental Services

Special and Trust Fund Receipts (in millions of dollars)

Identification code 068–5295–0–2–304		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	637	671	706
	Receipts:			
	Current law:			
1120	Environmental Services	34	35	36
2000	Total: Balances and receipts	671	706	742
5099	Balance, end of year	671	706	742

The Environmental Services special fund was established for the deposit of fee receipts associated with environmental programs that may, by statute, be deposited into the fund.

TSCA Service Fee Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 068–5664–0–2–304		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1130	User Fees, TSCA Service Fee Fund	6	6	7
2000	Total: Balances and receipts	6	6	7
	Appropriations:			
	Current law:			
2101	TSCA Service Fee Fund		-6	-7
2103	TSCA Service Fee Fund	-6		
2199	Total current law appropriations	-6	-6	-7
2999	Total appropriations	-6	-6	-7
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 068–5664–0–2–304		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0020	Clean Air, Land and Water for Every American			1
0900	Total new obligations, unexpired accounts (object class 25.3)			1
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)		6	7
1103	Appropriation (previously unavailable)(special or trust)	6		
1120	Appropriations transferred to other acct [068–0108]	-6	-6	
1160	Appropriation, discretionary (total)			7
1930	Total budgetary resources available			7
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			6
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			1
3020	Outlays (gross)			-1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross			7
	Outlays, gross:			
4010	Outlays from new discretionary authority			1
4180	Budget authority, net (total)			7
4190	Outlays, net (total)			1

TSCA Service Fees are authorized by section 26 of the Toxic Substances Control Act, as amended by Public Law 114–182, the Frank R. Lautenberg Chemical Safety for the 21st Century Act. Fees deposited in this account are paid by chemical manufacturers (including importers) and, in limited circumstances, processors who are required to: submit test data (TSCA section 4); submit notification of or information related to intent to manufacture a new chemical or significant new use of a chemical (TSCA section 5); manufacture a chemical substance that is subject to a risk evaluation (TSCA section 6); or request that the Environmental Protection Agency (EPA) conduct a risk evaluation on an existing chemical (TSCA section 6), subject to the agency's approval of the request. TSCA Service Fees are estimated to offset 25 percent of the costs to administer sections 4, 5, and 6 of the law as well as collecting, processing, reviewing, and protecting information about chemical substances from disclosure as appropriate under TSCA section 14. The statute requires that fees for manufacturer-requested risk evaluations offset 50 or 100 percent of the costs of those evaluations. EPA finalized a rule for the collection of TSCA fees on September 27, 2018. The final rule became effective in October 2018. EPA revised the TSCA fees rule in February 2024 and the final rule became effective in April 2024.

Pesticide Registration Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 068–5374–0–2–304		2025 actual	2026 est.	2027 est.
0100	Balance, start of year		1	1
0198	Reconciliation adjustment	1		
0199	Balance, start of year	1	1	1
	Receipts:			
	Current law:			
1130	Registration Service Fees, Pesticide Registration Fund	23	22	20
2000	Total: Balances and receipts	24	23	21
	Appropriations:			
	Current law:			
2101	Pesticide Registration Fund	-23	-22	-20
5099	Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 068–5374–0–2–304		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Clean Air, Land, and Water for Every American	23	19	19
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	9	10	14
1001	Discretionary unobligated balance brought fwd, Oct 1	9		
1021	Recoveries of prior year unpaid obligations	1	1	1
1070	Unobligated balance (total)	10	11	15
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	23	22	20
1930	Total budgetary resources available	33	33	35
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	10	14	16
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	5	6	3
3010	New obligations, unexpired accounts	23	19	19
3020	Outlays (gross)	-21	-21	-21
3040	Recoveries of prior year unpaid obligations, unexpired	-1	-1	-1
3050	Unpaid obligations, end of year	6	3	
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	5	6	3
3200	Obligated balance, end of year	6	3	
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	23	22	20
	Outlays, gross:			
4010	Outlays from new discretionary authority	19	13	12

PESTICIDE REGISTRATION FUND—Continued

Program and Financing—Continued

Identification code 068–5374–0–2–304		2025 actual	2026 est.	2027 est.
4011	Outlays from discretionary balances	2	8	9
4020	Outlays, gross (total)	21	21	21
4180	Budget authority, net (total)	23	22	20
4190	Outlays, net (total)	21	21	21

Fees deposited in this account are paid by industry to partially offset the costs associated with reviewing all applications for which registration service fees have been paid, including for associated establishment of tolerances for pesticides to be used in or on food and animal feed; and to partially fund the enhancement of scientific and regulatory activities relating to worker protection, to partially fund partnership grants, and to partially fund the pesticide safety education program. These Pesticide Registration Service fees are authorized by section 33 of the Federal Insecticide, Fungicide, and Rodenticide Act, as amended by the Pesticide Registration Improvement Act of 2022 (PRIA 5; Division HH, Title VI of Public Law 117–328).

Object Classification (in millions of dollars)

Identification code 068–5374–0–2–304		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	7	7	7
11.9	Total personnel compensation	7	7	7
12.1	Civilian personnel benefits	3	1	1
25.1	Advisory and assistance services	7	5	5
25.2	Other services from non-Federal sources	5	5	5
41.0	Grants, subsidies, and contributions	1	1	1
99.9	Total new obligations, unexpired accounts	23	19	19

Employment Summary

Identification code 068–5374–0–2–304		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	58	58	58

REREGISTRATION AND EXPEDITED PROCESSING REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 068–4310–0–3–304		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Clean Air, Land and Water for Every American	40	40	40
0803	Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership	2	2	2
0899	Total reimbursable obligations	42	42	42
0900	Total new obligations, unexpired accounts	42	42	42
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	16	20	22
1021	Recoveries of prior year unpaid obligations	3	2	2
1070	Unobligated balance (total)	19	22	24
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	42	42	42
1802	Offsetting collections (previously unavailable)	3	2	2
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-2	-2	-2
1850	Spending auth from offsetting collections, mand (total)	43	42	42
1900	Budget authority (total)	43	42	42
1930	Total budgetary resources available	62	64	66
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	20	22	24
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	16	10	19
3010	New obligations, unexpired accounts	42	42	42
3020	Outlays (gross)	-45	-31	-30
3040	Recoveries of prior year unpaid obligations, unexpired	-3	-2	-2
3050	Unpaid obligations, end of year	10	19	29
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	16	10	19
3200	Obligated balance, end of year	10	19	29
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	43	42	42
	Outlays, gross:			
4100	Outlays from new mandatory authority	36	21	21
4101	Outlays from mandatory balances	9	10	9
4110	Outlays, gross (total)	45	31	30
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4121	Interest on Federal securities	-1	-1	-1
4123	Non-Federal sources	-41	-41	-41
4130	Offsets against gross budget authority and outlays (total)	-42	-42	-42
4160	Budget authority, net (mandatory)	1	.....	.....
4170	Outlays, net (mandatory)	3	-11	-12
4180	Budget authority, net (total)	1	.....	.....
4190	Outlays, net (total)	3	-11	-12
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	3	2	2
5092	Unexpired unavailable balance, EOY: Offsetting collections	2	2	2

Pesticide maintenance fees are paid by industry to partially offset the costs of pesticide reregistration and expedited processing of certain registration applications; to partially offset the costs of registration review; to review and evaluate inert ingredients; to support enhancements to the Good Laboratory Practices program inspections and audits; and to support efficacy guideline development and rulemaking. This fee is authorized in section 4(i) of the Federal Insecticide, Fungicide, and Rodenticide Act, as amended by the Pesticide Registration Improvement Act of 2022 (PRIA 5; Division HH, Title VI of Public Law 117–328).

Object Classification (in millions of dollars)

Identification code 068–4310–0–3–304		2025 actual	2026 est.	2027 est.
11.1	Reimbursable obligations: Personnel compensation: Full-time permanent	19	19	19
11.9	Total personnel compensation	19	19	19
12.1	Civilian personnel benefits	7	7	7
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	1	1	1
25.1	Advisory and assistance services	9	9	9
25.2	Other services from non-Federal sources	3	3	3
41.0	Grants, subsidies, and contributions	2	2	2
99.9	Total new obligations, unexpired accounts	42	42	42

Employment Summary

Identification code 068–4310–0–3–304		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	135	141	141

HAZARDOUS WASTE ELECTRONIC MANIFEST SYSTEM FUND

Program and Financing (in millions of dollars)

Identification code 068–4330–0–3–304		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Clean Air, Land and Water for Every American	20	26	26
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	42	46	41
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	43	46	41

	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	23	21	20
1930	Total budgetary resources available	66	67	61
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	46	41	35
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	12	17	29
3010	New obligations, unexpired accounts	20	26	26
3020	Outlays (gross)	-14	-14	-18
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	17	29	37
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	12	17	29
3200	Obligated balance, end of year	17	29	37
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	23	21	20
	Outlays, gross:			
4010	Outlays from new discretionary authority	5	4	4
4011	Outlays from discretionary balances	9	10	14
4020	Outlays, gross (total)	14	14	18
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-23	-21	-20
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-9	-7	-2

The Administrator of the Environmental Protection Agency is authorized to collect and obligate fees in accordance with Section 3024 of the Solid Waste Disposal Act (42 U.S.C. 6939g) for fiscal year 2027, to remain available until expended. In 2027, EPA will continue to operate the e-Manifest system established by the Hazardous Waste Electronic Manifest Establishment Act (Public Law 112–195). Based upon authority to collect and spend e-Manifest fees provided by the Congress in annual appropriations bills, the Agency anticipates collecting and depositing approximately $20 million in e-Manifest user fees into the Hazardous Waste Electronic Manifest System Fund. Fees deposited in this account will fully support the e-Manifest program, including operation of the system, necessary program expenses, and future development costs.

Object Classification (in millions of dollars)

Identification code 068–4330–0–3–304	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	3	3
12.1 Civilian personnel benefits	1	1	1
25.1 Advisory and assistance services	13	17	17
25.2 Other services from non-Federal sources	3	4	4
25.3 Other goods and services from Federal sources	1	1	1
99.0 Direct obligations	20	26	26
99.9 Total new obligations, unexpired accounts	20	26	26

Employment Summary

Identification code 068–4330–0–3–304	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	11	15	15

Damage Assessment and Restoration Revolving Fund

Program and Financing (in millions of dollars)

Identification code 068–4365–0–3–306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Clean Air, Land, and Water for Every American	1	1	1
0900 Total new obligations, unexpired accounts (object class 11.1)	1	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	4
1011 Unobligated balance transfer from other acct [014–5198]	1		
1070 Unobligated balance (total)	4	3	4
Budget authority:			
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [014–1618]		2	2
1900 Budget authority (total)		2	2
1930 Total budgetary resources available	4	5	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	4	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		1	1
3010 New obligations, unexpired accounts	1	1	1
3020 Outlays (gross)		-1	
3050 Unpaid obligations, end of year	1	1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		1	1
3200 Obligated balance, end of year	1	1	2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		2	2
Outlays, gross:			
4101 Outlays from mandatory balances		1	
4180 Budget authority, net (total)		2	2
4190 Outlays, net (total)		1	

These funds pay for the Environmental Protection Agency's (EPA) assessment and restoration activities resulting from the Deepwater Horizon Oil Spill in conjunction with injury to, destruction of, or loss of the use of natural resources, including their supporting ecosystems. EPA was designated as a trustee for Natural Resource Damage Assessment (NRDA) under Executive Order 13626, and this fund was established under the authority of section 1006(f) (33 U.S.C. 2706(f)) of the Oil Pollution Act of 1990.

Employment Summary

Identification code 068–4365–0–3–306	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	3	3	3

Good Samaritan Mine Remediation

Good Samaritan Mine Remediation

For necessary expenses to implement the Good Samaritan Remediation of Abandoned Hardrock Mines Act of 2024 (Public Law 118–155; 30 U.S.C. 1245 note), including the hire, maintenance, and operation of aircraft, $1,700,000, to remain available until expended: Provided, That the Administrator is authorized to transfer such sums as may be necessary from the Good Samaritan Mine Remediation Fund, authorized by section 5 of such Act, to the head of any Federal land management agency to carry out activities authorized by such Act; enter into interagency agreements with the head of any Federal department or agency to carry out activities authorized by such Act; and make grants to States, local governments, interstate agencies, tribes, intertribal consortia, Alaska Native Regional Corporations, Alaska Native Village Corporations, nonprofit organizations or associations, institutions, and individuals for planning, research, monitoring, outreach, and implementation in furtherance of such Act.

Program and Financing (in millions of dollars)

Identification code 068–5769–0–2–304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Clean Air, Land, and Water for Every American			1
0900 Total new obligations, unexpired accounts (object class 11.1)			1
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			2

GOOD SAMARITAN MINE REMEDIATION—Continued

Program and Financing—Continued

Identification code 068–5769–0–2–304	2025 actual	2026 est.	2027 est.
1930 Total budgetary resources available			2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			1
3020 Outlays (gross)			-1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			2
Outlays, gross:			
4010 Outlays from new discretionary authority			1
4180 Budget authority, net (total)			2
4190 Outlays, net (total)			1

The Good Samaritan Mine Remediation Fund is authorized by the Good Samaritan Remediation of Abandoned Hardrock Mines Act of 2024 (P.L.118–155). Resources deposited into this account are available to the Environmental Protection Agency (EPA) and, where applicable, responsible federal land management agencies (FLMAs), to carry out the Act. The statute requires the Administrator to establish a pilot program and to grant not more than 15 Good Samaritan permits to carry out projects to remediate historic mine residue at any portions of abandoned hardrock mine sites in accordance with the Act. When a project is located on land owned by the United States, EPA will coordinate with the responsible FLMA (*e.g.*, Bureau of Land Management,Forest Service, National Park Service) to jointly review permit applications.

Employment Summary

Identification code 068–5769–0–2–304	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment			7

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 068–4565–0–4–304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 ETSD Operations	364	370	551
0802 Postage		3	3
0804 eRelocation		51	51
0805 COOP	2	1	1
0806 Background Investigations	13	16	16
0808 Legal Services	9	10	10
0810 Cincy VoIP	2	5	5
0811 Regional IT	10	13	13
0812 Enterprise HR	10	12	12
0813 Agency wide Contracts	2	8	8
0814 Budget Formulation	2	6	6
0815 Financial and Administrative Service	26	37	37
0817 Language Access	1		
0818 Facilities Alterations	14		
0900 Total new obligations, unexpired accounts	455	532	713
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	104	145	193
1001 Discretionary unobligated balance brought fwd, Oct 1	104		
1021 Recoveries of prior year unpaid obligations	17	20	20
1070 Unobligated balance (total)	121	165	213
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	472	560	750
1701 Change in uncollected payments, Federal sources	7		
1750 Spending auth from offsetting collections, disc (total)	479	560	750
1930 Total budgetary resources available	600	725	963
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	145	193	250
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	231	204	155
3010 New obligations, unexpired accounts	455	532	713
3020 Outlays (gross)	-465	-561	-761
3040 Recoveries of prior year unpaid obligations, unexpired	-17	-20	-20
3050 Unpaid obligations, end of year	204	155	87
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-178	-185	-185
3070 Change in uncollected pymts, Fed sources, unexpired	-7		
3090 Uncollected pymts, Fed sources, end of year	-185	-185	-185
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	53	19	-30
3200 Obligated balance, end of year	19	-30	-98
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	479	560	750
Outlays, gross:			
4010 Outlays from new discretionary authority	285	392	525
4011 Outlays from discretionary balances	180	169	236
4020 Outlays, gross (total)	465	561	761
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-472	-560	-750
4040 Offsets against gross budget authority and outlays (total)	-472	-560	-750
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-7		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	-7	1	11
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-7	1	11

The Environmental Protection Agency (EPA) received authority to establish a Working Capital Fund (WCF) and was designated a pilot franchise fund under Public Law 103–356, the Government Management and Reform Act of 1994. EPA received permanent authority for the WCF in Public Law 105–65, as part of an effort to increase competition for governmental administrative services. The Modernizing Government Technology (MGT) Act (Public Law 115–91) provided additional authority for information technology development activities in agency working capital funds. EPA's WCF became operational in 1997 and funds the following main activities: information technology services, agency postage costs, Cincinnati voice services, background investigations, enterprise human resources IT services, facilities alterations, the occupational health and safety software platform, financial and administrative systems, employee relocations, and a budget formulation system managed by the Office of Finance and Administration; the Agency's Continuity of Operations site managed by the Office of Land and Emergency Management; legal services managed by the Office of General Counsel; regional information technology service and support managed by EPA Region 8; multimedia services, EPA Action Management System , language access services, and agency servicing contracts managed by the Office of the Administrator. The 2027 amount reflects only base resources and may change during the year in accordance with programmatic needs.

Object Classification (in millions of dollars)

Identification code 068–4565–0–4–304	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	32	37	37
11.5 Other personnel compensation	1	2	2
11.9 Total personnel compensation	33	39	39
12.1 Civilian personnel benefits	37	46	46
23.1 Rental payments to GSA	4	3	184
23.3 Communications, utilities, and miscellaneous charges	5	8	8
25.1 Advisory and assistance services	11	42	42
25.2 Other services from non-Federal sources	78	116	116
25.3 Other goods and services from Federal sources	265	251	251
25.4 Operation and maintenance of facilities	1	1	1

25.7	Operation and maintenance of equipment	1	4	4
25.8	Subsistence and support of persons	2	1	1
26.0	Supplies and materials	1	.....	.....
31.0	Equipment	17	21	21
99.9	Total new obligations, unexpired accounts	455	532	713

Employment Summary

Identification code 068–4565–0–4–304	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	230	221	221

Trust Funds

Hazardous Substance Superfund

(including transfers of funds)

For necessary expenses to carry out the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA), including sections 111(c)(3), (c)(5), (c)(6), and (e)(4) (42 U.S.C. 9611), and hire, maintenance, and operation of aircraft, $290,043,000, to remain available until expended, consisting of such sums as are available in the Trust Fund on September 30, 2026, and not otherwise appropriated from the Trust Fund, as authorized by section 517(a) of the Superfund Amendments and Reauthorization Act of 1986 (SARA) and up to $290,043,000 as a payment from general revenues to the Hazardous Substance Superfund for purposes as authorized by section 517(b) of SARA: Provided, That funds appropriated under this heading may be allocated to other Federal agencies in accordance with section 111(a) of CERCLA: Provided further, That for fiscal year 2027, section 122(b)(3) of CERCLA (42 U.S.C. 9622(b)(3)) shall be applied by inserting before the period at the end: ", including for the hire, maintenance, and operation of aircraft": Provided further, That for fiscal year 2027, the matter preceding the first proviso in section 443(b) of title IV of division G of the Consolidated Appropriations Act, 2023 (Public Law 117–328) shall be applied by inserting before the colon ", including for the hire, maintenance, and operation of aircraft": Provided further, That amounts in the preceding proviso shall continue to be treated as amounts specified in section 103(b) of division A of Public Law 118–5: Provided further, That of the funds appropriated under this heading, $11,328,000 shall be paid to the "Office of Inspector General" appropriation to remain available until September 30, 2028, and $17,216,000 shall be paid to the "Science and Technology" appropriation to remain available until September 30, 2028.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 068–8145–0–7–304	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1,898	1,895	2,136
0198 Reconciliation adjustment	.....	.....	.....
0199 Balance, start of year	1,898	1,895	2,136
Receipts:			
Current law:			
1110 Excise Taxes, Hazardous Substance Superfund	1,556	1,712	1,781
1110 Fines and Penalties, and Miscellaneous, Hazardous Substance Superfund	1	1	1
1130 Recoveries, Hazardous Substance Superfund	25	49	49
1130 Future Clean Up Cost Settlements, Hazardous Substance Superfund Trust Fund	309	350	350
1140 Interest and Profits on Investments, Hazardous Substance Superfund	489	318	334
1140 Interest and Profits on Investments, Hazardous Substance Superfund	.....	195	205
1140 Interfund Transactions, Hazardous Substance Superfund	111	.....	.....
1140 Interfund Transactions, Hazardous Substance Superfund	.....	.....	213
1199 Total current law receipts	2,491	2,625	2,933
1999 Total receipts	2,491	2,625	2,933
2000 Total: Balances and receipts	4,389	4,520	5,069
Appropriations:			
Current law:			
2101 Hazardous Substance Superfund	-1,958	-1,810	-1,973
2101 Hazardous Substance Superfund	-11	-11	-11
2101 Hazardous Substance Superfund	-31	-18	-17
2101 Hazardous Substance Superfund	-309	-350	-350
2101 Hazardous Substance Superfund	-186	-195	-205
2103 Hazardous Substance Superfund	-13	-12	-12
2132 Hazardous Substance Superfund	13	12	12
2199 Total current law appropriations	-2,495	-2,384	-2,556
2999 Total appropriations	-2,495	-2,384	-2,556
5098 Rounding adjustment	1	.....	.....
5099 Balance, end of year	1,895	2,136	2,513

Program and Financing (in millions of dollars)

Identification code 068–8145–0–7–304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Clean Air, Land, and Water for Every American	2,013	2,013	1,750
0003 Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership	233	233	133
0004 Make the United States the Artificial Intelligence Capital of the World	25	25	15
0100 Subtotal direct program	2,271	2,271	1,898
0799 Total direct obligations	2,271	2,271	1,898
0801 Clean Air, Land, and Water for Every American (Reimbursable)	28	28	28
0809 Reimbursable program activities, subtotal	28	28	28
0900 Total new obligations, unexpired accounts	2,299	2,299	1,926
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,916	5,306	5,707
1001 Discretionary unobligated balance brought fwd, Oct 1	1,403	.....	.....
1021 Recoveries of prior year unpaid obligations	154	250	250
1033 Recoveries of prior year paid obligations	24	.....	.....
1070 Unobligated balance (total)	5,094	5,556	5,957
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	1,958	1,810	1,973
1101 Appropriation (special or trust fund) IG Transfer	11	11	11
1101 Appropriation (special or trust fund) S&T Transfer	31	18	17
1160 Appropriation, discretionary (total)	2,000	1,839	2,001
Appropriations, mandatory:			
1201 Appropriation [Special Account Collections]	309	350	350
1201 Appropriation [Special Account Interest]	186	195	205
1203 Appropriation (previously unavailable)(special or trust)	13	12	12
1232 Appropriations temporarily reduced - Sequester	-13	-12	-12
1260 Appropriations, mandatory (total)	495	545	555
Spending authority from offsetting collections, discretionary:			
1700 Collected	19	66	66
1701 Change in uncollected payments, Federal sources	-3	.....	.....
1750 Spending auth from offsetting collections, disc (total)	16	66	66
1900 Budget authority (total)	2,511	2,450	2,622
1930 Total budgetary resources available	7,605	8,006	8,579
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5,306	5,707	6,653
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year	1	1	1
1953 Expired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4,428	4,358	4,142
3010 New obligations, unexpired accounts	2,299	2,299	1,926
3020 Outlays (gross)	-2,215	-2,265	-2,509
3040 Recoveries of prior year unpaid obligations, unexpired	-154	-250	-250
3050 Unpaid obligations, end of year	4,358	4,142	3,309
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-90	-87	-87
3070 Change in uncollected pymts, Fed sources, unexpired	3	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-87	-87	-87
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4,338	4,271	4,055
3200 Obligated balance, end of year	4,271	4,055	3,222
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,016	1,905	2,067
Outlays, gross:			
4010 Outlays from new discretionary authority	586	348	370
4011 Outlays from discretionary balances	1,375	1,503	1,704
4020 Outlays, gross (total)	1,961	1,851	2,074

HAZARDOUS SUBSTANCE SUPERFUND—Continued

Program and Financing—Continued

Identification code 068–8145–0–7–304		2025 actual	2026 est.	2027 est.
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-4	-16	-16
4033	Non-Federal sources	-39	-50	-50
4040	Offsets against gross budget authority and outlays (total)	-43	-66	-66
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	3	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	24	.....	.....
4060	Additional offsets against budget authority only (total)	27	.....	.....
4070	Budget authority, net (discretionary)	2,000	1,839	2,001
4080	Outlays, net (discretionary)	1,918	1,785	2,008
	Mandatory:			
4090	Budget authority, gross	495	545	555
	Outlays, gross:			
4100	Outlays from new mandatory authority	64	121	121
4101	Outlays from mandatory balances	190	293	314
4110	Outlays, gross (total)	254	414	435
4180	Budget authority, net (total)	2,495	2,384	2,556
4190	Outlays, net (total)	2,172	2,199	2,443
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	11,534	11,473	11,380
5001	Total investments, EOY: Federal securities: Par value	11,473	11,380	11,270

This appropriation provides funds for the implementation of the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended (CERCLA). This appropriation supports core Environmental Protection Agency (EPA) programs.

To preserve and restore land and to protect human health and the environment, EPA reduces the risks posed by releases of hazardous substances, pollutants, and contaminants, and protects against unacceptable exposure by cleaning up contaminated sites and restoring ground water to beneficial use. EPA applies the most effective methods to address the risks associated with the presence of hazardous substances, pollutants, and contaminants, improve response capabilities, and maximize the effectiveness of response and cleanup actions. Cleanup and response activity at contaminated sites addresses environmental concerns, such as the removal of contaminated soil and treatment of contaminated groundwater, to reduce human exposures to hazardous substances, pollutants, and contaminants, and to provide long-term human health protection. EPA works to ensure that releases of hazardous substances, pollutants, and contaminants into the environment are appropriately addressed by responding to incidents and providing technical support. To prepare for and respond to incidents of national significance, EPA includes among its efforts improving decontamination readiness. EPA conducts research to improve methods and models and to accelerate scientifically defensible and cost-effective decisions for cleanup at complex contaminated sites in accordance with CERCLA. EPA also works to maximize responsible parties' participation in site cleanups and pursue greater recovery of EPA's cleanup costs.

EPA protects communities and helps return contaminated properties to productive use by ensuring that responsible parties pay for and/or conduct cleanups. The enforcement program recovers Federal cleanup funds from responsible parties to save taxpayer dollars. The goal is to maximize the participation of liable and viable parties in performing and paying for cleanups in both the remedial and removal programs. EPA investigates and refers for prosecution criminal and civil violations of CERCLA.

EPA's internal operations programs provide centralized management services to ensure that EPA is fulfilling its mission. The enabling offices and the functions they perform within the Superfund appropriation are: the Office of Finance and Administration (facilities, infrastructure and operations; acquisition management; central planning, budgeting, and finance; human resources management services; grants and interagency agreements; information security; and information technology/data management); and the Office of General Counsel (legal advice). Because these centralized services provide support across EPA, the internal operations programs are funded across EPA's appropriations.

In FY 2027, the Administration proposes to transition the Superfund Remedial program solely to the Superfund excise tax revenues like the Superfund Enforcement program,. In addition, since FY 2024, the Superfund Emergency Response and Removal and Superfund Federal Facilities Enforcement programs have been partially transitioned to the Superfund excise tax revenues. After providing sufficient resources to the transitioned programs, the Superfund excise tax revenues will be applied to Superfund clean-up sites.

Status of Funds (in millions of dollars)

Identification code 068–8145–0–7–304		2025 actual	2026 est.	2027 est.
	Unexpended balance, start of year:			
0100	Balance, start of year	11,153	11,368	11,794
0298	Reimbursable unobligated and obligated balances, start of year [020–00–8145–0–5312]	77	.....	.....
0298	Reimbursable unobligated and obligated balances, start of year [020–00–8145–0–5332]	-181	.....	.....
0999	Total balance, start of year	11,049	11,368	11,794
	Cash income during the year:			
	Current law:			
	Receipts:			
1110	Excise Taxes, Hazardous Substance Superfund	1,556	1,712	1,781
1110	Fines and Penalties, and Miscellaneous, Hazardous Substance Superfund	1	1	1
1130	Hazardous Substance Superfund	39	50	50
1130	Recoveries, Hazardous Substance Superfund	25	49	49
1130	Future Clean Up Cost Settlements, Hazardous Substance Superfund Trust Fund	309	350	350
1150	Interest and Profits on Investments, Hazardous Substance Superfund	489	318	334
1150	Interest and Profits on Investments, Hazardous Substance Superfund	.....	195	205
1160	Hazardous Substance Superfund	4	16	16
1160	Interfund Transactions, Hazardous Substance Superfund	111	.....	.....
1160	Interfund Transactions, Hazardous Substance Superfund	.....	.....	213
1198	Reimbursable offsetting collections adjustment	-43	-66	-66
1199	Income under present law	2,491	2,625	2,933
1999	Total cash income	2,491	2,625	2,933
	Cash outgo during year:			
	Current law:			
2100	Hazardous Substance Superfund	-2,215	-2,265	-2,509
2198	Reimbursable gross outlays adjustment	43	66	66
2199	Outgo under current law	-2,172	-2,199	-2,443
2999	Total cash outgo (-)	-2,172	-2,199	-2,443
	Surplus or deficit:			
3110	Excluding interest	-170	-87	-49
3120	Interest	489	513	539
3199	Subtotal, surplus or deficit	319	426	490
3999	Total change in fund balance	319	426	490
	Unexpended balance, end of year:			
4100	Uninvested balance (net), end of year	-105	414	1,014
4200	Hazardous Substance Superfund	11,473	11,380	11,270
4999	Total balance, end of year	11,368	11,794	12,284
	Obligations and balances:			
8895	Reimbursable unobligated and obligated balances, end of year	56	.....	.....
8895	Reimbursable unobligated and obligated balances, end of year	-123	.....	.....

Object Classification (in millions of dollars)

Identification code 068–8145–0–7–304		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	394	394	278
11.3	Other than full-time permanent	7	7	6
11.5	Other personnel compensation	13	13	12
11.9	Total personnel compensation	414	414	296
12.1	Civilian personnel benefits	155	155	122

13.0	Benefits for former personnel	1	1	1
21.0	Travel and transportation of persons	11	11	11
23.1	Rental payments to GSA	40	40	36
23.2	Rental payments to others	1	1	1
23.3	Communications, utilities, and miscellaneous charges	2	2	2
25.1	Advisory and assistance services	93	93	80
25.2	Other services from non-Federal sources	835	835	730
25.3	Other goods and services	582	582	502
25.4	Operation and maintenance of facilities	5	5	5
25.5	Research and development contracts	1	1	1
25.7	Operation and maintenance of equipment	3	3	3
26.0	Supplies and materials	4	4	4
31.0	Equipment	7	7	7
41.0	Grants, subsidies, and contributions	101	101	81
42.0	Insurance claims and indemnities	16	16	16
99.0	Direct obligations	2,271	2,271	1,898
99.0	Reimbursable obligations	28	28	28
99.9	Total new obligations, unexpired accounts	2,299	2,299	1,926

Employment Summary

Identification code 068–8145–0–7–304	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,875	2,183	2,569
2001 Reimbursable civilian full-time equivalent employment	.....	7	7

Leaking Underground Storage Tank Trust Fund Program

For necessary expenses to carry out leaking underground storage tank cleanup activities authorized by subtitle I of the Solid Waste Disposal Act, $53,259,000, to remain available until expended, of which $53,259,000 shall be for carrying out leaking underground storage tank cleanup activities authorized by section 9003(h) of the Solid Waste Disposal Act: Provided, That the Administrator is authorized to use appropriations made available under this heading to implement section 9013 of the Solid Waste Disposal Act to provide financial assistance to federally recognized Indian tribes for the development and implementation of programs to manage underground storage tanks.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 068–8153–0–7–999	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1,493	1,704	1,894
Receipts:			
Current law:			
1110 Transfer from the General Fund Amounts Equivalent to Taxes, Leaking Underground Storage Tank Trust Fund	229	204	202
1140 Earnings on Investments, Leaking Underground Storage Tank Trust Fund	72	75	79
1140 Payment from the General Fund, Leaking Underground Storage Tank Trust Fund	17	.....	.....
1199 Total current law receipts	318	279	281
1999 Total receipts	318	279	281
2000 Total: Balances and receipts	1,811	1,983	2,175
Appropriations:			
Current law:			
2101 Leaking Underground Storage Tank Trust Fund	-106	-89	-53
5098 Rounding adjustment	-1	.....	.....
5099 Balance, end of year	1,704	1,894	2,122

Program and Financing (in millions of dollars)

Identification code 068–8153–0–7–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Clean Air, Land, and Water for Every American	110	93	50
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15	12	15
1001 Discretionary unobligated balance brought fwd, Oct 1	15	.....	.....
1021 Recoveries of prior year unpaid obligations	1	7	.....
1070 Unobligated balance (total)	16	19	15
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	106	89	53
1900 Budget authority (total)	106	89	53
1930 Total budgetary resources available	122	108	68
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	12	15	18
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	89	105	97
3010 New obligations, unexpired accounts	110	93	50
3020 Outlays (gross)	-93	-94	-77
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-7	.....
3050 Unpaid obligations, end of year	105	97	70
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	89	105	97
3200 Obligated balance, end of year	105	97	70
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	106	89	53
Outlays, gross:			
4010 Outlays from new discretionary authority	17	28	19
4011 Outlays from discretionary balances	76	66	58
4020 Outlays, gross (total)	93	94	77
4180 Budget authority, net (total)	106	89	53
4190 Outlays, net (total)	93	94	77
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	1,633	1,842	2,078
5001 Total investments, EOY: Federal securities: Par value	1,842	2,078	2,344

The Leaking Underground Storage Tank (LUST) Trust Fund, authorized by the Superfund Amendments and Reauthorization Act of 1986, as amended by the Omnibus Budget Reconciliation Act of 1990, the Taxpayer Relief Act of 1997, the Energy Policy Act (EPAct) of 2005, the Moving Ahead for Progress in the 21st Century Act (MAP-21), and the Fixing America's Surface Transportation Act (FAST Act), provides funds for preventing and responding to releases from underground storage tanks. The Trust Fund is financed by a 0.1 cent per gallon tax on motor fuels through September 30, 2028.

LUST funds are allocated to States through cooperative agreements to clean up sites posing the greatest threat to human health and the environment as authorized under section 9003(h) of the Solid Waste Disposal Act of 1965, as amended, and to implement the activities authorized by Title XV, Subtitle B of EPAct. Funds also are used for grants to non-state entities under section 8001 of the Resource Conservation and Recovery Act of 1976, as amended. Federally recognized Tribes receive grant funding under Public Law 105–276. The Environmental Protection Agency (EPA) supports oversight, clean-up, and enforcement programs which are implemented by the States. LUST Trust Fund dollars can be used for State -led clean-ups and for State oversight of responsible party clean-ups. The LUST program promotes effective responses to releases from federally regulated underground storage tanks containing petroleum by enhancing State, local, and Tribal enforcement and response capability. This appropriation supports core agency programs.

To protect the Nation's groundwater and drinking water from petroleum releases from Underground Storage Tanks (USTs), EPA provides compliance assistance tools, technical assistance, and training to promote and enforce UST systems compliance and clean-ups. EPA also focuses its LUST research efforts on assessing sites and evaluating the implications of alternative remediation technologies, policies, and management actions to assess and cleanup leaks at fueling stations.

EPA's internal operations programs provide centralized management services to ensure that EPA is fulfilling its mission. The office and the functions they perform within the LUST appropriation is the: Office of Finance and Administration (facilities infrastructure and operations; acquisition management); strategic planning; annual planning and budgeting; financial services; and financial management, analysis, and accountability).

LEAKING UNDERGROUND STORAGE TANK TRUST FUND PROGRAM—Continued

Status of Funds (in millions of dollars)

Identification code 068–8153–0–7–999	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	1,597	1,821	2,006
0999 Total balance, start of year	1,597	1,821	2,006
Cash income during the year:			
Current law:			
Receipts:			
1110 Transfer from the General Fund Amounts Equivalent to Taxes, Leaking Underground Storage Tank Trust Fund	229	204	202
1150 Earnings on Investments, Leaking Underground Storage Tank Trust Fund	72	75	79
1160 Payment from the General Fund, Leaking Underground Storage Tank Trust Fund	17	.....	.....
1199 Income under present law	318	279	281
1999 Total cash income	318	279	281
Cash outgo during year:			
Current law:			
2100 Leaking Underground Storage Tank Trust Fund	-93	-94	-77
2199 Outgo under current law	-93	-94	-77
2999 Total cash outgo (-)	-93	-94	-77
Surplus or deficit:			
3110 Excluding interest	153	110	125
3120 Interest	72	75	79
3199 Subtotal, surplus or deficit	225	185	204
3298 Rounding adjustment	-1	.....	.....
3299 Total adjustments	-1	.....	.....
3999 Total change in fund balance	224	185	204
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	-21	-72	-134
4200 Leaking Underground Storage Tank Trust Fund	1,842	2,078	2,344
4999 Total balance, end of year	1,821	2,006	2,210

Object Classification (in millions of dollars)

Identification code 068–8153–0–7–999	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	6	6	4
11.9 Total personnel compensation	6	6	4
12.1 Civilian personnel benefits	3	3	3
23.1 Rental payments to GSA	.....	1	1
25.1 Advisory and assistance services	1	1	1
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	1	.....	.....
41.0 Grants, subsidies, and contributions	98	81	40
99.9 Total new obligations, unexpired accounts	110	93	50

Employment Summary

Identification code 068–8153–0–7–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	44	44	39

INLAND OIL SPILL PROGRAMS

For expenses necessary to carry out the Environmental Protection Agency's responsibilities under the Oil Pollution Act of 1990, including hire, maintenance, and operation of aircraft, $16,085,000, to be derived from the Oil Spill Liability trust fund, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 068–8221–0–7–304	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Clean Air, Land, and Water for Every American	22	22	22
0003 Permitting Reform, Cooperative Federalism, and Cross-Agency Partnership	1	1	1
0100 Direct Program	23	23	23
0799 Total direct obligations	23	23	23
0801 Clean Air, Land, and Water for Every American	39	39	47
0900 Total new obligations, unexpired accounts	62	62	70
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	50	40	56
1001 Discretionary unobligated balance brought fwd, Oct 1	50	.....	.....
1021 Recoveries of prior year unpaid obligations	4	7	7
1070 Unobligated balance (total)	54	47	63
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	21	21	16
Spending authority from offsetting collections, discretionary:			
1700 Collected [Offsetting Collections]	8	15	15
1701 Change in uncollected payments, Federal sources	19	35	35
1750 Spending auth from offsetting collections, disc (total)	27	50	50
1900 Budget authority (total)	48	71	66
1930 Total budgetary resources available	102	118	129
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	40	56	59
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	18	45	22
3010 New obligations, unexpired accounts	62	62	70
3020 Outlays (gross)	-31	-78	-76
3040 Recoveries of prior year unpaid obligations, unexpired	-4	-7	-7
3050 Unpaid obligations, end of year	45	22	9
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-50	-69	-104
3070 Change in uncollected pymts, Fed sources, unexpired	-19	-35	-35
3090 Uncollected pymts, Fed sources, end of year	-69	-104	-139
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-32	-24	-82
3200 Obligated balance, end of year	-24	-82	-130
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	48	71	66
Outlays, gross:			
4010 Outlays from new discretionary authority	20	54	53
4011 Outlays from discretionary balances	11	24	23
4020 Outlays, gross (total)	31	78	76
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-8	-15	-15
4040 Offsets against gross budget authority and outlays (total)	-8	-15	-15
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-19	-35	-35
4070 Budget authority, net (discretionary)	21	21	16
4080 Outlays, net (discretionary)	23	63	61
4180 Budget authority, net (total)	21	21	16
4190 Outlays, net (total)	23	63	61

This appropriation provides for the Environmental Protection Agency's (EPA) responsibilities for prevention, preparedness, response, and enforcement activities authorized under the Federal Water Pollution Control Act, as amended by the Oil Pollution Act of 1990 (OPA). This appropriation supports core Agency programs.

EPA's Inland Oil Spill Programs protects U.S. waters by preventing, preparing for, responding to, and monitoring oil discharges. Under the regulatory framework established by the Spill Prevention, Control, and Countermeasure (SPCC) and Federal Response Plan (FRP) regulations, EPA conducts oil spill prevention, preparedness, inspection, and enforcement activities associated with more than 600,000 non-transportation-related oil storage facilities. The National Oil and Hazardous Substances Pollution Contingency Plan (NCP) identifies EPA's jurisdiction over inland oil spills and sets forth the framework for response. EPA accesses the Oil Spill Liability Trust Fund, administered by the U.S. Coast Guard, to obtain reimbursement for site-specific spill response activities. More than 30,000 oil and hazardous substance discharges occur in the United States every year,

with a significant portion of these discharges occurring in the inland zone over which EPA has jurisdiction.

EPA develops and manages the regulations and protocols under Subpart J of the NCP which require manufacturers of various oil spill response products to test their products prior to listing on a Product Schedule. The Product Schedule identifies those oil spill remediation agents, such as dispersants and surface washing agents, which could be authorized for use by an On-Scene Coordinator (OSC) on an oil discharge. Product testing ensures their effectiveness and provides toxicity information used by OSCs and Regional Response Teams in making informed decisions regarding the use of certain products in response to specific spills. EPA focuses its oil spill research efforts on human health impacts, ecological effects, and shoreline and coastal impacts from oil discharges and use of dispersants and other chemical agents, as well as spill remediation alternatives and innovative technology development and evaluation. Spill response is a priority for the Agency, and EPA has been instrumental in providing guidance for various response technologies. A key factor in providing guidance on spill response technologies is developing a firm understanding of the science behind spill behavior in the environment.

Appropriated funds for the Inland Oil Spill Programs support work designed to prevent oil spills using civil enforcement and compliance assistance approaches, as well as to prepare for and respond to any oil discharges affecting the inland waters of the United States. Pursuant to Clean Water Act section 311 (Oil Spill and Hazardous Substances Liability) requirements, EPA's Civil Enforcement program develops policies; issues administrative clean-up and removal orders and orders protecting public health; pursues administrative remedies and/or refers civil judicial actions to the Department of Justice; assesses civil penalties for discharges into the environment or violations of administrative orders or oil pollution prevention regulations; assists regulated entities in understanding their legal requirements under the Clean Water Act; and assists in the recovery of clean-up costs expended by the Government.

EPA's internal operations programs provide centralized management services to ensure that EPA is fulfilling its mission. The office and function it performs within the Inland Oil Spill Programs appropriation is the Office of Finance and Administration (facilities infrastructure and operations).

Object Classification (in millions of dollars)

Identification code 068–8221–0–7–304	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	11	11	11
11.9 Total personnel compensation	11	11	11
12.1 Civilian personnel benefits	4	4	4
21.0 Travel and transportation of persons	1	1	1
25.1 Advisory and assistance services	3	3	3
25.2 Other services from non-Federal sources	4	4	4
25.5 Research and development contracts	.....	.....	1
99.0 Direct obligations	23	23	24
99.0 Reimbursable obligations	39	39	46
99.9 Total new obligations, unexpired accounts	62	62	70

Employment Summary

Identification code 068–8221–0–7–304	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	73	73	70
2001 Reimbursable civilian full-time equivalent employment	6	6	.....

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
068–143500 General Fund Proprietary Interest Receipts, not Otherwise Classified	9	10	11
068–268330 Water Infrastructure Finance and Innovation Downward Reestimate Receipt Account	247	286	.....
068–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	2	4	5
068–322900 Cellulosic Biofuel Waiver Credits, Renewal Fuel Program	.....	40	41
General Fund Offsetting receipts from the public	258	340	57
Intragovernmental payments:			
068–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	-1	10	11
General Fund Intragovernmental payments	-1	10	11

Administrative Provisions—Environmental Protection Agency

(including transfers of funds)

For fiscal year 2027, notwithstanding 31 U.S.C. 6303(1) and 6305(1), the Administrator of the Environmental Protection Agency, in carrying out the Agency's function to implement directly Federal environmental programs required or authorized by law in the absence of an acceptable tribal program, may award cooperative agreements to federally recognized Indian tribes or Intertribal consortia, if authorized by their member tribes, to assist the Administrator in implementing Federal environmental programs for Indian tribes required or authorized by law, except that no such cooperative agreements may be awarded from funds designated for State financial assistance agreements.

The Administrator of the Environmental Protection Agency is authorized to collect and obligate pesticide registration service fees in accordance with section 33 of the Federal Insecticide, Fungicide, and Rodenticide Act (7 U.S.C. 136w–8), to remain available until expended.

Notwithstanding section 33(d)(2) of the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) (7 U.S.C. 136w–8(d)(2)), the Administrator of the Environmental Protection Agency may assess fees under section 33 of FIFRA (7 U.S.C. 136w–8) for fiscal year 2027.

The Administrator of the Environmental Protection Agency is authorized to collect and obligate fees in accordance with section 3024 of the Solid Waste Disposal Act (42 U.S.C. 6939g) for fiscal year 2027, to remain available until expended.

The Administrator is authorized to transfer up to $367,724,000 of the funds appropriated for the Great Lakes Restoration Initiative under the heading "Environmental Programs and Management" to the head of any Federal department or agency, with the concurrence of such head, to carry out activities that would support the Great Lakes Restoration Initiative and Great Lakes Water Quality Agreement programs, projects, or activities; to enter into an interagency agreement with the head of such Federal department or agency to carry out these activities; and to make grants to governmental entities, nonprofit organizations, institutions, and individuals for planning, research, monitoring, outreach, and implementation in furtherance of the Great Lakes Restoration Initiative and the Great Lakes Water Quality Agreement.

The Science and Technology, Environmental Programs and Management, Office of Inspector General, Hazardous Substance Superfund, and Leaking Underground Storage Tank Trust Fund Program Accounts, are available for the construction, alteration, repair, rehabilitation, and renovation of facilities, provided that the cost does not exceed $300,000 per project.

For fiscal year 2027, and notwithstanding section 518(f) of the Federal Water Pollution Control Act (33 U.S.C. 1377(f)), the Administrator is authorized to use the amounts appropriated for any fiscal year under section 319 of the Act to make grants to Indian tribes pursuant to sections 319(h) and 518(e) of that Act.

The Administrator is authorized to use the amounts appropriated under the heading "Environmental Programs and Management" for fiscal year 2027 to provide grants to implement the Southeast New England Watershed Restoration Program.

Notwithstanding the limitations on amounts in section 320(i)(2)(B) of the Federal Water Pollution Control Act, not less than $1,000,000 of the funds made available under this title for the National Estuary Program shall be for making competitive awards described in section 320(g)(4).

For fiscal year 2027, the Office of Chemical Safety and Pollution Prevention and the Office of Water may, using funds appropriated under the headings "Environmental Programs and Management" and "Science and Technology", contract directly with individuals or indirectly with institutions or nonprofit organizations, without regard to 41 U.S.C. 5, for the temporary or intermittent personal services of students or recent graduates, who shall be considered employees for the purposes of chapters 57 and 81 of title 5, United States Code, relating to compensation for travel and work injuries, and chapter 171 of title 28, United States Code, relating to tort claims, but shall not be considered to be Federal employees for any other purpose: Provided,

That amounts used for this purpose by the Office of Chemical Safety and Pollution Prevention and the Office of Water collectively may not exceed $2,000,000.

For fiscal years 2027 through 2029, there is hereby established in the Treasury of the United States a fund to be known as the "Environmental Protection Agency Nonrecurring Expenses Fund" (the Fund): Provided, That unobligated balances of expired funds appropriated for this year, any prior year, or any succeeding fiscal year to the Environmental Protection Agency by this or any other Act may be transferred (not later than the end of the seventh fiscal year after the last fiscal year for which such funds are available for the purposes for which they were appropriated) into the Fund: Provided further, That amounts transferred into the Fund may not exceed $50,000,000 per fiscal year: Provided further, That amounts deposited in the Fund shall be available through September 30 of the same fiscal year, in addition to such other funds as may be available for such purposes, for information technology expenses necessary for the operation of the Environmental Protection Agency, and associated administrative expenses, subject to approval by the Office of Management and Budget.

The Environmental Protection agency shall provide the Committees on Appropriations of the House of Representatives and Senate with copies of any available Department of Treasury quarterly certification of trust fund receipts collected from section 13601 of Public Law 117–169 and section 80201 of Public Law 117–58, an annual operating plan for such receipts showing amounts allocated by program area and program project, and quarterly reports for such receipts of obligated balances by program area and program project.

For each of fiscal years 2027 through 2030, the Administrator may, after consultation with the Office of Personnel Management, employ up to 100 persons at any one time under the authority provided in section 207 of the Public Health Service Act (42 U.S.C. 209): Provided, That individuals who were employed by the Environmental Protection Agency in the competitive or excepted service at any point during fiscal years 2022 through 2026 are not eligible to receive appointments under this authority.

The Administrator of the Environmental Protection Agency is authorized to collect and obligate fees in accordance with section 26(b) of the Toxic Substances Control Act (15 U.S.C. 2625(b)) for fiscal year 2027, to remain available until expended.

EXECUTIVE OFFICE OF THE PRESIDENT

THE WHITE HOUSE

Federal Funds

Salaries and Expenses

For necessary expenses for the White House as authorized by law, including not to exceed $3,850,000 for services as authorized by 5 U.S.C. 3109 and 3 U.S.C. 105; subsistence expenses as authorized by 3 U.S.C. 105, which shall be expended and accounted for as provided in that section; hire of passenger motor vehicles, and travel (not to exceed $100,000 to be expended and accounted for as provided by 3 U.S.C. 103); and not to exceed $19,000 for official reception and representation expenses, to be available for allocation within the Executive Office of the President; and for necessary expenses of the Office of Policy Development, including services as authorized by 5 U.S.C. 3109 and 3 U.S.C. 107, $78,904,000.

Program and Financing (in millions of dollars)

Identification code 011–0209–0–1–802		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and expenses	71	79	79
0801	The White House (Reimbursable)	3	3	3
0900	Total new obligations, unexpired accounts	74	82	82
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	79	79	79
1120	Appropriations transferred to other acct [011–0038]	-5		
1160	Appropriation, discretionary (total)	74	79	79
	Spending authority from offsetting collections, discretionary:			
1700	Collected	2	3	3
1900	Budget authority (total)	76	82	82
1930	Total budgetary resources available	76	82	82
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-2		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	12	7	4
3010	New obligations, unexpired accounts	74	82	82
3011	Obligations ("upward adjustments"), expired accounts	6		
3020	Outlays (gross)	-78	-85	-82
3041	Recoveries of prior year unpaid obligations, expired	-7		
3050	Unpaid obligations, end of year	7	4	4
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3071	Change in uncollected pymts, Fed sources, expired	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	11	7	4
3200	Obligated balance, end of year	7	4	4
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	76	82	82
	Outlays, gross:			
4010	Outlays from new discretionary authority	69	78	78
4011	Outlays from discretionary balances	9	7	4
4020	Outlays, gross (total)	78	85	82
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-3	-3	-3
4033	Non-Federal sources	-1		
4040	Offsets against gross budget authority and outlays (total)	-4	-3	-3
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	2		
4070	Budget authority, net (discretionary)	74	79	79
4080	Outlays, net (discretionary)	74	82	79
4180	Budget authority, net (total)	74	79	79
4190	Outlays, net (total)	74	82	79

These funds provide the President with staff assistance and provide administrative services for the direct support of the President, to include support for the offices and councils in the White House as directed by the President.

Object Classification (in millions of dollars)

Identification code 011–0209–0–1–802		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	43	51	51
12.1	Civilian personnel benefits	15	16	16
13.0	Benefits for former personnel	1		
21.0	Travel and transportation of persons	3	4	4
23.3	Communications, utilities, and miscellaneous charges	2	1	1
24.0	Printing and reproduction	1	1	1
25.2	Other services from non-Federal sources	2	4	4
25.3	Other goods and services from Federal sources	2		
26.0	Supplies and materials	1	1	1
31.0	Equipment	1	1	1
99.0	Direct obligations	71	79	79
99.0	Reimbursable obligations	3	3	3
99.9	Total new obligations, unexpired accounts	74	82	82

Employment Summary

Identification code 011–0209–0–1–802		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	388	461	461

EXECUTIVE RESIDENCE AT THE WHITE HOUSE

Federal Funds

Operating Expenses

For necessary expenses of the Executive Residence at the White House, $17,668,000, to be expended and accounted for as provided by 3 U.S.C. 105, 109, 110, and 112–114.

Reimbursable Expenses

For the reimbursable expenses of the Executive Residence at the White House, such sums as may be necessary: Provided, That all reimbursable operating expenses of the Executive Residence shall be made in accordance with the provisions of this paragraph: Provided further, That, notwithstanding any other provision of law, such amount for reimbursable operating expenses shall be the exclusive authority of the Executive Residence to incur obligations and to receive offsetting collections, for such expenses: Provided further, That the Executive Residence shall require each person sponsoring a reimbursable political event to pay in advance an amount equal to the estimated cost of the event, and all such advance payments shall be credited to this account and remain available until expended: Provided further, That the Executive Residence shall require the national committee of the political party of the President to maintain on deposit $25,000, to be separately accounted for and available for expenses relating to reimbursable political events sponsored by such committee during such fiscal year: Provided further, That the Executive Residence shall ensure that a written notice of any amount owed for a reimbursable operating expense under this paragraph is submitted to the person owing such amount within 60 days after such expense is incurred, and that such amount is collected within 30 days after the submission of such notice: Provided further, That the Executive Residence shall charge interest and assess penalties and other charges on any such amount that is not reimbursed within such 30 days, in accordance with the interest and penalty provisions applicable to an outstanding debt on a United States Government claim under 31 U.S.C. 3717: Provided further, That each such amount that is reimbursed, and any accompanying interest and charges, shall be deposited in the Treasury as miscellaneous receipts: Provided further, That the Executive Residence shall prepare and submit to the Committees on Appropriations of the House of Representatives and the Senate, by not later than 90 days after the end of the fiscal year covered by this Act, a report setting forth the reimbursable operating expenses of the Executive Residence during the preceding fiscal year, including the total amount of such expenses, the amount of such total that consists of reimbursable official and ceremonial events, the amount of such total that consists of reimbursable political events, and the portion of each such amount that has been reimbursed as of the date of the report: Provided further, That the Executive Residence shall maintain a system for the tracking of expenses related to reimbursable events within the Executive Residence that includes a standard for the classification of any such expense as political or nonpolitical: Provided further, That no provision

OPERATING EXPENSES—Continued

of this paragraph may be construed to exempt the Executive Residence from any other applicable requirement of subchapter I or II of chapter 37 of title 31, United States Code.

Program and Financing (in millions of dollars)

Identification code 011–0210–0–1–802	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Expenses (Direct)	15	15	18
0831 Operating Expenses (Reimbursable)	11	18	18
0900 Total new obligations, unexpired accounts	26	33	36
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	15	15	18
Spending authority from offsetting collections, discretionary:			
1700 Collected	8	18	18
1701 Change in uncollected payments, Federal sources	4	.....	.....
1750 Spending auth from offsetting collections, disc (total)	12	18	18
1900 Budget authority (total)	27	33	36
1930 Total budgetary resources available	27	33	36
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	4	5
3010 New obligations, unexpired accounts	26	33	36
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-25	-32	-35
3050 Unpaid obligations, end of year	4	5	6
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired	-4	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	2	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	.....	.....	1
3200 Obligated balance, end of year	.....	1	2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	27	33	36
Outlays, gross:			
4010 Outlays from new discretionary authority	21	28	30
4011 Outlays from discretionary balances	4	4	5
4020 Outlays, gross (total)	25	32	35
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2	-8	-8
4033 Non-Federal sources	-8	-10	-10
4040 Offsets against gross budget authority and outlays (total)	-10	-18	-18
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-4	.....	.....
4052 Offsetting collections credited to expired accounts	2	.....	.....
4060 Additional offsets against budget authority only (total)	-2	.....	.....
4070 Budget authority, net (discretionary)	15	15	18
4080 Outlays, net (discretionary)	15	14	17
4180 Budget authority, net (total)	15	15	18
4190 Outlays, net (total)	15	14	17

These funds provide for the care, maintenance, and operation of the Executive Residence.

Object Classification (in millions of dollars)

Identification code 011–0210–0–1–802	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	8	8	10
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	9	9	11
12.1 Civilian personnel benefits	3	3	4
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources	1	1	1
26.0 Supplies and materials	1	1	1
99.0 Direct obligations	15	15	18
99.0 Reimbursable obligations	11	18	18
99.9 Total new obligations, unexpired accounts	26	33	36

Employment Summary

Identification code 011–0210–0–1–802	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	81	83	101

WHITE HOUSE REPAIR AND RESTORATION

For the repair, alteration, and improvement of the Executive Residence at the White House pursuant to 3 U.S.C. 105(d), $5,975,000, to remain available until expended, for required maintenance, resolution of safety and health issues, and continued preventative maintenance.

Program and Financing (in millions of dollars)

Identification code 011–0109–0–1–802	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 White House Repair and Restoration (Direct)	2	2	6
0801 Reimbursable program activity	39	377	174
0809 Reimbursable program activities, subtotal	39	377	174
0900 Total new obligations, unexpired accounts	41	379	180
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	31	5
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2	2	6
Spending authority from offsetting collections, discretionary:			
1700 Collected	66	1	1
Spending authority from offsetting collections, mandatory:			
1800 Collected	.....	350	174
1900 Budget authority (total)	68	353	181
1930 Total budgetary resources available	72	384	186
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	31	5	6
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	34	100
3010 New obligations, unexpired accounts	41	379	180
3020 Outlays (gross)	-9	-313	-216
3050 Unpaid obligations, end of year	34	100	64
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	34	100
3200 Obligated balance, end of year	34	100	64
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	68	3	7
Outlays, gross:			
4010 Outlays from new discretionary authority	7	3	7
4011 Outlays from discretionary balances	2	65	.....
4020 Outlays, gross (total)	9	68	7
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-66	.....	.....
4033 Non-Federal sources	.....	-1	-1
4040 Offsets against gross budget authority and outlays (total)	-66	-1	-1
4070 Budget authority, net (discretionary)	2	2	6
4080 Outlays, net (discretionary)	-57	67	6
Mandatory:			
4090 Budget authority, gross	.....	350	174
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	245	139
4101 Outlays from mandatory balances	.....	.....	70
4110 Outlays, gross (total)	.....	245	209

	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources		-350	-174
4180	Budget authority, net (total)	2	2	6
4190	Outlays, net (total)	-57	-38	41

These funds provide for the repair, alteration, and improvement of the Executive Residence at the White House.

Object Classification (in millions of dollars)

Identification code 011–0109–0–1–802		2025 actual	2026 est.	2027 est.
25.2	Direct obligations: Other services from non-Federal sources	1	2	6
99.0	Direct obligations	1	2	6
99.0	Reimbursable obligations	39	377	174
99.5	Adjustment for rounding	1		
99.9	Total new obligations, unexpired accounts	41	379	180

SPECIAL ASSISTANCE TO THE PRESIDENT AND THE OFFICIAL RESIDENCE OF THE VICE PRESIDENT

Federal Funds

SPECIAL ASSISTANCE TO THE PRESIDENT

SALARIES AND EXPENSES

For necessary expenses to enable the Vice President to provide assistance to the President in connection with specially assigned functions; services as authorized by 5 U.S.C. 3109 and 3 U.S.C. 106, including subsistence expenses as authorized by 3 U.S.C. 106, which shall be expended and accounted for as provided in that section; and hire of passenger motor vehicles, $6,015,000.

OFFICIAL RESIDENCE OF THE VICE PRESIDENT

OPERATING EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For the care, operation, refurnishing, improvement, and to the extent not otherwise provided for, heating and lighting, including electric power and fixtures, of the official residence of the Vice President; the hire of passenger motor vehicles; and not to exceed $90,000 pursuant to 3 U.S.C. 106(b)(2), $318,000: Provided, That advances, repayments, or transfers from this appropriation may be made to any department or agency for expenses of carrying out such activities.

Program and Financing (in millions of dollars)

Identification code 011–1454–0–1–802		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Special Assistance to the President and the Official Residence 0 (Direct)	5	6	6
0801	Special Assistance to the President and the Official Residence 0 (Reimbursable)	1	3	3
0900	Total new obligations, unexpired accounts	6	9	9
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	6	6	6
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1	3	3
1900	Budget authority (total)	7	9	9
1930	Total budgetary resources available	7	9	9
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	2	1
3010	New obligations, unexpired accounts	6	9	9
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-6	-10	-9
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	2	1	1
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1	
3200	Obligated balance, end of year	1		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	7	9	9
	Outlays, gross:			
4010	Outlays from new discretionary authority	4	8	8
4011	Outlays from discretionary balances	2	2	1
4020	Outlays, gross (total)	6	10	9
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	-3	-3
4180	Budget authority, net (total)	6	6	6
4190	Outlays, net (total)	5	7	6

These funds are used by the Vice President to carry out responsibilities assigned to the Vice President by the President and by various statutes. These funds also provide for the care and operation of the Vice President's official residence.

Object Classification (in millions of dollars)

Identification code 011–1454–0–1–802		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	3	3	3
12.1	Civilian personnel benefits	1	1	1
21.0	Travel and transportation of persons	1	2	2
99.0	Direct obligations	5	6	6
99.0	Reimbursable obligations		3	3
99.5	Adjustment for rounding	1		
99.9	Total new obligations, unexpired accounts	6	9	9

Employment Summary

Identification code 011–1454–0–1–802		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	19	26	26
1001	Direct civilian full-time equivalent employment	1	1	1

COUNCIL OF ECONOMIC ADVISERS

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Council of Economic Advisers in carrying out its functions under the Employment Act of 1946 (15 U.S.C. 1021 et seq.), $4,854,000.

Program and Financing (in millions of dollars)

Identification code 011–1900–0–1–802		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses (Direct)	5	5	5
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	5	5	5
1930	Total budgetary resources available	5	5	5
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1	1
3010	New obligations, unexpired accounts	5	5	5
3020	Outlays (gross)	-5	-5	-5
3050	Unpaid obligations, end of year	1	1	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1	1
3200	Obligated balance, end of year	1	1	1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	5	5	5

SALARIES AND EXPENSES—Continued

Program and Financing—Continued

Identification code 011–1900–0–1–802	2025 actual	2026 est.	2027 est.
Outlays, gross:			
4010 Outlays from new discretionary authority	4	4	4
4011 Outlays from discretionary balances	1	1	1
4020 Outlays, gross (total)	5	5	5
4180 Budget authority, net (total)	5	5	5
4190 Outlays, net (total)	5	5	5

The Council of Economic Advisers analyzes the national economy and its various segments, advises the President on economic developments, recommends policies for economic growth and stability, appraises economic programs and policies of the Federal Government, and assists in preparation of the annual Economic Report of the President to the Congress.

Object Classification (in millions of dollars)

Identification code 011–1900–0–1–802	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	3	4	4
12.1 Civilian personnel benefits	1	1	1
99.0 Direct obligations	4	5	5
99.5 Adjustment for rounding	1		
99.9 Total new obligations, unexpired accounts	5	5	5

Employment Summary

Identification code 011–1900–0–1–802	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	21	28	28

COUNCIL ON ENVIRONMENTAL QUALITY AND OFFICE OF ENVIRONMENTAL QUALITY

Federal Funds

COUNCIL ON ENVIRONMENTAL QUALITY AND OFFICE OF ENVIRONMENTAL QUALITY

For necessary expenses to continue functions assigned to the Council on Environmental Quality and Office of Environmental Quality pursuant to the National Environmental Policy Act of 1969, the Environmental Quality Improvement Act of 1970, and Reorganization Plan No. 1 of 1977, and not to exceed $750 for official reception and representation expenses, $4,629,000: Provided, That notwithstanding section 202 of the National Environmental Policy Act of 1970, the Council shall consist of one member, appointed by the President, by and with the advice and consent of the Senate, serving as chairman and exercising all powers, functions, and duties of the Council.

Program and Financing (in millions of dollars)

Identification code 011–1453–0–1–802	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Council on Environmental Quality and Office of Environmental Quality	4	5	5
0002 Environmental and Climate Data Collection	1		
0003 Council on Environmental Quality Efficient and Effective Environmental Reviews	6	17	
0900 Total new obligations, unexpired accounts	11	22	5
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	49	17	
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	50	17	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5	5	5
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-26		
1900 Budget authority (total)	-21	5	5
1930 Total budgetary resources available	29	22	5
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	17		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	4	18
3010 New obligations, unexpired accounts	11	22	5
3020 Outlays (gross)	-8	-8	-8
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	4	18	15
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	4	18
3200 Obligated balance, end of year	4	18	15
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5	5	5
Outlays, gross:			
4010 Outlays from new discretionary authority	3	4	4
4011 Outlays from discretionary balances		1	1
4020 Outlays, gross (total)	3	5	5
Mandatory:			
4090 Budget authority, gross	-26		
Outlays, gross:			
4101 Outlays from mandatory balances	5	3	3
4180 Budget authority, net (total)	-21	5	5
4190 Outlays, net (total)	8	8	8

This appropriation provides funds for the Council on Environmental Quality (CEQ) and the Office of Environmental Quality (OEQ) to coordinate environmental policy development across the Federal Government and support consistent and effective implementation of the National Environmental Policy Act (NEPA).

Object Classification (in millions of dollars)

Identification code 011–1453–0–1–802	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	3	3	3
11.3 Other than full-time permanent	2	2	
11.8 Special personal services payments	2	2	
11.9 Total personnel compensation	7	7	3
12.1 Civilian personnel benefits	2	3	1
25.3 Other goods and services from Federal sources	2	12	
99.0 Direct obligations	11	22	4
99.5 Adjustment for rounding			1
99.9 Total new obligations, unexpired accounts	11	22	5

Employment Summary

Identification code 011–1453–0–1–802	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	31	31	22

MANAGEMENT FUND, OFFICE OF ENVIRONMENTAL QUALITY

Program and Financing (in millions of dollars)

Identification code 011–3963–0–1–802	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Management Fund, Office of Environmental Quality (Reimbursable)		3	3
0809 Reimbursable program activities, subtotal		3	3
0900 Total new obligations, unexpired accounts (object class 25.2)		3	3

	Budgetary resources:			
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected		3	3
1930	Total budgetary resources available		3	3
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts		3	3
3020	Outlays (gross)		-3	-3
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross		3	3
	Outlays, gross:			
4010	Outlays from new discretionary authority		3	3
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources		-3	-3
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

The Office of Environmental Quality Management Fund finances study contracts that are jointly sponsored by the Office of Environmental Quality and one or more other Federal agencies. The Management Fund also finances Federal interagency environmental projects (including task forces) in which the Office participates.

NATIONAL SECURITY COUNCIL AND HOMELAND SECURITY COUNCIL

Federal Funds

Salaries and Expenses

For necessary expenses of the National Security Council and the Homeland Security Council, including services as authorized by 5 U.S.C. 3109, $14,157,000, of which not to exceed $10,000 shall be available for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 011–2000–0–1–802		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	National Security Council	15	13	14
0801	Salaries and Expenses (Reimbursable)	1		
0900	Total new obligations, unexpired accounts	16	13	14
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1			2
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	19	19	14
1120	Appropriations transferred to other acct [011–0038]	-2		
1160	Appropriation, discretionary (total)	17	19	14
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1		1
1900	Budget authority (total)	18	19	15
1930	Total budgetary resources available	18	19	17
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-2	-4	
1941	Unexpired unobligated balance, end of year		2	3
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	5	3	
3010	New obligations, unexpired accounts	16	13	14
3011	Obligations ("upward adjustments"), expired accounts	2		
3020	Outlays (gross)	-18	-16	-14
3041	Recoveries of prior year unpaid obligations, expired	-2		
3050	Unpaid obligations, end of year	3		
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-1	-1
3071	Change in uncollected pymts, Fed sources, expired	1		
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	2	-1
3200	Obligated balance, end of year	2	-1	-1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	18	19	15
	Outlays, gross:			
4010	Outlays from new discretionary authority	15	13	8
4011	Outlays from discretionary balances	3	3	6
4020	Outlays, gross (total)	18	16	14
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	-2	-1
4033	Non-Federal sources:	-1		
4040	Offsets against gross budget authority and outlays (total)	-2	-2	-1
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	2	
4060	Additional offsets against budget authority only (total)	1	2	
4070	Budget authority, net (discretionary)	17	19	14
4080	Outlays, net (discretionary)	16	14	13
4180	Budget authority, net (total)	17	19	14
4190	Outlays, net (total)	16	14	13

The National Security Council and Homeland Security Council advise the President on the integration of domestic, foreign, and military policies relating to national security.

Object Classification (in millions of dollars)

Identification code 011–2000–0–1–802		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	10	9	9
12.1	Civilian personnel benefits	3	3	3
21.0	Travel and transportation of persons	1	1	1
25.2	Other services from non-Federal sources	1		1
99.0	Direct obligations	15	13	14
99.0	Reimbursable obligations	1		
99.9	Total new obligations, unexpired accounts	16	13	14

Employment Summary

Identification code 011–2000–0–1–802		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	61	55	55
2001	Reimbursable civilian full-time equivalent employment	1		

OFFICE OF THE NATIONAL CYBER DIRECTOR

Federal Funds

Salaries and Expenses

For necessary expenses of the Office of the National Cyber Director, as authorized by section 1752 of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 (6 U.S.C. 1500), $17,100,000, of which not to exceed $5,000 shall be available for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 011–1800–0–1–802		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses	12	20	17
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		1	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	22	20	17
1900	Budget authority (total)	22	20	17
1930	Total budgetary resources available	22	21	17
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-9	-1	
1941	Unexpired unobligated balance, end of year	1		

SALARIES AND EXPENSES—Continued

Program and Financing—Continued

Identification code 011–1800–0–1–802		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	13	6	4
3010	New obligations, unexpired accounts	12	20	17
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-19	-22	-18
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	6	4	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	13	6	4
3200	Obligated balance, end of year	6	4	3
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	22	20	17
	Outlays, gross:			
4010	Outlays from new discretionary authority	11	16	14
4011	Outlays from discretionary balances	8	6	4
4020	Outlays, gross (total)	19	22	18
4180	Budget authority, net (total)	22	20	17
4190	Outlays, net (total)	19	22	18

The National Cyber Director was created in the National Defense Authorization Act of 2021. The National Cyber Director advises the President on cyber and related emerging technology issues and leads national level coordination of cyber strategy and policy, including Executive Branch development of an integrated national cyber strategy.

Object Classification (in millions of dollars)

Identification code 011–1800–0–1–802		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	7	11	10
11.8	Special personal services payments	1		
11.9	Total personnel compensation	8	11	10
12.1	Civilian personnel benefits	2	3	3
21.0	Travel and transportation of persons		1	1
25.1	Advisory and assistance services	1	5	3
25.3	Other goods and services from Federal sources	1		
99.0	Direct obligations	12	20	17
99.9	Total new obligations, unexpired accounts	12	20	17

Employment Summary

Identification code 011–1800–0–1–802		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	40	55	55

OFFICE OF ADMINISTRATION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Office of Administration, including services as authorized by 5 U.S.C. 3109 and 3 U.S.C. 107, and hire of passenger motor vehicles, $120,208,000, of which not to exceed $12,800,000 shall remain available until expended for continued modernization of information resources within the Executive Office of the President.

In addition, $4,100,000, to remain available until expended, for security and continuity of operations improvements for the Executive Office of the President, in addition to other amounts otherwise available for such purposes.

Program and Financing (in millions of dollars)

Identification code 011–0038–0–1–802		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries & Expenses	109	124	124
0013	Capital Investment Plan	5	4	3
0100	Direct program activities, subtotal	114	128	127
0799	Total direct obligations	114	128	127
0880	Salaries and Expenses (Reimbursable)		1	1
0900	Total new obligations, unexpired accounts	114	129	128
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	17	29	24
1001	Discretionary unobligated balance brought fwd, Oct 1	17		
1012	Unobligated balance transfers between expired and unexpired accounts (CIP Acct)	3		
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	21	29	24
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	114	124	124
1121	Appropriations transferred from other acct [011–0110]	5		
1121	Appropriations transferred from other acct [011–0108]	2		
1121	Appropriations transferred from other acct [011–2000]	2		
1160	Appropriation, discretionary (total)	123	124	124
	Spending authority from offsetting collections, discretionary:			
1700	Collected			7
1900	Budget authority (total)	123	124	131
1930	Total budgetary resources available	144	153	155
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	29	24	27
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	40	35	39
3010	New obligations, unexpired accounts	114	129	128
3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-114	-125	-130
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3041	Recoveries of prior year unpaid obligations, expired	-5		
3050	Unpaid obligations, end of year	35	39	37
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	40	35	39
3200	Obligated balance, end of year	35	39	37
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	123	124	131
	Outlays, gross:			
4010	Outlays from new discretionary authority	92	93	99
4011	Outlays from discretionary balances	22	32	31
4020	Outlays, gross (total)	114	125	130
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources			-7
4180	Budget authority, net (total)	123	124	124
4190	Outlays, net (total)	114	125	123

The Office of Administration's mission is to provide a full array of customer-based administrative services to all entities of the Executive Office of the President. These services, defined by Executive Order 12028 of 1977, include financial, personnel, library, information management systems, security and emergency preparedness, and general office administrative services.

Object Classification (in millions of dollars)

Identification code 011–0038–0–1–802		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	36	37	37
12.1	Civilian personnel benefits	14	15	15
23.1	Rental payments to GSA	20	21	25
25.2	Other services from non-Federal sources	33	33	32
26.0	Supplies and materials	3	4	4
31.0	Equipment	8	8	10
32.0	Land and structures		10	4
99.0	Direct obligations	114	128	127
99.0	Reimbursable obligations		1	1
99.9	Total new obligations, unexpired accounts	114	129	128

Employment Summary

Identification code 011–0038–0–1–802	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	255	270	270

PRESIDENTIAL TRANSITION ADMINISTRATIVE SUPPORT

Program and Financing (in millions of dollars)

Identification code 011–0108–0–1–802	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	14		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	25		
1120 Appropriations transferred to other acct [011–0038]	-2		
1120 Appropriations transferred to other acct [097–0100]	-8		
1160 Appropriation, discretionary (total)	15		
1930 Total budgetary resources available	15	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		7	
3010 New obligations, unexpired accounts	14		
3020 Outlays (gross)	-7	-7	
3050 Unpaid obligations, end of year	7		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		7	
3200 Obligated balance, end of year	7		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	15		
Outlays, gross:			
4010 Outlays from new discretionary authority	7		
4011 Outlays from discretionary balances		7	
4020 Outlays, gross (total)	7	7	
4180 Budget authority, net (total)	15		
4190 Outlays, net (total)	7	7	

This account supplements the resources of the Office of Administration (OA) for data migration services for processing of records of the departing President and Vice President for transfer to the National Archives and Records Administration (NARA) and other transition-related administrative expenses. This amount is in addition to regular appropriations for the expenses of OA and separate from funding required by the General Services Administration and NARA for Presidential transition expenses.

Object Classification (in millions of dollars)

Identification code 011–0108–0–1–802	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	8		
26.0 Supplies and materials	1		
31.0 Equipment	5		
99.9 Total new obligations, unexpired accounts	14		

OFFICE OF MANAGEMENT AND BUDGET

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Office of Management and Budget, including hire of passenger motor vehicles and services as authorized by 5 U.S.C. 3109, to carry out the provisions of chapter 35 of title 44, United States Code, and to prepare and submit the budget of the United States Government, in accordance with section 1105(a) of title 31, United States Code, $146,147,000, of which not to exceed $3,000 shall be available for official representation expenses: Provided, That none of the funds appropriated in this Act for the Office of Management and Budget may be used for the purpose of reviewing any agricultural marketing orders or any activities or regulations under the provisions of the Agricultural Marketing Agreement Act of 1937 (7 U.S.C. 601 et seq.): Provided further, That none of the funds made available for the Office of Management and Budget by this Act may be expended for the altering of the transcript of actual testimony of witnesses, except for testimony of officials of the Office of Management and Budget, before the Committees on Appropriations or their subcommittees: Provided further, That no later than 14 days after the submission of the budget of the United States Government for fiscal year 2027, the Director of the Office of Management and Budget shall make publicly available on a website a tabular list for each agency that submits budget justification materials (as defined in section 3 of the Federal Funding Accountability and Transparency Act of 2006) that shall include, at minimum, the name of the agency, the date on which the budget justification materials of the agency were submitted to Congress, and a uniform resource locator where the budget justification materials are published on the website of the agency.

Program and Financing (in millions of dollars)

Identification code 011–0300–0–1–802	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Justice and Transportation Programs	6	6	6
0003 Housing, Treasury, and Commerce Programs	6	7	7
0005 Natural Resources, Energy, Science, and Water Programs	12	12	13
0006 Health Programs	10	11	11
0007 Education, Income Maintenance, and Labor Programs	8	9	9
0008 Office of Federal Financial Management	5	4	4
0009 Information and Regulatory Affairs	15	17	20
0010 Office of Federal Procurement Policy	4	4	5
0011 OMB-wide Offices	45	41	48
0012 IRA	4	14	
0013 Defense Programs	9	10	12
0014 Intelligence and International Affairs Programs	5	6	7
0015 Homeland Security Programs	2	3	4
0016 One Big Beautiful Bill Act		13	31
0100 Direct program activities, subtotal	131	157	177
0799 Total direct obligations	131	157	177
0801 Reimbursable Program Activities	20		
0900 Total new obligations, unexpired accounts	151	157	177
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	19	115	87
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	129	129	146
Appropriations, mandatory:			
1200 Appropriation	100		
Spending authority from offsetting collections, discretionary:			
1700 Collected	12		
1701 Change in uncollected payments, Federal sources	3		
1750 Spending auth from offsetting collections, disc (total)	15		
Spending authority from offsetting collections, mandatory:			
1800 Collected	5		
1900 Budget authority (total)	249	129	146
1930 Total budgetary resources available	268	244	233
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	115	87	56
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	27	27	15
3010 New obligations, unexpired accounts	151	157	177
3011 Obligations ("upward adjustments"), expired accounts	3		
3020 Outlays (gross)	-151	-169	-179
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	27	15	13
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-12	-6	-6
3070 Change in uncollected pymts, Fed sources, unexpired	-3		
3071 Change in uncollected pymts, Fed sources, expired	9		
3090 Uncollected pymts, Fed sources, end of year	-6	-6	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	15	21	9

SALARIES AND EXPENSES—Continued

Program and Financing—Continued

Identification code 011–0300–0–1–802		2025 actual	2026 est.	2027 est.
3200	Obligated balance, end of year	21	9	7
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	144	129	146
	Outlays, gross:			
4010	Outlays from new discretionary authority	126	118	133
4011	Outlays from discretionary balances	20	11	11
4020	Outlays, gross (total)	146	129	144
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-21	.....	.....
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-3	.....	.....
4052	Offsetting collections credited to expired accounts	9	.....	.....
4060	Additional offsets against budget authority only (total)	6	.....	.....
4070	Budget authority, net (discretionary)	129	129	146
4080	Outlays, net (discretionary)	125	129	144
	Mandatory:			
4090	Budget authority, gross	105	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	5	40	35
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-5	.....	.....
4180	Budget authority, net (total)	229	129	146
4190	Outlays, net (total)	125	169	179

The Office of Management and Budget (OMB) assists the President in the discharge of budgetary, management, and other executive responsibilities.

Defense Programs; Intelligence and International Affairs Programs; Justice and Transportation Programs; Housing, Treasury, and Commerce Programs; Homeland Security Programs; Natural Resources, Energy, Science, and Water Programs; Health Programs; and Education, Income Maintenance, and Labor Programs.—These offices examine Federal agency programs, budget requests, and management activities, analyze legislation, apportion appropriations, study proposed changes in agency functions, and conduct special studies aimed at establishing goals and objectives that would result in long- and short-range improvements in the agencies' financial, administrative, and operational management.

Financial Management.—The OMB Office of Federal Financial Management develops and provides direction on the implementation of financial management policies and systems. This office also supports the effective and transparent use of Federal financial resources by improving the quality, utility, and transparency of financial information, and protecting against waste, fraud and abuse in the Federal Government.

Information and Regulatory Affairs.—The OMB Office of Information and Regulatory Affairs reviews and coordinates agency proposals to implement or revise Federal regulations and information collection requirements. In addition, it analyses, develops, coordinates, and maintains information resources management and statistical policies and practices.

Procurement Policy.—The OMB Office of Federal Procurement Policy provides overall direction of Government-wide procurement policies, regulations, and procedures for executive agencies.

Economic Policy and Made in America.— The OMB Made in America Office establishes standards and manages compliance with domestic content preferences in statute. It reviews agency waiver requests to assess consistence and compliance and establishes policies in an effort to ensure Federal funds are supporting domestic content and jobs. Economic Policy collaborates with other OMB offices, supplying technical expertise on statistical analysis, policy simulation, and various other economic methods and concepts, and maintains and implements guidance on benefit-cost analysis for Federal spending and engages in the development of tax policy and macroeconomic forecasts.

OMB-wide Offices.—These offices provide executive direction and coordination for all OMB activities. This includes the Director's Office; the Deputy Director, the Deputy Director for Management and the Executive Associate Director; Communications; General Counsel; Legislative Affairs; Management and Operations Division; Chief Information Officer; the Legislative Reference Division; the Budget Review Division; and Performance and Personnel Management. In addition, these offices provide overall leadership for OMB's activities; develop instructions and procedures on a wide range of management, legislative, legal, economic, budgetary, administrative, and IT-related issues; coordinate OMB review of agency activities; and prepare the President's Budget documents.

Object Classification (in millions of dollars)

Identification code 011–0300–0–1–802		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	85	91	106
12.1	Civilian personnel benefits	29	29	33
23.1	Rental payments to GSA	7	7	8
25.2	Other services from non-Federal sources	9	9	9
25.3	Other goods and services from Federal sources	.....	20	20
26.0	Supplies and materials	1	1	1
99.0	Direct obligations	131	157	177
99.0	Reimbursable obligations	20	.....	.....
99.9	Total new obligations, unexpired accounts	151	157	177

Employment Summary

Identification code 011–0300–0–1–802		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	500	554	645
2001	Reimbursable civilian full-time equivalent employment	3	.....	.....

OFFICE OF NATIONAL DRUG CONTROL POLICY

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Office of National Drug Control Policy; for research activities pursuant to the Office of National Drug Control Policy Reauthorization Act of 1998, as amended; not to exceed $10,000 for official reception and representation expenses; for hire of passenger motor vehicles; and for participation in joint projects or in the provision of services on matters of mutual interest with nonprofit, research, or public organizations or agencies, with or without reimbursement, $21,785,000: Provided, That the Office is authorized to accept, hold, administer, and utilize gifts, both real and personal, public and private, without fiscal year limitation, for the purpose of aiding or facilitating the work of the Office.

Program and Financing (in millions of dollars)

Identification code 011–1457–0–1–802		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operations	21	22	22
0002	Congressionally Directed Spending	.....	7	.....
0799	Total direct obligations	21	29	22
0900	Total new obligations, unexpired accounts	21	29	22
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	.....	1	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	22	29	22
1900	Budget authority (total)	22	29	22
1930	Total budgetary resources available	22	30	23
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	26	12	6
3010	New obligations, unexpired accounts	21	29	22

3011	Obligations ("upward adjustments"), expired accounts	1		
3020	Outlays (gross)	-35	-35	-24
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	12	6	4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	26	12	6
3200	Obligated balance, end of year	12	6	4
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	22	29	22
	Outlays, gross:			
4010	Outlays from new discretionary authority	17	23	18
4011	Outlays from discretionary balances	18	12	6
4020	Outlays, gross (total)	35	35	24
4180	Budget authority, net (total)	22	29	22
4190	Outlays, net (total)	35	35	24

The Office of National Drug Control Policy (ONDCP), pursuant to the Office of National Drug Control Policy Reauthorization Act of 1998, as amended, is charged with developing policies, objectives, and priorities for the National Drug Control Program. This account provides funding for personnel compensation, travel, rent, and other basic operations of the Office.

For 2027, the Budget proposes to transfer the High Intensity Drug Trafficking Areas (HIDTA) program to the Department of Justice. Also, the Budget proposes to transfer the Drug-Free Communities Support (DFC) program, the Anti-Doping Activities program and the World Anti-Doping Agency (WADA) Dues to the Department of Health and Human Services. These proposals will enable ONDCP to focus resources on its core mission: to reduce drug use and its consequences by leading and coordinating the development, implementation, and assessment of U.S. drug policy. The appropriation includes new language authorizing ONDCP to lease motor vehicles for travel related to stakeholder engagement.

Object Classification (in millions of dollars)

Identification code 011–1457–0–1–802		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	9	12	13
12.1	Civilian personnel benefits	3	3	4
23.1	Rental payments to GSA	3	3	3
25.2	Other services from non-Federal sources	1	1	
25.3	Other goods and services from Federal sources	4	3	2
41.0	Grants, subsidies, and contributions	1	7	
99.9	Total new obligations, unexpired accounts	21	29	22

Employment Summary

Identification code 011–1457–0–1–802		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	53	72	72

OFFICE OF SCIENCE AND TECHNOLOGY POLICY

Federal Funds

OFFICE OF SCIENCE AND TECHNOLOGY POLICY

For necessary expenses of the Office of Science and Technology Policy, in carrying out the purposes of the National Science and Technology Policy, Organization, and Priorities Act of 1976 (42 U.S.C. 6601 et seq.), hire of passenger motor vehicles, and services as authorized by section 3109 of title 5, United States Code, not to exceed $5,000 for official reception and representation expenses, and rental of conference rooms in the District of Columbia, $7,965,000.

Program and Financing (in millions of dollars)

Identification code 011–2600–0–1–802		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Office of Science and Technology Policy	7	8	8
0801	Reimbursable program activity	1		
0900	Total new obligations, unexpired accounts	8	8	8
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	8	8	8
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1		
1701	Change in uncollected payments, Federal sources	-1		
1900	Budget authority (total)	8	8	8
1930	Total budgetary resources available	9	8	8
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	4	2
3010	New obligations, unexpired accounts	8	8	8
3020	Outlays (gross)	-6	-10	-8
3050	Unpaid obligations, end of year	4	2	2
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3070	Change in uncollected pymts, Fed sources, unexpired	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	4	2
3200	Obligated balance, end of year	4	2	2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	8	8	8
	Outlays, gross:			
4010	Outlays from new discretionary authority	5	6	6
4011	Outlays from discretionary balances	1	4	2
4020	Outlays, gross (total)	6	10	8
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1		
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	1		
4070	Budget authority, net (discretionary)	8	8	8
4080	Outlays, net (discretionary)	5	10	8
4180	Budget authority, net (total)	8	8	8
4190	Outlays, net (total)	5	10	8

The Office of Science and Technology Policy (OSTP) provides advice to the President concerning policies in science and technology and on the use of science and technology in addressing important national problems. The OSTP operations include support to other Executive Office of the President organizations on issues with science and technology considerations; with the Office of Management and Budget, review and analysis of and recommendations on research and development budgets for all Federal agencies; coordination of research and development programs of the Federal Government; coordination of the implementation of a number of important international science and technology agreements; and other activities necessary to carry out the duties, functions, and activities described in Public Law 94–282, the National Science and Technology Policy, Organization, and Priorities Act of 1976. OSTP also provides support for the National Science and Technology Council.

Object Classification (in millions of dollars)

Identification code 011–2600–0–1–802		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	4	5	5
12.1	Civilian personnel benefits	1	2	2
25.2	Other services from non-Federal sources	2	1	1
99.0	Direct obligations	7	8	8
99.5	Adjustment for rounding	1		
99.9	Total new obligations, unexpired accounts	8	8	8

OFFICE OF SCIENCE AND TECHNOLOGY POLICY—Continued

Employment Summary

Identification code 011–2600–0–1–802	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	24	33	33

NATIONAL SPACE COUNCIL

Federal Funds

NATIONAL SPACE COUNCIL

Program and Financing (in millions of dollars)

Identification code 011–0048–0–1–802	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2		
1900 Budget authority (total)	2		
1930 Total budgetary resources available	2		
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	
3020 Outlays (gross)		-1	
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2		
Outlays, gross:			
4011 Outlays from discretionary balances		1	
4180 Budget authority, net (total)	2		
4190 Outlays, net (total)		1	

The FY 2027 President's Budget does not request funding for the National Space Council, pursuant to Executive Order 14369: *Ensuring American Space Superiority*.

Employment Summary

Identification code 011–0048–0–1–802	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1		

OFFICE OF THE UNITED STATES TRADE REPRESENTATIVE

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Office of the United States Trade Representative, including the hire of passenger motor vehicles and the employment of experts and consultants as authorized by section 3109 of title 5, United States Code, $95,000,000, of which $2,000,000 shall remain available until expended: Provided, That of the total amount made available under this heading, not to exceed $124,000 shall be available for official reception and representation expenses: Provided further, That amounts appropriated under this heading may be used or transferred for necessary expenses related to trade enforcement or in a manner consistent with the authority provided by section 611(d)(1) of the Trade Facilitation and Trade Enforcement Act of 2015 (Public Law 114–125).

Program and Financing (in millions of dollars)

Identification code 011–0400–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of the United States Trade Representative	65	65	95
0801 Office of the United States Trade Representative (Reimbursable)		1	1
0900 Total new obligations, unexpired accounts	65	66	96
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	16	8	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	59	65	95
1900 Budget authority (total)	59	65	95
1930 Total budgetary resources available	75	73	102
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	8	7	6
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	12	11	2
3010 New obligations, unexpired accounts	65	66	96
3011 Obligations ("upward adjustments"), expired accounts	3	1	
3020 Outlays (gross)	-66	-76	-93
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	11	2	5
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-2	-2
3071 Change in uncollected pymts, Fed sources, expired	1		
3090 Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9	9	
3200 Obligated balance, end of year	9		3
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	59	65	95
Outlays, gross:			
4010 Outlays from new discretionary authority	55	59	87
4011 Outlays from discretionary balances	11	17	6
4020 Outlays, gross (total)	66	76	93
4180 Budget authority, net (total)	59	65	95
4190 Outlays, net (total)	66	76	93

The Office of the United States Trade Representative (USTR) is responsible for developing and coordinating America's trade policy, leading trade negotiations with other nations, and enforcing compliance with our trade agreements and U.S. trade laws. USTR also coordinates with other Federal agencies in developing trade policy and advising the President on trade matters.

USTR provides trade policy leadership and negotiating expertise in its major areas of responsibility, including industrial, textile, agricultural, and services trade policy; bilateral, regional, and multilateral trade and investment issues; trade-related intellectual property protection, labor and environmental issues; all matters within the World Trade Organization; and direct investment matters dealt with by international institutions. USTR is organized to accommodate sectoral, regional, and functional policy perspectives, which are integrated into the decision-making process and coordinated externally with the Congress, other government agencies, the private sector, and foreign entities.

Object Classification (in millions of dollars)

Identification code 011–0400–0–1–999	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	37	37	49
12.1 Civilian personnel benefits	14	14	18
21.0 Travel and transportation of persons	2	5	9
23.1 Rental payments to GSA		1	1
23.2 Rental payments to others	1		
25.2 Other services from non-Federal sources	11	7	17

26.0	Supplies and materials	.....	.....	1
99.0	Direct obligations	65	64	95
99.0	Reimbursable obligations	.....	1	1
99.5	Adjustment for rounding	.....	1	.....
99.9	Total new obligations, unexpired accounts	65	66	96

Employment Summary

Identification code 011–0400–0–1–999	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	203	230	301

GENERAL FUND PAYMENT TO THE TRADE ENFORCEMENT TRUST FUND

Program and Financing (in millions of dollars)

Identification code 011–1750–0–1–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment to Trade Enforcement Trust Fund	15	15	.....
0900 Total new obligations, unexpired accounts (object class 94.0)	15	15	.....
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	15	15	.....
1930 Total budgetary resources available	15	15	.....
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	15	15	.....
3020 Outlays (gross)	-15	-15	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	15	15	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	15	15	.....
4180 Budget authority, net (total)	15	15	.....
4190 Outlays, net (total)	15	15	.....

Mandatory transfers to the Trade Enforcement Trust Fund authorized by the Trade Facilitation and Trade Enforcement Act of 2015 expire in 2026. Funding and authorities for trade enforcement activities in FY 2027 are requested for the discretionary Salaries and Expenses account.

Trust Funds

TRADE ENFORCEMENT TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 011–8581–0–7–376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	12	22	14
0198 Reconciliation adjustment	10	.....	.....
0199 Balance, start of year	22	22	14
Receipts:			
Current law:			
1140 General Fund Payment, Trade Enforcement Trust Fund	15	15	.....
2000 Total: Balances and receipts	37	37	14
Appropriations:			
Current law:			
2101 Trade Enforcement Trust Fund	-16	-23	.....
2198 Reconciliation adjustment	1	.....	.....
2199 Total current law appropriations	-15	-23	.....
2999 Total appropriations	-15	-23	.....
5099 Balance, end of year	22	14	14

Program and Financing (in millions of dollars)

Identification code 011–8581–0–7–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Trade Enforcement	15	23	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8	8	8
1001 Discretionary unobligated balance brought fwd, Oct 1	8	.....	.....
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	16	23	.....
1930 Total budgetary resources available	24	31	8
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	8	8	8
Special and non-revolving trust funds:			
1951 Unobligated balance expiring	1	.....	.....
1952 Expired unobligated balance, start of year	5	7	7
1953 Expired unobligated balance, end of year	6	7	6
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15	10	1
3010 New obligations, unexpired accounts	15	23	.....
3011 Obligations ("upward adjustments"), expired accounts	2	.....	1
3020 Outlays (gross)	-20	-32	-2
3041 Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050 Unpaid obligations, end of year	10	1	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	15	10	1
3200 Obligated balance, end of year	10	1	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	16	23	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	13	21	.....
4011 Outlays from discretionary balances	7	11	2
4020 Outlays, gross (total)	20	32	2
4180 Budget authority, net (total)	16	23	.....
4190 Outlays, net (total)	20	32	2

Mandatory transfers to the Trade Enforcement Trust Fund authorized by the Trade Facilitation and Trade Enforcement Act of 2015 expire in 2026. The FY 2027 President's Budget does not request funding derived from this Fund. Instead, funding and authorities for trade enforcement activities in FY 2027 are requested for the Salaries and Expenses account.

Object Classification (in millions of dollars)

Identification code 011–8581–0–7–376	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	5	7	.....
12.1 Civilian personnel benefits	2	3	.....
21.0 Travel and transportation of persons	.....	2	.....
25.2 Other services from non-Federal sources	8	11	.....
99.0 Direct obligations	15	23	.....
99.9 Total new obligations, unexpired accounts	15	23	.....

Employment Summary

Identification code 011–8581–0–7–376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	28	44	.....

UNANTICIPATED NEEDS

Federal Funds

UNANTICIPATED NEEDS

For expenses necessary to enable the President to meet unanticipated needs, in furtherance of the national interest, security, or defense which may arise at home

UNANTICIPATED NEEDS—Continued

or abroad, as authorized by 3 U.S.C. 108, $990,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 011–0037–0–1–802	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity		1	1
0900 Total new obligations, unexpired accounts (object class 25.3)		1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	
1001 Discretionary unobligated balance brought fwd, Oct 1	1		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1	1	1
1930 Total budgetary resources available	2	2	1
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	-1	
1941 Unexpired unobligated balance, end of year	1		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		1	1
3020 Outlays (gross)		-1	-1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1	1	1
Outlays, gross:			
4010 Outlays from new discretionary authority		1	1
4180 Budget authority, net (total)	1	1	1
4190 Outlays, net (total)		1	1

This account represents amounts appropriated to the President to meet unanticipated needs in furtherance of national interest, security, or defense.

UNITED STATES DOGE SERVICE

Program and Financing (in millions of dollars)

Identification code 011–0041–0–1–802	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Reimbursable program activity	39	35	35
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		12	6
1011 Unobligated balance transfer from other acct [011–0036]	13		
1070 Unobligated balance (total)	13	12	6
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [011–0036]	3		
Spending authority from offsetting collections, discretionary:			
1700 Collected	19	29	35
1701 Change in uncollected payments, Federal sources	16		
1750 Spending auth from offsetting collections, disc (total)	35	29	35
1900 Budget authority (total)	38	29	35
1930 Total budgetary resources available	51	41	41
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	12	6	6
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		12	14
3010 New obligations, unexpired accounts	39	35	35
3020 Outlays (gross)	-27	-33	-33
3050 Unpaid obligations, end of year	12	14	16
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-16	-16
3070 Change in uncollected pymts, Fed sources, unexpired	-16		
3090 Uncollected pymts, Fed sources, end of year	-16	-16	-16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		-4	-2
3200 Obligated balance, end of year	-4	-2	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	38	29	35
Outlays, gross:			
4010 Outlays from new discretionary authority	16	21	25
4011 Outlays from discretionary balances	11	12	8
4020 Outlays, gross (total)	27	33	33
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-19	-29	-35
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-16		
4070 Budget authority, net (discretionary)	3		
4080 Outlays, net (discretionary)	8	4	-2
4180 Budget authority, net (total)	3		
4190 Outlays, net (total)	8	4	-2

U.S. DOGE Service (USDS) transforms Federal technology and software, driving unprecedented efficiency and productivity. By advising Federal agencies on the tools to deliver high-impact outcomes, USDS streamlines government operations and tangibly improves the lives of the American people.

Object Classification (in millions of dollars)

Identification code 011–0041–0–1–802	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	1		
11.3 Other than full-time permanent	8	25	25
11.9 Total personnel compensation	9	25	25
12.1 Civilian personnel benefits	3	9	9
25.1 Advisory and assistance services	8		
25.2 Other services from non-Federal sources	2		
25.3 Other goods and services from Federal sources	16	1	1
99.0 Reimbursable obligations	38	35	35
99.5 Adjustment for rounding	1		
99.9 Total new obligations, unexpired accounts	39	35	35

Employment Summary

Identification code 011–0041–0–1–802	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	49	125	130

INTELLECTUAL PROPERTY ENFORCEMENT COORDINATOR

Program and Financing (in millions of dollars)

Identification code 011–1751–0–1–802	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Intellectual Property Enforcement Coordinator	1		
0900 Total new obligations, unexpired accounts (object class 99.5)	1		
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2		
1930 Total budgetary resources available	2		
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1		
3020 Outlays (gross)	-1		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2		

	Outlays, gross:			
4010	Outlays from new discretionary authority	1	.....	.....
4180	Budget authority, net (total)	2	.....	.....
4190	Outlays, net (total)	1	.....	.....

The FY 2027 President's Budget does not request funding for the Office of the Intellectual Property Enforcement Coordinator.

Employment Summary

Identification code 011–1751–0–1–802	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2	.....	.....

Submarine Security Activities

Special and Trust Fund Receipts (in millions of dollars)

Identification code 011–5766–0–2–054	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	.....	.....	.....
Receipts:			
Current law:			
1130 Contributions from Australia, Submarine Security Activities	1,000	1,000	100
2000 Total: Balances and receipts	1,000	1,000	100
Appropriations:			
Current law:			
2101 Submarine Security Activities	-1,000	-1,000	-100
5099 Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 011–5766–0–2–054	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Submarine Security Activities	.....	2,000	100
0900 Total new obligations, unexpired accounts (object class 25.3)	.....	2,000	100
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	.....	1,000	.....
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1,000	1,000	100
1900 Budget authority (total)	1,000	1,000	100
1930 Total budgetary resources available	1,000	2,000	100
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,000	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	.....	.....	1,940
3010 New obligations, unexpired accounts	.....	2,000	100
3020 Outlays (gross)	.....	-60	-441
3050 Unpaid obligations, end of year	.....	1,940	1,599
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	.....	.....	1,940
3200 Obligated balance, end of year	.....	1,940	1,599
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1,000	1,000	100
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	30	3
4101 Outlays from mandatory balances	.....	30	438
4110 Outlays, gross (total)	.....	60	441
4180 Budget authority, net (total)	1,000	1,000	100
4190 Outlays, net (total)	.....	60	441

Information Technology Oversight and Reform

(including transfer of funds)

For necessary expenses for the furtherance of integrated, efficient, secure, and effective uses of information technology in the Federal Government, $8,000,000, to remain available until expended: Provided, That the Director of the Office of Management and Budget may transfer these funds to one or more other agencies to carry out projects to meet these purposes.

Program and Financing (in millions of dollars)

Identification code 011–0036–0–1–802	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Oversight, Cybersecurity and Program Management	10	8	8
0002 U.S. Digital Service	1	.....	.....
0799 Total direct obligations	11	8	8
0801 Reimbursable program activity	24	.....	.....
0900 Total new obligations, unexpired accounts	35	8	8
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	31	12	16
1001 Discretionary unobligated balance brought fwd, Oct 1	31	.....	.....
1010 Unobligated balance transfer to other accts [011–0041]	-13	.....	.....
1070 Unobligated balance (total)	18	12	16
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	8	8	8
1120 Appropriations transferred to other acct [011–0041]	-3	.....	.....
1160 Appropriation, discretionary (total)	5	8	8
Spending authority from offsetting collections, discretionary:			
1700 Collected	20	4	.....
1701 Change in uncollected payments, Federal sources	4	.....	.....
1750 Spending auth from offsetting collections, disc (total)	24	4	.....
1900 Budget authority (total)	29	12	8
1930 Total budgetary resources available	47	24	24
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	12	16	16
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	41	32	.....
3010 New obligations, unexpired accounts	35	8	8
3011 Obligations ("upward adjustments"), expired accounts	6	4	.....
3020 Outlays (gross)	-49	-44	-7
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	32	.....	1
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-10	-12	-12
3070 Change in uncollected pymts, Fed sources, unexpired	-4	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	2	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-12	-12	-12
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	31	20	-12
3200 Obligated balance, end of year	20	-12	-11
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	29	12	8
Outlays, gross:			
4010 Outlays from new discretionary authority	23	8	4
4011 Outlays from discretionary balances	6	36	3
4020 Outlays, gross (total)	29	44	7
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-20	-4	.....
4040 Offsets against gross budget authority and outlays (total)	-20	-4	.....
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-4	.....	.....
4060 Additional offsets against budget authority only (total)	-4	.....	.....
4070 Budget authority, net (discretionary)	5	8	8
4080 Outlays, net (discretionary)	9	40	7
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	20	.....	.....
4180 Budget authority, net (total)	5	8	8

INFORMATION TECHNOLOGY OVERSIGHT AND REFORM—Continued

Program and Financing—Continued

Identification code 011–0036–0–1–802	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)	29	40	7

Information Technology Oversight and Reform (ITOR) funding provides the Government with a resource base controlled by the Director of the Office of Management and Budget (OMB) to transform the Federal Government to a mission first, technology enabled organization. ITOR provides funds for the Office of the Federal Chief Information Officer (OFCIO) to carry out this effort through exercising major authorities and utilizing statutory requirements to drive results across the Federal Government. OFCIO is primarily responsible for portions of the following technology focused legislation: Clinger-Cohen Act of 1996, E-Government Act of 2022, Federal Information Security Modernization Act of 2014 (FISMA), Federal Information Technology Acquisition Reform Act of 2014 (FITARA), 21st Century Integrated Digital Experience Act (IDEA Act), AI in Government Act of 2020, Modernizing Government Technology Act of 2017, Section 508 of the Rehabilitation Act of 1973, OPEN Government Data Act of 2018, FedRAMP Authorization Act, and the Federal Acquisition Supply Chain Security Act (Title II of SECURE Technology Act).

OFCIO drives Government-wide implementation through robust engagement with departments and agencies. These engagements focus on ensuring agencies deliver modern and secure government systems and services at the best cost to the American taxpayer. OFCIO is focused on responsible IT spending and lowering costs through shared services, resource consolidation, and implementation of emerging technologies that streamline government operations. ITOR funding also ensures OFCIO meets its FISMA responsibilities through risk-based oversight of agency and government-wide cybersecurity programs and management of major incidents.

Object Classification (in millions of dollars)

Identification code 011–0036–0–1–802	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	7	5	5
11.8 Special personal services payments	1	.....	.....
11.9 Total personnel compensation	8	5	5
12.1 Civilian personnel benefits	2	2	2
25.3 Other goods and services from Federal sources	1	1	1
99.0 Direct obligations	11	8	8
99.0 Reimbursable obligations	24	.....	.....
99.9 Total new obligations, unexpired accounts	35	8	8

Employment Summary

Identification code 011–0036–0–1–802	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	44	31	29
2001 Reimbursable civilian full-time equivalent employment	65	.....	.....

SPECTRUM RELOCATION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 011–5512–0–2–376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	27,010	26,296	25,684
0198 Reconciliation adjustment	2	.....	.....
0199 Balance, start of year	27,012	26,296	25,684
2000 Total: Balances and receipts	27,012	26,296	25,684
Appropriations:			
Current law:			
2103 Spectrum Relocation Fund	-806	-647	-537
2132 Spectrum Relocation Fund	67	35	29
2199 Total current law appropriations	-739	-612	-508
2999 Total appropriations	-739	-612	-508
4030 Spectrum Relocation Fund	24	.....	.....
5098 Rounding adjustment	-1	.....	.....
5099 Balance, end of year	26,296	25,684	25,176

Program and Financing (in millions of dollars)

Identification code 011–5512–0–2–376	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1011 Unobligated balance transfer from other acct [017–1319]	4	.....	.....
1011 Unobligated balance transfer from other acct [015–0700]	5	.....	.....
1011 Unobligated balance transfer from other acct [017–1804]	2	.....	.....
1011 Unobligated balance transfer from other acct [097–0100]	6	.....	.....
1011 Unobligated balance transfer from other acct [097–0400]	1	.....	.....
1011 Unobligated balance transfer from other acct [017–1810]	6	.....	.....
1035 Unobligated balance precluded from obligation (limitation on obligations) (special and trust)	-24	.....	.....
Budget authority:			
Appropriations, mandatory:			
1203 Appropriation (previously unavailable)(special or trust)	806	647	537
1220 Appropriations transferred to other accts [021–2040]	-45	-30	-12
1220 Appropriations transferred to other accts [021–2031]	-2	-5	-5
1220 Appropriations transferred to other accts [021–2035]	-41	-61	-61
1220 Appropriations transferred to other accts [021–2020]	-24	-20	-14
1220 Appropriations transferred to other accts [017–1319]	-237	-75	-56
1220 Appropriations transferred to other accts [017–1506]	-5	-6	-6
1220 Appropriations transferred to other accts [017–1507]	.....	-6	-6
1220 Appropriations transferred to other accts [017–1810]	-26	-76	-76
1220 Appropriations transferred to other accts [017–1109]	-83	-65	-65
1220 Appropriations transferred to other accts [017–1804]	-29	-28	-15
1220 Appropriations transferred to other accts [057–3600]	-102	-49	-45
1220 Appropriations transferred to other accts [057–3080]	.....	-17	-17
1220 Appropriations transferred to other accts [057–3400]	-23	-34	-14
1220 Appropriations transferred to other accts [097–0100]	-26	-33	-22
1220 Appropriations transferred to other accts [097–0400]	-218	-85	-81
1220 Appropriations transferred to other accts [015–0200]	-23	-16	-13
1220 Appropriations transferred to other accts [015–0134]	-10	.....	.....
1220 Appropriations transferred to other accts [015–0324]	-8	.....	.....
1220 Appropriations transferred to other accts [015–1100]	-36	.....	.....
1220 Appropriations transferred to other accts [013–1450]	-20	.....	.....
1220 Appropriations transferred to other accts [089–4045]	-3	.....	.....
1220 Appropriations transferred to other accts [080–0115]	-14	.....	.....
1220 Appropriations transferred to other acct [014–4523]	-5	.....	.....
1220 Appropriations transferred to other acct [089–0303]	-1	.....	.....
1220 Appropriations transferred to other acct [017–1106]	-28	-1	.....
1220 Appropriations transferred to other acct [057–3410]	-17	-5	.....
1220 Appropriations transferred to other acct [057–3620]	-12	.....	.....
1220 Appropriations transferred to other acct [070–0610]	-7	.....	.....
1220 Appropriations transferred to other acct [049–0100]	-10	.....	.....
1220 Appropriations transferred to other acct [069–1308]	-30	.....	.....
1220 Appropriations transferred to other acct [069–1730]	-9	.....	.....
1220 Appropriations transferred to other acct [089–0240]	-1	.....	.....
1220 Appropriations transferred to other acct [089–0243]	-20	.....	.....
1220 Appropriations transferred to other acct [089–5068]	-1	.....	.....
1220 Appropriations transferred to other acct [070–0112]	-32	.....	.....
1221 Appropriations transferred from other acct [017–1319]	78	.....	.....
1221 Appropriations transferred from other acct [017–1804]	9	.....	.....
1221 Appropriations transferred from other acct [017–1109]	68	.....	.....
1221 Appropriations transferred from other acct [017–1506]	5	.....	.....
1221 Appropriations transferred from other acct [057–3400]	21	.....	.....
1221 Appropriations transferred from other acct [057–3600]	72	.....	.....
1221 Appropriations transferred from other acct [097–0400]	24	.....	.....
1221 Appropriations transferred from other acct [021–2035]	34	.....	.....
1221 Appropriations transferred from other acct [021–2020]	13	.....	.....
1221 Appropriations transferred from other acct [017–1106]	8	.....	.....
1221 Appropriations transferred from other acct [057–3410]	16	.....	.....
1221 Appropriations transferred from other acct [097–0100]	7	.....	.....
1221 Appropriations transferred from other acct [021–2040]	42	.....	.....
1221 Appropriations transferred from other acct [057–3620]	12	.....	.....
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-67	-35	-29
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	.....	.....	.....

The Spectrum Relocation Fund (SRF), created by the Commercial Spectrum Enhancement Act of 2004, as amended by the Middle Class Tax Relief and Job Creation Act of 2012, reimburses Federal agencies that must relocate or share wireless communications systems in Federal spectrum that has been or will be reallocated for commercial use. Auction receipts associated with the reallocated spectrum are deposited into the SRF to pay eligible pre- and post-auction costs that help efficiently and effectively

transition Federal agencies off of the reallocated spectrum or facilitate the sharing of Federal systems with non-Federal systems. The Office of Management and Budget (OMB) administers the SRF in consultation with the National Telecommunications and Information Administration (NTIA) of the Department of Commerce.

Funds from multiple auctions of Federal spectrum are being transferred to agencies with approved transition plans to reimburse them for the costs associated with clearing or sharing the auctioned bands. (The Advanced Wireless Services 3 auction transfers began in 2015; the Citizens Broadband Radio Service auction transfers began in 2021; and the 3450–3550 megahertz auction transfers began in 2022; and these transfers will continue in future years.) Most funds in the SRF must be returned to the Treasury eight years after they are deposited.

The Spectrum Pipeline Act of 2015, part of the Bipartisan Budget Act of 2015, authorized the transfer to agencies of up to $500 million of SRF balances, and a portion of future deposits into the SRF, to fund advance planning and research projects that are expected to facilitate future spectrum auctions.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

		2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:				
011–242800	NEPA Opt-in Fees for Environmental Reviews	.....	1	1
011–322000	All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	1	.....	.....
General Fund Offsetting receipts from the public		1	1	1

Administrative Provisions—Executive Office of the President and Funds Appropriated to the President

(including transfer of funds)

Sec. 201. From funds made available in this Act under the headings "The White House", "Executive Residence at the White House", "White House Repair and Restoration", "Council of Economic Advisers", "National Security Council and Homeland Security Council", "Office of Administration", "Special Assistance to the President", and "Official Residence of the Vice President", the Director of the Office of Management and Budget (or such other officer as the President may designate in writing) may, with advance notification to the Committees on Appropriations of the House of Representatives and the Senate, transfer not to exceed 10 percent of any such appropriation to any other such appropriation, to be merged with and available for the same time and for the same purposes as the appropriation to which transferred: Provided, That the amount of an appropriation shall not be increased by more than 50 percent by such transfers: Provided further, That no amount shall be transferred from "Special Assistance to the President" or "Official Residence of the Vice President" without the approval of the Vice President.

Sec. 202. Not later than 30 days after the date of enactment of this Act, the Director of the Office of Management and Budget shall issue a memorandum to all Federal departments, agencies, and corporations directing compliance with the provisions in title VII of this Act.

Sec. 203. Section 703 of the Office of National Drug Policy Reauthorization Act of 1998, Public Law 105–277 as amended (21 U.S.C. 1702) is amended—

(a) in subsection (a)(5) by inserting "and" at the end;

(b) by striking "(a)(6) administer the Drug-Free Communities Program, the High Intensity Drug Trafficking Areas Program, and other grant programs directly authorized to be administered by the Office in furtherance of the National Drug Control Strategy; and"; and

(c) by redesignating subsection (a)(7) to subsection(a)(6).

Sec. 204. Section 204 of title II of division E of Public Law 117–328 is repealed.

GENERAL SERVICES ADMINISTRATION

REAL PROPERTY ACTIVITIES

Federal Funds

FEDERAL BUILDINGS FUND

LIMITATIONS ON AVAILABILITY OF REVENUE

(INCLUDING TRANSFERS OF FUNDS)

Amounts in the Fund, including revenues and collections deposited into the Fund, shall be available for necessary expenses of real property management and related activities not otherwise provided for, including operation, maintenance, and protection of federally owned and leased buildings; rental of buildings in the District of Columbia; restoration of leased premises; moving governmental agencies (including space adjustments and telecommunications relocation expenses) in connection with the assignment, allocation, and transfer of space; contractual services incident to cleaning or servicing buildings, and moving; repair and alteration of federally owned buildings, including grounds, approaches, and appurtenances; care and safeguarding of sites; maintenance, preservation, demolition, and equipment; acquisition of buildings and sites by purchase, condemnation, or as otherwise authorized by law; acquisition of options to purchase buildings and sites; conversion and extension of federally owned buildings; preliminary planning and design of projects by contract or otherwise; construction of new buildings (including equipment for such buildings); and payment of principal, interest, and any other obligations for public buildings acquired by installment purchase and purchase contract; in the aggregate amount of $10,529,924,000, of which—

(1) $33,056,000 shall remain available until expended for construction and acquisition (including funds for sites and expenses, and associated design and construction services):

Provided, That amounts identified in the spend plan for construction, acquisition, and remediation projects required by section 525 of this Act may be exceeded to the extent that savings are effected in other such projects in this or any prior regular appropriations Act, but not to exceed 20 percent of the amounts included in a transmitted prospectus, if required, unless advance notice is transmitted to the Committees on Appropriations of the House of Representatives and the Senate of a greater amount;

(2) $1,780,271,000 shall remain available until expended for repairs and alterations, including associated design and construction services, of which—

(A) $804,004,000 is for Major Repairs and Alterations;

(B) $500,000,000 is for Basic Repairs and Alterations; and

(C) $476,267,000 is for Special Emphasis Programs:

Provided, That amounts identified in the spend plan for major repairs and alterations projects required by section 525 of this Act may be exceeded to the extent that savings are effected in other such projects in this or any other prior regular appropriations Act, but not to exceed 20 percent of the amounts included in a transmitted prospectus, if required, unless advance notice is transmitted to the Committees on Appropriations of the House of Representatives and the Senate of a greater amount: Provided further, That additional projects for which prospectuses have been transmitted may be funded under this category only if advance notice is transmitted to the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That the amounts provided in this or any prior Act for "Repairs and Alterations" may be used to fund costs associated with implementing security improvements to buildings necessary to meet the minimum standards for security in accordance with current law and in compliance with the reprogramming guidelines of the appropriate Committees of the House and Senate: Provided further, That the difference between the funds appropriated and expended on any projects in this or any prior Act, under the heading "Repairs and Alterations", may be transferred to "Basic Repairs and Alterations" or used to fund authorized increases in prospectus projects: Provided further, That the amount provided in this or any prior Act for "Basic Repairs and Alterations" may be used to pay claims against the Government arising from any projects under the heading "Repairs and Alterations" or used to fund authorized increases in prospectus projects;

(3) $5,843,868,000 for rental of space to remain available until expended; and

(4) $2,872,729,000 for building operations to remain available until expended:

Provided, That the total amount of funds made available from this Fund to the General Services Administration shall not be available for expenses of any construction, repair, alteration and acquisition project for which a prospectus, if required by 40 U.S.C. 3307(a), has not been transmitted to the Committees referenced therein, except that necessary funds may be expended for each project for required expenses for the development of a proposed prospectus: Provided further, That funds available in the Federal Buildings Fund may be expended for emergency repairs when advance notice is transmitted to the Committees on Appropriations of the House of Representatives and the Senate: Provided further, That amounts necessary to provide reimbursable special services to other agencies under 40 U.S.C. 592(b)(2) and amounts to provide such reimbursable fencing, lighting, guard booths, and other facilities on private or other property not in Government ownership or control as may be appropriate to enable the United States Secret Service to perform its protective functions pursuant to 18 U.S.C. 3056, shall be available from such revenues and collections: Provided further, That revenues and collections and any other sums accruing to this Fund during fiscal year 2027, excluding reimbursements under 40 U.S.C. 592(b)(2), in excess of the aggregate new obligational authority authorized for Real Property Activities of the Federal Buildings Fund in this Act shall remain in the Fund and shall not be available for expenditure except as authorized in appropriations Acts.

Program and Financing (in millions of dollars)

Identification code 047–4542–0–4–804		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0009	CARES Act	4	.....	.....
0010	Disaster Recovery	6	15	.....
0011	Direct Reimbursable	1,211	1,283	1,307
0012	Infrastructure Investment and Jobs Act	351	2,046	183
0013	Inflation Reduction Act	1,082	.....	.....
0799	Total direct obligations	2,654	3,344	1,490
0801	Construction and acquisition of facilities	120	926	757
0802	Repairs and alterations	438	1,140	1,114
0808	International Trade Center	32	38	35
0809	Reimbursable program activities, subtotal	590	2,104	1,906
0810	Rental of space	5,740	5,721	5,844
0811	Building operations	3,341	3,179	3,102
0819	Reimbursable program activities, subtotal	9,081	8,900	8,946
0820	Special services and improvements	54	.....	.....
0899	Total reimbursable obligations	9,725	11,004	10,852
0900	Total new obligations, unexpired accounts	12,379	14,348	12,342
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	12,503	9,189	6,028
1001	Discretionary unobligated balance brought fwd, Oct 1	9,895	9,173	.....
1021	Recoveries of prior year unpaid obligations	239	.....	.....
1033	Recoveries of prior year paid obligations	18	.....	.....
1070	Unobligated balance (total)	12,760	9,189	6,028
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	.....	24	.....
	Appropriations, mandatory:			
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-1,530	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	12,294	11,940	11,837
1701	Change in uncollected payments, Federal sources	-998	.....	.....
1702	Offsetting collections (previously unavailable)	9,801	10,603	11,380
1724	Spending authority from offsetting collections precluded from obligation (limitation on obligations)	-10,759	-11,380	-11,380
1750	Spending auth from offsetting collections, disc (total)	10,338	11,163	11,837
1900	Budget authority (total)	8,808	11,187	11,837
1930	Total budgetary resources available	21,568	20,376	17,865
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	9,189	6,028	5,523
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	6,323	6,495	8,747
3010	New obligations, unexpired accounts	12,379	14,348	12,342
3020	Outlays (gross)	-11,968	-12,096	-12,436
3040	Recoveries of prior year unpaid obligations, unexpired	-239	.....	.....
3050	Unpaid obligations, end of year	6,495	8,747	8,653
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-5,859	-4,861	-4,861
3070	Change in uncollected pymts, Fed sources, unexpired	998	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-4,861	-4,861	-4,861
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	464	1,634	3,886

FEDERAL BUILDINGS FUND—Continued

Program and Financing—Continued

Identification code 047–4542–0–4–804		2025 actual	2026 est.	2027 est.
3200	Obligated balance, end of year	1,634	3,886	3,792
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	10,338	11,187	11,837
	Outlays, gross:			
4010	Outlays from new discretionary authority	8,176	8,846	9,091
4011	Outlays from discretionary balances	3,510	2,806	2,945
4020	Outlays, gross (total)	11,686	11,652	12,036
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-12,245	-11,703	-11,843
4033	Non-Federal sources	-67	-237	-19
4040	Offsets against gross budget authority and outlays (total)	-12,312	-11,940	-11,862
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	998	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	18	.....	.....
4060	Additional offsets against budget authority only (total)	1,016	.....	.....
4070	Budget authority, net (discretionary)	-958	-753	-25
4080	Outlays, net (discretionary)	-626	-288	174
	Mandatory:			
4090	Budget authority, gross	-1,530	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	282	444	400
4180	Budget authority, net (total)	-2,488	-753	-25
4190	Outlays, net (total)	-344	156	574
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	9,801	10,759	11,536
5092	Unexpired unavailable balance, EOY: Offsetting collections	10,759	11,536	11,536

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	-2,488	-753	-25
Outlays	-344	156	574
Legislative proposal, not subject to PAYGO:			
Budget Authority	.....	.....	25
Outlays	.....	.....	-339
Total:			
Budget Authority	-2,488	-753	.....
Outlays	-344	156	235

This revolving fund provides for real property management and related activities, including operation, maintenance, and repair of federally owned buildings, and the construction of Federal buildings, courthouses, and land ports of entry. Expenses of the Federal Buildings Fund (FBF) are financed from rental charges assessed to occupants of General Services Administration (GSA)-controlled space. Rent assessments, by law, approximate commercial rates for comparable space and services. Rental income is augmented by appropriations to the Fund when new construction needs exceed the resources available for investment within the Fund.

The Budget requests $10,530 million in new obligational authority for the FBF, which represents a net zero budget request. The Administration's proposal ensures that GSA spends at the level of anticipated rent that it collects from the Federal departments and agencies to provide space and services to those customers.

Historically, the FBF has been permitted to spend at least what it collects from agencies to support leasing from the private sector, as well as maintenance, repairs, major renovations, and new construction to accommodate agency needs in buildings that GSA owns and operates. However, over the last decade, the FBF appropriations were significantly below the anticipated level of rent collections from agencies, denying GSA the ability to pursue an appropriately sized capital program relative to the size of its portfolio. This year's net zero budget request will allow GSA to proceed with important investments in the Federal real property portfolio improving building utilization and to deliver the best possible value in real estate management for our partners and across Government.

The FBF consists of the following activities:

Construction and Acquisition of Facilities.—This activity provides for the construction or purchase of facilities costing more than the prospectus threshold, and remediation. All costs directly attributable to site acquisition, construction, the full range of design and construction services, and management and inspection of construction projects are funded under this activity (estimated project cost in thousands).

New Construction	
Kansas City, MO Hardesty Federal Complex Remediation	$11,000
Lakewood, CO Denver Federal Center McIntyre Gulch Remediation	$20,481
Judgment Fund Repayment	$1,575
Total 2027 Construction and Acquisition of Facilities Program	$33,056

Repairs and Alterations.—This activity provides for repairs and alterations of existing federally owned buildings, as well as associated design and construction services. Protection of the Government's investment, the health and safety of building occupants, and cost effectiveness are the principal criteria used in establishing GSA's priorities for the projects funded from this activity. Priority is given to repairs and alterations projects that improve space utilization, address life safety issues, and prevent deterioration and damage to buildings, building support systems, and operating equipment (estimated project costs in thousands).

Non-prospectus (Basic) Repairs and Alterations Program	$500,000
Major Repairs and Alterations Projects	
Washington, DC Stewart Lee Udall Federal Building	$8,874
New York, NY Alexander Hamilton U.S. Custom House	$83,164
Major Repair and Alterations Special Emphasis Programs	
Optimization Program	$451,267
Judiciary Capital Security Program	$25,000
Subtotal, Major Repair and Alterations Special Emphasis Program	$476,267
Subtotal, Major Repair and Alterations Program	$1,780,271

Rental of Space.—This activity provides for the leasing of privately-owned buildings when federally-owned space is not available. This includes space occupied by Federal agencies, including in U.S. Postal Service facilities. GSA provided 165 million square feet of leased space in FY 2025 to its occupant agencies and expects to provide 163 million square feet in 2026 and 160 million in FY 2027.

Building Operations.—The Building Operations program provides services for both GSA-controlled federally owned and non-fully serviced leased facilities, as well as for the administration and management of all PBS real property programs. The Building Services allocation supports costs for cleaning, utilities, maintenance, and building services. The Salaries and Expenses allocation supports PBS personnel costs excluding reimbursable full time equivalents (FTE), PBS-specific IT applications, and PBS contribution to GSA's Working Capital Fund (WCF).

Other Programs.—When requested by other Federal agencies, PBS provides, on a reimbursable basis, building services such as tenant alterations, cleaning, utilities, and other operations, which are in excess of those services provided within the standard commercial rental charges.

Object Classification (in millions of dollars)

Identification code 047–4542–0–4–804		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1	.....	1
25.1	Advisory and assistance services	47	59	27
25.2	Other services from non-Federal sources	2	3	1
25.4	Operation and maintenance of facilities	143	180	80
32.0	Land and structures	2,461	3,102	1,381
99.0	Direct obligations	2,654	3,344	1,490
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	686	506	430
11.3	Other than full-time permanent	5	4	4
11.5	Other personnel compensation	17	13	12
11.9	Total personnel compensation	708	523	446

12.1	Civilian personnel benefits	261	236	167
13.0	Benefits for former personnel	2	14	1
21.0	Travel and transportation of persons	2	11	11
23.1	Rental payments to GSA	1	.....	.....
23.2	Rental payments to others	5,738	5,721	5,844
23.3	Communications, utilities, and miscellaneous charges	457	493	464
25.1	Advisory and assistance services	178	241	245
25.2	Other services from non-Federal sources	33	52	53
25.3	Other goods and services from Federal sources	571	449	437
25.4	Operation and maintenance of facilities	1,640	2,146	2,405
25.7	Operation and maintenance of equipment	2	34	2
26.0	Supplies and materials	8	10	12
31.0	Equipment	90	94	127
32.0	Land and structures	.....	931	581
43.0	Interest and dividends	32	49	54
99.0	Reimbursable obligations	9,723	11,004	10,849
99.5	Adjustment for rounding	2	.....	3
99.9	Total new obligations, unexpired accounts	12,379	14,348	12,342

Employment Summary

Identification code 047–4542–0–4–804	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	5,502	4,195	3,267

Federal Buildings Fund

(Legislative proposal, not subject to PAYGO)

Contingent upon enactment of the Federal Capital Revolving Fund Act of 2027 (in this heading "the Act"), amounts in the Fund, including revenues and collections deposited into the Fund, shall be available for acquisition installment payments in the amount of $25,112,500, to remain available until expended, for the first annual repayment to the Federal Capital Revolving Fund: Provided, That $25,112,500 shall be for the Public Building Service Jamie L. Whitten Federal Building and Sidney R. Yates Federal Building Consolidation and Agriculture South Federal Building Disposal project: Provided further, That $375,112,500 is approved for a purchase transfer, as defined in the Act, from the Federal Capital Revolving Fund for the Public Building Service Jamie L. Whitten Federal Building and Sidney R. Yates Federal Building Consolidation and Agriculture South Federal Building Disposal project: Provided further, That such project, as defined in the Act, shall be considered designated and approved pursuant to such Act, contingent upon the President's subsequent approval and designation as provided in the Act.

Program and Financing (in millions of dollars)

Identification code 047–4542–2–4–804	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0804 Installment acquisition payments	.....	.....	25
0809 Reimbursable program activities, subtotal	.....	.....	25
0821 Federal Capital Revolving Fund	.....	.....	375
0900 Total new obligations, unexpired accounts	.....	.....	400
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	.....	.....	25
Spending authority from offsetting collections, mandatory:			
1800 Collected	.....	.....	375
1900 Budget authority (total)	.....	.....	400
1930 Total budgetary resources available	.....	.....	400
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	.....	.....	400
3020 Outlays (gross)	.....	.....	-36
3050 Unpaid obligations, end of year	.....	.....	364
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	.....	.....	364
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	.....	.....	25
Outlays, gross:			
4010 Outlays from new discretionary authority	.....	.....	25
Mandatory:			
4090 Budget authority, gross	.....	.....	375
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	.....	11
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	.....	.....	-375
4180 Budget authority, net (total)	.....	.....	25
4190 Outlays, net (total)	.....	.....	-339

The President's Budget proposes $25,112,500 for the first of fifteen annual repayments associated with the first project identified for funding through the Federal Capital Revolving Fund. The Administration proposes to improve space utilization for the United States Department of Agriculture (USDA) in Washington, D.C. and dispose of the underutilized and inefficient Agriculture South Building.

Federal Capital Revolving Fund Project

Project	Dollars in Thousands
Jamie L. Whitten Federal Building and Sidney R. Yates Federal Building Consolidation and the Agriculture South Federal Building Disposal Project	25,113

Object Classification (in millions of dollars)

Identification code 047–4542–2–4–804	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
32.0 Land and structures	.....	.....	375
94.0 Financial transfers	.....	.....	25
99.9 Total new obligations, unexpired accounts	.....	.....	400

Federal Capital Revolving Fund

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 047–4614–2–4–804	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	.....	.....	25
1900 Budget authority (total)	.....	.....	25
1930 Total budgetary resources available	.....	.....	25
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	.....	.....	25
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	.....	.....	25
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	.....	.....	-25
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	.....	.....	-25

This account provides for the operation of the Federal Capital Revolving Fund (FCRF). The FCRF will finance the construction, renovation, and purchase of federally owned civilian real property assets. The corpus of the FCRF is proposed as mandatory funding in the President's Budget. A detailed discussion of the FCRF can be found in the Budget Process chapter of the Analytical Perspectives volume.

In summary, the FCRF will create a mechanism that is similar to a capital investment budget but operates within the traditional scoring guidelines used for the Federal budget. Upon approval in an appropriations act, the FCRF will transfer funds to agencies to finance large-dollar real property purchases, renovations and construction. Purchasing agencies are then required to repay the FCRF using discretionary appropriations over a period up to 15 years.

FEDERAL CAPITAL REVOLVING FUND—Continued

FEDERAL CAPITAL REVOLVING FUND

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 047–4614–4–4–804	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity			375
0900 Total new obligations, unexpired accounts (object class 94.0)			375
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			10,000
1900 Budget authority (total)			10,000
1930 Total budgetary resources available			10,000
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			9,625
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			375
3020 Outlays (gross)			-375
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			10,000
Outlays, gross:			
4100 Outlays from new mandatory authority			375
4180 Budget authority, net (total)			10,000
4190 Outlays, net (total)			375

The President's Budget reflects $10 billion in funding in support of the Administration proposal to support a new Federal Capital Revolving Fund (FCRF) to finance federally-owned civilian real property projects.

The FCRF will create a mechanism that is similar to a capital budget but operates within the traditional rules used for the Federal budget. Upon approval in an Appropriations Act, the revolving fund will transfer money to agencies to finance large-dollar real property purchases. Executing agencies will then be required to repay the fund in 15 equal annual amounts using discretionary appropriations.

As a result, large real property assets funded through the FCRF, which would otherwise require a large spike in appropriations, will no longer compete in the same way with annual operating and programmatic expenses for the limited funding available under tight discretionary funding levels. Instead, the annual cost to the agency and appropriations bill is one fifteenth of the project cost, smoothing out the impact on the annual appropriations process and eliminating the funding spike. This approach also has the benefit of allowing agencies to utilize the asset while making the repayments to the FCRF. Repayments made from future appropriations will incentivize project selection based on highest mission need and return on investment, including future cost avoidance. The repayments will also replenish the FCRF so that real property can continually be replaced as needed.

ASSET PROCEEDS AND SPACE MANAGEMENT FUND

For carrying out section 16(b) of the Federal Asset Sales and Transfer Act of 2016 (40 U.S.C. 1303 note), $193,328,000, to be derived from deposits in the Asset Proceeds and Space Management Fund and to remain available until expended.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 047–5594–0–2–804	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	193	327	504
Receipts:			
Current law:			
1130 Asset Proceeds, Asset Proceeds and Space Management Fund	134	177	
2000 Total: Balances and receipts	327	504	504
Appropriations:			
Current law:			
2101 Asset Proceeds and Space Management Fund			-193
5099 Balance, end of year	327	504	311

Program and Financing (in millions of dollars)

Identification code 047–5594–0–2–804	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Relocation and Disposal Activities		163	193
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	32	32	12
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation		143	
1101 Appropriation (special or trust)			193
1160 Appropriation, discretionary (total)		143	193
1930 Total budgetary resources available	32	175	205
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	32	12	12
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	163
3010 New obligations, unexpired accounts		163	193
3020 Outlays (gross)		-2	-107
3050 Unpaid obligations, end of year	2	163	249
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	163
3200 Obligated balance, end of year	2	163	249
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		143	193
Outlays, gross:			
4011 Outlays from discretionary balances		2	107
4180 Budget authority, net (total)		143	193
4190 Outlays, net (total)		2	107

This activity provides for the purposes of carrying out actions pursuant to the Public Buildings Reform Board (PBRB) recommendations for civilian real property. In addition, amounts received from the sale of any civilian real property pursuant to an OMB-approved recommendation of the PBRB are available, as provided in appropriations Acts. The Federal Asset Sales and Transfer Act authorized uses include co-location, redevelopment, reconfiguration of space, disposal, covering costs associated with sales transactions, acquiring land, construction, constructing replacement facilities, conducting advance planning and design as may be required to transfer functions from a Federal asset or property to another Federal civilian property, and other actions recommended by the PBRB for Federal agencies.

Object Classification (in millions of dollars)

Identification code 047–5594–0–2–804	2025 actual	2026 est.	2027 est.
Direct obligations:			
24.0 Printing and reproduction		4	5
25.1 Advisory and assistance services		159	188
99.0 Direct obligations		163	193
99.9 Total new obligations, unexpired accounts		163	193

REAL PROPERTY RELOCATION

Program and Financing (in millions of dollars)

Identification code 047–0535–0–1–804	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	11	11	11

1930	Total budgetary resources available	11	11	11
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	11	11	11
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

This appropriation covers relocation costs involved in moving agencies from valuable underutilized property, targeted for public sale, to facilities determined to be more economically suitable to their needs. Relocation and disposal is considered when the benefit/cost ratio is at least 2:1. The sale of these valuable underutilized properties would provide significant revenue to the Treasury and would far outweigh the relocation costs involved.

No appropriation is requested for this program in 2027. The General Services Administration will solicit relocation proposals from agencies.

DISPOSAL OF SURPLUS REAL AND RELATED PERSONAL PROPERTY

Special and Trust Fund Receipts (in millions of dollars)

Identification code 047–5254–0–2–804	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	76	76	73
0198 Reconciliation adjustment	-1		
0199 Balance, start of year	75	76	73
Receipts:			
Current law:			
1130 Receipts of Rent, Leases and Lease Payments for Government Owned Real Property		3	3
1130 Other Receipts, Surplus Real and Related Personal Property	9	6	6
1130 Transfers of Surplus Real and Related Personal Property Receipts	-10	-2	-2
1199 Total current law receipts	-1	7	7
1999 Total receipts	-1	7	7
2000 Total: Balances and receipts	74	83	80
Appropriations:			
Current law:			
2101 Disposal of Surplus Real and Related Personal Property	-1	-11	-11
2132 Disposal of Surplus Real and Related Personal Property	1	1	1
2199 Total current law appropriations		-10	-10
2999 Total appropriations		-10	-10
Special and trust fund receipts returned:			
3010 Disposal of Surplus Real and Related Personal Property	1		
3010 Disposal of Surplus Real and Related Personal Property	1		
5099 Balance, end of year	76	73	70

Program and Financing (in millions of dollars)

Identification code 047–5254–0–2–804	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Real Property Utilization and Disposal		10	10
0900 Total new obligations, unexpired accounts (object class 25.1)		10	10
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1	11	11
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260 Appropriations, mandatory (total)		10	10
1930 Total budgetary resources available		10	10
Memorandum (non-add) entries:			
Special and non-revolving trust funds:			
1950 Other balances withdrawn and returned to unappropriated receipts	1		
1952 Expired unobligated balance, start of year	4	2	2
1953 Expired unobligated balance, end of year	2	2	2
1954 Unobligated balance canceling	1		
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		10	10
3020 Outlays (gross)		-10	-10
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		10	10
Outlays, gross:			
4100 Outlays from new mandatory authority		9	9
4101 Outlays from mandatory balances		1	1
4110 Outlays, gross (total)		10	10
4180 Budget authority, net (total)		10	10
4190 Outlays, net (total)		10	10

This mandatory appropriation provides for the efficient disposal of real property assets that no longer meet the needs of landholding Federal agencies. The following costs are paid through receipts from such disposals each fiscal year: fees of auctioneers, brokers, appraisers, and environmental consultants; surveying costs; costs of advertising; costs of environmental and historical preservation services; highest and best use of property studies; property utilization studies; deed compliance inspections; and other disposal costs. GSA leverages the expertise of auctioneers and brokers familiar with local markets to accelerate the disposal of surplus real property.

SUPPLY AND TECHNOLOGY ACTIVITIES

Federal Funds

EXPENSES OF TRANSPORTATION AUDIT CONTRACTS AND CONTRACT ADMINISTRATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 047–5250–0–2–804	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	51	26	15
0198 Reconciliation adjustment	-18		
0199 Balance, start of year	33	26	15
Receipts:			
Current law:			
1130 Recoveries of Transportation Charges	4		
2000 Total: Balances and receipts	37	26	15
Appropriations:			
Current law:			
2101 Expenses of Transportation Audit Contracts and Contract Administration	-12	-12	
2132 Expenses of Transportation Audit Contracts and Contract Administration	1	1	
2199 Total current law appropriations	-11	-11	
2999 Total appropriations	-11	-11	
5099 Balance, end of year	26	15	15

Program and Financing (in millions of dollars)

Identification code 047–5250–0–2–804	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Audit contracts and contract administration	8	11	
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	12	12	
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	
1260 Appropriations, mandatory (total)	11	11	
1930 Total budgetary resources available	11	11	
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3		
Special and non-revolving trust funds:			
1951 Unobligated balance expiring	3		
1952 Expired unobligated balance, start of year	8	14	14
1953 Expired unobligated balance, end of year	11	14	14
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4		4
3010 New obligations, unexpired accounts	8	11	
3020 Outlays (gross)	-9	-7	-2

EXPENSES OF TRANSPORTATION AUDIT CONTRACTS AND CONTRACT ADMINISTRATION—Continued

Program and Financing—Continued

Identification code 047–5250–0–2–804		2025 actual	2026 est.	2027 est.
3041	Recoveries of prior year unpaid obligations, expired	-3		
3050	Unpaid obligations, end of year		4	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4		4
3200	Obligated balance, end of year		4	2
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	11	11	
	Outlays, gross:			
4100	Outlays from new mandatory authority	7	7	
4101	Outlays from mandatory balances	2		2
4110	Outlays, gross (total)	9	7	2
4180	Budget authority, net (total)	11	11	
4190	Outlays, net (total)	9	7	2

This permanent, indefinite appropriation provides for the detection and recovery of overpayments to carriers for Government moves under rate and service agreements established by the U.S. General Services Administration (GSA) or other Federal agency transportation managers. Program expenses are financed from overcharges collected from transportation service providers (TSPs) as a result of post payment audits examining the validity, propriety, and conformity of charges with the proper rate authority. Funds recovered in excess of expenses are returned to the U.S. Department of the Treasury.

Object Classification (in millions of dollars)

Identification code 047–5250–0–2–804		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	3		
12.1	Civilian personnel benefits	1		
13.0	Benefits for former personnel		1	
25.1	Advisory and assistance services	2		
25.3	Other goods and services from Federal sources	2		
42.0	Insurance claims and indemnities		11	
99.0	Direct obligations	8	12	
99.5	Adjustment for rounding		-1	
99.9	Total new obligations, unexpired accounts	8	11	

Employment Summary

Identification code 047–5250–0–2–804		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	23		

ACQUISITION SERVICES FUND

Program and Financing (in millions of dollars)

Identification code 047–4534–0–4–804		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	ARP Transferred Funds	36	37	33
0700	Direct program activities, subtotal	36	37	33
0850	Assisted Acquisition Services (AAS) - Flow-Thru	19,610	17,440	17,872
0851	Information Technology Category (ITC) - Flow-Thru	378	207	60
0852	General Supplies and Services (GSS) - Flow-Thru	1,832	1,576	1,632
0853	Travel, Transportation and Logistics (TTL) - Flow-Thru	4,310	5,146	5,111
0854	Technology Transformation Services (TTS) - Flow Thru	81	50	101
0856	Integrated Award Environment (Total Operating Exp + Reserves)	88	90	94
0857	Acquisition Services Fund - Operating (Total Operating Exp + Reserves)	1,700	1,411	1,401
0858	Professional Services and Human Capital (PSHC) Flow-Thru	8		
0860	Office of Centralized Acquisition Services (OCAS) - Flow-Thru	232	767	2,532
0899	Total reimbursable obligations	28,239	26,687	28,803
0900	Total new obligations, unexpired accounts	28,275	26,724	28,836
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3,861	3,865	3,895
1011	Unobligated balance transfer from other acct TMF-ARP [047–0616]	28		
1021	Recoveries of prior year unpaid obligations	1,864	1,731	1,733
1022	Capital transfer of unobligated balances to general fund	-2		
1033	Recoveries of prior year paid obligations	3		
1070	Unobligated balance (total)	5,754	5,596	5,628
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	27,768	25,023	27,337
1801	Change in uncollected payments, Federal sources	-1,382		
1850	Spending auth from offsetting collections, mand (total)	26,386	25,023	27,337
1900	Budget authority (total)	26,386	25,023	27,337
1930	Total budgetary resources available	32,140	30,619	32,965
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3,865	3,895	4,129
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	19,623	18,428	16,983
3010	New obligations, unexpired accounts	28,275	26,724	28,836
3020	Outlays (gross)	-27,606	-26,438	-25,949
3040	Recoveries of prior year unpaid obligations, unexpired	-1,864	-1,731	-1,733
3050	Unpaid obligations, end of year	18,428	16,983	18,137
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-21,362	-19,980	-19,980
3070	Change in uncollected pymts, Fed sources, unexpired	1,382		
3090	Uncollected pymts, Fed sources, end of year	-19,980	-19,980	-19,980
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-1,739	-1,552	-2,997
3200	Obligated balance, end of year	-1,552	-2,997	-1,843
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	26,386	25,023	27,337
	Outlays, gross:			
4100	Outlays from new mandatory authority	10,656	10,009	10,935
4101	Outlays from mandatory balances	16,950	16,429	15,014
4110	Outlays, gross (total)	27,606	26,438	25,949
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-26,605	-25,023	-27,337
4123	Non-Federal sources	-1,166		
4130	Offsets against gross budget authority and outlays (total)	-27,771	-25,023	-27,337
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	1,382		
4143	Recoveries of prior year paid obligations, unexpired accounts	3		
4150	Additional offsets against budget authority only (total)	1,385		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	-165	1,415	-1,388
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-165	1,415	-1,388

The Acquisition Services Fund (ASF) is a full cost recovery revolving fund financing a majority of the Federal Acquisition Service's (FAS) operations. FAS also includes organizations that are funded out of the Operating Expense appropriation, and the Federal Citizen Services Fund (FCSF). The ASF provides for the acquisition of information technology (IT) solutions, telecommunications, motor vehicles, supplies, and a wide range of goods and services for Federal agencies. This fund recovers costs through fees charged to Federal agencies for services rendered and commodities provided.

The ASF is authorized by section 321 of title 40, United States Code, which requires the Administrator to establish rates to be charged to agencies receiving services that: 1) recover costs; and 2) provide for the cost and capital requirements of the ASF. The ASF is authorized to retain earnings to cover these costs, such as replacing fleet vehicles, maintaining supply

inventories adequate for customer needs, and funding anticipated operating needs specified by the Cost and Capital Plan.

The ASF currently funds six business portfolios, one strategic initiative, and three legacy integrator support offices within FAS:

Assisted Acquisition Services (AAS).—This portfolio assists agencies in making informed procurement decisions and serves as a center of acquisition excellence for the Federal community. AAS provides acquisition, technical, and project management services related to information technology and professional services at the best value.

Office of General Supplies and Services Categories (GS&S).—This portfolio provides partner agencies with general products such as furniture, office supplies, and hardware products. This portfolio also provides personal property disposal services to partner agencies, which are partially funded by the Operating Expenses appropriation.

Information Technology Category (ITC).—This portfolio provides access to a wide range of commercial and custom IT products, hardware, software, telecommunications, and security services and solutions to Federal, State, and local agencies.

Office of Centralized Acquisition Services (OCAS).—This portfolio provides moderate acquisition support, consisting of GSA-provided contracting, in conjunction with agency project management and contracting officer representative functions, offering a streamlined, faster, and cheaper solution for agencies to choose to fulfill their common goods and services needs.

Professional Services & Human Capital Categories (PSHC).—This portfolio provides Federal agencies with professional and human capital services contract solutions, including payment solutions through the GSA SmartPay program.

Technology Transformation Services (TTS).—This portfolio partners with Government agencies to transform the way they build, buy, and share technology by using modern methodologies and technologies to help Federal agencies improve the public's digital experience with the Government. TTS helps agencies make their services more accessible, efficient, and effective with modern applications, platforms, processes, personnel, and software solutions.

Travel, Transportation, and Logistics Categories (TTL).—This portfolio provides partner agencies with travel, transportation, and relocation services; motor vehicle acquisition; and motor vehicle fleet leasing services.

The organization's future structure will shift from an industry-based approach to a product-based one, better enabling it to enhance the efficiency and effectiveness of Government services. Following this reorganization, FAS's existing portfolios, with the exception of TTS, will be consolidated into similar functional groups, which will include:

1. Create - a team that sets up and runs contracts, interfaces with suppliers and manages systems,

2. Assist - a team that executes other agencies' specialized or unique acquisitions,

3. Deliver - a team that creates and provides shared services for other agencies to use,

4. Centralize - a team that manages other agencies' common product and service acquisitions,

5. Optimize - a team that streamlines business processes by developing a unified strategy and improving collaboration across FAS on enterprise-wide initiatives.

Object Classification (in millions of dollars)

Identification code 047–4534–0–4–804		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	33	37	33
25.3	Other goods and services from Federal sources	3		
99.0	Direct obligations	36	37	33
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	560	479	460
11.3	Other than full-time permanent	21		
11.5	Other personnel compensation	14	10	10
11.9	Total personnel compensation	595	489	470
12.1	Civilian personnel benefits	214	176	175
13.0	Benefits for former personnel	2		
21.0	Travel and transportation of persons	5	9	10
22.0	Transportation of things	244	12	12
23.1	Rental payments to GSA	16	2	2
23.3	Communications, utilities, and miscellaneous charges	194	207	71
24.0	Printing and reproduction	1		
25.1	Advisory and assistance services	20,831	18,743	20,989
25.2	Other services from non-Federal sources	28	5	5
25.3	Other goods and services from Federal sources	428	319	334
25.7	Operation and maintenance of equipment	318	231	248
26.0	Supplies and materials	2,118	1,883	1,952
31.0	Equipment	3,236	4,610	4,534
32.0	Land and structures		1	1
42.0	Insurance claims and indemnities	9		
99.0	Reimbursable obligations	28,239	26,687	28,803
99.9	Total new obligations, unexpired accounts	28,275	26,724	28,836

Employment Summary

Identification code 047–4534–0–4–804		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	4,253	3,485	3,512

Technology Modernization Fund

Program and Financing (in millions of dollars)

Identification code 047–0616–0–1–808		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	IT Modernization and Development	32	14	5
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	434	292	299
1001	Discretionary unobligated balance brought fwd, Oct 1	267	292	
1010	Unobligated balance transfer to other accts GSA WCF [047–4540]	-10	-4	-5
1010	Unobligated balance transfer to other accts USDA [012–4609]	-8		
1010	Unobligated balance transfer to other accts DOL [016–4601]	-14	-19	
1010	Unobligated balance transfer to other accts DOE [089–0228]	-9		
1010	Unobligated balance transfer to other accts HUD [086–4586]	-18	-2	
1010	Unobligated balance transfer to other accts GSA ASF [047–4534]	-28		
1010	Unobligated balance transfer to other accts OPM [024–0100]	-10		
1010	Unobligated balance transfer to other accts Ed [091–0202]	-2		
1010	Unobligated balance transfer to other accts SSS [090–0400]	-4	-2	
1010	Unobligated balance transfer to other accts FTC [029–0100]	-4	-6	-5
1010	Unobligated balance transfer to other accts USAID [072–0300]	-1		
1010	Unobligated balance transfer to other accts DOT [069–1301]	-3		
1010	Unobligated balance transfer to other accts HHS/OIG [075–0128]	-7		
1010	Unobligated balance transfer to other accts NTSB [424–0310]	-2		
1010	Unobligated balance transfer to other accts DOT [069–0102]	-5		
1010	Unobligated balance transfer to other accts DOC [013–0500]	-4		
1010	Unobligated balance transfer to other accts DOC [013–2047]	-4	-3	
1010	Unobligated balance transfer to other accts DOJ [015–0319]	-15	-2	-3
1010	Unobligated balance transfer to other accts DOS [019–0120]	-8	-7	
1010	Unobligated balance transfer to other accts NASA [080–0122]	-1		
1010	Unobligated balance transfer to other accts NLRB [420–0100]	-8	-8	

TECHNOLOGY MODERNIZATION FUND—Continued

Program and Financing—Continued

Identification code 047–0616–0–1–808		2025 actual	2026 est.	2027 est.
1010	Unobligated balance transfer to other accts DOI [014–1109]	-2		
1010	Unobligated balance transfer to other accts DOE [089–0309]	-4		
1010	Unobligated balance transfer to other accts EPA [068–0107]		-1	
1010	Unobligated balance transfer to other accts FEC [360–1600]		-3	
1010	Unobligated balance transfer to other accts DOI [014–2106]		-3	
1010	Unobligated balance transfer to other accts DOE [089–0240]		-10	-12
1011	Unobligated balance transfer from OPM [024–0100]	1	11	
1011	Unobligated balance transfer from USAGM [514–0206]		4	
1033	Recoveries of prior year paid obligations	1		
1070	Unobligated balance (total)	265	237	274
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation		5	
	Appropriations, mandatory:			
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-13		
	Spending authority from offsetting collections, discretionary:			
1700	Collected	72	71	70
1900	Budget authority (total)	59	76	70
1930	Total budgetary resources available	324	313	344
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	292	299	339
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	2	16
3010	New obligations, unexpired accounts	32	14	5
3020	Outlays (gross)	-31		-10
3050	Unpaid obligations, end of year	2	16	11
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	2	16
3200	Obligated balance, end of year	2	16	11
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	72	76	70
	Outlays, gross:			
4011	Outlays from discretionary balances	11		10
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-72	-71	-70
	Mandatory:			
4090	Budget authority, gross	-13		
	Outlays, gross:			
4101	Outlays from mandatory balances	20		
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-1		
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1		
4160	Budget authority, net (mandatory)	-13		
4170	Outlays, net (mandatory)	19		
4180	Budget authority, net (total)	-13	5	
4190	Outlays, net (total)	-42	-71	-60

The American public increasingly expects their Government to match the simple, seamless, and secure digital experiences they enjoy in everyday activities, from online banking to food delivery. The public's interactions with on-demand services and information collection are easy, understandable, convenient, secure, and fast. The Technology Modernization Fund (TMF) seeks to ensure that the public's interaction with Federal technology is equally convenient, safe, and frictionless.

The TMF is an innovative investment program transforming the way agencies deliver secure and modern services to the American public. Cybersecurity, interoperability, and removing costly legacy systems are our top investment priorities, and the TMF Board is working to identify opportunities for shared tools and solutions. With the support of the TMF Program Management Office (PMO), the Program's Federal agency investments are putting delivery at the center of everything Government does, rather than siloed funding streams or organizational structures. Transformative technology is not merely about updating software and hardware; it is about the Government's capacity to deliver services, adapt to changing needs, and ensure that the Government's systems are safe and secure.

The National Defense Authorization Act for Fiscal Year 2018 (Public Law 115–91), Subtitle G—Modernizing Government Technology (MGT) Act, Section 1078 established the TMF and TMF Board (Board). The TMF is administered by the Administrator of the General Services Administration (GSA), in accordance with guidance issued by the Office of Management and Budget (OMB) and recommendations made by the interagency TMF Board. The Board is chaired by the Federal Chief Information Officer and comprises six additional voting members, delineated in the MGT Act, possessing expertise in IT development, financial management, cybersecurity, privacy, and acquisition. Additionally, alternate Board members provide further expertise and can stand as a voting Board member. The MGT Act authorizes the Administrator (of GSA) to transfer appropriations and collections in the TMF to other agencies as recommended by the TMF Board. GSA and OMB are actively working with Congress to reauthorize the TMF beyond September 30th, 2026 so that it can continue its critical work of driving digital transformation and IT modernization across the Federal Government.

Object Classification (in millions of dollars)

Identification code 047–0616–0–1–808		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	3	2	2
11.3	Other than full-time permanent	1		
11.9	Total personnel compensation	4	2	2
12.1	Civilian personnel benefits		1	1
25.1	Advisory and assistance services	1		
25.3	Other goods and services from Federal sources	2	2	2
94.0	Financial transfers	25	8	
99.0	Direct obligations	32	13	5
99.5	Adjustment for rounding		1	
99.9	Total new obligations, unexpired accounts	32	14	5

Employment Summary

Identification code 047–0616–0–1–808		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	23	15	15

GENERAL ACTIVITIES

Federal Funds

GOVERNMENT-WIDE POLICY

For expenses authorized by law, not otherwise provided for, for Government-wide policy associated with the management of real and personal property assets and certain administrative services; Government-wide policy support responsibilities relating to acquisition, travel, motor vehicles, information technology management, and related technology activities; and services as authorized by 5 U.S.C. 3109; and evaluation activities as authorized by statute; $38,000,000, of which $4,000,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 047–0401–0–1–804		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Government-wide policy	85	96	70
0801	Government-wide Policy (Reimbursable)	3	6	3
0900	Total new obligations, unexpired accounts	88	102	73
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	30	34	34

1001	Discretionary unobligated balance brought fwd, Oct 1	30		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	70	64	38
	Spending authority from offsetting collections, discretionary:			
1700	Collected	32	38	35
1701	Change in uncollected payments, Federal sources	2		
1750	Spending auth from offsetting collections, disc (total)	34	38	35
1900	Budget authority (total)	104	102	73
1930	Total budgetary resources available	134	136	107
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-12		
1941	Unexpired unobligated balance, end of year	34	34	34
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	54	30	27
3010	New obligations, unexpired accounts	88	102	73
3011	Obligations ("upward adjustments"), expired accounts	2		
3020	Outlays (gross)	-111	-105	-81
3041	Recoveries of prior year unpaid obligations, expired	-3		
3050	Unpaid obligations, end of year	30	27	19
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-4	-2	-2
3070	Change in uncollected pymts, Fed sources, unexpired	-2		
3071	Change in uncollected pymts, Fed sources, expired	4		
3090	Uncollected pymts, Fed sources, end of year	-2	-2	-2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	50	28	25
3200	Obligated balance, end of year	28	25	17
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	104	102	73
	Outlays, gross:			
4010	Outlays from new discretionary authority	44	57	36
4011	Outlays from discretionary balances	67	48	45
4020	Outlays, gross (total)	111	105	81
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-34	-38	-35
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-2		
4052	Offsetting collections credited to expired accounts	2		
4070	Budget authority, net (discretionary)	70	64	38
4080	Outlays, net (discretionary)	77	67	46
4180	Budget authority, net (total)	70	64	38
4190	Outlays, net (total)	77	67	46

This appropriation provides for the activities of the Office of Government-wide Policy (OGP). OGP works cooperatively with other agencies to develop and evaluate a wide-ranging set of policies to improve Government operations: acquisition and acquisition workforce career development; real property; personal property; travel, transportation management, mail management, relocation policy, motor vehicles, and aircraft; advisory committee management; information technology (IT) and cybersecurity; data analytics; and other regulatory activities.

OGP also collaborates with agencies and other primary government organizations to provide support for the execution of Government-wide priorities and programs. These programs include program management support for Government-wide shared services, cross-agency priority (CAP) goals in the President's Management Agenda (PMA) and IT programs. OGP identifies and shares policies and best practices to drive savings, efficiency, and effectiveness across the Federal Government.

In FY 2027, OGP will consist of six component offices: the Office of Administration, the Office of Asset and Transportation Management; the Office of Evidence and Evaluations; the Office of Technology Policy; the Office of Acquisition Policy; and the Office of Shared Solutions and Performance Improvement.

Object Classification (in millions of dollars)

Identification code 047–0401–0–1–804	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	26	22	19
11.5 Other personnel compensation	1	1	
11.8 Special personal services payments		1	
11.9 Total personnel compensation	27	24	19
12.1 Civilian personnel benefits	10	8	7
23.1 Rental payments to GSA		1	1
25.1 Advisory and assistance services	14	21	10
25.3 Other goods and services from Federal sources	34	41	31
99.0 Direct obligations	85	95	68
99.0 Reimbursable obligations	2	6	3
99.5 Adjustment for rounding	1	1	2
99.9 Total new obligations, unexpired accounts	88	102	73

Employment Summary

Identification code 047–0401–0–1–804	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	168	152	112

Operating Expenses

For expenses authorized by law, not otherwise provided for, for Government-wide activities associated with utilization and donation of surplus personal property; disposal of real property; agency-wide policy direction, and management; and services as authorized by 5 U.S.C. 3109; $51,000,000, of which not to exceed $7,500 is for official reception and representation expenses, and of which $3,000,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 047–0110–0–1–804	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operating Expenses (Direct)	50	48	51
0801 Operating Expenses (Reimbursable)	2	12	12
0900 Total new obligations, unexpired accounts	52	60	63
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	4	4
1001 Discretionary unobligated balance brought fwd, Oct 1	4		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	54	48	51
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	12	12
1701 Change in uncollected payments, Federal sources	4		
1750 Spending auth from offsetting collections, disc (total)	5	12	12
1900 Budget authority (total)	59	60	63
1930 Total budgetary resources available	63	64	67
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-7		
1941 Unexpired unobligated balance, end of year	4	4	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15	16	10
3010 New obligations, unexpired accounts	52	60	63
3020 Outlays (gross)	-50	-66	-62
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	16	10	11
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-4	-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired	-4		
3071 Change in uncollected pymts, Fed sources, expired	4		
3090 Uncollected pymts, Fed sources, end of year	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	11	12	6
3200 Obligated balance, end of year	12	6	7

OPERATING EXPENSES—Continued

Program and Financing—Continued

Identification code 047–0110–0–1–804	2025 actual	2026 est.	2027 est.
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	59	60	63
Outlays, gross:			
4010 Outlays from new discretionary authority	43	52	54
4011 Outlays from discretionary balances	7	14	8
4020 Outlays, gross (total)	50	66	62
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2	-12	-12
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-4	.....	.....
4052 Offsetting collections credited to expired accounts	1	.....	.....
4060 Additional offsets against budget authority only (total)	-3	.....	.....
4070 Budget authority, net (discretionary)	54	48	51
4080 Outlays, net (discretionary)	48	54	50
4180 Budget authority, net (total)	54	48	51
4190 Outlays, net (total)	48	54	50

The major programs funded by this appropriation include the personal property utilization and donation activities of the Federal Acquisition Service (FAS); the real property disposition activities of the Public Buildings Service (PBS); and Executive Management and Administration activities including support of Government-wide mission-assurance activities. This appropriation supports a variety of operational activities that are not feasible or appropriate for a user fee arrangement.

Object Classification (in millions of dollars)

Identification code 047–0110–0–1–804	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	23	21	21
11.3 Other than full-time permanent	3	.....	.....
11.5 Other personnel compensation	1	.....	.....
11.9 Total personnel compensation	27	21	21
12.1 Civilian personnel benefits	9	7	8
21.0 Travel and transportation of persons	.....	1	1
23.1 Rental payments to GSA	1	1	1
25.1 Advisory and assistance services	4	9	11
25.3 Other goods and services from Federal sources	8	9	9
99.0 Direct obligations	49	48	51
99.0 Reimbursable obligations	2	12	12
99.5 Adjustment for rounding	1	.....	.....
99.9 Total new obligations, unexpired accounts	52	60	63

Employment Summary

Identification code 047–0110–0–1–804	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	184	173	169
2001 Reimbursable civilian full-time equivalent employment	5	7	7

CIVILIAN BOARD OF CONTRACT APPEALS

For expenses authorized by law, not otherwise provided for, for the activities associated with the Civilian Board of Contract Appeals, $10,346,000, of which $2,000,000 shall remain available until expended.

Program and Financing (in millions of dollars)

Identification code 047–0610–0–1–804	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	7	10	10
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	4	4
1001 Discretionary unobligated balance brought fwd, Oct 1	2	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10	10	10
1900 Budget authority (total)	10	10	10
1930 Total budgetary resources available	12	14	14
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
1941 Unexpired unobligated balance, end of year	4	4	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	.....	.....
3010 New obligations, unexpired accounts	7	10	10
3020 Outlays (gross)	-8	-10	-10
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	1	.....	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	10	10	10
Outlays, gross:			
4010 Outlays from new discretionary authority	7	10	10
4011 Outlays from discretionary balances	1	.....	.....
4020 Outlays, gross (total)	8	10	10
4180 Budget authority, net (total)	10	10	10
4190 Outlays, net (total)	8	10	10

The Civilian Board of Contract Appeals (CBCA) provides the prompt, efficient, and inexpensive resolution of various disputes involving Federal Executive Branch agencies and individuals, Federal contractors, and governments of States and localities that Congress has directly or indirectly tasked the CBCA with resolving. The CBCA adjudicates contract disputes under the Contract Disputes Act (CDA) between Government contractors and all civilian executive agencies other than the National Aeronautics and Space Administration (NASA), the United States Postal Service (USPS), the Postal Regulatory Commission (PRC), and the Tennessee Valley Authority (TVA). Resolving CDA disputes can be accomplished by holding a hearing, deciding on the record, or achieving settlement through alternative dispute resolution (ADR). To accomplish this, the CBCA judges will hold a hearing or engage in ADR in the CBCA's offices or they will travel, at the CBCA's expense, to a mutually agreed upon location. The CBCA judges efficiently resolve billions of dollars in contract claims and FEMA public grant disputes, employing their expertise in government contract law and the CBCAs streamlined procedures to ensure that the public is protected from unnecessary expenditures to the maximum extent possible.

Object Classification (in millions of dollars)

Identification code 047–0610–0–1–804	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	5	5	5
12.1 Civilian personnel benefits	2	2	2
23.1 Rental payments to GSA	.....	3	3
99.0 Direct obligations	7	10	10
99.9 Total new obligations, unexpired accounts	7	10	10

Employment Summary

Identification code 047–0610–0–1–804	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	30	41	41

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General and services authorized by 5 U.S.C. 3109, $66,453,000: Provided, That not to exceed $50,000 shall be available for payment for information and detection of fraud against the Government, including payment for recovery of stolen Government property: Provided further, That not to exceed $2,500 shall be available for awards to employees of other Fed-

eral agencies and private citizens in recognition of efforts and initiatives resulting in enhanced Office of Inspector General effectiveness.

Program and Financing (in millions of dollars)

Identification code 047–0108–0–1–804	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of Inspector General (Direct)	73	74	66
0802 Office of Inspector General (Reimbursable)		1	1
0900 Total new obligations, unexpired accounts	73	75	67
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
1001 Discretionary unobligated balance brought fwd, Oct 1	3		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	74	74	66
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	1	1
1900 Budget authority (total)	75	75	67
1930 Total budgetary resources available	78	78	70
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	3	3	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15	10	11
3010 New obligations, unexpired accounts	73	75	67
3020 Outlays (gross)	-78	-74	-68
3050 Unpaid obligations, end of year	10	11	10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	15	10	11
3200 Obligated balance, end of year	10	11	10
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	75	75	67
Outlays, gross:			
4010 Outlays from new discretionary authority	67	62	56
4011 Outlays from discretionary balances	11	12	12
4020 Outlays, gross (total)	78	74	68
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	-1	-1
4180 Budget authority, net (total)	74	74	66
4190 Outlays, net (total)	77	73	67

This appropriation provides agency-wide audit, investigative, and inspection functions to identify and correct management and administrative deficiencies within the General Services Administration (GSA), including conditions for existing or potential instances of fraud, waste, and mismanagement. The audit function provides internal audit and contract audit services. Contract audits provide professional advice to GSA contracting officials on accounting and financial matters relative to the negotiation, award, administration, repricing, and settlement of contracts. Internal audits review and evaluate all facets of GSA operations and programs, test internal control systems, and develop information to improve operating efficiencies and enhance customer services. The investigative function provides for the detection and investigation of improper and illegal activities involving GSA programs, personnel, and operations. The inspection function supplements traditional audits and investigations by providing systematic and independent assessments of the design, implementation, and/or results of GSA's operations, programs, or policies.

Object Classification (in millions of dollars)

Identification code 047–0108–0–1–804	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	39	38	34
11.5 Other personnel compensation	3	3	3
11.9 Total personnel compensation	42	41	37
12.1 Civilian personnel benefits	17	17	15
21.0 Travel and transportation of persons	1	1	1
23.1 Rental payments to GSA	4	6	6
25.1 Advisory and assistance services	2	2	2
25.3 Other goods and services from Federal sources	4	3	3
25.7 Operation and maintenance of equipment	1	1	1
31.0 Equipment	2	3	2
99.0 Direct obligations	73	74	67
99.0 Reimbursable obligations	1	1	1
99.5 Adjustment for rounding	-1		-1
99.9 Total new obligations, unexpired accounts	73	75	67

Employment Summary

Identification code 047–0108–0–1–804	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	270	250	225
2001 Reimbursable civilian full-time equivalent employment	3	3	3

Allowances and Office Staff for Former Presidents

For carrying out the provisions of the Act of August 25, 1958 (3 U.S.C. 102 note), and Public Law 95–138, $5,402,000.

Program and Financing (in millions of dollars)

Identification code 047–0105–0–1–802	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Allowances, pensions, and office staff	5	5	5
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5	5	5
1930 Total budgetary resources available	5	5	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		1	
3010 New obligations, unexpired accounts	5	5	5
3020 Outlays (gross)	-4	-6	-5
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5	5	5
Outlays, gross:			
4010 Outlays from new discretionary authority	4	5	5
4011 Outlays from discretionary balances		1	
4020 Outlays, gross (total)	4	6	5
4180 Budget authority, net (total)	5	5	5
4190 Outlays, net (total)	4	6	5

This appropriation provides pensions, office staff, and related expenses for former Presidents William Clinton, George W. Bush, Barack Obama, and Joseph Biden.

Object Classification (in millions of dollars)

Identification code 047–0105–0–1–802	2025 actual	2026 est.	2027 est.
Direct obligations:			
13.0 Benefits for former Presidents	1	1	1
23.1 Rental payments to GSA	2	2	2
99.0 Direct obligations	3	3	3
99.5 Adjustment for rounding	2	2	2
99.9 Total new obligations, unexpired accounts	5	5	5

Expenses, Presidential Transition

Program and Financing (in millions of dollars)

Identification code 047–0107–0–1–802		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Presidential Transition	3		
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	19		
1930	Total budgetary resources available	19		
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-16		
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	3		
3020	Outlays (gross)	-3		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	19		
	Outlays, gross:			
4010	Outlays from new discretionary authority	3		
4180	Budget authority, net (total)	19		
4190	Outlays, net (total)	3		

This appropriation provides for an orderly transfer of Executive leadership in accordance with the Presidential Transition Act of 1963, as amended. New appropriations are generally requested only in Presidential election years.

Object Classification (in millions of dollars)

Identification code 047–0107–0–1–802		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.8	Personnel compensation: Special personal services payments	2		
21.0	Travel and transportation of persons	1		
99.0	Direct obligations	3		
99.9	Total new obligations, unexpired accounts	3		

Pre-Election Presidential Transition

Program and Financing (in millions of dollars)

Identification code 047–0603–0–1–802		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Pre-Election Transition	9		
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	9		
1930	Total budgetary resources available	9		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	6	
3010	New obligations, unexpired accounts	9		
3020	Outlays (gross)	-4	-6	
3050	Unpaid obligations, end of year	6		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	6	
3200	Obligated balance, end of year	6		
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	4	6	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	4	6	

In accordance with the Presidential Transition Act of 1963, as amended, the Pre-Election Presidential Transition appropriation enables GSA to provide suitable office space for Pre-Election transition activities, acquire communication services and information technology equipment, and for printing and supplies associated with the potential transition. New appropriations are generally requested only the year before a Presidential election year.

Object Classification (in millions of dollars)

Identification code 047–0603–0–1–802		2025 actual	2026 est.	2027 est.
	Direct obligations:			
23.1	Rental payments to GSA	1		
25.3	Other goods and services from Federal sources	5		
26.0	Supplies and materials	3		
99.0	Direct obligations	9		
99.9	Total new obligations, unexpired accounts	9		

Acquisition Workforce Training Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 047–5381–0–2–804		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	25	9	3
	Receipts:			
	Current law:			
1140	Acquisition Workforce Training Fund	19	17	18
2000	Total: Balances and receipts	44	26	21
	Appropriations:			
	Current law:			
2101	Acquisition Workforce Training Fund	-35	-23	-17
5099	Balance, end of year	9	3	4

Program and Financing (in millions of dollars)

Identification code 047–5381–0–2–804		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Acquisition Workforce Training	15	23	17
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	8	28	28
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	35	23	17
1930	Total budgetary resources available	43	51	45
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	28	28	28
	Special and non-revolving trust funds:			
1952	Expired unobligated balance, start of year	1		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	14	14	20
3010	New obligations, unexpired accounts	15	23	17
3020	Outlays (gross)	-15	-17	-21
3050	Unpaid obligations, end of year	14	20	16
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	14	14	20
3200	Obligated balance, end of year	14	20	16
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	35	23	17
	Outlays, gross:			
4100	Outlays from new mandatory authority	4	1	1
4101	Outlays from mandatory balances	11	16	20
4110	Outlays, gross (total)	15	17	21
4180	Budget authority, net (total)	35	23	17
4190	Outlays, net (total)	15	17	21

The Acquisition Workforce Training Fund (AWTF) is a permanent, indefinite appropriation providing a source of funds to train the Federal acquisition workforce. The AWTF is currently financed through a credit of five percent of the fees collected from non-Department of War activities by the General Services Administration (GSA) and other civilian agencies that manage Government-wide Acquisition Contracts (GWACs), Multiple Award Schedules (MAS) contracts entered into by the Administrator of General Services, and other multi-agency contracts. Receipts are available for expenditure in the fiscal year collected, in addition to the two following fiscal years. The AWTF is managed by the Administrator of General Services through GSA's Federal Acquisition Institute (FAI) in consultation with the Office of Federal Procurement Policy, and the FAI Board of Directors. The fund was created to ensure that the Government's non-defense acquisition workforce has sufficient training resources to adapt to the changing nature of Federal Government acquisition.

Object Classification (in millions of dollars)

Identification code 047–5381–0–2–804		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	3	3	3
11.8	Special personal services payments	1	1	1
11.9	Total personnel compensation	4	4	4
12.1	Civilian personnel benefits	1	1	1
25.1	Advisory and assistance services	4	12	8
25.3	Other goods and services from Federal sources	6	6	4
99.0	Direct obligations	15	23	17
99.9	Total new obligations, unexpired accounts	15	23	17

Employment Summary

Identification code 047–5381–0–2–804		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	16	18	21

Federal Citizen Services Fund

(including transfer of funds)

For necessary expenses authorized by 40 U.S.C. 323 and 44 U.S.C. 3604; and for necessary expenses authorized by law in support of interagency projects that enable the Federal Government to enhance its ability to conduct activities electronically through the development and implementation of innovative uses of information technology; $71,000,000, to be deposited into the Federal Citizen Services Fund: Provided, That the previous amount may be transferred to Federal agencies to carry out the purpose of the Federal Citizen Services Fund: Provided further, That the appropriations, revenues, reimbursements, and collections deposited into the Fund shall be available until expended for necessary expenses authorized by 40 U.S.C. 323 and 44 U.S.C. 3604 and for necessary expenses in support of interagency projects that enable the Federal Government to enhance its ability to conduct activities electronically through the development and implementation of innovative uses of information technology: Provided further, That the transfer authorities provided herein shall be in addition to any other transfer authority provided in this Act.

Program and Financing (in millions of dollars)

Identification code 047–4549–0–4–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Office of Products and Programs	55	89	91
0003	Digital Services	5	1	
0006	Agency Contributions	16		
0799	Total direct obligations	76	90	91
0802	Federal Citizen Services Fund (Reimbursable)	65	54	75
0900	Total new obligations, unexpired accounts	141	144	166
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	89	73	70
1001	Discretionary unobligated balance brought fwd, Oct 1	89		
1021	Recoveries of prior year unpaid obligations	13	30	30
1070	Unobligated balance (total)	102	103	100
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	75	70	71
	Spending authority from offsetting collections, discretionary:			
1700	Collected	53	41	63
1701	Change in uncollected payments, Federal sources	-13		
1750	Spending auth from offsetting collections, disc (total)	40	41	63
1900	Budget authority (total)	115	111	134
1930	Total budgetary resources available	217	214	234
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-3		
1941	Unexpired unobligated balance, end of year	73	70	68
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	96	49	36
3010	New obligations, unexpired accounts	141	144	166
3020	Outlays (gross)	-165	-127	-139
3040	Recoveries of prior year unpaid obligations, unexpired	-13	-30	-30
3041	Recoveries of prior year unpaid obligations, expired	-10		
3050	Unpaid obligations, end of year	49	36	33
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-53	-40	-40
3070	Change in uncollected pymts, Fed sources, unexpired	13		
3090	Uncollected pymts, Fed sources, end of year	-40	-40	-40
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	43	9	-4
3200	Obligated balance, end of year	9	-4	-7
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	115	111	134
	Outlays, gross:			
4010	Outlays from new discretionary authority	49	97	120
4011	Outlays from discretionary balances	95	30	19
4020	Outlays, gross (total)	144	127	139
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-53	-41	-63
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	13		
4060	Additional offsets against budget authority only (total)	13		
4070	Budget authority, net (discretionary)	75	70	71
4080	Outlays, net (discretionary)	91	86	76
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	21		
4180	Budget authority, net (total)	75	70	71
4190	Outlays, net (total)	112	86	76
	Memorandum (non-add) entries:			
5096	Unexpired unavailable balance, SOY: Appropriations	2	2	2
5098	Unexpired unavailable balance, EOY: Appropriations	2	2	2

The Federal Citizen Services (FCSF) combines public-facing services and agency-facing programs that, together, drive Government-wide digital transformation. The programs funded by the FCSF offer shared digital services across the Federal enterprise, promote the adoption of the processes and systems that foster innovation, and support Federal agencies in increasing their own capacity to drive digital transformation on behalf of the public.

The FCSF is administered at GSA by Technology Transformation Services (TTS), part of the Federal Acquisition Service. TTS is uniquely situated to provide digital services that cut across Government. The TTS mission is to design and deliver a digital Government with and for the American public. With an expansive view that crosses agency boundaries, TTS is making a difference by delivering value through reducing burden, reusing digital services, improving digital Government experiences, creating economies of scale, and reducing costs.

The FCSF appropriation and agency reimbursements provide for the salaries and expenses of staff and programs authorized by 40 U.S.C. 323 and 44 U.S.C. 3604.

FEDERAL CITIZEN SERVICES FUND—Continued

Object Classification (in millions of dollars)

Identification code 047–4549–0–4–376	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	15	11	14
11.3 Other than full-time permanent	10	.....	.....
11.5 Other personnel compensation	.....	.....	3
11.9 Total personnel compensation	25	11	17
12.1 Civilian personnel benefits	7	5	4
25.1 Advisory and assistance services	14	53	48
25.3 Other goods and services from Federal sources	30	21	22
99.0 Direct obligations	76	90	91
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	9	11	12
11.3 Other than full-time permanent	7	.....	.....
11.5 Other personnel compensation	.....	2	1
11.9 Total personnel compensation	16	13	13
12.1 Civilian personnel benefits	9	5	9
21.0 Travel and transportation of persons	.....	.....	1
25.1 Advisory and assistance services	3	31	48
25.3 Other goods and services from Federal sources	37	5	4
99.0 Reimbursable obligations	65	54	75
99.9 Total new obligations, unexpired accounts	141	144	166

Employment Summary

Identification code 047–4549–0–4–376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	149	70	90
2001 Reimbursable civilian full-time equivalent employment	160	111	121

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 047–4540–0–4–804	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Working Capital Fund (TMF ARP)	3	4	5
0004 eRulemaking Systems Direct Appropriations	3	5	.....
0799 Total direct obligations	6	9	5
0801 Working Capital Fund (Reimbursable)	798	729	678
0900 Total new obligations, unexpired accounts	804	738	683
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	195	302	275
1001 Discretionary unobligated balance brought fwd, Oct 1	194	297	.....
1011 Unobligated balance transfer from other acct [047–0616]	10	4	5
1021 Recoveries of prior year unpaid obligations	10	20	20
1070 Unobligated balance (total)	215	326	300
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	832	687	674
1701 Change in uncollected payments, Federal sources	55	.....	.....
1750 Spending auth from offsetting collections, disc (total)	887	687	674
1900 Budget authority (total)	891	687	674
1930 Total budgetary resources available	1,106	1,013	974
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	302	275	291
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	230	170	68
3010 New obligations, unexpired accounts	804	738	683
3020 Outlays (gross)	-854	-820	-678
3040 Recoveries of prior year unpaid obligations, unexpired	-10	-20	-20
3050 Unpaid obligations, end of year	170	68	53
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-11	-66	-66
3070 Change in uncollected pymts, Fed sources, unexpired	-55	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-66	-66	-66
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	219	104	2
3200 Obligated balance, end of year	104	2	-13
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	891	687	674
Outlays, gross:			
4010 Outlays from new discretionary authority	682	515	506
4011 Outlays from discretionary balances	163	305	172
4020 Outlays, gross (total)	845	820	678
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-832	-687	-674
4040 Offsets against gross budget authority and outlays (total)	-832	-687	-674
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-55	.....	.....
4060 Additional offsets against budget authority only (total)	-55	.....	.....
4070 Budget authority, net (discretionary)	4	.....	.....
4080 Outlays, net (discretionary)	13	133	4
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	9	.....	.....
4180 Budget authority, net (total)	4	.....	.....
4190 Outlays, net (total)	22	133	4

The Working Capital Fund (WCF) is a revolving fund that finances GSA's administrative services. Examples of these core support services include: IT management; budget and financial management; legal services; human resources; equal employment opportunity services; procurement and contracting oversight; emergency planning and response; and facilities management of GSA-occupied space. This account also funds liaison activities with the U.S. Small Business Administration to ensure that GSA meets or exceeds statutory small and socio-economic business goals. WCF offices also provide external administrative services such as human resource management for other Federal agencies, including small boards and commissions on a reimbursable basis. GSA's WCF operations are divided into four types of services: Internal Services, External Services, Major Equipment Acquisition & Development, and Direct Appropriations.

Object Classification (in millions of dollars)

Identification code 047–4540–0–4–804	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	5	5	5
25.3 Other goods and services from Federal sources (Direct Appropriations)	1	.....	.....
99.0 Direct obligations	6	5	5
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	326	261	243
11.3 Other than full-time permanent	4	1	1
11.5 Other personnel compensation	8	8	8
11.8 Special personal services payments	1	.....	.....
11.9 Total personnel compensation	339	270	252
12.1 Civilian personnel benefits	130	86	70
13.0 Benefits for former personnel	1	2	.....
21.0 Travel and transportation of persons	4	4	4
22.0 Transportation of things	1	.....	.....
23.1 Rental payments to GSA	6	40	39
23.3 Communications, utilities, and miscellaneous charges	17	21	22
25.1 Advisory and assistance services	200	231	215
25.2 Other services from non-Federal sources	3	5	5
25.3 Other goods and services from Federal sources	52	42	42
25.7 Operation and maintenance of equipment	25	5	5
26.0 Supplies and materials	1	.....	.....
31.0 Equipment	17	22	23
42.0 Insurance claims and indemnities	.....	1	1
99.0 Reimbursable obligations	796	729	678
99.5 Adjustment for rounding	2	4	.....
99.9 Total new obligations, unexpired accounts	804	738	683

Employment Summary

Identification code 047–4540–0–4–804	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	2,263	1,529	1,532

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
047–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	41	8	8
General Fund Offsetting receipts from the public	41	8	8

Administrative Provisions—General Services Administration

(including transfer of funds)

Sec. 520. Funds available to the General Services Administration shall be available for the hire of passenger motor vehicles.

Sec. 521. Funds in the Federal Buildings Fund made available for fiscal year 2027 for Federal Buildings Fund activities may be transferred between such activities only to the extent necessary to meet program requirements: Provided, That any proposed transfers shall be transmitted in advance to the Committees on Appropriations of the House of Representatives and the Senate.

Sec. 522. Except as otherwise provided in this title, funds made available by this Act shall be used to transmit a fiscal year 2027 request for United States Courthouse construction only if the request: (1) meets the design guide standards for construction as established and approved by the General Services Administration, the Judicial Conference of the United States, and the Office of Management and Budget; (2) reflects the priorities of the Judicial Conference of the United States as set out in its approved Courthouse Project Priorities plan; and (3) includes a standardized courtroom utilization study of each facility to be constructed, replaced, or expanded.

Sec. 523. None of the funds provided in this Act may be used to increase the amount of occupiable square feet, provide cleaning services, security enhancements, or any other service usually provided through the Federal Buildings Fund, to any agency that does not pay the rate per square foot assessment for space and services as determined by the General Services Administration in consideration of the Public Buildings Amendments Act of 1972 (Public Law 92–313).

Sec. 524. From funds made available under the heading "Federal Buildings Fund, Limitations on Availability of Revenue", claims against the Government of less than $250,000 arising from direct construction projects and acquisition of buildings may be liquidated from savings effected in other construction projects with prior notification to the Committees on Appropriations of the House of Representatives and the Senate.

Sec. 525. With respect to the Federal Buildings Fund construction and major repair and alteration programs, and with respect to projects funded under the heading "Federal Citizen Services Fund", the Administrator of General Services shall submit a spending plan and explanation for each project to be undertaken to the Committees on Appropriations of the House of Representatives and the Senate not later than 60 days after the date of enactment of this Act.

Sec. 526. For fiscal year 2028 and each fiscal year thereafter, the following amounts shall be subtracted from the estimate of discretionary budget authority and resulting outlays for any estimate of an Act making full-year or continuing appropriations for Financial Services and General Government Programs under the Congressional Budget and Impoundment Control Act of 1974 or the Balanced Budget and Emergency Deficit Control Act of 1985:

(1) The amount of collections estimated to be deposited in the General Services Administration's Federal Buildings Fund (FBF) for the applicable fiscal year, as specified in the President's budget submitted pursuant to section 1105 of title 31, United States Code, for such fiscal year; and

(2) The amount of any discretionary appropriation of new obligational authority derived from the FBF for the applicable fiscal year, in an amount not to exceed the collections estimated in paragraph (1).

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

Federal Funds

SCIENCE

For necessary expenses, not otherwise provided for, in the conduct and support of science research and development activities, including research, development, operations, support, and services; maintenance and repair, facility planning and design; space flight, spacecraft control, and communications activities; program management; personnel and related costs, including uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; travel expenses; purchase and hire of passenger motor vehicles; and purchase, lease, charter, maintenance, and operation of mission and administrative aircraft, $3,893,910,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 080–0120–0–1–252		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Science	7,595	7,250	3,894
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	863	678	678
1011	Unobligated balance transfer from other acct [080–0130]	8	.....	.....
1021	Recoveries of prior year unpaid obligations	67	.....	.....
1033	Recoveries of prior year paid obligations	1	.....	.....
1070	Unobligated balance (total)	939	678	678
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	7,334	7,250	3,894
1930	Total budgetary resources available	8,273	7,928	4,572
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	678	678	678
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4,980	4,960	4,900
3010	New obligations, unexpired accounts	7,595	7,250	3,894
3011	Obligations ("upward adjustments"), expired accounts	8	.....	.....
3020	Outlays (gross)	-7,524	-7,310	-6,052
3040	Recoveries of prior year unpaid obligations, unexpired	-67	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-32	.....	.....
3050	Unpaid obligations, end of year	4,960	4,900	2,742
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4,980	4,960	4,900
3200	Obligated balance, end of year	4,960	4,900	2,742
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	7,334	7,250	3,894
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,877	2,755	1,480
4011	Outlays from discretionary balances	4,647	4,555	4,572
4020	Outlays, gross (total)	7,524	7,310	6,052
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	.....	.....
4033	Non-Federal sources	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-2	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	2	.....	.....
4070	Budget authority, net (discretionary)	7,334	7,250	3,894
4080	Outlays, net (discretionary)	7,522	7,310	6,052
4180	Budget authority, net (total)	7,334	7,250	3,894
4190	Outlays, net (total)	7,522	7,310	6,052

The Science appropriation provides for costs associated with the Agency's Earth and space science programs: Earth Science, Planetary Science, Heliophysics, Biological and Physical Sciences, and Astrophysics. These programs, which are managed by the Science Mission Directorate, focus on three interdisciplinary objectives: discovering the secrets of the Universe; searching for life in the Solar System and beyond; and safeguarding and improving life on Earth. To accomplish these objectives, the Science Mission Directorate conducts research concerning the global Earth system; other planets in the solar system and around other stars; the connections among the Sun, Earth, and heliosphere; the origin and evolution of planetary systems, the galaxy, and the universe, including the origin and distribution of life in the universe; and the effects of spaceflight on living systems in space. Program objectives are pursued through robotic flight missions, ground-based scientific research and data analysis, and the development of new technologies for future missions.

The Science appropriation provides for all of the research, development, operations, salaries and related expenses, and other general and administrative activities required to execute the programs within this account. Costs include labor, travel, and procurement.

Object Classification (in millions of dollars)

Identification code 080–0120–0–1–252		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	438	388	234
11.3	Other than full-time permanent	8	8	4
11.5	Other personnel compensation	12	11	6
11.9	Total personnel compensation	458	407	244
12.1	Civilian personnel benefits	162	144	86
21.0	Travel and transportation of persons	17	2	.....
22.0	Transportation of things	6	6	3
23.1	Rental payments to GSA	4	4	2
23.2	Rental payments to others	1	1	1
23.3	Communications, utilities, and miscellaneous charges	8	8	4
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	165	158	85
25.2	Other services from non-Federal sources	160	153	82
25.3	Other goods and services from Federal sources	268	156	137
25.4	Operation and maintenance of facilities	14	13	7
25.5	Research and development contracts	4,890	4,822	2,503
25.7	Operation and maintenance of equipment	29	28	15
26.0	Supplies and materials	17	16	9
31.0	Equipment	188	179	96
32.0	Land and structures	1	1	1
41.0	Grants, subsidies, and contributions	1,206	1,151	618
99.9	Total new obligations, unexpired accounts	7,595	7,250	3,894

Employment Summary

Identification code 080–0120–0–1–252		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	2,720	2,297	1,327

AERONAUTICS

For necessary expenses, not otherwise provided for, in the conduct and support of aeronautics research and development activities, including research, development, operations, support, and services; maintenance and repair, facility planning and design; space flight, spacecraft control, and communications activities; program management; personnel and related costs, including uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; travel expenses; purchase and hire of passenger motor vehicles; and purchase, lease, charter, maintenance, and operation of mission and administrative aircraft, $609,490,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 080–0126–0–1–402		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Aeronautics	966	935	609
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	25	24	24

AERONAUTICS—Continued

Program and Financing—Continued

Identification code 080–0126–0–1–402		2025 actual	2026 est.	2027 est.
1021	Recoveries of prior year unpaid obligations	30	.....	.....
1070	Unobligated balance (total)	55	24	24
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	935	935	609
1930	Total budgetary resources available	990	959	633
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	24	24	24
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	479	439	479
3010	New obligations, unexpired accounts	966	935	609
3011	Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020	Outlays (gross)	-974	-895	-747
3040	Recoveries of prior year unpaid obligations, unexpired	-30	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050	Unpaid obligations, end of year	439	479	341
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	479	439	479
3200	Obligated balance, end of year	439	479	341
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	935	935	609
	Outlays, gross:			
4010	Outlays from new discretionary authority	576	533	347
4011	Outlays from discretionary balances	398	362	400
4020	Outlays, gross (total)	974	895	747
4180	Budget authority, net (total)	935	935	609
4190	Outlays, net (total)	974	895	747

The Aeronautics appropriation provides for the full costs associated with NASA's Aeronautics Research mission, which aims to expand the boundaries of aeronautical knowledge for the benefit of the nation and the broad aeronautics community. The mission is managed by NASA's Aeronautics Research Mission Directorate, and consists of the following integrated research programs: Airspace Operations and Safety, Advanced Air Vehicles, Integrated Aviation Systems, Transformative Aeronautics Concepts, and Aerosciences Evaluation and Test Capabilities. Full costs of these programs include all labor, travel, procurement, test, and fabrication costs associated with the research, development, operations, and other general and administrative activities required to execute the programs.

Object Classification (in millions of dollars)

Identification code 080–0126–0–1–402		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	226	166	133
11.3	Other than full-time permanent	10	10	6
11.5	Other personnel compensation	6	5	4
11.9	Total personnel compensation	242	181	143
12.1	Civilian personnel benefits	87	65	51
21.0	Travel and transportation of persons	6	6	.....
23.3	Communications, utilities, and miscellaneous charges	7	7	3
25.1	Advisory and assistance services	33	35	21
25.2	Other services from non-Federal sources	31	33	20
25.3	Other goods and services from Federal sources	6	6	4
25.4	Operation and maintenance of facilities	61	62	38
25.5	Research and development contracts	352	404	240
25.7	Operation and maintenance of equipment	32	31	20
26.0	Supplies and materials	16	15	10
31.0	Equipment	36	35	23
32.0	Land and structures	2	2	1
41.0	Grants, subsidies, and contributions	55	53	35
99.9	Total new obligations, unexpired accounts	966	935	609

Employment Summary

Identification code 080–0126–0–1–402		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,609	1,173	890

SPACE TECHNOLOGY

For necessary expenses, not otherwise provided for, in the conduct and support of space technology research and development activities, including research, development, operations, support, and services; maintenance and repair, facility planning and design; space flight, spacecraft control, and communications activities; program management; personnel and related costs, including uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; travel expenses; purchase and hire of passenger motor vehicles; and purchase, lease, charter, maintenance, and operation of mission and administrative aircraft, $624,310,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 080–0131–0–1–252		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Space Technology	963	921	624
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	71	218	218
1001	Discretionary unobligated balance brought fwd, Oct 1	71	217	.....
1021	Recoveries of prior year unpaid obligations	9	.....	.....
1033	Recoveries of prior year paid obligations	1	.....	.....
1070	Unobligated balance (total)	81	218	218
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	1,100	921	624
1930	Total budgetary resources available	1,181	1,139	842
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	218	218	218
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	785	825	736
3010	New obligations, unexpired accounts	963	921	624
3011	Obligations ("upward adjustments"), expired accounts	3	.....	.....
3020	Outlays (gross)	-912	-1,010	-827
3040	Recoveries of prior year unpaid obligations, unexpired	-9	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-5	.....	.....
3050	Unpaid obligations, end of year	825	736	533
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	785	825	736
3200	Obligated balance, end of year	825	736	533
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,100	921	624
	Outlays, gross:			
4010	Outlays from new discretionary authority	275	359	250
4011	Outlays from discretionary balances	637	651	577
4020	Outlays, gross (total)	912	1,010	827
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-4	.....	.....
4033	Non-Federal sources	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-5	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	4	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	5	.....	.....
4070	Budget authority, net (discretionary)	1,100	921	624
4080	Outlays, net (discretionary)	907	1,010	827
4180	Budget authority, net (total)	1,100	921	624
4190	Outlays, net (total)	907	1,010	827

The Space Technology appropriation provides for costs of efforts to transform future missions while ensuring American leadership in the space

economy by rapidly developing, demonstrating and transferring revolutionary, high-payoff space technologies driven by diverse ideas. The Space Technology appropriation funds Small Business Innovative Research (SBIR) and Small Business Technology Transfer (STTR), Space Transportation (GO), Space to Surface Access (LAND), Surface Infrastructure & Exploration (LIVE), In-Space Infrastructure & Discovery (EXPAND), Foundational Capabilities (ENABLE), and Catalysts & Innovative Mechanisms (Catalysts) programs. The Space Technology appropriation provides for the full costs for all of the research, development, operations, salaries and related expenses, and other general and administrative activities required to execute the programs within this account.

Object Classification (in millions of dollars)

Identification code 080–0131–0–1–252		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	105	103	88
11.3	Other than full-time permanent	3	3	2
11.5	Other personnel compensation	3	3	2
11.9	Total personnel compensation	111	109	92
12.1	Civilian personnel benefits	40	39	33
21.0	Travel and transportation of persons	4	.....	.....
22.0	Transportation of things	20	19	13
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	63	60	41
25.2	Other services from non-Federal sources	22	21	14
25.3	Other goods and services from Federal sources	19	18	12
25.4	Operation and maintenance of facilities	4	4	3
25.5	Research and development contracts	585	560	355
25.7	Operation and maintenance of equipment	5	5	3
26.0	Supplies and materials	8	8	5
31.0	Equipment	17	16	11
41.0	Grants, subsidies, and contributions	64	61	41
99.9	Total new obligations, unexpired accounts	963	921	624

Employment Summary

Identification code 080–0131–0–1–252		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	727	706	544

Exploration

For necessary expenses, not otherwise provided for, in the conduct and support of exploration research and development activities, including research, development, operations, support, and services; maintenance and repair, facility planning and design; space flight, spacecraft control, and communications activities; program management; personnel and related costs, including uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; travel expenses; purchase and hire of passenger motor vehicles; and purchase, lease, charter, maintenance, and operation of mission and administrative aircraft, $8,513,930,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 080–0124–0–1–252		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Exploration	7,884	10,278	10,289
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	127	7,605	5,110
1001	Discretionary unobligated balance brought fwd, Oct 1	127	185	.....
1011	Unobligated balance transfer from other acct [080–0130]	8	.....	.....
1021	Recoveries of prior year unpaid obligations	268	.....	.....
1070	Unobligated balance (total)	403	7,605	5,110
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	7,666	7,783	8,514
	Appropriations, mandatory:			
1200	Appropriation	7,420	.....	.....
1900	Budget authority (total)	15,086	7,783	8,514
1930	Total budgetary resources available	15,489	15,388	13,624
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	7,605	5,110	3,335
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3,897	3,878	5,479
3010	New obligations, unexpired accounts	7,884	10,278	10,289
3011	Obligations ("upward adjustments"), expired accounts	39	.....	.....
3020	Outlays (gross)	-7,666	-8,677	-10,075
3040	Recoveries of prior year unpaid obligations, unexpired	-268	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-8	.....	.....
3050	Unpaid obligations, end of year	3,878	5,479	5,693
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3,897	3,878	5,479
3200	Obligated balance, end of year	3,878	5,479	5,693
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	7,666	7,783	8,514
	Outlays, gross:			
4010	Outlays from new discretionary authority	4,063	3,814	4,172
4011	Outlays from discretionary balances	3,603	3,903	3,873
4020	Outlays, gross (total)	7,666	7,717	8,045
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-36	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-36	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	36	.....	.....
4060	Additional offsets against budget authority only (total)	36	.....	.....
4070	Budget authority, net (discretionary)	7,666	7,783	8,514
4080	Outlays, net (discretionary)	7,630	7,717	8,045
	Mandatory:			
4090	Budget authority, gross	7,420	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	960	2,030
4180	Budget authority, net (total)	15,086	7,783	8,514
4190	Outlays, net (total)	7,630	8,677	10,075

The Exploration appropriation provides for costs associated with the acquisition, development, and operation of systems and capabilities required for human exploration of space. The full costs provide for the research, development, operations, salaries and related expenses, and other general and administrative activities required to execute the programs within this account. Costs include labor, travel, procurement, test, and fabrication costs. Major themes within the Exploration account include Moon to Mars Transportation System, Moon to Mars Systems Development, and Human Exploration Requirements & Architecture.

The Moon to Mars Transportation System theme is comprised of the Orion, Space Launch System, Exploration Ground Systems, and Commercial Moon and Mars Infrastructure and Transportation Services programs. The objective of the theme is to design, develop, test, and operate the initial vehicles in these programs through the Artemis III mission, execute the production and operations of the vehicles for each flight, and to support follow-on commercial development of vehicles to support missions beyond Artemis III.

The Moon to Mars Systems Development theme is comprised of Advanced Exploration Systems, the Exploration Extravehicular Activity and Human Surface Mobility Program, and the Human Lander System, Mars Technology Program and the Human Research Program. These programs are acquiring and developing the systems that will enable humans to live and operate in deep space, land humans on the Moon, and explore the Moon and Mars.

The Human Exploration Requirements & Architecture theme consists of Future Systems and Strategy and Architecture, and the Mars Technology Program. These programs are responsible for the integration of strategy and architecture across the Exploration Systems Development Mission Directorate (ESDMD) and development of technologies for crewed missions to Mars.

EXPLORATION—Continued

Object Classification (in millions of dollars)

Identification code 080–0124–0–1–252		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	498	457	566
11.3	Other than full-time permanent	4	4	4
11.5	Other personnel compensation	15	15	51
11.8	Special personal services payments	1	1	1
11.9	Total personnel compensation	518	477	622
12.1	Civilian personnel benefits	190	174	228
21.0	Travel and transportation of persons	16	16	18
22.0	Transportation of things	1	1	1
23.2	Rental payments to others	1	1	1
23.3	Communications, utilities, and miscellaneous charges	18	47	40
25.1	Advisory and assistance services	544	705	713
25.2	Other services from non-Federal sources	45	198	158
25.3	Other goods and services from Federal sources	27	79	67
25.4	Operation and maintenance of facilities	114	349	293
25.5	Research and development contracts	5,348	6,746	6,688
25.7	Operation and maintenance of equipment	227	496	441
26.0	Supplies and materials	48	105	93
31.0	Equipment	478	576	590
32.0	Land and structures	293	291	318
41.0	Grants, subsidies, and contributions	16	17	18
99.9	Total new obligations, unexpired accounts	7,884	10,278	10,289

Employment Summary

Identification code 080–0124–0–1–252		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	3,350	3,417	3,018

SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS ENGAGEMENT

Unobligated balances previously appropriated under this heading shall be available for necessary expenses to carry out the closure of the Office of STEM Engagement.

Program and Financing (in millions of dollars)

Identification code 080–0128–0–1–252		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	STEM Engagement	128	143	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6	21	21
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	143	143	
1930	Total budgetary resources available	149	164	21
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	21	21	21
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	176	159	79
3010	New obligations, unexpired accounts	128	143	
3020	Outlays (gross)	-142	-223	-79
3041	Recoveries of prior year unpaid obligations, expired	-3		
3050	Unpaid obligations, end of year	159	79	
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	176	159	79
3200	Obligated balance, end of year	159	79	
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	143	143	
	Outlays, gross:			
4010	Outlays from new discretionary authority	30	93	
4011	Outlays from discretionary balances	112	130	79
4020	Outlays, gross (total)	142	223	79
4180	Budget authority, net (total)	143	143	
4190	Outlays, net (total)	142	223	79

The Budget proposes the termination of the Office of STEM Engagement and its portfolio of programs and projects. Unobligated balances previously appropriated under this heading may be used to support close-out costs.

Object Classification (in millions of dollars)

Identification code 080–0128–0–1–252		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	6	5	
11.3	Other than full-time permanent	1	1	
11.9	Total personnel compensation	7	6	
12.1	Civilian personnel benefits	2	3	
21.0	Travel and transportation of persons	1	1	
25.1	Advisory and assistance services	3	3	
25.2	Other services from non-Federal sources	17	19	
25.5	Research and development contracts	3	3	
25.7	Operation and maintenance of equipment	1	1	
31.0	Equipment	3	3	
41.0	Grants, subsidies, and contributions	91	104	
99.9	Total new obligations, unexpired accounts	128	143	

Employment Summary

Identification code 080–0128–0–1–252		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	42	33	

SAFETY, SECURITY AND MISSION SERVICES

For necessary expenses, not otherwise provided for, in the conduct and support of science, aeronautics, space technology, exploration, space operations and education research and development activities, including research, development, operations, support, and services; maintenance and repair, facility planning and design; space flight, spacecraft control, and communications activities; program management; personnel and related costs, including uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; travel expenses; purchase and hire of passenger motor vehicles; not to exceed $63,000 for official reception and representation expenses; and purchase, lease, charter, maintenance, and operation of mission and administrative aircraft, $1,998,630,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 080–0122–0–1–252		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Safety, Security and Mission Services	3,106	3,000	1,999
0801	Cross Agency Support (Reimbursable)	1,796	4,137	2,936
0900	Total new obligations, unexpired accounts	4,902	7,137	4,935
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	817	965	965
1011	Unobligated balance transfer from other acct TMF [047–0616]	1		
1021	Recoveries of prior year unpaid obligations	72		
1033	Recoveries of prior year paid obligations	14		
1070	Unobligated balance (total)	904	965	965
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	3,092	3,000	1,999
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1,738	4,137	2,936
1701	Change in uncollected payments, Federal sources	133		
1750	Spending auth from offsetting collections, disc (total)	1,871	4,137	2,936
1900	Budget authority (total)	4,963	7,137	4,935
1930	Total budgetary resources available	5,867	8,102	5,900
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	965	965	965
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,036	2,000	4,228
3010	New obligations, unexpired accounts	4,902	7,137	4,935
3011	Obligations ("upward adjustments"), expired accounts	9		

3020	Outlays (gross)	-4,860	-4,909	-4,811
3040	Recoveries of prior year unpaid obligations, unexpired	-72		
3041	Recoveries of prior year unpaid obligations, expired	-15		
3050	Unpaid obligations, end of year	2,000	4,228	4,352
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1,549	-1,483	-1,483
3070	Change in uncollected pymts, Fed sources, unexpired	-133		
3071	Change in uncollected pymts, Fed sources, expired	199		
3090	Uncollected pymts, Fed sources, end of year	-1,483	-1,483	-1,483
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	487	517	2,745
3200	Obligated balance, end of year	517	2,745	2,869
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4,963	7,137	4,935
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,710	3,314	2,253
4011	Outlays from discretionary balances	2,150	1,595	2,558
4020	Outlays, gross (total)	4,860	4,909	4,811
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1,567	-3,737	-2,536
4033	Non-Federal sources	-380	-400	-400
4040	Offsets against gross budget authority and outlays (total)	-1,947	-4,137	-2,936
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-133		
4052	Offsetting collections credited to expired accounts	195		
4053	Recoveries of prior year paid obligations, unexpired accounts	14		
4060	Additional offsets against budget authority only (total)	76		
4070	Budget authority, net (discretionary)	3,092	3,000	1,999
4080	Outlays, net (discretionary)	2,913	772	1,875
4180	Budget authority, net (total)	3,092	3,000	1,999
4190	Outlays, net (total)	2,913	772	1,875

The Safety, Security, and Mission Services (SSMS) appropriation provides for agency-wide mission support functions and some of NASA's research facilities. This appropriation provides for the operations and maintenance, salaries and related expenses, and other general and administrative activities that support all NASA's missions. SSMS programs, projects and activities fall under the two Themes: Mission Services and Capabilities (MSaC) and Engineering, Safety, and Operations (ESO), described below.

MSaC delivers enterprise solutions through three programs: Information Technology; Mission Enabling Services; and Infrastructure and Technical Capabilities. These programs meet workforce, infrastructure, information technology and business operations requirements necessary to enable NASA's mission. MSaC ensures that critical Agency operations across all NASA Centers are effective; efficient; safe; and meet statutory, regulatory, and fiduciary responsibilities.

ESO provides for the ongoing management of NASA Headquarters, Centers, and component facilities. It funds medical and engineering technical authorities and contributes to the reduction of program risks by ensuring that technical skills and assets are ready and available to meet program and project requirements. ESO ensures that Center practices are technically and scientifically sound and that specialized infrastructure at the Centers is safe and reliable.

Object Classification (in millions of dollars)

Identification code 080–0122–0–1–252	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	951	728	666
11.3 Other than full-time permanent	21	20	14
11.5 Other personnel compensation	31	30	20
11.8 Special personal services payments	1	1	1
11.9 Total personnel compensation	1,004	779	701
12.1 Civilian personnel benefits	363	280	252
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	16	16	9
22.0 Transportation of things	1	1	1
23.1 Rental payments to GSA	27	18	18
23.2 Rental payments to others	2		
23.3 Communications, utilities, and miscellaneous charges	91	88	55
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services	544	575	325
25.2 Other services from non-Federal sources	232	274	139
25.3 Other goods and services from Federal sources	51	79	31
25.4 Operation and maintenance of facilities	244	286	147
25.5 Research and development contracts	141	186	85
25.6 Medical care	1	1	1
25.7 Operation and maintenance of equipment	133	170	80
26.0 Supplies and materials	10	10	6
31.0 Equipment	220	212	132
32.0 Land and structures	15	14	9
41.0 Grants, subsidies, and contributions	8	8	5
42.0 Insurance claims and indemnities	1	1	1
99.0 Direct obligations	3,106	3,000	1,999
99.0 Reimbursable obligations	1,796	4,137	2,936
99.9 Total new obligations, unexpired accounts	4,902	7,137	4,935

Employment Summary

Identification code 080–0122–0–1–252	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	6,322	4,850	4,223
2001 Reimbursable civilian full-time equivalent employment	446	448	228

Construction and Environmental Compliance and Restoration

For necessary expenses for construction of facilities including repair, rehabilitation, revitalization, and modification of facilities, construction of new facilities and additions to existing facilities, facility planning and design, and restoration, and acquisition or condemnation of real property, as authorized by law, and environmental compliance and restoration, $100,600,000, to remain available until September 30, 2032: Provided, That proceeds from leases deposited into this account shall be available for a period of 5 years to the extent and in amounts as provided in annual appropriations Acts: Provided further, That such proceeds referred to in the preceding proviso shall be available for obligation for fiscal year 2027 in an amount not to exceed $33,000,000,: Provided further, That each annual budget request shall include an annual estimate of gross receipts and collections and proposed use of all funds collected pursuant to section 20145 of title 51, United States Code.

Program and Financing (in millions of dollars)

Identification code 080–0130–0–1–252	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Construction and Environmental Compliance and Restoration (Direct)	993	985	101
0801 Construction and Environmental Compliance and Restoration (Reimbursable)		46	46
0900 Total new obligations, unexpired accounts	993	1,031	147
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	509	1,602	802
1001 Discretionary unobligated balance brought fwd, Oct 1	509	601	
1010 Unobligated balance transfer to Science [080–0120]	-8		
1010 Unobligated balance transfer to Exploration [080–0124]	-8		
1021 Recoveries of prior year unpaid obligations	107		
1033 Recoveries of prior year paid obligations	15		
1070 Unobligated balance (total)	615	1,602	802
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	50	185	101
1100 Appropriation [Disaster Relief Supplemental 118–158]	740		
1100 Appropriation [Base Funding Designated as Emergency]	250		
1120 Appropriations transferred to Space Operations [080–0115]	-80		
1160 Appropriation, discretionary (total)	960	185	101
Appropriations, mandatory:			
1200 Appropriation	1,000		
Spending authority from offsetting collections, discretionary:			
1700 Collected	20	46	46
1900 Budget authority (total)	1,980	231	147
1930 Total budgetary resources available	2,595	1,833	949
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,602	802	802

CONSTRUCTION AND ENVIRONMENTAL COMPLIANCE AND RESTORATION—Continued

Program and Financing—Continued

Identification code 080–0130–0–1–252		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	940	1,369	1,770
3010	New obligations, unexpired accounts	993	1,031	147
3020	Outlays (gross)	-456	-630	-782
3040	Recoveries of prior year unpaid obligations, unexpired	-107	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	1,369	1,770	1,135
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	940	1,369	1,770
3200	Obligated balance, end of year	1,369	1,770	1,135
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	980	231	147
	Outlays, gross:			
4010	Outlays from new discretionary authority	31	41	37
4011	Outlays from discretionary balances	425	488	470
4020	Outlays, gross (total)	456	529	507
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-35	-46	-46
4040	Offsets against gross budget authority and outlays (total)	-35	-46	-46
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	15	.....	.....
4060	Additional offsets against budget authority only (total)	15	.....	.....
4070	Budget authority, net (discretionary)	960	185	101
4080	Outlays, net (discretionary)	421	483	461
	Mandatory:			
4090	Budget authority, gross	1,000	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	101	275
4180	Budget authority, net (total)	1,960	185	101
4190	Outlays, net (total)	421	584	736

The Construction and Environmental Compliance and Restoration appropriation provides for NASA's construction and environmental compliance and restoration activities, and makes available the net proceeds from Enhanced Use Leases, received under the authority of section 20145 of the National Aeronautics and Space Act (51 U.S.C. 20145), for maintenance, capital revitalization, and improvement of real property assets and related personal property at NASA Centers.

Object Classification (in millions of dollars)

Identification code 080–0130–0–1–252		2025 actual	2026 est.	2027 est.
	Direct obligations:			
23.3	Communications, utilities, and miscellaneous charges	2	1	.....
25.1	Advisory and assistance services	26	5	3
25.2	Other services from non-Federal sources	270	75	27
25.3	Other goods and services from Federal sources	150	53	15
25.4	Operation and maintenance of facilities	121	78	12
25.5	Research and development contracts	23	4	2
25.7	Operation and maintenance of equipment	135	90	20
31.0	Equipment	4	1	.....
32.0	Land and structures	262	678	22
99.0	Direct obligations	993	985	101
99.0	Reimbursable obligations	.....	46	46
99.9	Total new obligations, unexpired accounts	993	1,031	147

SPACE OPERATIONS

For necessary expenses, not otherwise provided for, in the conduct and support of space operations research and development activities, including research, development, operations, support and services; space flight, spacecraft control, and communications activities, including operations, production, and services; maintenance and repair, facility planning and design; program management; personnel and related costs, including uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; travel expenses; purchase and hire of passenger motor vehicles; and purchase, lease, charter, maintenance, and operation of mission and administrative aircraft, $3,047,170,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 080–0115–0–1–252		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Space Operations	4,981	4,425	3,297
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	230	1,347	1,097
1001	Discretionary unobligated balance brought fwd, Oct 1	230	333	.....
1021	Recoveries of prior year unpaid obligations	207	.....	.....
1033	Recoveries of prior year paid obligations	2	.....	.....
1070	Unobligated balance (total)	439	1,347	1,097
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	4,220	4,175	3,047
1121	Appropriations transferred from CECR [080–0130]	80	.....	.....
1160	Appropriation, discretionary (total)	4,300	4,175	3,047
	Appropriations, mandatory:			
1200	Appropriation	1,575	.....	.....
1221	Appropriations transferred from Spectrum Relocation Fund [011–5512]	14	.....	.....
1260	Appropriations, mandatory (total)	1,589	.....	.....
1900	Budget authority (total)	5,889	4,175	3,047
1930	Total budgetary resources available	6,328	5,522	4,144
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,347	1,097	847
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,383	3,188	2,498
3010	New obligations, unexpired accounts	4,981	4,425	3,297
3011	Obligations ("upward adjustments"), expired accounts	6	.....	.....
3020	Outlays (gross)	-3,965	-5,115	-4,009
3040	Recoveries of prior year unpaid obligations, unexpired	-207	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-10	.....	.....
3050	Unpaid obligations, end of year	3,188	2,498	1,786
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2,383	3,188	2,498
3200	Obligated balance, end of year	3,188	2,498	1,786
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4,300	4,175	3,047
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,771	2,004	1,463
4011	Outlays from discretionary balances	2,194	2,416	2,286
4020	Outlays, gross (total)	3,965	4,420	3,749
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2	.....	.....
4033	Non-Federal sources	-2	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-4	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	2	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	2	.....	.....
4060	Additional offsets against budget authority only (total)	4	.....	.....
4070	Budget authority, net (discretionary)	4,300	4,175	3,047
4080	Outlays, net (discretionary)	3,961	4,420	3,749
	Mandatory:			
4090	Budget authority, gross	1,589	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	695	260
4180	Budget authority, net (total)	5,889	4,175	3,047
4190	Outlays, net (total)	3,961	5,115	4,009

The Space Operations appropriation provides for the full costs associated with human-related low-Earth orbit (LEO) and spaceflight operations activities of the Agency. The full costs include all labor, travel, procurement, test, and fabrication costs associated with the research, development, oper-

ations, and other general and administrative activities conducted by the programs within this account. Major themes within the Space Operations account include the International Space Station (ISS), Space Transportation, Space and Flight Support, and Commercial LEO Development.

ISS demonstrates American leadership in global space exploration, enabling a U.S. led multinational partnership to advance shared goals in space. As a testbed for deep space exploration, ISS is helping us learn how to keep astronauts healthy during long-duration space travel and demonstrating technologies for human and robotic exploration beyond LEO, to the Moon, and to Mars. The ISS is also laying the groundwork for a transition to an industry-led human spaceflight ecosystem in low-Earth orbit. This transition will take place throughout this decade until the ISS reaches the end of its operational life and is retired in 2030.

The Space Transportation theme is comprised of the Commercial Crew Program and Crew and Cargo Program, which transport U.S. astronauts and cargo safely back and forth to the ISS and, in the future, to other orbital platforms and destinations. Following completion of ISS operations, the ISS will be safely de-orbited. The Crew and Cargo Program is developing this de-orbit capability with U.S. industry.

Space and Flight Support is comprised of multiple programs that provide ongoing support for a wide range of services required for safe and successful space mission operations. These programs include Space Communications and Navigation, Communications Services Program, Human Space Flight Operations, and Launch Services. Services are provided to a wide range of customers including NASA, other U.S. Federal agencies, foreign governments, and industry partners.

Commercial LEO Development supports efforts to expand commercial activities in LEO, with a focus on enabling, developing, and deploying commercial platforms that can be used by NASA and other customers and on supporting the growth of private sector activity in LEO.

Object Classification (in millions of dollars)

Identification code 080–0115–0–1–252		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	331	287	254
11.3	Other than full-time permanent	4	4	2
11.5	Other personnel compensation	10	8	6
11.8	Special personal services payments	1	1	1
11.9	Total personnel compensation	346	300	263
12.1	Civilian personnel benefits	126	109	95
21.0	Travel and transportation of persons	11	11	9
22.0	Transportation of things	2,356	2,225	1,691
23.2	Rental payments to others	1	1	1
23.3	Communications, utilities, and miscellaneous charges	35	29	21
25.1	Advisory and assistance services	168	141	103
25.2	Other services from non-Federal sources	156	131	95
25.3	Other goods and services from Federal sources	36	30	22
25.4	Operation and maintenance of facilities	22	18	13
25.5	Research and development contracts	1,448	1,198	814
25.7	Operation and maintenance of equipment	186	156	114
26.0	Supplies and materials	15	13	9
31.0	Equipment	29	24	18
32.0	Land and structures	1	1	1
41.0	Grants, subsidies, and contributions	45	38	28
99.9	Total new obligations, unexpired accounts	4,981	4,425	3,297

Employment Summary

Identification code 080–0115–0–1–252		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	2,151	1,809	1,510

Office of Inspector General

For necessary expenses of the Office of Inspector General in carrying out the Inspector General Act of 1978, $41,060,000, of which $500,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 080–0109–0–1–252		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Office of Inspector General (Direct)	48	47	41
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	48	47	41
1900	Budget authority (total)	48	47	41
1930	Total budgetary resources available	48	47	41
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	6	6	6
3010	New obligations, unexpired accounts	48	47	41
3020	Outlays (gross)	-48	-47	-42
3050	Unpaid obligations, end of year	6	6	5
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	6	6	6
3200	Obligated balance, end of year	6	6	5
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	48	47	41
	Outlays, gross:			
4010	Outlays from new discretionary authority	42	41	36
4011	Outlays from discretionary balances	6	6	6
4020	Outlays, gross (total)	48	47	42
4180	Budget authority, net (total)	48	47	41
4190	Outlays, net (total)	48	47	42

The Office of Inspector General appropriation provides for the operations of the NASA Office of Inspector General. The mission of the Office of Inspector General is to conduct audits, investigations, and reviews of agency activities, programs, and personnel to prevent and detect fraud, waste, abuse, and mismanagement, and assist NASA leaders and Congress in promoting economy, efficiency, and effectiveness through its oversight role. By holding wrongdoers accountable, staff at the Office of Inspector General enhance safety for NASA employees, ensure research integrity, safeguard taxpayers dollars, and strengthen national security by countering foreign influence.

Object Classification (in millions of dollars)

Identification code 080–0109–0–1–252		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	27	25	25
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	28	26	26
12.1	Civilian personnel benefits	12	11	11
25.1	Advisory and assistance services	4	4	3
25.2	Other services from non-Federal sources	1	2	1
25.3	Other goods and services from Federal sources	1	2	.....
31.0	Equipment	2	2	.....
99.0	Direct obligations	48	47	41
99.9	Total new obligations, unexpired accounts	48	47	41

Employment Summary

Identification code 080–0109–0–1–252		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	171	158	149

WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 080–4546–0–4–252		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	IT Modernization (ITWC)	4	4	2
0801	Working Capital Fund (Reimbursable)	242	155	163
0900	Total new obligations, unexpired accounts	246	159	165
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	60	49	100
1021	Recoveries of prior year unpaid obligations	23	47	9
1070	Unobligated balance (total)	83	96	109
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	212	163	166
1900	Budget authority (total)	212	163	166
1930	Total budgetary resources available	295	259	275
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	49	100	110
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	147	98	46
3010	New obligations, unexpired accounts	246	159	165
3020	Outlays (gross)	-272	-164	-163
3040	Recoveries of prior year unpaid obligations, unexpired	-23	-47	-9
3050	Unpaid obligations, end of year	98	46	39
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	147	98	46
3200	Obligated balance, end of year	98	46	39
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	212	163	166
	Outlays, gross:			
4010	Outlays from new discretionary authority	95	77	78
4011	Outlays from discretionary balances	177	87	85
4020	Outlays, gross (total)	272	164	163
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-166	-122	-125
4033	Non-Federal sources	-46	-41	-41
4040	Offsets against gross budget authority and outlays (total)	-212	-163	-166
4070	Budget authority, net (discretionary)	.....	.....	.....
4080	Outlays, net (discretionary)	60	1	-3
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	60	1	-3

The Working Capital Fund provides goods and services on a reimbursable basis. The Fund currently finances four program activities. The first is the Solutions for Enterprise-wide Procurement Program, which finances, on an agency-wide basis, scientific and engineering workstation procurement. The second program is the Information Technology Infrastructure Integration Program, which consolidates and centralizes management of NASA information technology services in the areas of customer service and ordering, web services and technologies, enterprise business and management applications, integrated network/communications services, end user services, and data center services. The third program, NASA's Shared Services Center, performs transactional financial management, human resources, information technology, and procurement services for NASA Headquarters and Centers. The last program, the National Center for Critical Information Processing and Storage, provides Federal customers collocation services with complete redundancy in the electrical distribution system from the national grid to the rack level.

In FY 2023, NASA's existing authority under 51 U.S.C. 30102 was amended to make the Working Capital Fund available for IT Modernization activities and to transfer amounts from NASA's Safety, Security and Mission Services account into the Working Capital Fund to finance such activities to achieve the intentions of the Modernizing Government Technology Act.

Object Classification (in millions of dollars)

Identification code 080–4546–0–4–252		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.1	Advisory and assistance services	1	1	.....
31.0	Equipment	3	3	2
99.0	Direct obligations	4	4	2
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	29	19	20
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	30	20	21
12.1	Civilian personnel benefits	11	7	8
23.3	Communications, utilities, and miscellaneous charges	14	9	8
25.1	Advisory and assistance services	39	25	25
25.2	Other services from non-Federal sources	43	32	28
25.3	Other goods and services from Federal sources	2	1	1
25.4	Operation and maintenance of facilities	22	14	14
25.5	Research and development contracts	1	1	1
25.7	Operation and maintenance of equipment	62	32	45
31.0	Equipment	15	12	10
32.0	Land and structures	3	2	2
99.0	Reimbursable obligations	242	155	163
99.9	Total new obligations, unexpired accounts	246	159	165

Employment Summary

Identification code 080–4546–0–4–252		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	236	186	179

Trust Funds

SCIENCE, SPACE, AND TECHNOLOGY EDUCATION TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 080–8978–0–7–503		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	15	15	15
0198	Reconciliation adjustment	.....	.....	.....
0199	Balance, start of year	15	15	15
	Receipts:			
	Current law:			
1140	Earnings on Investments, Science, Space and Technology Education Trust Fund	1	1	1
2000	Total: Balances and receipts	16	16	16
	Appropriations:			
	Current law:			
2101	Science, Space, and Technology Education Trust Fund	-1	-1	-1
5099	Balance, end of year	15	15	15

Program and Financing (in millions of dollars)

Identification code 080–8978–0–7–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Science, Space, and Technology Education Trust Fund	1	1	1
0900	Total new obligations, unexpired accounts (object class 41.0)	1	1	1
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	1	1	1
1930	Total budgetary resources available	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	1	1	1
3020	Outlays (gross)	-1	-1	-1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1	1	1
	Outlays, gross:			
4100	Outlays from new mandatory authority	1	.....	.....

4101	Outlays from mandatory balances	.....	1	1
4110	Outlays, gross (total)	1	1	1
4180	Budget authority, net (total)	1	1	1
4190	Outlays, net (total)	1	1	1
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	16	16	16
5001	Total investments, EOY: Federal securities: Par value	16	16	16

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
080–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	2	4	4
General Fund Offsetting receipts from the public	2	4	4
Intragovernmental payments:			
080–388500 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts	1	2	2
General Fund Intragovernmental payments	1	2	2

Administrative Provisions

(including transfers of funds)

Funds for any announced prize otherwise authorized shall remain available, without fiscal year limitation, until a prize is claimed or the offer is withdrawn.

Not to exceed 10 percent of any appropriation made available for the current fiscal year for the National Aeronautics and Space Administration in this Act may be transferred between such appropriations, but no such appropriation, except as otherwise specifically provided, shall be increased by more than 20 percent by any such transfers. Any funds transferred to "Construction and Environmental Compliance and Restoration" for construction activities shall not increase that account by more than 20 percent. Balances so transferred shall be merged with and available for the same purposes and the same time period as the appropriations to which transferred. Any transfer pursuant to this provision shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation except in compliance with the procedures set forth in that section.

Not to exceed 5 percent of any appropriation provided for the National Aeronautics and Space Administration under previous appropriations Acts that remains available for obligation or expenditure in fiscal year 2026 may be transferred between such appropriations, but no such appropriation, except as otherwise specifically provided, shall be increased by more than 10 percent by any such transfers. Any transfer pursuant to this provision shall retain its original availability and shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation except in compliance with the procedures set forth in that section.

The spending plan required by this Act shall be provided by the National Aeronautics and Space Administration at the theme, program, project, and activity level. The spending plan, as well as any subsequent change of an amount established in that spending plan that meets the notification requirements of section 504 of this Act, shall be treated as a reprogramming under section 504 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section.

Amounts made available in the current-year Construction and Environmental Compliance and Restoration (CECR) appropriation may be applied to CECR projects funded under previous years' CECR appropriations. Use of current-year funds under this provision shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation except in compliance with the procedures set forth in that section.

Not to exceed $32,600,000 made available to the National Aeronautics and Space Administration for the current fiscal year in this Act may be transferred to the Working Capital Fund of the National Aeronautics and Space Administration. Balances so transferred shall be available until expended only for activities described in section 30102(b)(3) of title 51, United States Code, as amended by this Act, and shall remain available until expended. Any transfer pursuant to this provision shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation except in compliance with the procedures set forth in that section.

There is hereby established in the Treasury of the United States a fund to be known as the "National Aeronautics and Space Administration Nonrecurring Expenses Fund" (the Fund). Unobligated balances of expired discretionary funds appropriated for this or any succeeding fiscal year from the General Fund of the Treasury to the National Aeronautics and Space Administration (NASA) by this or any other Act may be transferred (not later than the end of the fifth fiscal year after the last fiscal year for which such funds are available for the purposes for which appropriated) into the Fund. Amounts deposited in the Fund shall be available until expended, and in addition to such other funds as may be available for such purposes, for facilities infrastructure improvements, including nonrecurring maintenance, necessary for the operation of NASA, subject to approval by the Office of Management and Budget. Amounts in the Fund shall not be available for the purpose described in subsection (b)(3) of section 30102 of title 51, United States Code. Amounts in the Fund may be obligated only after the Committees on Appropriations of the House of Representatives and the Senate are notified at least 15 days in advance of the planned use of funds.

NATIONAL SCIENCE FOUNDATION

Federal Funds

Research and Related Activities

For necessary expenses in carrying out the National Science Foundation Act of 1950 (42 U.S.C. 1861 et seq.), and Public Law 86–209 (42 U.S.C. 1880 et seq.); services as authorized by section 3109 of title 5, United States Code; maintenance and operation of aircraft and purchase of flight services for research support; acquisition of aircraft; and authorized travel; $3,409,450,000, to remain available until September 30, 2028: Provided, That of the amounts appropriated under this heading, not to exceed $500,000,000 shall remain available until expended for polar research and operations support, and for reimbursement to other Federal agencies for operational and science support and logistical and other related activities for the United States Antarctic program: Provided further, That of the amounts in the preceding proviso, not less than $109,310,000 shall be for U.S. Antarctic Logistical Support: Provided further, That receipts for scientific support services and materials furnished by the National Research Centers and other National Science Foundation supported research facilities may be credited to this appropriation.

Program and Financing (in millions of dollars)

Identification code 049–0100–0–1–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Biological Sciences	801	598	225
0002	Computer and Information Science and Engineering	945	1,004	346
0003	Engineering	749	615	185
0005	Geosciences	1,028	765	426
0006	Mathematical and Physical Sciences	1,562	1,324	515
0007	Social, Behavioral and Economic Sciences	222	154	.....
0008	Integrative Activities	507	801	182
0009	Office of International Science and Engineering	59	28	3
0010	Office of Polar Programs	593	787	497
0011	Technology, Innovation, and Partnerships	676	898	350
0013	Arctic Research Commission	2	5	1
0015	Mission Support Services	131	223	197
0016	Office of the Chief of Research Security Strategy and Policy	13	16	10
0017	National Center for Science and Engineering Statistics	.....	.....	44
0020	STEM Education	.....	.....	428
0091	Direct program activities, subtotal	7,288	7,218	3,409
0402	Spectrum Relocation Fund	8	2	.....
0491	Direct program activities, subtotal	8	2	.....
0799	Total direct obligations	7,296	7,220	3,409
0801	Research and Related Activities (Reimbursable)	85	125	120
0900	Total new obligations, unexpired accounts	7,381	7,345	3,529
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	142	48	.....
1001	Discretionary unobligated balance brought fwd, Oct 1	142	.....	.....
1021	Recoveries of prior year unpaid obligations	89	.....	.....
1033	Recoveries of prior year paid obligations	1	.....	.....
1070	Unobligated balance (total)	232	48	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	7,177	7,177	3,409
1120	Appropriations transferred to other acct [049–0551]	-23	.....	.....
1160	Appropriation, discretionary (total)	7,154	7,177	3,409
	Appropriations, mandatory:			
1221	Appropriations transferred from other acct [011–5512]	10	.....	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	60	120	126
1701	Change in uncollected payments, Federal sources	20	.....	.....
1750	Spending auth from offsetting collections, disc (total)	80	120	126
1900	Budget authority (total)	7,244	7,297	3,535
1930	Total budgetary resources available	7,476	7,345	3,535
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-47	.....	.....
1941	Unexpired unobligated balance, end of year	48	.....	6
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	14,407	13,733	12,899
3001	Adjustments to unpaid obligations brought forward, Oct 1	1	.....	.....
3010	New obligations, unexpired accounts	7,381	7,345	3,529
3011	Obligations ("upward adjustments"), expired accounts	81	.....	.....
3020	Outlays (gross)	-7,898	-8,179	-7,048
3040	Recoveries of prior year unpaid obligations, unexpired	-89	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-150	.....	.....
3050	Unpaid obligations, end of year	13,733	12,899	9,380
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-116	-114	-114
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-1	.....	.....
3070	Change in uncollected pymts, Fed sources, unexpired	-20	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	23	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-114	-114	-114
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	14,291	13,619	12,785
3200	Obligated balance, end of year	13,619	12,785	9,266
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	7,234	7,297	3,535
	Outlays, gross:			
4010	Outlays from new discretionary authority	955	1,556	808
4011	Outlays from discretionary balances	6,875	6,587	6,214
4020	Outlays, gross (total)	7,830	8,143	7,022
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-84	-120	-126
4033	Non-Federal sources	-77	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-161	-120	-126
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-20	.....	.....
4052	Offsetting collections credited to expired accounts	100	.....	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4060	Additional offsets against budget authority only (total)	81	.....	.....
4070	Budget authority, net (discretionary)	7,154	7,177	3,409
4080	Outlays, net (discretionary)	7,669	8,023	6,896
	Mandatory:			
4090	Budget authority, gross	10	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	68	36	26
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-1	.....	.....
	Additional offsets against gross budget authority only:			
4142	Offsetting collections credited to expired accounts	1	.....	.....
4160	Budget authority, net (mandatory)	10	.....	.....
4170	Outlays, net (mandatory)	67	36	26
4180	Budget authority, net (total)	7,164	7,177	3,409
4190	Outlays, net (total)	7,736	8,059	6,922

The Research and Related Activities appropriation enables the United States to provide leadership and promote progress across the expanding frontiers of scientific and engineering research and education.

The major research program activities of NSF are:

Biological Sciences.—This activity supports understanding how complex living systems function and interact with each other and with non-living systems, with research crossing scales from molecules to cells through organisms to ecosystems. This activity's investment portfolio includes projects on understanding the fundamental characteristics of biological energy systems; the changing dynamics of the biosphere; infrastructure and research resources such as databases, research centers, and observatories; and efforts to develop the next generation of biological researchers.

Computer and Information Science and Engineering.—This activity promotes the progress of computing, communication and information science and engineering research and education, and advances the development and use of advanced cyberinfrastructure across the science and engineering research enterprise; promotes understanding of the principles and uses of computing and information technology in society; and contributes to universal, trustworthy, transparent, and affordable participation in a knowledge-based economy.

Engineering.—This activity aims to grow and strengthen U.S. engineering capabilities in research fields including bioengineering, communica-

RESEARCH AND RELATED ACTIVITIES—Continued

tions systems, manufacturing innovation, quantum technologies, and other emerging technology domains.

Geosciences.—This activity is focused on understanding the many processes that affect the global environment and earth system through research in earth, ocean, atmospheric, and geospace sciences. This activity supports basic research, facilities and infrastructure, and workforce development that enable understanding of the integrated earth system including natural hazards such as wildfires, earthquakes, and windstorms, and critical minerals research.

Mathematical and Physical Sciences.—Research in this activity is directed at increasing understanding of natural laws and phenomena across the astronomical sciences, chemistry, materials sciences, mathematical sciences, and physics. Research support is available in multiple modalities ranging from multi-user facilities and mid-scale instrumentation to individual investigator awards, from sites for undergraduate research experiences to early career faculty development and collaborative efforts.

Social, Behavioral, and Economic Sciences.—This activity supports research, education, and infrastructure in the social, behavioral, cognitive, and economic sciences.

Office of International Science and Engineering (OISE).—This activity serves as the focal point of international activities at NSF. In addition to strategic funding and co-funding that targets catalytic partnerships and workforce-building international research opportunities, OISE advances NSF's global science leadership through extensive interactions with U.S. and global counterpart agencies and organizations.

Office of Polar Programs.—This activity supports Arctic and Antarctic research and operational science support and other related activities for United States polar research programs, including funding to support Federal agencies' logistical needs in the Arctic and Antarctica, research collaborations, and related activities supported by the United States Antarctic Program.

Integrative Activities.—This activity supports innovative, transdisciplinary team science, advanced research infrastructure, use-inspired research, and emerging national research priorities. This activity provides support for a federally funded Research and Development Center, the Science and Technology Policy Institute.

Technology, Innovation, and Partnerships (TIP).—This activity advances key technologies and addresses national, societal and geostrategic challenges; accelerates the translation of research results from the lab to the market and society; and cultivates new education pathways leading to a skilled technical workforce comprising researchers, practitioners, technicians, entrepreneurs, and educators. TIP will accomplish these objectives by catalyzing strategic partnerships that link together academia, industry, government, nonprofits, civil society, and communities of practice to cultivate innovation ecosystems throughout the U.S., growing regional economies, creating the jobs of the future, and enhancing the Nation's long-term competitiveness.

Mission Support Services.—This activity provides for mission-related IT and Data Management investments that support the merit review process. In addition, this activity supports policy matters of NSF-wide scope and mission-related investments with broad programmatic benefit as well as cross-agency initiatives to which NSF is mandated to contribute.

Office of the Chief of Research Security Strategy and Policy (CRSP).—This activity supports investments to identify risks to the U.S. research enterprise and develop research security policy and best practices to address those risks. OCRSSP implements its mission through coordination within NSF and with other U.S. government (USG) agencies, the Office of Science and Technology Policy and the National Science and Technology Council (NSTC) as well as stakeholders from the domestic and international research communities.

National Center for Science and Engineering Statiscs (NSCES).—NSCES is a principal statistical agency within NSF that has the statutory mandate to collect, acquire, analyze, report, and disseminate objective information regarding the science and engineering enterprise in a global context.

STEM Education (EDU).—EDU supports research on science, technology, engineering, and mathematics (STEM) teaching and learning to provide the evidence base for improvements in education at all levels in the STEM disciplines. Advanced technological education programs strengthen student preparation for the high-technology workforce. These activities enhance both graduate and undergraduate education and training in STEM fields.

The *United States Arctic Research Commission (USARC)* is an independent agency, funded through NSF's appropriations. USARC promotes Arctic research and recommends national Arctic research policies to guide Federal agencies in developing and implementing their research programs in the Arctic region.

Object Classification (in millions of dollars)

Identification code 049–0100–0–1–999		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.8	Personnel compensation: Special personal services payments	48	47	29
21.0	Travel and transportation of persons	6	6	4
25.1	Advisory and assistance services	233	229	103
25.2	Other services from non-Federal sources	15	15	9
25.3	Other goods and services from Federal sources	241	237	92
25.4	Operation and maintenance of facilities	314	309	143
25.5	Research and development contracts	10	10	10
25.7	Operation and maintenance of equipment	1	1	.....
31.0	Equipment	1	1	1
41.0	Grants, subsidies, and contributions	6,428	6,365	3,018
99.0	Direct obligations	7,297	7,220	3,409
99.0	Reimbursable obligations	86	125	120
99.5	Adjustment for rounding	-2	.....	.....
99.9	Total new obligations, unexpired accounts	7,381	7,345	3,529

Employment Summary

Identification code 049–0100–0–1–999		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	3	3	3

MAJOR RESEARCH EQUIPMENT AND FACILITIES CONSTRUCTION

For necessary expenses for the acquisition, construction, commissioning, and upgrading of major research equipment, facilities, and other such capital assets pursuant to the National Science Foundation Act of 1950 (42 U.S.C. 1861 et seq.), including authorized travel, $172,950,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 049–0551–0–1–251		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Major Research Equipment and Facilities Construction	337	289	164
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	342	55	17
1011	Unobligated balance transfer from other acct [049–0106]	23	.....	.....
1021	Recoveries of prior year unpaid obligations	4	.....	.....
1070	Unobligated balance (total)	369	55	17
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	.....	251	173
1121	Appropriations transferred from other acct [049–0100]	23	.....	.....
1160	Appropriation, discretionary (total)	23	251	173
1900	Budget authority (total)	23	251	173
1930	Total budgetary resources available	392	306	190
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	55	17	26
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	495	533	529

3010	New obligations, unexpired accounts	337	289	164
3020	Outlays (gross)	-295	-293	-277
3040	Recoveries of prior year unpaid obligations, unexpired	-4	.....	.....
3050	Unpaid obligations, end of year	533	529	416
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	495	533	529
3200	Obligated balance, end of year	533	529	416
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	23	251	173
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	15	10
4011	Outlays from discretionary balances	295	271	260
4020	Outlays, gross (total)	295	286	270
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	7	7
4180	Budget authority, net (total)	23	251	173
4190	Outlays, net (total)	295	293	277

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	23	251	173
Outlays	295	293	277
Legislative proposal, subject to PAYGO:			
Budget Authority	.....	.....	900
Outlays	.....	.....	54
Total:			
Budget Authority	23	251	1,073
Outlays	295	293	331

This appropriation supports the acquisition, construction, and commissioning of unique national research platforms and major and mid-scale research facilities and equipment.

Object Classification (in millions of dollars)

Identification code 049–0551–0–1–251	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	1	1	1
25.3 Other goods and services from Federal sources	31	27	27
25.4 Operation and maintenance of facilities	12	10	10
41.0 Grants, subsidies, and contributions	293	251	126
99.0 Direct obligations	337	289	164
99.9 Total new obligations, unexpired accounts	337	289	164

Major Research Equipment and Facilities Construction

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 049–0551–4–1–251	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Major Research Equipment and Facilities Construction	.....	.....	450
0900 Total new obligations, unexpired accounts (object class 31.0)	.....	.....	450
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	.....	.....	900
1930 Total budgetary resources available	.....	.....	900
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	.....	.....	450
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	.....	.....	450
3020 Outlays (gross)	.....	.....	-54
3050 Unpaid obligations, end of year	.....	.....	396
Memorandum (non-add) entries:			
3200 Obligated balance, end of year	.....	.....	396
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	.....	.....	900
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	.....	54
4180 Budget authority, net (total)	.....	.....	900
4190 Outlays, net (total)	.....	.....	54

Creating Helpful Incentives to Produce Semiconductors (CHIPS) for America Workforce and Education Fund

Program and Financing (in millions of dollars)

Identification code 049–0108–0–1–251	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 CHIPS for America Workforce and Education	75	50	50
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	25	.....	.....
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	50	50	50
1900 Budget authority (total)	50	50	50
1930 Total budgetary resources available	75	50	50
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	21	87	90
3010 New obligations, unexpired accounts	75	50	50
3020 Outlays (gross)	-9	-47	-54
3050 Unpaid obligations, end of year	87	90	86
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	21	87	90
3200 Obligated balance, end of year	87	90	86
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	50	50	50
Outlays, gross:			
4100 Outlays from new mandatory authority	.....	10	10
4101 Outlays from mandatory balances	9	37	44
4110 Outlays, gross (total)	9	47	54
4180 Budget authority, net (total)	50	50	50
4190 Outlays, net (total)	9	47	54

This appropriation enables the United States to provide leadership and promote progress for microelectronics workforce education and development activities.

Object Classification (in millions of dollars)

Identification code 049–0108–0–1–251	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	65	50	50
41.0 Grants, subsidies, and contributions	10	.....	.....
99.9 Total new obligations, unexpired accounts	75	50	50

Agency Operations and Award Management

For agency operations and award management necessary in carrying out the National Science Foundation Act of 1950 (42 U.S.C. 1861 et seq.); services authorized by section 3109 of title 5, United States Code; hire of passenger motor vehicles; uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code; rental of conference rooms in the District of Columbia; and reimbursement of the Department of Homeland Security for security guard services; $359,700,000, to remain available until September 30, 2028: Provided, That not to exceed $8,280 is for official reception and representation expenses: Provided further, That contracts may be entered into under this heading in fiscal years 2027 and 2028 for maintenance and operation of facilities and for other services to be provided during the next fiscal year.

AGENCY OPERATIONS AND AWARD MANAGEMENT—Continued

Program and Financing (in millions of dollars)

Identification code 049–0180–0–1–251	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Agency Operations and Award Management	448	355	360
0799 Total direct obligations	448	355	360
0801 Agency Operations and Award Management (Reimbursable)	5	10	10
0900 Total new obligations, unexpired accounts	453	365	370
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	448	355	360
Spending authority from offsetting collections, discretionary:			
1700 Collected	4	10	10
1701 Change in uncollected payments, Federal sources	1	.....	.....
1750 Spending auth from offsetting collections, disc (total)	5	10	10
1900 Budget authority (total)	453	365	370
1930 Total budgetary resources available	453	365	370
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	133	99	74
3010 New obligations, unexpired accounts	453	365	370
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-481	-390	-370
3041 Recoveries of prior year unpaid obligations, expired	-7	.....	.....
3050 Unpaid obligations, end of year	99	74	74
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-3	-3
3070 Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-3	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	131	96	71
3200 Obligated balance, end of year	96	71	71
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	453	365	370
Outlays, gross:			
4010 Outlays from new discretionary authority	370	301	305
4011 Outlays from discretionary balances	111	89	65
4020 Outlays, gross (total)	481	390	370
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-5	-10	-10
4040 Offsets against gross budget authority and outlays (total)	-5	-10	-10
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4052 Offsetting collections credited to expired accounts	1	.....	.....
4070 Budget authority, net (discretionary)	448	355	360
4080 Outlays, net (discretionary)	476	380	360
4180 Budget authority, net (total)	448	355	360
4190 Outlays, net (total)	476	380	360

This account funds NSF's scientific, professional, and administrative workforce; the physical and technological infrastructure necessary for a productive, safe, and secure work environment; and the essential business operations critical to NSF's administrative processes.

Object Classification (in millions of dollars)

Identification code 049–0180–0–1–251	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	225	190	193
11.3 Other than full-time permanent	17	11	11
11.5 Other personnel compensation	10	8	8
11.9 Total personnel compensation	252	209	212
12.1 Civilian personnel benefits	84	70	72
21.0 Travel and transportation of persons	2	4	8
22.0 Transportation of things	1	.....	.....
23.1 Rental payments	14	23	4
23.2 Rental payments to others	.....	1	.....
23.3 Communications, utilities, and miscellaneous charges	.....	2	.....
25.1 Advisory and assistance services	60	24	33
25.2 Other services from non-Federal sources	27	12	23
25.3 Other goods and services from Federal sources	6	9	6
31.0 Equipment	1	1	.....
99.0 Direct obligations	447	355	358
99.0 Reimbursable obligations	5	10	10
99.5 Adjustment for rounding	1	.....	2
99.9 Total new obligations, unexpired accounts	453	365	370

Employment Summary

Identification code 049–0180–0–1–251	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,471	1,227	1,227

OFFICE OF THE NATIONAL SCIENCE BOARD

For necessary expenses (including payment of salaries, authorized travel, hire of passenger motor vehicles, the rental of conference rooms in the District of Columbia, and the employment of experts and consultants under section 3109 of title 5, United States Code) involved in carrying out section 4 of the National Science Foundation Act of 1950 (42 U.S.C. 1863) and Public Law 86–209 (42 U.S.C. 1880 et seq.), $3,050,000: Provided, That not to exceed $2,500 shall be available for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 049–0350–0–1–251	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of the National Science Board	4	5	3
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5	5	3
1930 Total budgetary resources available	5	5	3
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	.....	.....
3010 New obligations, unexpired accounts	4	5	3
3020 Outlays (gross)	-5	-5	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	.....	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5	5	3
Outlays, gross:			
4010 Outlays from new discretionary authority	4	4	2
4011 Outlays from discretionary balances	1	1	1
4020 Outlays, gross (total)	5	5	3
4180 Budget authority, net (total)	5	5	3
4190 Outlays, net (total)	5	5	3

This appropriation supports the National Science Board, which provides policy-making and related responsibilities for NSF and provides guidance on significant national policy issues in science and engineering research and education, as required by law.

Object Classification (in millions of dollars)

Identification code 049–0350–0–1–251	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	2	2	2
11.3 Other than full-time permanent	1	1	.....
11.9 Total personnel compensation	3	3	2
12.1 Civilian personnel benefits	1	1	1
25.1 Advisory and assistance services	.....	1	.....

99.0	Direct obligations	4	5	3
99.9	Total new obligations, unexpired accounts	4	5	3

Employment Summary

Identification code 049–0350–0–1–251	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	16	16	13

Office of Inspector General

For necessary expenses of the Office of Inspector General as authorized by the Inspector General Act of 1978, $18,000,000, of which $1,300,000 shall remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 049–0300–0–1–251	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of Inspector General	24	24	18
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	24	24	18
1900 Budget authority (total)	24	24	18
1930 Total budgetary resources available	25	25	19
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	3	3
3010 New obligations, unexpired accounts	24	24	18
3020 Outlays (gross)	-24	-24	-19
3050 Unpaid obligations, end of year	3	3	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	3	3
3200 Obligated balance, end of year	3	3	2
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	24	24	18
Outlays, gross:			
4010 Outlays from new discretionary authority	21	20	15
4011 Outlays from discretionary balances	3	4	4
4020 Outlays, gross (total)	24	24	19
4180 Budget authority, net (total)	24	24	18
4190 Outlays, net (total)	24	24	19

This appropriation provides agency-wide audit and investigative functions to (1) identify, review, and report on management and administrative deficiencies which create conditions for existing or potential instances of fraud, waste, and mismanagement; (2) pursue allegations and indicators of fraud, waste, abuse and misconduct; and (3) recommend criminal, civic and administrative actions when appropriate, consistent with the Inspector General Act of 1978.

Object Classification (in millions of dollars)

Identification code 049–0300–0–1–251	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	13	12	11
11.3 Other than full-time permanent	1	.....	.....
11.9 Total personnel compensation	14	12	11
12.1 Civilian personnel benefits	6	6	4
25.2 Other services from non-Federal sources	3	4	3
25.3 Other goods and services from Federal sources	1	1	.....
31.0 Equipment	.....	1	.....
99.0 Direct obligations	24	24	18
99.9 Total new obligations, unexpired accounts	24	24	18

Employment Summary

Identification code 049–0300–0–1–251	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	85	66	66

STEM Education

Program and Financing (in millions of dollars)

Identification code 049–0106–0–1–251	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 STEM Education (formerly Education and Human Resources)	1,269	950	.....
0100 Total Disc obligations	1,269	950	.....
0302 S-STEM Scholarships for STEM	52	200	113
0303 ITEST grants for Mathematics, Science, or Engineering enrichment courses	166	66	38
0391 Total Mandatory Obligations (H-1B)	218	266	151
0799 Total direct obligations	1,487	1,216	151
0801 Education and Human Resources (Reimbursable)	6	10	.....
0900 Total new obligations, unexpired accounts	1,493	1,226	151
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	222	126	.....
1001 Discretionary unobligated balance brought fwd, Oct 1	80	.....	.....
1010 Unobligated balance transfer to other accts [049–0551]	-23	.....	.....
1021 Recoveries of prior year unpaid obligations	132	.....	.....
1070 Unobligated balance (total)	331	126	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,172	938	.....
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	168	151	151
1203 Appropriation (previously unavailable)(special or trust)	9	10	9
1232 Appropriation temporarily reduced	-10	-9	-9
1260 Appropriations, mandatory (total)	167	152	151
Spending authority from offsetting collections, discretionary:			
1700 Collected	4	10	.....
1701 Change in uncollected payments, Federal sources	2	.....	.....
1750 Spending auth from offsetting collections, disc (total)	6	10	.....
1900 Budget authority (total)	1,345	1,100	151
1930 Total budgetary resources available	1,676	1,226	151
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-57	.....	.....
1941 Unexpired unobligated balance, end of year	126	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,375	3,124	2,677
3010 New obligations, unexpired accounts	1,493	1,226	151
3011 Obligations ("upward adjustments"), expired accounts	10	.....	.....
3020 Outlays (gross)	-1,427	-1,673	-1,188
3040 Recoveries of prior year unpaid obligations, unexpired	-132	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-195	.....	.....
3050 Unpaid obligations, end of year	3,124	2,677	1,640
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-20	-20	-20
3070 Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	2	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-20	-20	-20
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,355	3,104	2,657
3200 Obligated balance, end of year	3,104	2,657	1,620
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,178	948	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	24	141	.....
4011 Outlays from discretionary balances	1,234	1,310	935
4020 Outlays, gross (total)	1,258	1,451	935

STEM EDUCATION—Continued

Program and Financing—Continued

Identification code 049–0106–0–1–251		2025 actual	2026 est.	2027 est.
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-6	-10	
4033	Non-Federal sources	-10		
4040	Offsets against gross budget authority and outlays (total)	-16	-10	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-2		
4052	Offsetting collections credited to expired accounts	12		
4060	Additional offsets against budget authority only (total)	10		
4070	Budget authority, net (discretionary)	1,172	938	
4080	Outlays, net (discretionary)	1,242	1,441	935
	Mandatory:			
4090	Budget authority, gross	167	152	151
	Outlays, gross:			
4100	Outlays from new mandatory authority		9	9
4101	Outlays from mandatory balances	169	213	244
4110	Outlays, gross (total)	169	222	253
4180	Budget authority, net (total)	1,339	1,090	151
4190	Outlays, net (total)	1,411	1,663	1,188

Object Classification (in millions of dollars)

Identification code 049–0106–0–1–251		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.8	Personnel compensation: Special personal service pymts	7	6	1
21.0	Travel and transportation of persons	1	1	
25.1	Advisory and assistance services	16	15	
25.3	Other goods and services from Federal sources	2	2	
25.5	Research and development contracts	1	1	
41.0	Grants, subsidies, and contributions	1,460	1,191	150
99.0	Direct obligations	1,487	1,216	151
99.0	Reimbursable obligations	6	10	
99.9	Total new obligations, unexpired accounts	1,493	1,226	151

Trust Funds

DONATIONS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 049–8960–0–7–251		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1130	Donations, National Science Foundation	26	40	40
2000	Total: Balances and receipts	26	40	40
	Appropriations:			
	Current law:			
2101	Donations	-26	-40	-40
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 049–8960–0–7–251		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0005	General Trust Fund	25	40	40
0900	Total new obligations, unexpired accounts (object class 41.0)	25	40	40
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	23	25	25
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	24	25	25
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	26	40	40
1930	Total budgetary resources available	50	65	65
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	25	25	25
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	56	64	56
3010	New obligations, unexpired accounts	25	40	40
3020	Outlays (gross)	-16	-48	-50
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	64	56	46
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	56	64	56
3200	Obligated balance, end of year	64	56	46
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	26	40	40
	Outlays, gross:			
4100	Outlays from new mandatory authority		24	24
4101	Outlays from mandatory balances	16	24	26
4110	Outlays, gross (total)	16	48	50
4180	Budget authority, net (total)	26	40	40
4190	Outlays, net (total)	16	48	50

This account consists of contributions from organizations and individuals to fund various efforts in science, research, and education supported by NSF.

ADMINISTRATIVE PROVISIONS

(INCLUDING TRANSFER OF FUNDS)

Not to exceed 5 percent of any appropriation made available for the current fiscal year for the National Science Foundation in this Act may be transferred between such appropriations, but no such appropriation, except as otherwise specifically provided, shall be increased by more than 10 percent by any such transfers. Any funds transferred to "Agency Operations Award Management" or "Major Research Equipment and Facilities Construction" shall not increase such accounts by more than 20 percent. Any transfer pursuant to this paragraph shall be treated as a reprogramming of funds under section 504 of this Act and shall not be available for obligation except in compliance with the procedures set forth in that section.

The Director of the National Science Foundation (NSF) shall notify the Committees on Appropriations of the House of Representatives and the Senate at least 30 days in advance of any planned divestment through transfer, decommissioning, termination, or deconstruction of any NSF-owned facilities or any NSF capital assets (including land, structures, and equipment) valued greater than $2,500,000.

This title may be cited as the "Science Appropriations Act, 2027."

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
049–320000 Collections of Receivables from Canceled Accounts		1	1
049–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	-5	5	5
General Fund Offsetting receipts from the public	-5	6	6

OFFICE OF PERSONNEL MANAGEMENT

Federal Funds

POSTAL SERVICE HEALTH BENEFITS PROGRAM IMPLEMENTATION FUND

Program and Financing (in millions of dollars)

Identification code 024–0813–0–1–551		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	6	2	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7	2	
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	8	2	
1930	Total budgetary resources available	8	2	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	26	2	2
3010	New obligations, unexpired accounts	6	2	
3020	Outlays (gross)	-29	-2	
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	2	2	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	26	2	2
3200	Obligated balance, end of year	2	2	2
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	29	2	
4180	Budget authority, net (total)			
4190	Outlays, net (total)	29	2	

Object Classification (in millions of dollars)

Identification code 024–0813–0–1–551		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent		1	
12.1	Civilian personnel benefits		1	
25.2	Other services from non-Federal sources	6		
99.9	Total new obligations, unexpired accounts	6	2	

Employment Summary

Identification code 024–0813–0–1–551		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment		8	

SALARIES AND EXPENSES

(INCLUDING TRANSFERS OF TRUST FUNDS)

For necessary expenses to carry out functions of the Office of Personnel Management (OPM) pursuant to Reorganization Plan Numbered 2 of 1978 and the Civil Service Reform Act of 1978, including services as authorized by 5 U.S.C. 3109; medical examinations performed for veterans by private physicians on a fee basis; rental of conference rooms in the District of Columbia and elsewhere; hire of passenger motor vehicles; not to exceed $2,500 for official reception and representation expenses; and payment of per diem and/or subsistence allowances to employees where Voting Rights Act activities require an employee to remain overnight at his or her post of duty, $145,973,000: Provided, That of the total amount made available under this heading, $10,898,000 may remain available until expended, for information technology modernization, and shall be in addition to funds otherwise made available for such purposes: Provided further, That, in addition to amounts otherwise available, $229,027,000, for administrative expenses, to be transferred from the appropriate trust funds of OPM without regard to other statutes, including direct procurement of printed materials, for the retirement and insurance programs: Provided further, That the provisions of this appropriation shall not affect the authority to use applicable trust funds as provided by sections 8348(a)(1)(B), 8958(f)(2)(A), 8988(f)(2)(A), and 9004(f)(2)(A) of title 5, United States Code: Provided further, That no part of this appropriation shall be available for salaries and expenses of the Legal Examining Unit of OPM established pursuant to Executive Order No. 9358 of July 1, 1943, or any successor unit of like purpose: Provided further, That the President's Commission on White House Fellows, established by Executive Order No. 11183 of October 3, 1964, may, during fiscal year 2027, accept donations of money, property, and personal services: Provided further, That such donations, including those from prior years, may be used for the development of publicity materials to provide information about the White House Fellows, except that no such donations shall be accepted for travel or reimbursement of travel expenses, or for the salaries of employees of such Commission: Provided further, That not to exceed 5 percent of amounts made available under this heading may be transferred to an information technology working capital fund established for purposes authorized by subtitle G of title X of division A of the National Defense Authorization Act for Fiscal Year 2018 (Public Law 115–91; 40 U.S.C. 11301 note): Provided further, That the OPM Director shall notify the Committees on Appropriations of the House of Representatives and the Senate at least 15 days in advance of any transfer under the preceding proviso: Provided further, That amounts transferred to such a fund under such transfer authority from any organizational category of OPM shall not exceed 5 percent of each such organizational category's budget as identified in the report required by section 608 of this Act: Provided further, That amounts transferred to such a fund shall remain available for obligation through September 30, 2030.

Program and Financing (in millions of dollars)

Identification code 024–0100–0–1–805		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Office of Workforce Policy and Innovation	41	31	39
0002	Merit System Audit & Compliance	14	9	10
0003	Office of the Chief Financial Officer	3		1
0004	Office of the Chief Information Officer	46	21	20
0005	Executive Services	13	12	12
0006	Human Resources Solutions		5	5
0007	Health and Insurance	14		
0008	Retirement Services	6		
0009	Administrative Services and Centrally Financed	43	89	59
0010	Human Capital Data Management & Modernization	13		
0100	Total direct program	193	167	146
0799	Total direct obligations	193	167	146
0801	Trust Fund activity	437	215	229
0900	Total new obligations, unexpired accounts	630	382	375
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	24	34	71
1001	Discretionary unobligated balance brought fwd, Oct 1	15		
1010	Unobligated balance transfer to other accts [047–0616]	-1	-11	
1011	Unobligated balance transfer from other acct [047–0616]	10		
1070	Unobligated balance (total)	33	23	71
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	219	167	146
1120	Appropriations transferred to other acct [024–1162]	-9		
1160	Appropriation, discretionary (total)	210	167	146
	Spending authority from offsetting collections, discretionary:			
1700	Collected	262	215	214
1701	Change in uncollected payments, Federal sources	76		
1710	Spending authority from offsetting collections transferred to other accounts [024–1162]	-3		
1750	Spending auth from offsetting collections, disc (total)	335	215	214
	Spending authority from offsetting collections, mandatory:			
1800	Collected	85	48	
1801	Change in uncollected payments, Federal sources	48		
1850	Spending auth from offsetting collections, mand (total)	133	48	
1900	Budget authority (total)	678	430	360
1930	Total budgetary resources available	711	453	431
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-47		
1941	Unexpired unobligated balance, end of year	34	71	56

SALARIES AND EXPENSES—Continued

Program and Financing—Continued

Identification code 024–0100–0–1–805		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	271	197	29
3010	New obligations, unexpired accounts	630	382	375
3011	Obligations ("upward adjustments"), expired accounts	6	.....	.....
3020	Outlays (gross)	-697	-550	-391
3041	Recoveries of prior year unpaid obligations, expired	-13	.....	.....
3050	Unpaid obligations, end of year	197	29	13
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-261	-246	-246
3070	Change in uncollected pymts, Fed sources, unexpired	-124	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	139	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-246	-246	-246
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	10	-49	-217
3200	Obligated balance, end of year	-49	-217	-233
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	545	382	360
	Outlays, gross:			
4010	Outlays from new discretionary authority	413	360	341
4011	Outlays from discretionary balances	171	98	50
4020	Outlays, gross (total)	584	458	391
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-344	-215	-214
4033	Non-Federal sources	-3	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-347	-215	-214
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-76	.....	.....
4052	Offsetting collections credited to expired accounts	85	.....	.....
4060	Additional offsets against budget authority only (total)	9	.....	.....
4070	Budget authority, net (discretionary)	207	167	146
4080	Outlays, net (discretionary)	237	243	177
	Mandatory:			
4090	Budget authority, gross	133	48	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	78	20	.....
4101	Outlays from mandatory balances	35	72	.....
4110	Outlays, gross (total)	113	92	.....
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-108	-48	.....
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-48	.....	.....
4142	Offsetting collections credited to expired accounts	23	.....	.....
4150	Additional offsets against budget authority only (total)	-25	.....	.....
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	5	44	.....
4180	Budget authority, net (total)	207	167	146
4190	Outlays, net (total)	242	287	177

The functions and objectives of OPM's major organizations are:

Office of Workplace Policy and Innovation.—Develops human resource (HR) policies for Executive Branch agencies and provides policy direction and leadership in designing, developing, and promulgating Government-wide HR systems and programs for recruitment, staffing, classification, pay, leave, training, performance management and recognition, employee development, and management of executive resources.

Merit System Accountability and Compliance.—Ensures Federal agency HR programs are effective, efficient, and meet merit system principles and related civil service requirements by working directly with other Federal agency Chief Human Capital Officers, Accountability Program Managers, HR managers and specialists. It improves agency programs that are not in compliance with Federal HR policies and regulation; and improves the effectiveness and efficiency of the agency programs to meet agency mission and objectives.

Retirement Services Program.—Administers the Civil Service Retirement System and the Federal Employees Retirement System, serving Federal retirees and survivors who receive monthly annuity payments. Retirement Services Program will continue to focus on making initial eligibility determinations, adjudicating new retirements, initiating survivor benefit payments, and calculating post retirement changes due to disability and death.

Healthcare & Insurance.—Administers the Federal Employees Health Benefits Program, the Postal Service Health Benefits Program, the Federal Employees' Group Life Insurance Program, the Federal Flexible Spending Account Program, the Federal Long Term Care Insurance Program, and the Federal Employee Dental and Vision Insurance Program. These programs provide a complete suite of insurance benefits for more than eight million Federal employees, retirees, and their families.

Object Classification (in millions of dollars)

Identification code 024–0100–0–1–805		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	71	59	50
11.5	Other personnel compensation	6	4	5
11.9	Total personnel compensation	77	63	55
12.1	Civilian personnel benefits	26	14	13
13.0	Benefits for former personnel	2	1	1
23.3	Communications, utilities, and miscellaneous charges	42	25	25
25.2	Other services from non-Federal sources	46	62	50
26.0	Supplies and materials	.....	.....	1
31.0	Equipment	.....	2	1
99.0	Direct obligations	193	167	146
99.0	Reimbursable obligations	437	215	229
99.9	Total new obligations, unexpired accounts	630	382	375

Employment Summary

Identification code 024–0100–0–1–805		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	765	435	437
2001	Reimbursable civilian full-time equivalent employment	1,194	1,058	1,065

IT MODERNIZATION AND WORKING CAPITAL

Program and Financing (in millions of dollars)

Identification code 024–1162–0–1–805		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	4	4	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6	14	10
	Budget authority:			
	Appropriations, discretionary:			
1121	Appropriations transferred from other acct [024–0100]	9	.....	.....
	Spending authority from offsetting collections, discretionary:			
1711	Spending authority from offsetting collections transferred from other accounts [024–0100]	3	.....	.....
1900	Budget authority (total)	12	.....	.....
1930	Total budgetary resources available	18	14	10
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	14	10	10
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	3	1
3010	New obligations, unexpired accounts	4	4	.....
3020	Outlays (gross)	-4	-6	.....
3050	Unpaid obligations, end of year	3	1	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	3	1
3200	Obligated balance, end of year	3	1	1

	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	12	.....	.....
	Outlays, gross:			
4011	Outlays from discretionary balances	4	6	.....
4180	Budget authority, net (total)	12	.....	.....
4190	Outlays, net (total)	4	6	.....

Object Classification (in millions of dollars)

Identification code 024–1162–0–1–805	2025 actual	2026 est.	2027 est.
Direct obligations:			
23.3 Communications, utilities, and miscellaneous charges	2	2	.....
94.0 Financial transfers	2	2	.....
99.9 Total new obligations, unexpired accounts	4	4	.....

Salaries and Expenses

(including transfer of trust funds)

For necessary expenses of the Office of Inspector General in carrying out the provisions of chapter 4 of title 5, United States Code, including services as authorized by 5 U.S.C. 3109, hire of passenger motor vehicles, $6,217,000, and in addition, not to exceed $26,211,000 for administrative expenses to audit, investigate, and provide other oversight of the Office of Personnel Management's retirement and insurance programs, to be transferred from the appropriate trust funds of the Office of Personnel Management, as determined by the Inspector General: Provided, That the Inspector General is authorized to rent conference rooms in the District of Columbia and elsewhere.

Program and Financing (in millions of dollars)

Identification code 024–0400–0–1–805	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Program oversight (audits, investigations, etc.)	7	7	6
0801 Office of Inspector General (Reimbursable)	29	29	26
0900 Total new obligations, unexpired accounts	36	36	32
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7	7	6
Spending authority from offsetting collections, discretionary:			
1700 Collected	28	29	26
1701 Change in uncollected payments, Federal sources	1	.....	.....
1750 Spending auth from offsetting collections, disc (total)	29	29	26
1900 Budget authority (total)	36	36	32
1930 Total budgetary resources available	36	36	32
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	6	1
3010 New obligations, unexpired accounts	36	36	32
3020 Outlays (gross)	-35	-41	-32
3050 Unpaid obligations, end of year	6	1	1
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	4	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	.....	4	-1
3200 Obligated balance, end of year	4	-1	-1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	36	36	32
Outlays, gross:			
4010 Outlays from new discretionary authority	32	35	31
4011 Outlays from discretionary balances	3	6	1
4020 Outlays, gross (total)	35	41	32
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-32	-29	-26
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4052 Offsetting collections credited to expired accounts	4	.....	.....
4060 Additional offsets against budget authority only (total)	3	.....	.....
4070 Budget authority, net (discretionary)	7	7	6
4080 Outlays, net (discretionary)	3	12	6
4180 Budget authority, net (total)	7	7	6
4190 Outlays, net (total)	3	12	6

This appropriation funds the U.S. Office of Personnel Management (OPM) Office of Inspector General's (OIG) efforts to protect the integrity of OPM's programs and operations. The OPM OIG's audits, investigations, and administrative sanctions programs serve to prevent and detect fraud, waste, abuse, and mismanagement.

The OPM OIG's Office of Audits conducts audits of OPM programs and operations. The Office of Audits issued 21 audit reports in 2024, with questioned costs totaling over $99 million and funds recovered during 2025 of over $51 million.

The majority of the Office of Audits' work involves the Federal Employees Health Benefits Program (FEHBP), auditing the health insurance carriers that contract with OPM as well as the pharmacy benefit managers these carriers use to administer the pharmacy benefit. The OPM OIG also conducts information systems audits and cybersecurity assessments of OPM information systems as well as OPM contractor systems, such as those of FEHBP insurance carriers. The OPM OIG's continued oversight of these efforts is essential to the IT security posture of OPM, its systems, and the highly sensitive data contained in these systems.

In addition, the Office of Audits focuses on other key OPM benefits programs, including the Postal Services Health Benefits Program, the Federal Retirement Program, the Federal Employees Group Life Insurance Program, the Federal Employee Dental and Vision Insurance Program, the Federal Long Term Care Insurance Program, and the Federal Flexible Spending Accounts.

Object Classification (in millions of dollars)

Identification code 024–0400–0–1–805	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	3	3	2
12.1 Civilian personnel benefits	1	1	1
23.3 Communications, utilities, and miscellaneous charges	2	2	1
25.2 Other services from non-Federal sources	.....	.....	2
99.0 Direct obligations	6	6	6
99.0 Reimbursable obligations	29	29	26
99.5 Adjustment for rounding	1	1	.....
99.9 Total new obligations, unexpired accounts	36	36	32

Employment Summary

Identification code 024–0400–0–1–805	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	14	16	17
2001 Reimbursable civilian full-time equivalent employment	115	110	101

Government Payment for Annuitants, Employees Health Benefits

Program and Financing (in millions of dollars)

Identification code 024–0206–0–1–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Government contribution for annuitants benefits (1959 Act)	16,750	17,540	18,677
0900 Total new obligations, unexpired accounts (object class 13.0)	16,750	17,540	18,677
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	16,750	17,540	18,677
1930 Total budgetary resources available	16,750	17,540	18,677

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEES HEALTH BENEFITS—Continued

Program and Financing—Continued

Identification code 024–0206–0–1–551		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,751	2,302	2,425
3010	New obligations, unexpired accounts	16,750	17,540	18,677
3020	Outlays (gross)	-16,199	-17,417	-18,590
3050	Unpaid obligations, end of year	2,302	2,425	2,512
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,751	2,302	2,425
3200	Obligated balance, end of year	2,302	2,425	2,512
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	16,750	17,540	18,677
	Outlays, gross:			
4100	Outlays from new mandatory authority	14,448	15,115	16,165
4101	Outlays from mandatory balances	1,751	2,302	2,425
4110	Outlays, gross (total)	16,199	17,417	18,590
4180	Budget authority, net (total)	16,750	17,540	18,677
4190	Outlays, net (total)	16,199	17,417	18,590

This appropriation covers: 1) the Government's share of the cost of health insurance for annuitants as defined in sections 8901 and 8906 of title 5, United States Code; 2) the Government's share of the cost of health insurance for annuitants (who were retired when the Federal employees health benefits law became effective), as defined in the Retired Federal Employees Health Benefits Act of 1960; and 3) the Government's contribution for payment of administrative expenses incurred by OPM in administration of the Act. The budget authority for this account recognizes the amounts being remitted by the Postal Service Retiree Health Benefits Fund to finance a portion of United States Postal Service annuitants' health benefit costs.

	2025 actual	2026 est.	2027 est.
FEHB	1,909,000	1,909,000	1,909,000
USPS annuitants (non-add)	496,000	496,000	496,000
REHB	22	19	16
Total, annuitants	1,909,022	1,909,019	1,909,016

GOVERNMENT PAYMENT FOR ANNUITANTS, EMPLOYEE LIFE INSURANCE

Program and Financing (in millions of dollars)

Identification code 024–0500–0–1–602		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Government Payment for Annuitants, Employee Life Insurance (Direct)	42	43	44
0900	Total new obligations, unexpired accounts (object class 25.2)	42	43	44
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	42	43	44
1930	Total budgetary resources available	42	43	44
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	5	5	5
3010	New obligations, unexpired accounts	42	43	44
3020	Outlays (gross)	-42	-43	-44
3050	Unpaid obligations, end of year	5	5	5
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	5	5	5
3200	Obligated balance, end of year	5	5	5
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	42	43	44
	Outlays, gross:			
4100	Outlays from new mandatory authority	37	38	39
4101	Outlays from mandatory balances	5	5	5
4110	Outlays, gross (total)	42	43	44
4180	Budget authority, net (total)	42	43	44
4190	Outlays, net (total)	42	43	44

Per Public Law 96–427, Federal Employees' Group Life Insurance Act of 1980, enacted October 10, 1980, this appropriation finances the Government's share of premiums, which is one-third the cost, for Basic life insurance for annuitants retiring after December 31, 1989, and who are less than 65 years old.

PAYMENT TO CIVIL SERVICE RETIREMENT AND DISABILITY FUND

Program and Financing (in millions of dollars)

Identification code 024–0200–0–1–805		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Payment of Government share of retirement costs	22,893	25,700	26,900
0003	Transfers for interest on unfunded liability and payment of military service annuities	28,713	27,800	27,000
0005	Spouse equity payment	24	24	24
0900	Total new obligations, unexpired accounts (object class 94.0)	51,630	53,524	53,924
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	28,713	27,800	27,000
1200	Appropriation	22,917	25,724	26,924
1260	Appropriations, mandatory (total)	51,630	53,524	53,924
1930	Total budgetary resources available	51,630	53,524	53,924
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	51,630	53,524	53,924
3020	Outlays (gross)	-51,630	-53,524	-53,924
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	51,630	53,524	53,924
	Outlays, gross:			
4100	Outlays from new mandatory authority	51,630	53,524	53,924
4180	Budget authority, net (total)	51,630	53,524	53,924
4190	Outlays, net (total)	51,630	53,524	53,924

The Payment to the Civil Service Retirement and Disability Fund consists of an appropriation and a permanent indefinite authorization to pay the Government's share of retirement costs. The payment is made directly from the general fund of the U.S. Treasury into the Civil Service Retirement and Disability Fund and is in addition to appropriated funds that will be contributed from agency budgets.

Current Appropriation Payment of Government Share of Retirement Costs.—The Civil Service Retirement Amendments of 1969 provides for an annual appropriation to amortize, over a 30-year period, all increases in Civil Service Retirement System costs resulting from acts of the Congress granting new or liberalized benefits, extensions of coverage, or pay raises, exclusive of the effects of cost-of-living adjustments. The Office of Personnel Management notifies the Secretary of the Treasury each year of such sums as may be necessary to carry out these provisions.

Permanent Indefinite Authorization.—Transfers for interest on static unfunded liability and payment of military service annuities. The Civil Service Retirement Amendments of 1969 also provides permanent, indefinite authorization for the Secretary of the Treasury to transfer, on an annual basis, an amount equal to five percent interest on the Civil Service Retirement and Disability Fund's current statutory unfunded liability, calculated based on static economic assumptions, and annuity disbursements attributable to credit for military service.

Payments for Spouse Equity.—The permanent, indefinite authorization also includes a payment which provides for the Secretary of the Treasury to transfer an amount equal to the annuities granted to eligible former

spouses of annuitants who died between September 1978 and May 1985 who did not elect survivor coverage.

Financing.—The unfunded liability of new and increased annuity benefits becoming effective on or after October 20, 1969, and annuities under special Acts to be credited to the Civil Service Retirement and Disability Fund, may be paid out of the Civil Service Retirement and Disability Fund.

Flexible Benefits Plan Reserve

Program and Financing (in millions of dollars)

Identification code 024–0800–0–1–805	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 FSA FEDS Risk Reserve	22	34	21
0900 Total new obligations, unexpired accounts (object class 25.6)	22	34	21
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	124	145	127
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	125	145	127
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	43	17	17
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total)	42	16	16
1930 Total budgetary resources available	167	161	143
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	145	127	122
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	17	23	17
3010 New obligations, unexpired accounts	22	34	21
3020 Outlays (gross)	-15	-40	-16
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	23	17	22
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	17	23	17
3200 Obligated balance, end of year	23	17	22
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	42	16	16
Outlays, gross:			
4100 Outlays from new mandatory authority		17	16
4101 Outlays from mandatory balances	15	23	
4110 Outlays, gross (total)	15	40	16
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-1	-1	-1
4123 Non-Federal sources	-42	-16	-16
4130 Offsets against gross budget authority and outlays (total)	-43	-17	-17
4160 Budget authority, net (mandatory)	-1	-1	-1
4170 Outlays, net (mandatory)	-28	23	-1
4180 Budget authority, net (total)	-1	-1	-1
4190 Outlays, net (total)	-28	23	-1
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	15	16	17
5092 Unexpired unavailable balance, EOY: Offsetting collections	16	17	18

This account contains reserve resources required under the Office of Personnel Management's (OPM) contract with the administrator of the Flexible Benefits program. This account is funded by payments from Federal agencies based on the participation of their employees in the program and from net forfeitures, as authorized by the National Defense Authorization Act for Fiscal Year 2004 (P.L. 108–136). Account assets are available to indemnify the administrator when benefit payments exceed contributions, for program enhancements, and for OPM's administration of the program. The reserve account may also be used to mitigate Federal agencies' contractual costs for the program when the account balance exceeds that deemed necessary to defray reasonable risk.

Postal Service Retiree Health Benefits Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 024–5391–0–2–551	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	28,193	24,072	20,073
0198 Reconciliation adjustment	4		
0199 Balance, start of year	28,197	24,072	20,073
Receipts:			
Current law:			
1140 Postal Service Contributions for Current Workers, Postal Service Retiree Health Benefits Fund		693	909
1140 Earnings on Investments, Postal Service Retiree Health Benefits Fund	575	525	454
1199 Total current law receipts	575	1,218	1,363
1999 Total receipts	575	1,218	1,363
2000 Total: Balances and receipts	28,772	25,290	21,436
Appropriations:			
Current law:			
2101 Postal Service Retiree Health Benefits Fund	-575	-1,318	-1,363
2103 Postal Service Retiree Health Benefits Fund	-4,125	-3,899	-4,226
2199 Total current law appropriations	-4,700	-5,217	-5,589
2999 Total appropriations	-4,700	-5,217	-5,589
5099 Balance, end of year	24,072	20,073	15,847

Program and Financing (in millions of dollars)

Identification code 024–5391–0–2–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Obligations to FEHB Fund	4,649	5,137	5,509
0002 Medicare Late Enrollment Payment	51	80	80
0900 Total new obligations, unexpired accounts (object class 13.0)	4,700	5,217	5,589
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	575	1,318	1,363
1203 Appropriation (previously unavailable)(special or trust)	4,125	3,899	4,226
1260 Appropriations, mandatory (total)	4,700	5,217	5,589
1930 Total budgetary resources available	4,700	5,217	5,589
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	4,700	5,217	5,589
3020 Outlays (gross)	-4,700	-5,217	-5,589
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	4,700	5,217	5,589
Outlays, gross:			
4100 Outlays from new mandatory authority	4,700	5,217	5,589
4180 Budget authority, net (total)	4,700	5,217	5,589
4190 Outlays, net (total)	4,700	5,217	5,589
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	28,197	24,067	20,073
5001 Total investments, EOY: Federal securities: Par value	24,067	20,073	15,848

Revolving Fund

Program and Financing (in millions of dollars)

Identification code 024–4571–0–4–805	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Human Resource Solutions	281	297	515
0803 Human Resources Tools & Technology (HRTT)	91	80	80
0804 Enterprise Human Resources Integration	38		

REVOLVING FUND—Continued

Program and Financing—Continued

Identification code 024–4571–0–4–805		2025 actual	2026 est.	2027 est.
0806	Suitability Executive Agent	10	10	10
0807	Human Resource Line of Business (HRLoB)	2		
0808	Inspector General Activities	1	1	1
0810	Credit Monitoring	45	4	
0812	Federal Executive Board (FEB)	5		
0900	Total new obligations, unexpired accounts	473	392	606
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	440	398	302
1021	Recoveries of prior year unpaid obligations	10		
1033	Recoveries of prior year paid obligations	1		
1070	Unobligated balance (total)	451	398	302
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	484	296	597
1801	Change in uncollected payments, Federal sources	-64		
1850	Spending auth from offsetting collections, mand (total)	420	296	597
1930	Total budgetary resources available	871	694	899
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	398	302	293
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	343	241	337
3010	New obligations, unexpired accounts	473	392	606
3020	Outlays (gross)	-565	-296	-597
3040	Recoveries of prior year unpaid obligations, unexpired	-10		
3050	Unpaid obligations, end of year	241	337	346
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-377	-313	-313
3070	Change in uncollected pymts, Fed sources, unexpired	64		
3090	Uncollected pymts, Fed sources, end of year	-313	-313	-313
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-34	-72	24
3200	Obligated balance, end of year	-72	24	33
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	420	296	597
	Outlays, gross:			
4100	Outlays from new mandatory authority		55	597
4101	Outlays from mandatory balances	565	241	
4110	Outlays, gross (total)	565	296	597
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-484	-296	-597
4123	Non-Federal sources	-1		
4130	Offsets against gross budget authority and outlays (total)	-485	-296	-597
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	64		
4143	Recoveries of prior year paid obligations, unexpired accounts	1		
4150	Additional offsets against budget authority only (total)	65		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	80		
4180	Budget authority, net (total)			
4190	Outlays, net (total)	80		

Budget Program.—Pursuant to 5 U.S.C. 1304(e)(1), OPM is authorized to use Revolving Funds without fiscal year limitations to conduct background investigations, training, and other personnel management services that OPM is authorized or required to perform on a reimbursable basis. Revolving Funds are intended to finance cyclical, business-like operations. The activity financed by a revolving fund collects receipts from Federal agencies and use those receipts to finance the fund's ongoing operations. Under this guidance, OPM operates several programs, which are funded by fees or reimbursement payments collected from other agencies and other payments. The following programs are authorized to use Revolving Funds: Suitability Executive Agent (SuitEA) - which leads OPM's execution, administration, and enforcement of suitability standards and investigations; Human Resources Solutions (HRS) - provides a suite of human capital services for the Federal Government, including talent acquisition, talent management, and product and data management, with USAJOBS serving as a cornerstone for Federal recruitment; and Human Resources Solutions Information Technology Program Management Office (HRSIT-PMO) - offers information technology services government wide in the Healthcare and Insurance, Retirement Services, Workforce Policy and Innovation, and Merit System Accountability and Compliance fields.

The Office of Personnel Management is streamlining its operations including products and services offered to Federal customers and financed via the Revolving Fund. During FY 2025, the Enterprise Human Resources Integration (EHRI) program and the HR LoB (HRLoB) program functions were absorbed within HRS. In addition, HRS has been tasked to lead the Federal HR 2.0 initiative, which includes implementing the key component - Core Human Capital Management. Federal HR 2.0 is OPM's enterprise transformation of government-wide human capital systems and services. It includes two integrated lines of business: (1) modernization of core HR systems and data infrastructure, including unified platforms for hiring, classification, performance, and workforce analytics; and (2) streamlining the delivery of services for agencies. HR 2.0 reduces duplication, increases consistency, strengthens accountability, and provides agencies with a modern, interoperable HR ecosystem supported by high-quality service delivery. FY 2027 accelerates both lines of business as OPM positions itself as the Federal Government's enterprise human capital authority.

Exectutive Orders issued during 2025 eliminated the Federal Executive Boards and closed the Federal Executive Institute. The Credit Monitoring and Identity Protection Services (CM&IPS) program will cease providing complimentary identity protection coverage on September 30, 2026 when its statutory mandate expires.

Operating Results.—In 2025, OPM's Revolving Fund businesses revenue total was $500 million and the expenses total was $496 million which produced a net gain on operations of $4 million. The cumulative net position of the fund is $254 million.

The OPM IG Act (the Act) (P.L. 113–80).—The Act extends permitted uses of the Revolving Fund to include financing the cost of audits, investigations, and oversight activities of OPM's Office of the Inspector General. The Act limits the amount of revolving fund resources available to the Office of the Inspector General each year to 0.33 percent of the total budgetary authority estimated for the fund in the year.

Object Classification (in millions of dollars)

Identification code 024–4571–0–4–805		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	102	63	58
11.5	Other personnel compensation	6	3	1
11.9	Total personnel compensation	108	66	59
12.1	Civilian personnel benefits	39	24	22
21.0	Travel and transportation of persons	2	1	2
23.1	Rental payments to GSA	10	3	3
23.3	Communications, utilities, and miscellaneous charges	43	12	13
24.0	Printing and reproduction	1	1	1
25.2	Other services from non-Federal sources	270	283	504
26.0	Supplies and materials		2	2
99.9	Total new obligations, unexpired accounts	473	392	606

Employment Summary

Identification code 024–4571–0–4–805		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	781	490	444

Trust Funds

CIVIL SERVICE RETIREMENT AND DISABILITY FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 024–8135–0–7–602	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1,062,562	1,098,316	1,136,586
Receipts:			
Current law:			
1110 Employee Contributions, Civil Service Retirement and Disability Fund	7,905	8,406	8,798
1110 District of Columbia Contributions, Civil Service Retirement and Disability Fund	17	17	17
1110 Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund	605	617	623
1140 Agency Contributions, Civil Service Retirement and Disability Fund	49,981	49,510	48,229
1140 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund	5,047	5,133	4,957
1140 Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund	1,500	2,159	2,159
1140 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund	.....	3,122	3,122
1140 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund	.....	-3,122	-3,122
1140 FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund	110	98	86
1140 Treasury Interest, Civil Service Retirement and Disability Fund	29,306	34,308	33,975
1140 General Fund Payment to the Civil Service Retirement and Disability Fund	51,630	53,524	53,924
1140 Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund	46	45	44
1199 Total current law receipts	146,147	153,817	152,812
1999 Total receipts	146,147	153,817	152,812
2000 Total: Balances and receipts	1,208,709	1,252,133	1,289,398
Appropriations:			
Current law:			
2101 Civil Service Retirement and Disability Fund	-144	-131	-138
2101 Civil Service Retirement and Disability Fund	-146,003	-156,365	-155,796
2103 Civil Service Retirement and Disability Fund	-5	-5	-5
2132 Civil Service Retirement and Disability Fund	5	5	5
2135 Civil Service Retirement and Disability Fund	35,752	40,949	36,378
2199 Total current law appropriations	-110,395	-115,547	-119,556
2999 Total appropriations	-110,395	-115,547	-119,556
5098 Rounding adjustment	2	.....	.....
5099 Balance, end of year	1,098,316	1,136,586	1,169,842

Program and Financing (in millions of dollars)

Identification code 024–8135–0–7–602	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Annuities	109,577	114,843	118,833
0002 Refunds and death claims	595	572	585
0003 Administration - operations	221	124	131
0004 Transfer to MSPB	2	2	2
0005 Administration - OIG	5	5	5
0900 Total new obligations, unexpired accounts	110,400	115,546	119,556
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	.....	1	2
1021 Recoveries of prior year unpaid obligations	2	.....	.....
1033 Recoveries of prior year paid obligations	4	.....	.....
1070 Unobligated balance (total)	6	1	2
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	144	131	138
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	146,003	156,365	155,796
1203 Appropriation (previously unavailable)(special or trust)	5	5	5
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-5	-5	-5
1235 Appropriations precluded from obligation (special or trust)	-35,752	-40,949	-36,378
1260 Appropriations, mandatory (total)	110,251	115,416	119,418
1900 Budget authority (total)	110,395	115,547	119,556
1930 Total budgetary resources available	110,401	115,548	119,558
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9,866	10,011	10,381
3010 New obligations, unexpired accounts	110,400	115,546	119,556
3020 Outlays (gross)	-110,253	-115,176	-119,230
3040 Recoveries of prior year unpaid obligations, unexpired	-2	.....	.....
3050 Unpaid obligations, end of year	10,011	10,381	10,707
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9,866	10,011	10,381
3200 Obligated balance, end of year	10,011	10,381	10,707
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	144	131	138
Outlays, gross:			
4010 Outlays from new discretionary authority	137	114	120
4011 Outlays from discretionary balances	.....	.....	11
4020 Outlays, gross (total)	137	114	131
Mandatory:			
4090 Budget authority, gross	110,251	115,416	119,418
Outlays, gross:			
4100 Outlays from new mandatory authority	110,053	105,051	110,215
4101 Outlays from mandatory balances	63	10,011	8,884
4110 Outlays, gross (total)	110,116	115,062	119,099
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-4	.....	.....
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	4	.....	.....
4160 Budget authority, net (mandatory)	110,251	115,416	119,418
4170 Outlays, net (mandatory)	110,112	115,062	119,099
4180 Budget authority, net (total)	110,395	115,547	119,556
4190 Outlays, net (total)	110,249	115,176	119,230
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	1,072,349	1,106,317	1,147,266
5001 Total investments, EOY: Federal securities: Par value	1,106,317	1,147,266	1,183,644

The Civil Service Retirement and Disability Fund (CSRDF) is the oldest and largest of the four trust funds administered by the Office of Personnel Management. The fund is financed and structured very differently from the other three trust funds. It is characterized by permanent indefinite budget authority. Budget authority is the authority to incur obligations and pay expenses which become available to an agency during any fiscal year. Once approved, permanent budget authority is permanently available for all future years. Indefinite budget authority is used when the precise amount of budget authority required cannot be forecast in advance and must be determined at some future point in time (e.g., when actual receipts and expenses become known).

The CSRDF finances two Federal civilian retirement systems: the Civil Service Retirement System (CSRS) established on May 22, 1920, and the Federal Employees Retirement System (FERS) established on June 6, 1986. The Retirement Fund is a single plan even though there are two different benefit tiers and funding methods. CSRS is largely a defined benefit plan, covering Federal employees hired prior to 1984. Some CSRS employees (CSRS-Offset) particpate in the Social Security system. FERS is a three-tiered pension program that uses Social Security as a base, provides an additional basic benefit, and includes the Thrift Savings Plan (TSP). FERS covers employees hired after 1983 and formerly CSRS-covered employees who elected to join FERS.

The Budget proposes that the United States Patent and Trademark Office (PTO) continue to fund the full retirement benefits cost for PTO's employees covered under CSRS.

Financing.—CSRS has been financed under a statutory funding method passed by the Congress in 1969. This funding method is based on the static economic assumptions of no future inflation, no future General Schedule salary increases, and a 5.0 percent interest rate. Under CSRS, regular employees contribute 7.0 percent of pay. Law enforcement officers, firefighters,

CIVIL SERVICE RETIREMENT AND DISABILITY FUND—Continued

and congressional employees contribute an extra 0.5 percent of pay, and members of the Congress an extra 1.0 percent of pay. Non-United States Postal Service (USPS) agencies match the employee contributions. Also under the static funding method for CSRS, the Treasury pays interest on any static unfunded liabilities that are not being financed by USPS. The Treasury also makes payments to amortize, over a 30-year period, any increases in the static unfunded liability due to salary increases for non-USPS (non-Postal) employees that occurred during the year, and pays for the cost of any benefits attributable to military service for both Postal and non-Postal employees that were paid out during the year.

FERS is funded under a dynamic entry age normal funding method as prescribed in Chapter 84 of Title 5, United States Code. Employees and agencies together contribute the full amount of the dynamic normal cost rate. The normal cost rate is for the defined benefit plan only, and does not include the cost of Social Security or the TSP. FERS regular employees contribute a percentage of salary of 0.8 percent that, combined with the 6.2 percent tax rate under the Old-Age, Survivors and Disability Insurance portion of Social Security, is equal to the contribution rate for CSRS employees of 7.0 percent. Greater employee contribution rates apply for FERS-RAE and FERS-FRAE employees.

The dynamic normal cost rates for FERS are as follows: For regular FERS non-Postal employees (other than RAE and FRAE), the normal cost rate is 18.7 percent of pay (employee's share, 0.8 percent, and employer's share, 17.9 percent). Regular FERS Postal employees is 16.6 percent of pay (employee's share, 0.8 percent, and employer's share, 15.8 percent). For FERS RAE non-Postal employees, the normal cost rate is 19.0 percent of pay (employee's share, 3.1 percent, and employer's share, 15.9 percent). FERS RAE Postal employees is 16.9 percent of pay (employee's share, 3.1 percent, and employer's share, 13.8 percent). For FERS FRAE non-Postal employees, the normal cost rate is 19.3 percent of pay (employee's share, 4.4 percent, employer's share, 15.9 percent, and less excess of 1.0 percent to be credited to the assets of the CSRDF). FERS FRAE Postal employees is 17.2 percent of pay (employee's share, 4.4 percent, and employer's share, 12.8 percent). OPM does not anticipate changes to the dynamic normal cost rate in FY 2026 . Under the Postal Accountability and Enhancement Act (P.L. 109435), USPS must make annual amortization payments beginning in 2017 to reduce any unfunded liability (UFL) for its obligations under CSRS. These payments, along with similar amortization payments for UFL in FERS are paid to CSRDF.

	2025 actual	2026 est.	2027 est.
Active employees	2,444,323	2,423,881	2,404,996
Employees	2,325,397	2,349,886	2,372,309
Survivors	478,434	482,903	488,031
Total, Annuitants	2,803,831	2,832,789	2,860,340

Status of Funds (in millions of dollars)

Identification code 024–8135–0–7–602	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	1,072,428	1,108,325	1,146,966
0999 Total balance, start of year	1,072,428	1,108,325	1,146,966
Cash income during the year:			
Current law:			
Receipts:			
1110 Employee Contributions, Civil Service Retirement and Disability Fund	7,905	8,406	8,798
1110 District of Columbia Contributions, Civil Service Retirement and Disability Fund	17	17	17
1110 Employee Deposits, Redeposits and Other Contributions, Civil Service Retirement and Disability Fund	605	617	623
1130 Civil Service Retirement and Disability Fund	4	.....	.....
1150 FFB, TVA, and USPS Interest, Civil Service Retirement and Disability Fund	110	98	86
1150 Treasury Interest, Civil Service Retirement and Disability Fund	29,306	34,308	33,975
1160 Agency Contributions, Civil Service Retirement and Disability Fund	.....	.....	.....
1160 Agency Contributions, Civil Service Retirement and Disability Fund	49,981	49,510	48,229
1160 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund	5,047	5,133	4,957
1160 Postal Service Agency Contributions, Civil Service Retirement and Disability Fund	.....	.....	.....
1160 Postal Service Supplemental Contributions, Civil Service Retirement and Disability Fund	1,500	2,159	2,159
1160 Postal Service Amortization Payments, Civil Service Retirement and Disability Fund	.....	.....	.....
1160 General Fund Payment to the Civil Service Retirement and Disability Fund	51,630	53,524	53,924
1160 Re-employed Annuitants Salary Offset, Civil Service Retirement and Disability Fund	46	45	44
1199 Income under present law	146,151	153,817	152,812
1999 Total cash income	146,151	153,817	152,812
Cash outgo during year:			
Current law:			
2100 Civil Service Retirement and Disability Fund	-110,253	-115,176	-119,230
2199 Outgo under current law	-110,253	-115,176	-119,230
2999 Total cash outgo (-)	-110,253	-115,176	-119,230
Surplus or deficit:			
3110 Excluding interest	6,482	4,235	-479
3120 Interest	29,416	34,406	34,061
3199 Subtotal, surplus or deficit	35,898	38,641	33,582
3298 Rounding adjustment	-1	.....	.....
3299 Total adjustments	-1	.....	.....
3999 Total change in fund balance	35,897	38,641	33,582
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	2,008	-300	-3,096
4200 Civil Service Retirement and Disability Fund	1,106,317	1,147,266	1,183,644
4999 Total balance, end of year	1,108,325	1,146,966	1,180,548

Object Classification (in millions of dollars)

Identification code 024–8135–0–7–602	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources	144	130	130
42.0 Insurance claims and indemnities	109,844	114,844	118,841
44.0 Refunds and death claims	412	572	585
99.9 Total new obligations, unexpired accounts	110,400	115,546	119,556

EMPLOYEES LIFE INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 024–8424–0–8–602	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Insurance Payments	3,883	3,880	3,911
0802 Insurance Payments Pay Raise Impact	.....	5	3
0804 Administration—OPM & OIG	.....	5	5
0805 Administration—long term care	.....	2	2
0900 Total new obligations, unexpired accounts (object class 25.2)	3,883	3,892	3,921
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	53,257	56,123	59,699
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1033 Recoveries of prior year paid obligations	68	.....	.....
1070 Unobligated balance (total)	53,326	56,123	59,699
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	5	5	5
Spending authority from offsetting collections, mandatory:			
1800 Collected	6,624	7,391	7,398
1801 Change in uncollected payments, Federal sources	51	72	5
1850 Spending auth from offsetting collections, mand (total)	6,675	7,463	7,403
1900 Budget authority (total)	6,680	7,468	7,408
1930 Total budgetary resources available	60,006	63,591	67,107
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	56,123	59,699	63,186

	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,703	1,867	2,000
3010	New obligations, unexpired accounts	3,883	3,892	3,921
3020	Outlays (gross)	-3,718	-3,759	-3,840
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	1,867	2,000	2,081
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-264	-315	-387
3070	Change in uncollected pymts, Fed sources, unexpired	-51	-72	-5
3090	Uncollected pymts, Fed sources, end of year	-315	-387	-392
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,439	1,552	1,613
3200	Obligated balance, end of year	1,552	1,613	1,689
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	5	5	5
	Outlays, gross:			
4010	Outlays from new discretionary authority	5	5	5
	Mandatory:			
4090	Budget authority, gross	6,675	7,463	7,403
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	2,840	2,890
4101	Outlays from mandatory balances	3,713	914	945
4110	Outlays, gross (total)	3,713	3,754	3,835
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-815	-754	-764
4121	Interest on Federal securities	-2,246	-2,773	-2,715
4123	Non-Federal sources	-3,635	-3,852	-3,903
4123	Non-Federal sources with Pay Raise Impact	.....	-17	-21
4130	Offsets against gross budget authority and outlays (total)	-6,696	-7,396	-7,403
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-51	-72	-5
4143	Recoveries of prior year paid obligations, unexpired accounts	68	.....	.....
4150	Additional offsets against budget authority only (total)	17	-72	-5
4160	Budget authority, net (mandatory)	-4	-5	-5
4170	Outlays, net (mandatory)	-2,983	-3,642	-3,568
4180	Budget authority, net (total)	1	.....	.....
4190	Outlays, net (total)	-2,978	-3,637	-3,563
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	55,035	57,976	60,874
5001	Total investments, EOY: Federal securities: Par value	57,976	60,874	63,919

This fund finances payments to a private insurance company which administers the processing and paying of claims and expenses for the Federal Employees' Group Life Insurance Program.

The Administration proposes that the United States Patent and Trademark Office (PTO) will continue to fund the accruing costs associated with post-retirement life insurance benefits for PTO's employees.

Budget program.—The status of the Basic and optional life insurance program on September 30 is as follows:

Life insurance in force (in billions of dollars):	2025 actual	2026 est.	2027 est.
On active employees	1,021.6	1,031.8	1,042.1
On retired employees	110.1	111.2	112.3
Total	1,131.7	1,143.0	1,155.4
Number of participants (in thousands):	2025 actual	2026 est.	2027 est.
Active employees	2,660	2,687	2,700
Annuitants	1,743	1,760	1,778
Total	4,403	4,447	4,479

Financing.—Non-United States Postal Service employees and all retirees under 65 pay two-thirds of the premium costs for Basic coverage; agencies pay the remaining third. Optional and certain post-retirement Basic coverages are paid entirely by enrollees. The status of the reserves at the end of the year is as follows:

Held in reserve (in millions of dollars):	2025 actual	2026 est.	2027 est.
Contingency reserve	780	780	780
Beneficial association program reserve	0	0	0
U.S. Treasury Reserve	53,257	54,016	55,732
Total reserves	54,037	54,796	56,512

Employees and Retired Employees Health Benefits Funds

Program and Financing (in millions of dollars)

Identification code 024–9981–0–8–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Benefit payments	72,545	78,210	83,468
0802 Payments from OPM contingency reserve	342	300	300
0804 Administration (OPM and OIG)	75	110	115
0806 Administration - dental and vision program	16	15	15
0900 Total new obligations, unexpired accounts (object class 25.6)	72,978	78,635	83,898
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	19,886	19,958	21,900
1001 Discretionary unobligated balance brought fwd, Oct 1	7	.....	.....
1021 Recoveries of prior year unpaid obligations	5	.....	.....
1033 Recoveries of prior year paid obligations	48	.....	.....
1070 Unobligated balance (total)	19,939	19,958	21,900
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	81	110	115
Spending authority from offsetting collections, mandatory:			
1800 Collected	72,289	80,198	85,177
1801 Change in uncollected payments, Federal sources	627	269	203
1802 Offsetting collections (previously unavailable)	1	1	1
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-1	-1
1850 Spending auth from offsetting collections, mand (total)	72,916	80,467	85,380
1900 Budget authority (total)	72,997	80,577	85,495
1930 Total budgetary resources available	92,936	100,535	107,395
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	19,958	21,900	23,497
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6,372	6,608	6,367
3010 New obligations, unexpired accounts	72,978	78,635	83,898
3020 Outlays (gross)	-72,737	-78,876	-83,846
3040 Recoveries of prior year unpaid obligations, unexpired	-5	.....	.....
3050 Unpaid obligations, end of year	6,608	6,367	6,419
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2,596	-3,223	-3,492
3070 Change in uncollected pymts, Fed sources, unexpired	-627	-269	-203
3090 Uncollected pymts, Fed sources, end of year	-3,223	-3,492	-3,695
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,776	3,385	2,875
3200 Obligated balance, end of year	3,385	2,875	2,724
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	81	110	115
Outlays, gross:			
4010 Outlays from new discretionary authority	75	110	115
Mandatory:			
4090 Budget authority, gross	72,916	80,467	85,380
Outlays, gross:			
4100 Outlays from new mandatory authority	72,309	72,158	77,379
4101 Outlays from mandatory balances	353	6,608	6,352
4110 Outlays, gross (total)	72,662	78,766	83,731
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal Sources [OIG]	-48,567	-53,495	-56,801
4121 Interest on Federal securities	-1,146	-841	-738
4123 Non-Federal sources	-22,705	-25,972	-27,753
4130 Offsets against gross budget authority and outlays (total)	-72,418	-80,308	-85,292
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	-627	-269	-203
4143 Recoveries of prior year paid obligations, unexpired accounts	48	.....	.....
4150 Additional offsets against budget authority only (total)	-579	-269	-203
4160 Budget authority, net (mandatory)	-81	-110	-115
4170 Outlays, net (mandatory)	244	-1,542	-1,561
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	319	-1,432	-1,446
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	23,768	23,340	26,005
5001 Total investments, EOY: Federal securities: Par value	23,340	26,005	27,466

EMPLOYEES AND RETIRED EMPLOYEES HEALTH BENEFITS FUNDS—Continued

Program and Financing—Continued

Identification code 024–9981–0–8–551		2025 actual	2026 est.	2027 est.
5090	Unexpired unavailable balance, SOY: Offsetting collections	1	1	1
5092	Unexpired unavailable balance, EOY: Offsetting collections	1	1	1

This display combines the Employees Health Benefit (EHB) fund and the Retired Employees Health Benefits (REHB) fund. The EHB fund provides for the cost of health benefits for: 1) active employees; 2) employees who retired after June 1960, or their survivors; 3) annuitants transferred from the REHB fund as authorized by Public Law 93–246; and 4) tribal organizations. Starting in January 2025, the fund also provides for the cost of health benefits within the Postal Service Health Benefits Program (PSHBP), established by the Postal Service Reform Act of 2022 for employees and annuitants of the United States Postal Service.

The REHB fund, created by the Retired Federal Employees Health Benefits Act of 1960, provides for: 1) the cost of health benefits for retired employees and survivors who were enrolled in a Government-sponsored uniform health benefits plan; 2) the contribution to retired employees and survivors who retain or purchase private health insurance; and 3) expenses of OPM in administering the program.

Budget program.—The balance of the EHB fund is available for payments without fiscal year limitation. Numbers of participants at the end of each fiscal year are as follows:

	2025 actual	2026 est.	2027 est.
Active employees	2,261,000	2,261,000	2,261,000
USPS active employees (non-add)	423,000	423,000	423,000
Annuitants	1,909,000	1,909,000	1,909,000
Tribal Organizations	42,000	42,000	42,000
Total	4,212,000	4,212,000	4,212,000

In determining a biweekly subscription rate to cover program costs, one percent is added for administrative expenses and three percent is added for a contingency reserve held by OPM for each carrier. OPM is authorized to transfer unused administrative reserve funds to the contingency reserve. The REHB fund is available without fiscal year limitation. The amounts contributed by the Government are paid into the fund from annual appropriations. The number of participants at the end of each fiscal year are as follows:

	2025 actual	2026 est.	2027 est.
Uniform plan	8	7	6
Private plans	14	12	10
Total	22	19	16

Financing.—The funds are financed by: 1) withholdings from active employees and annuitants; 2) agency contributions for active employees; 3) Government contributions for annuitants appropriated to OPM; and 4) contributions made by the United States Postal Service in accordance with the provisions of Public Law 101–508.

Funds made available to carriers but not used to pay claims in the current period are carried forward as special reserves for use in subsequent periods. OPM maintains a contingency reserve, funded by employee and Government contributions, which may be used to defray future cost increases or provide increased benefits. OPM makes payments to carriers from this reserve whenever carrier-held reserves fall below levels prescribed by OPM regulations or when carriers can demonstrate good cause such as unexpected claims experience or variations from expected community rates.

The Budget proposes that the United States Patent and Trademark Office continue to fund the accruing costs associated with post-retirement health benefits for its employees.

Status of Funds (in millions of dollars)

Identification code 024–9981–0–8–551		2025 actual	2026 est.	2027 est.
	Unexpended balance, start of year:			
0100	Balance, start of year	23,663	23,344	24,776
0999	Total balance, start of year	23,663	23,344	24,776
	Cash income during the year:			
	Current law:			
	Receipts:			
1130	Employees and Retired Employees Health Benefits Funds	22,705	25,972	27,753
1150	Employees and Retired Employees Health Benefits Funds	1,146	841	738
1160	Employees and Retired Employees Health Benefits Funds	48,567	53,495	56,801
1199	Income under present law	72,418	80,308	85,292
1999	Total cash income	72,418	80,308	85,292
	Cash outgo during year:			
	Current law:			
2100	Employees and Retired Employees Health Benefits Funds	-72,737	-78,876	-83,846
2199	Outgo under current law	-72,737	-78,876	-83,846
2999	Total cash outgo (-)	-72,737	-78,876	-83,846
	Surplus or deficit:			
3110	Excluding interest	-1,465	591	708
3120	Interest	1,146	841	738
3199	Subtotal, surplus or deficit	-319	1,432	1,446
3999	Total change in fund balance	-319	1,432	1,446
	Unexpended balance, end of year:			
4100	Uninvested balance (net), end of year	4	-1,229	-1,244
4200	Employees and Retired Employees Health Benefits Funds	23,340	26,005	27,466
4999	Total balance, end of year	23,344	24,776	26,222

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
024–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	.....	2	2
General Fund Offsetting receipts from the public	.....	2	2

SMALL BUSINESS ADMINISTRATION

Federal Funds

EMERGENCY EIDL GRANTS

Program and Financing (in millions of dollars)

Identification code 073–0500–0–1–376		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6	335	247
1021	Recoveries of prior year unpaid obligations	415	.....	.....
1033	Recoveries of prior year paid obligations	21	.....	.....
1070	Unobligated balance (total)	442	335	247
	Budget authority:			
	Appropriations, mandatory:			
1220	Appropriations transferred to other acct [073–1152]	.....	-88	.....
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-107	.....	.....
1260	Appropriations, mandatory (total)	-107	-88	.....
1900	Budget authority (total)	-107	-88	.....
1930	Total budgetary resources available	335	247	247
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	335	247	247
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	430	.....	.....
3040	Recoveries of prior year unpaid obligations, unexpired	-415	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-15	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	430	.....	.....
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	-107	-88	.....
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-21	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	21	.....	.....
4160	Budget authority, net (mandatory)	-107	-88	.....
4170	Outlays, net (mandatory)	-21	.....	.....
4180	Budget authority, net (total)	-107	-88	.....
4190	Outlays, net (total)	-21	.....	.....

SALARIES AND EXPENSES

For necessary expenses, not otherwise provided for, of the Small Business Administration, including hire of passenger motor vehicles as authorized by sections 1343 and 1344 of title 31, United States Code, and not to exceed $10,000 for official reception and representation expenses, $260,157,000, of which not to exceed $30,000,000 shall remain available until September 30, 2028, for information technology systems and activities, and shall be in addition to amounts otherwise available for such purposes: Provided, That the Administrator is authorized to charge fees to cover the cost of publications developed by the Small Business Administration, and certain loan program activities, including fees authorized by section 5(b) of the Small Business Act: Provided further, That, notwithstanding 31 U.S.C. 3302, revenues received from all such activities shall be credited to this account, to remain available until expended, for carrying out these purposes without further appropriations: Provided further, That the Small Business Administration may accept gifts in an amount not to exceed $4,000,000 and may co-sponsor activities, each in accordance with section 132(a) of division K of Public Law 108–447, during fiscal year 2027.

Program and Financing (in millions of dollars)

Identification code 073–0100–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Executive direction	86	89	82
0002	Capital Access	124	96	88
0003	Gov. Contracting/Bus. Development	51	32	30
0004	Entrepreneurial Development	12	12	11
0005	Chief Operating Office	31	29	27
0006	Office of Chief Information Officer	58	228	208
0007	Regional & district offices	96	80	74
0008	Agency wide costs	53	110	101
0012	Disaster	776	338	309
0013	Investment & Innovation	26	23	21
0014	International Trade	7	6	5
0015	Congressional Grants	.....	107	.....
0799	Total direct obligations	1,320	1,150	956
0803	Gov. Contracting/Bus. Development	1	.....	.....
0813	Investment & Innovation	3	2	1
0899	Total reimbursable obligations	4	2	1
0900	Total new obligations, unexpired accounts	1,324	1,152	957
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	679	990	656
1001	Discretionary unobligated balance brought fwd, Oct 1	679	.....	.....
1021	Recoveries of prior year unpaid obligations	79	.....	.....
1070	Unobligated balance (total)	758	990	656
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	361	430	260
1120	Appropriations transferred to other acct [073–1161]	-11	-10	-8
1121	Appropriations transferred from other acct [073–1152]	8	8	8
1160	Appropriation, discretionary (total)	358	428	260
	Spending authority from offsetting collections, discretionary:			
1700	Collected—Disaster Transfer	1,009	197	133
1700	Collected—BLAP	162	158	158
1700	Collected—Fee/Reimbursable/Others	34	35	35
1750	Spending auth from offsetting collections, disc (total)	1,205	390	326
1900	Budget authority (total)	1,563	818	586
1930	Total budgetary resources available	2,321	1,808	1,242
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-7	.....	.....
1941	Unexpired unobligated balance, end of year	990	656	285
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	379	291	441
3010	New obligations, unexpired accounts	1,324	1,152	957
3020	Outlays (gross)	-1,320	-1,002	-911
3040	Recoveries of prior year unpaid obligations, unexpired	-79	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-13	.....	.....
3050	Unpaid obligations, end of year	291	441	487
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	379	291	441
3200	Obligated balance, end of year	291	441	487
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1,563	818	586
	Outlays, gross:			
4010	Outlays from new discretionary authority	411	552	403
4011	Outlays from discretionary balances	909	450	508
4020	Outlays, gross (total)	1,320	1,002	911
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1,178	-355	-291
4033	Non-Federal sources	-30	-35	-35
4040	Offsets against gross budget authority and outlays (total)	-1,208	-390	-326
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	3	.....	.....
4060	Additional offsets against budget authority only (total)	3	.....	.....
4070	Budget authority, net (discretionary)	358	428	260
4080	Outlays, net (discretionary)	112	612	585
4180	Budget authority, net (total)	358	428	260
4190	Outlays, net (total)	112	612	585

This account funds administrative expenses for SBA's core mission areas and responsibilities. Activities supported by this account include program oversight, fraud risk management, information technology investments, and human capital development.

SALARIES AND EXPENSES—Continued

Object Classification (in millions of dollars)

Identification code 073–0100–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	295	207	190
11.3	Other than full-time permanent	283	198	181
11.5	Other personnel compensation	37	15	14
11.8	Special personal services payments	43	.....	.....
11.9	Total personnel compensation	658	420	385
12.1	Civilian personnel benefits	225	171	157
13.0	Benefits for former personnel	12	12	11
21.0	Travel and transportation of persons	51	52	48
22.0	Transportation of things	.....	7	7
23.1	Rental payments to GSA	46	47	43
23.3	Communications, utilities, and miscellaneous charges	4	16	15
25.1	Advisory and assistance services	7	27	25
25.2	Other services from non-Federal sources	132	153	141
25.3	Other purchases of goods and services from Government accounts (Disaster Administrative Expenses)	165	50	46
25.4	Operation and maintenance of facilities	.....	1	1
25.7	Operation and maintenance of equipment	15	79	73
26.0	Supplies and materials	6	3	3
31.0	Equipment	.....	4	3
41.0	Grants, subsidies, and contributions	.....	107	.....
42.0	Insurance claims and indemnities	.....	1	1
99.0	Direct obligations	1,321	1,150	959
99.0	Reimbursable obligations	4	2	1
99.5	Adjustment for rounding	-1	.....	-3
99.9	Total new obligations, unexpired accounts	1,324	1,152	957

Employment Summary

Identification code 073–0100–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	5,927	3,559	3,486
2001	Reimbursable civilian full-time equivalent employment	6	.....	.....

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978 (5 U.S.C. 401 et seq.), as amended, $33,318,000.

Program and Financing (in millions of dollars)

Identification code 073–0200–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Immediate Office and Counsel	2	3	2
0002	Audit	15	15	12
0003	Investigations	27	21	21
0004	Management and Operations	3	4	3
0005	Technology Services Division	2	3	2
0900	Total new obligations, unexpired accounts	49	46	40
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	22	61	54
1001	Discretionary unobligated balance brought fwd, Oct 1	18	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	37	37	33
1121	Appropriations transferred from other acct [073–1152]	52	2	2
1160	Appropriation, discretionary (total)	89	39	35
1900	Budget authority (total)	89	39	35
1930	Total budgetary resources available	111	100	89
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1	.....	.....
1941	Unexpired unobligated balance, end of year	61	54	49
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4	5	5
3010	New obligations, unexpired accounts	49	46	40
3020	Outlays (gross)	-48	-46	-43
3050	Unpaid obligations, end of year	5	5	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4	5	5
3200	Obligated balance, end of year	5	5	2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	89	39	35
	Outlays, gross:			
4010	Outlays from new discretionary authority	34	37	33
4011	Outlays from discretionary balances	11	9	10
4020	Outlays, gross (total)	45	46	43
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	3	.....	.....
4180	Budget authority, net (total)	89	39	35
4190	Outlays, net (total)	48	46	43

This appropriation provides funds to promote economy and efficiency in SBA operations and to prevent and detect waste, fraud, and abuse through agency-wide audit, investigative, and related functions. This account also receives transfer funds from the Disaster Loans Program Account, designated by the Congress as being for disaster relief pursuant to section 251(b)(2)(D) of the Balanced Budget and Emergency Deficit Control Act of 1985 (Public Law 99–177), as amended.

Object Classification (in millions of dollars)

Identification code 073–0200–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	23	22	18
11.3	Other than full-time permanent	4	4	5
11.5	Other personnel compensation	3	3	2
11.9	Total personnel compensation	30	29	25
12.1	Civilian personnel benefits	13	11	10
21.0	Travel and transportation of persons	1	1	1
25.2	Other services	3	3	3
25.3	Other goods and services from Federal sources	2	2	1
99.9	Total new obligations, unexpired accounts	49	46	40

Employment Summary

Identification code 073–0200–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	182	173	154

OFFICE OF ADVOCACY

For necessary expenses of the Office of Advocacy in carrying out the provisions of title II of Public Law 94–305 (15 U.S.C. 634a et seq.) and the Regulatory Flexibility Act of 1980 (5 U.S.C. 601 et seq.), $14,109,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 073–0300–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Office of Advocacy (Direct)	10	9	14
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	8	8	9
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	10	10	14
1930	Total budgetary resources available	18	18	23
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	8	9	9
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	.....	1	.....
3010	New obligations, unexpired accounts	10	9	14
3020	Outlays (gross)	-9	-10	-14

3050	Unpaid obligations, end of year	1	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	.....	1	.....
3200	Obligated balance, end of year	1	.....	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	10	10	14
	Outlays, gross:			
4010	Outlays from new discretionary authority	9	8	11
4011	Outlays from discretionary balances	.....	2	3
4020	Outlays, gross (total)	9	10	14
4180	Budget authority, net (total)	10	10	14
4190	Outlays, net (total)	9	10	14

The Office of Advocacy carries out statutory duties, including those under the Regulatory Flexibility Act. The Office of Advocacy's advice and small business research help the Federal Government consider concerns of small businesses when developing policies and regulations. The Office's regional advocates support regulatory flexibility at the State level, work with the regional Regulatory Fairness Boards established by the Small Business Regulatory Enforcement Fairness Act, and promote the use of Advocacy research and data products in the curricula of universities and other schools in their respective regions.

Object Classification (in millions of dollars)

Identification code 073–0300–0–1–376	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.3 Personnel compensation: Other than full-time permanent	7	6	8
12.1 Civilian personnel benefits	2	2	3
25.3 Other goods and services from Federal sources	1	1	3
99.9 Total new obligations, unexpired accounts	10	9	14

Employment Summary

Identification code 073–0300–0–1–376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	40	39	50

Entrepreneurial Development Programs

For necessary expenses of veterans outreach programs, $21,400,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 073–0400–0–1–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Non-Credit Programs	252	370	99
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	61	122	82
1001 Discretionary unobligated balance brought fwd, Oct 1	61	.....	.....
1021 Recoveries of prior year unpaid obligations	1	.....	.....
1070 Unobligated balance (total)	62	122	82
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	317	330	21
1900 Budget authority (total)	317	330	21
1930 Total budgetary resources available	379	452	103
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-5	.....	.....
1941 Unexpired unobligated balance, end of year	122	82	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	394	359	364
3010 New obligations, unexpired accounts	252	370	99
3020 Outlays (gross)	-270	-365	-217
3040 Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-16	.....	.....
3050 Unpaid obligations, end of year	359	364	246
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	394	359	364
3200 Obligated balance, end of year	359	364	246
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	317	330	21
Outlays, gross:			
4010 Outlays from new discretionary authority	19	115	7
4011 Outlays from discretionary balances	249	250	210
4020 Outlays, gross (total)	268	365	217
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	2	.....	.....
4180 Budget authority, net (total)	317	330	21
4190 Outlays, net (total)	270	365	217

This account supports SBA's counseling, training and business technical assistance services for veteran small businesses and entrepreneurs.

Object Classification (in millions of dollars)

Identification code 073–0400–0–1–376	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	2	1	.....
11.3 Other than full-time permanent	1	1	.....
11.9 Total personnel compensation	3	2	.....
12.1 Civilian personnel benefits	1	1	.....
25.3 Other goods and services from Federal sources	15	.....	.....
41.0 Grants, subsidies, and contributions	233	367	99
99.9 Total new obligations, unexpired accounts	252	370	99

Employment Summary

Identification code 073–0400–0–1–376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	16	14	.....

Shuttered Venue Operators

Program and Financing (in millions of dollars)

Identification code 073–0700–0–1–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Shuttered Venue Grants	.....	9	9
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	41	45	36
1033 Recoveries of prior year paid obligations	4	.....	.....
1070 Unobligated balance (total)	45	45	36
1930 Total budgetary resources available	45	45	36
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	45	36	27
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	.....	9	9
3020 Outlays (gross)	.....	-9	-9
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	.....	9	9
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-4	.....	.....
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	4	.....	.....
4160 Budget authority, net (mandatory)	.....	.....	.....
4170 Outlays, net (mandatory)	-4	9	9
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	-4	9	9

SHUTTERED VENUE OPERATORS—Continued

The Shuttered Venue Operators Grant (SVOG) Program was established by the Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act. The SVOG Program provided funds to support the ongoing operations of eligible live venue operators or promoters, theatrical producers, live performing arts organization operators, relevant museum operators, motion picture theater operators, and talent representatives who experienced significant revenue losses due to the effects of the COVID–19 pandemic. SVOG is no longer making new awards.

Object Classification (in millions of dollars)

Identification code 073–0700–0–1–376	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent		3	3
12.1 Civilian personnel benefits		1	2
25.2 Other services from non-Federal sources		5	4
99.9 Total new obligations, unexpired accounts		9	9

Employment Summary

Identification code 073–0700–0–1–376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment		29	31

RESTAURANT REVITALIZATION FUND

Program and Financing (in millions of dollars)

Identification code 073–0800–0–1–376	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	13		
1033 Recoveries of prior year paid obligations	2		
1070 Unobligated balance (total)	15		
Budget authority:			
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-15		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	-15		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-2		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	2		
4160 Budget authority, net (mandatory)	-15		
4170 Outlays, net (mandatory)	-2		
4180 Budget authority, net (total)	-15		
4190 Outlays, net (total)	-2		

The Restaurant Revitalization Fund (RRF) was established by the American Rescue Plan. The RRF Program provided funds to support certain payroll and non-payroll expenses for eligible entities in the food and beverage service industry who experienced significant revenue losses due to the effects of the COVID–19 pandemic. RRF is no longer making new awards.

INFORMATION TECHNOLOGY SYSTEM MODERNIZATION AND WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 073–1161–0–1–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 IT Working Capital Fund	15	14	12
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	19	15	11
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [073–0100]	11	10	8
1930 Total budgetary resources available	30	25	19
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	15	11	7
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8	6	5
3010 New obligations, unexpired accounts	15	14	12
3020 Outlays (gross)	-17	-15	-8
3050 Unpaid obligations, end of year	6	5	9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8	6	5
3200 Obligated balance, end of year	6	5	9
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	11	10	8
Outlays, gross:			
4011 Outlays from discretionary balances	17	15	8
4180 Budget authority, net (total)	11	10	8
4190 Outlays, net (total)	17	15	8

The Information Technology Working Capital Fund finances long-term IT modernization projects, including the development of centralized management of systems, equipment, and services.

Object Classification (in millions of dollars)

Identification code 073–1161–0–1–376	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	2	7	6
25.2 Other services from non-Federal sources	2	1	1
25.3 Other goods and services from Federal sources	5		1
25.7 Operation and maintenance of equipment	6	4	3
31.0 Equipment		2	1
99.9 Total new obligations, unexpired accounts	15	14	12

SURETY BOND GUARANTEES REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 073–4156–0–3–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Reimbursable obligations	29	45	45
0900 Total new obligations, unexpired accounts (object class 25.2)	29	45	45
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	111	115	115
1001 Discretionary unobligated balance brought fwd, Oct 1	111		
1033 Recoveries of prior year paid obligations	3	5	5
1070 Unobligated balance (total)	114	120	120
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	30	40	40
1930 Total budgetary resources available	144	160	160
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	115	115	115
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			5
3010 New obligations, unexpired accounts	29	45	45
3020 Outlays (gross)	-29	-40	-40
3050 Unpaid obligations, end of year		5	10
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			5
3200 Obligated balance, end of year		5	10

	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	30	40	40
	Outlays, gross:			
4010	Outlays from new discretionary authority	29	40	40
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-33	-45	-45
	Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	3	5	5
4070	Budget authority, net (discretionary)			
4080	Outlays, net (discretionary)	-4	-5	-5
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-4	-5	-5

SBA is authorized to issue bond guarantees to surety companies for construction, service, and supply contracts or work orders, and to reimburse these sureties up to 90 percent of the losses sustained if the contractor defaults. SBA's guarantees provide an incentive for sureties to issue bonds to small contractors who could not otherwise secure them and compete in the contracting industry.

SBA supports legislative changes to simplify the structure of the Surety Bond Guarantee limit and to enable the agency to spend a portion of the revolving fund on administrative expenses.

Business Loans Program Account

(including transfer of funds)

Subject to section 502 of the Congressional Budget Act of 1974, new commitments to guarantee loans under section 503 of the Small Business Investment Act of 1958 and commitments for loans authorized under subparagraph (C) of section 502(7) of the Small Business Investment Act of 1958 (15 U.S.C. 696(7)) shall not exceed, in the aggregate, $16,500,000,000, to remain available until September 30, 2028: Provided further, That new commitments for general business loans authorized under paragraphs (1) through (35) of section 7(a) of the Small Business Act shall not exceed $40,000,000,000, to remain available until September 30, 2028, for a combination of amortizing term loans and the aggregated maximum line of credit provided by revolving loans: Provided further, That new commitments to guarantee loans for debentures under section 303(b) of the Small Business Investment Act of 1958 shall not exceed $6,000,000,000, to remain available until September 30, 2028: Provided further, That new guarantees of trust certificates authorized by section 5(g) of the Small Business Act shall not exceed a principal amount of $15,000,000,000, to remain available until September 30, 2028. In addition, for administrative expenses to carry out the direct and guaranteed loan programs, $158,000,000: Provided, That such funds for administrative expenses may be transferred to and merged with the "Small Business Administration—Salaries and Expenses" account.

Program and Financing (in millions of dollars)

Identification code 073–1154–0–1–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	6	6	6
0704 Subsidy for modifications of loan guarantees	4		
0705 Reestimates of direct loan subsidy		9	
0707 Reestimates of loan guarantee subsidy	683	1,135	
0708 Interest on reestimates of loan guarantee subsidy	80	67	
0709 Administrative expenses	162	158	158
0900 Total new obligations, unexpired accounts	935	1,375	164
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	72	69	84
1001 Discretionary unobligated balance brought fwd, Oct 1	72	68	
1021 Recoveries of prior year unpaid obligations	27	18	3
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	100	87	87
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	168	161	158
Appropriations, mandatory:			
1200 Appropriation	763	1,211	
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-27		
1260 Appropriations, mandatory (total)	736	1,211	
1900 Budget authority (total)	904	1,372	158
1930 Total budgetary resources available	1,004	1,459	245
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	69	84	81
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	54	21	3
3010 New obligations, unexpired accounts	935	1,375	164
3020 Outlays (gross)	-941	-1,375	-164
3040 Recoveries of prior year unpaid obligations, unexpired	-27	-18	-3
3050 Unpaid obligations, end of year	21	3	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	54	21	3
3200 Obligated balance, end of year	21	3	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	168	161	158
Outlays, gross:			
4010 Outlays from new discretionary authority	164	158	158
4011 Outlays from discretionary balances	14	6	6
4020 Outlays, gross (total)	178	164	164
Mandatory:			
4090 Budget authority, gross	736	1,211	
Outlays, gross:			
4100 Outlays from new mandatory authority	763	1,211	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-1		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	1		
4160 Budget authority, net (mandatory)	736	1,211	
4170 Outlays, net (mandatory)	762	1,211	
4180 Budget authority, net (total)	904	1,372	158
4190 Outlays, net (total)	940	1,375	164

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	904	1,372	158
Outlays	940	1,375	164
Legislative proposal, not subject to PAYGO:			
Budget Authority			-158
Outlays			-158
Total:			
Budget Authority	904	1,372	
Outlays	940	1,375	6

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 073–1154–0–1–376	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 7(m) Direct Microloans	55	60	60
115999 Total direct loan levels	55	60	60
Direct loan subsidy (in percent):			
132001 7(m) Direct Microloans	10.53	9.37	9.23
132999 Weighted average subsidy rate	10.53	9.37	9.23
Direct loan subsidy budget authority:			
133001 7(m) Direct Microloans	6	6	6
133999 Total subsidy budget authority	6	6	6
Direct loan subsidy outlays:			
134001 7(m) Direct Microloans	4	6	6
134999 Total subsidy outlays	4	6	6
Direct loan reestimates:			
135001 7(m) Direct Microloans	-4	2	
135999 Total direct loan reestimates	-4	2	
Guaranteed loan levels supportable by subsidy budget authority:			
215002 7(a) General Business Loan Guarantees	33,372	35,500	40,000
215004 Section 504 Certified Development Companies Debentures	6,883	12,500	12,500
215006 SBIC Debentures	4,490	6,000	6,000
215010 Secondary Market Guarantee	10,993	15,000	15,000

BUSINESS LOANS PROGRAM ACCOUNT—Continued

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program—Continued

Identification code 073–1154–0–1–376	2025 actual	2026 est.	2027 est.
215027 504 Commercial Real Estate (CRE) Refinance Program	849	4,000	4,000
215999 Total loan guarantee levels	56,587	73,000	77,500
Guaranteed loan subsidy (in percent):			
232002 7(a) General Business Loan Guarantees	0.00	0.00	0.00
232004 Section 504 Certified Development Companies Debentures	0.00	0.00	0.00
232006 SBIC Debentures	0.00	0.00	0.00
232010 Secondary Market Guarantee	0.00	0.00	0.00
232027 504 Commercial Real Estate (CRE) Refinance Program	0.00	0.00	0.00
232999 Weighted average subsidy rate	0.00	0.00	0.00
Guaranteed loan subsidy outlays:			
234002 7(a) General Business Loan Guarantees	-179	.....	.....
234040 7(a) General Business—PL 116–260 Part-Year COVID Support	5	.....	.....
234041 Section 504 Debentures—PL 116–260 Part-Year COVID Support	3	.....	.....
234999 Total subsidy outlays	-171	.....	.....
Guaranteed loan reestimates:			
235002 7(a) General Business Loan Guarantees	507	611	.....
235003 7(a) General Business Loan Guarantees—STAR	.....	-1	.....
235004 Section 504 Certified Development Companies Debentures	-168	-266	.....
235006 SBIC Debentures	-135	-125	.....
235007 SBIC Participating Securities	6	1	.....
235010 Secondary Market Guarantee	1	-23	.....
235015 Secondary Market 504 First Mortgage Guarantees—ARRA	1	-1	.....
235017 7(a) General Business Loan Guarantees—ARRA	-6	-2	.....
235018 Section 504 Certified Development Companies—ARRA	-1	-2	.....
235026 Section 504 Certified Development Companies Debentures—ARRA Ext	.....	-1	.....
235027 504 Commercial Real Estate (CRE) Refinance Program	-13	-29	.....
235028 7(a) Business Loan Guarantees—ARRA	-6	-3	.....
235039 Paycheck Protection Program (PPP)	-612	436	.....
235040 7(a) General Business—PL 116–260 Part-Year COVID Support	-21	50	.....
235041 Section 504 Debentures—PL 116–260 Part-Year COVID Support	-26	-15	.....
235042 504 CRE Refinance—PL 116–260 Part-Year COVID Support	-4	-4	.....
235999 Total guaranteed loan reestimates	-477	626	.....

As required by the Federal Credit Reform Act of 1990, as amended, this account records the subsidy costs associated with the direct loans obligated and loan guarantees committed in 1992 and beyond (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year), as well as administrative expenses of the business loan program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

SBA supports legislative changes to increase the maximum 7(a) and 504 loan sizes for small manufacturers, combine the 504 loan programs, repeal the New Markets Venture Capital Program, and repeal the Renewable Fuel Capital Investment Pilot Program.

Object Classification (in millions of dollars)

Identification code 073–1154–0–1–376	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	162	158	158
41.0 Grants, subsidies, and contributions	773	1,217	6
99.9 Total new obligations, unexpired accounts	935	1,375	164

BUSINESS LOANS PROGRAM ACCOUNT

(Legislative proposal, not subject to PAYGO)

Contingent upon the enactment of legislation authorizing the U.S. Small Business Administration to collect user fees on lenders participating in loan guarantee programs authorized by section 7(a) of the Small Business Act (15 U.S.C. 636(a)) to fund the Administration's activities, such fees and charges assessed by the Administration shall be credited to this appropriation as offsetting collections: Provided, That the total amount appropriated for the administrative expenses of such loan programs under this heading from the general fund shall be reduced as such offsetting collections are received so as to result in a final fiscal year 2027 appropriation for such expenses from the general fund estimated at not more than $0.

Program and Financing (in millions of dollars)

Identification code 073–1154–2–1–376	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	.....	.....	-158
Spending authority from offsetting collections, discretionary:			
1700 Collected	.....	.....	158
Budget authority and outlays, net:			
Discretionary:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	.....	.....	-158
4180 Budget authority, net (total)	.....	.....	-158
4190 Outlays, net (total)	.....	.....	-158

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 073–1154–2–1–376	2025 actual	2026 est.	2027 est.
Administrative expense data:			
3510 Budget authority	.....	.....	-158
3590 Outlays from new authority	.....	.....	-158

The Budget proposes a legislative change to authorize SBA to assess an administrative fee on lenders for the guaranteed business loan programs, which shall be recorded as offsetting collections and returned to the General Fund of the U.S. Treasury.

BUSINESS DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 073–4148–0–3–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	55	60	60
0713 Payment of interest to Treasury	6	7	7
0742 Downward reestimates paid to receipt accounts	3	3	.....
0743 Interest on downward reestimates	.....	4	.....
0900 Total new obligations, unexpired accounts	64	74	67
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	48	14	15
1021 Recoveries of prior year unpaid obligations	6	4	4
1023 Unobligated balances applied to repay debt	-37	-10	-10
1070 Unobligated balance (total)	17	8	9
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	20	60	60
Spending authority from offsetting collections, mandatory:			
1800 Collected	56	61	53
1801 Change in uncollected payments, Federal sources	1	.....	.....
1825 Spending authority from offsetting collections applied to repay debt	-16	-40	-40
1850 Spending auth from offsetting collections, mand (total)	41	21	13
1900 Budget authority (total)	61	81	73
1930 Total budgetary resources available	78	89	82
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	14	15	15
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	47	51	51
3010 New obligations, unexpired accounts	64	74	67
3020 Outlays (gross)	-54	-70	-67
3040 Recoveries of prior year unpaid obligations, unexpired	-6	-4	-4
3050 Unpaid obligations, end of year	51	51	47
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-4	-5	-5
3070 Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-5	-5	-5

	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	43	46	46
3200	Obligated balance, end of year	46	46	42
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	61	81	73
	Financing disbursements:			
4110	Outlays, gross (total)	54	70	67
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources: Subsidy from program account	-4	-6	-6
4120	Upward reestimate		-9	
4122	Interest on uninvested funds	-2	-2	-2
4123	Repayments of principal, net	-50	-42	-43
4123	Repayments of interest, net		-2	-2
4130	Offsets against gross budget authority and outlays (total)	-56	-61	-53
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	-1		
4160	Budget authority, net (mandatory)	4	20	20
4170	Outlays, net (mandatory)	-2	9	14
4180	Budget authority, net (total)	4	20	20
4190	Outlays, net (total)	-2	9	14

Status of Direct Loans (in millions of dollars)

Identification code 073–4148–0–3–376	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority	53	30	
1121 Limitation available from carry-forward	37	131	101
1143 Unobligated limitation carried forward (-)	-35	-101	-41
1150 Total direct loan obligations	55	60	60
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	231	226	240
1231 Disbursements: Direct loan disbursements	44	56	59
1251 Repayments: Repayments and prepayments	-47	-42	-43
1264 Other adjustments, net (+ or -)	-2		
1290 Outstanding, end of year	226	240	256

Balance Sheet (in millions of dollars)

Identification code 073–4148–0–3–376	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	90	59
Investments in U.S. securities:		
1106 Receivables, net		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	231	226
1402 Interest receivable	2	2
1405 Allowance for subsidy cost (-)	-18	-18
1499 Net present value of assets related to direct loans	215	210
1999 Total assets	305	269
LIABILITIES:		
Federal liabilities:		
2103 Debt	301	267
2104 Resources payable to Treasury (Downward Reestimate)		
2105 Resources payable to Treasury (Downward Reestimate)	4	2
2201 Non-Federal liabilities: Accounts payable		
2999 Total liabilities	305	269
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	305	269

Business Guaranteed Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 073–4149–0–3–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0711 Default claim payments on principal	4,923	3,583	2,897
0712 Default claim payments on interest	340	200	100
0713 Payment of interest to Treasury	75	80	80
0715 Other Expenses	34	150	90
0716 Debt Relief Payment	5	3	
0717 PPP Forgiveness	389	500	500
0741 Modification savings	183		
0742 Downward reestimates paid to receipt accounts	1,128	488	
0743 Interest on downward reestimates	112	88	
0900 Total new obligations, unexpired accounts	7,189	5,092	3,667
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6,040	3,321	4,391
1021 Recoveries of prior year unpaid obligations	5		
1023 Unobligated balances applied to repay debt	-214		
1033 Recoveries of prior year paid obligations	217		
1070 Unobligated balance (total)	6,048	3,321	4,391
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	959	800	800
Spending authority from offsetting collections, mandatory:			
1800 Collected	3,537	5,362	4,312
1801 Change in uncollected payments, Federal sources	-34		
1850 Spending auth from offsetting collections, mand (total)	3,503	5,362	4,312
1900 Budget authority (total)	4,462	6,162	5,112
1930 Total budgetary resources available	10,510	9,483	9,503
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3,321	4,391	5,836
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	132	170	262
3010 New obligations, unexpired accounts	7,189	5,092	3,667
3020 Outlays (gross)	-7,146	-5,000	-3,650
3040 Recoveries of prior year unpaid obligations, unexpired	-5		
3050 Unpaid obligations, end of year	170	262	279
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-52	-18	-18
3070 Change in uncollected pymts, Fed sources, unexpired	34		
3090 Uncollected pymts, Fed sources, end of year	-18	-18	-18
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	80	152	244
3200 Obligated balance, end of year	152	244	261
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	4,462	6,162	5,112
Financing disbursements:			
4110 Outlays, gross (total)	7,146	5,000	3,650
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Subsidy from program account	-775		
4120 Upward reestimate		-1,135	
4120 Interest on reestimate		-68	
4122 Interest on uninvested funds	-137	-137	-137
4123 Fees	-2,842	-2,020	-2,196
4123 Principal		-922	-886
4123 Interest		-70	-70
4123 Sale of Foreclosed Property		-30	-30
4123 Other		-980	-993
4130 Offsets against gross budget authority and outlays (total)	-3,754	-5,362	-4,312
Additional offsets against financing authority only (total):			
4140 Change in uncollected pymts, Fed sources, unexpired	34		
4143 Recoveries of prior year paid obligations, unexpired accounts	217		
4150 Additional offsets against budget authority only (total)	251		
4160 Budget authority, net (mandatory)	959	800	800
4170 Outlays, net (mandatory)	3,392	-362	-662
4180 Budget authority, net (total)	959	800	800
4190 Outlays, net (total)	3,392	-362	-662

Status of Guaranteed Loans (in millions of dollars)

Identification code 073–4149–0–3–376	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	72,500	73,000	77,500
2121 Limitation available from carry-forward			
2142 Uncommitted loan guarantee limitation	-15,914		
2150 Total guaranteed loan commitments	56,586	73,000	77,500

BUSINESS GUARANTEED LOAN FINANCING ACCOUNT—Continued

Status of Guaranteed Loans—Continued

Identification code 073–4149–0–3–376	2025 actual	2026 est.	2027 est.
2199 Guaranteed amount of guaranteed loan commitments	56,586	63,482	66,920
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	166,585	175,043	194,919
2231 Disbursements of new guaranteed loans	39,930	49,991	58,805
2251 Repayments and prepayments	-26,929	-26,532	-29,540
Adjustments:			
2261 Terminations for default that result in loans receivable	-4,433	-3,187	-2,580
2263 Terminations for default that result in claim payments	-490	-396	-321
2264 Other adjustments, net	380		
2290 Outstanding, end of year	175,043	194,919	221,283
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	145,606	162,140	184,070
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	4,102	15,155	13,143
2331 Disbursements for guaranteed loan claims	5,041	2,980	2,413
2351 Repayments of loans receivable	-789	-922	-886
2361 Write-offs of loans receivable		-4,070	-3,468
2364 Other adjustments, net	6,801		
2390 Outstanding, end of year	15,155	13,143	11,202

Balance Sheet (in millions of dollars)

Identification code 073–4149–0–3–376	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	6,119	3,472
Investments in U.S. securities:		
1106 Receivables, net	812	1,226
1206 Non-Federal assets: Receivables, net	113	137
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Defaulted guaranteed loans receivable, gross	4,102	15,155
1502 Interest receivable		291
1504 Foreclosed property	21	12
1505 Allowance for subsidy cost (-)	-2,476	-13,324
1599 Net present value of assets related to defaulted guaranteed loans	1,647	2,134
1999 Total assets	8,691	6,969
LIABILITIES:		
Federal liabilities:		
2103 Debt	2,492	3,236
2105 Other	1,260	558
Non-Federal liabilities:		
2201 Accounts payable	112	156
2204 Liabilities for loan guarantees	4,827	3,019
2999 Total liabilities	8,691	6,969
NET POSITION:		
3300 Cumulative results of operations		
4999 Total liabilities and net position	8,691	6,969

BUSINESS LOAN FUND LIQUIDATING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 073–4154–0–3–376	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected		1	1
1820 Capital transfer of spending authority from offsetting collections to general fund		-1	-1
Budget authority and outlays, net:			
Mandatory:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources		-1	-1
4180 Budget authority, net (total)		-1	-1
4190 Outlays, net (total)		-1	-1

Status of Direct Loans (in millions of dollars)

Identification code 073–4154–0–3–376	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	6	6	6
1290 Outstanding, end of year	6	6	6

Status of Guaranteed Loans (in millions of dollars)

Identification code 073–4154–0–3–376	2025 actual	2026 est.	2027 est.
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year			
2251 Repayments and prepayments			
2290 Outstanding, end of year			
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year			
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year		3	3
2331 Disbursements for guaranteed loan claims			
2351 Repayments of loans receivable			
2361 Write-offs of loans receivable	-9		
2364 Other adjustments, net	12		
2390 Outstanding, end of year	3	3	3

Balance Sheet (in millions of dollars)

Identification code 073–4154–0–3–376	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury		
1206 Non-Federal assets: Receivables, net		
1601 Direct loans, gross	6	6
1602 Interest receivable		
1603 Allowance for estimated uncollectible loans and interest (-)	-6	-6
1604 Direct loans and interest receivable, net		
1606 Foreclosed property		
1699 Value of assets related to direct loans		
1701 Defaulted guaranteed loans, gross		3
1703 Allowance for estimated uncollectible loans and interest (-)		-3
1704 Defaulted guaranteed loans and interest receivable, net		
1706 Foreclosed property		
1799 Value of assets related to loan guarantees		
1801 Other Federal assets: Cash and other monetary assets	9	
1999 Total assets	9	
LIABILITIES:		
Federal liabilities:		
2102 Interest payable		
2104 Resources payable to Treasury	9	
2201 Non-Federal liabilities: Accounts payable		
2999 Total liabilities	9	
NET POSITION:		
3100 Unexpended appropriations		
3300 Cumulative results of operations		
3999 Total net position		
4999 Total liabilities and net position	9	

Disaster Loans Program Account

(including transfers of funds)

For administrative expenses to carry out the direct loan program authorized by section 7(b) of the Small Business Act, $143,000,000, to remain available until expended, of which $1,600,000 is for the Office of Inspector General of the Small Business Administration for audits and reviews of disaster loans and the disaster loan programs and shall be transferred to the appropriations for the Office of Inspector General; of which $133,000,000 is for direct administrative expenses of loan making and servicing to carry out the direct loan program, which may be transferred to the appropriations for Salaries and Expenses; and of which $8,400,000 is for indirect administrative expenses for the direct loan program, which may be transferred to the appropriations for Salaries and Expenses: Provided, That the funds provided under this heading shall be for major disasters declared pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act (42 U.S.C. 5122(2)): Provided further, That the amount for major disasters under this heading is designated by the Congress as being for disaster relief pursuant to a concurrent resolution on the budget.

Program and Financing (in millions of dollars)

Identification code 073–1152–0–1–453	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	1,179	323	365
0705 Reestimates of direct loan subsidy	7,287	11,045	.....
0706 Interest on reestimates of direct loan subsidy	444	984	.....
0709 Administrative expenses	1,009	197	133
0900 Total new obligations, unexpired accounts	9,919	12,549	498
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	128	572	478
1001 Discretionary unobligated balance brought fwd, Oct 1	124	565	.....
1021 Recoveries of prior year unpaid obligations	36	65	65
1070 Unobligated balance (total)	164	637	543
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	32	32	.....
1100 Appropriation, disaster relief pursuant Stafford Act	374	250	143
1100 Appropriation, CR Supplemental	2,249	.....	.....
1120 Appropriations transferred to other acct [073–0200]	-52	-2	-2
1120 Appropriations transferred to other acct [073–0100]	-8	-8	-8
1160 Appropriation, discretionary (total)	2,595	272	133
Appropriations, mandatory:			
1200 Appropriation	7,732	12,030	.....
1221 Appropriations transferred from other acct [073–0500]	.....	88	.....
1260 Appropriations, mandatory (total)	7,732	12,118	.....
1900 Budget authority (total)	10,327	12,390	133
1930 Total budgetary resources available	10,491	13,027	676
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	572	478	178
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	154	535	411
3010 New obligations, unexpired accounts	9,919	12,549	498
3020 Outlays (gross)	-9,502	-12,608	-571
3040 Recoveries of prior year unpaid obligations, unexpired	-36	-65	-65
3050 Unpaid obligations, end of year	535	411	273
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	154	535	411
3200 Obligated balance, end of year	535	411	273
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,595	272	133
Outlays, gross:			
4010 Outlays from new discretionary authority	1,616	197	133
4011 Outlays from discretionary balances	154	323	413
4020 Outlays, gross (total)	1,770	520	546
Mandatory:			
4090 Budget authority, gross	7,732	12,118	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	7,732	12,088	.....
4101 Outlays from mandatory balances	.....	.....	25
4110 Outlays, gross (total)	7,732	12,088	25
4180 Budget authority, net (total)	10,327	12,390	133
4190 Outlays, net (total)	9,502	12,608	571

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 073–1152–0–1–453	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Disaster Assistance Loans	5,306	1,723	1,989
115999 Total direct loan levels	5,306	1,723	1,989
Direct loan subsidy (in percent):			
132001 Disaster Assistance Loans	22.22	18.75	18.37
132999 Weighted average subsidy rate	22.22	18.75	18.37
Direct loan subsidy budget authority:			
133001 Disaster Assistance Loans	1,179	323	365
133999 Total subsidy budget authority	1,179	323	365
Direct loan subsidy outlays:			
134001 Disaster Assistance Loans	761	323	365
134999 Total subsidy outlays	761	323	365
Direct loan reestimates:			
135001 Disaster Assistance Loans	-129	-36	.....
135002 Economic Injury Disaster Loans—Terrorist Attack	-1	-1	.....
135004 COVID Economic Injury Disaster Loans	-777	9,758	.....
135999 Total direct loan reestimates	-907	9,721	.....
Administrative expense data:			
3510 Budget authority	1,009	197	133
3590 Outlays from new authority	1,009	197	133

As required by the Federal Credit Reform Act of 1990, as amended, for loans made pursuant to Section 7(b) of the Small Business Act, as amended, this account records the subsidy costs associated with the direct loans obligated in 1992 and beyond (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year), as well as administrative expenses of the disaster loan program. The subsidy amounts are estimated on a present value basis; the administrative expenses are estimated on a cash basis.

Disaster loans made pursuant to Section 7(b) of the Small Business Act provide Federal assistance for non-farm, private sector disaster losses. Through the disaster assistance program, SBA helps homeowners, renters, businesses of all sizes, and non-profit organizations pay for the cost of replacing, rebuilding or repairing property damaged by disasters. The program is the only form of SBA financial assistance not limited to small businesses. The program provides subsidized loans for up to 30 years to borrowers who have incurred uninsured physical losses or economic injury as the result of a disaster.

Object Classification (in millions of dollars)

Identification code 073–1152–0–1–453	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Other goods and services from Federal sources	1,009	197	133
41.0 Grants, subsidies, and contributions	8,910	12,352	365
99.9 Total new obligations, unexpired accounts	9,919	12,549	498

Disaster Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 073–4150–0–3–453	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	5,306	1,723	1,989
0713 Payment of interest to Treasury	4,729	5,500	6,000
0715 Other	69	100	100
0742 Downward reestimates paid to receipt accounts	8,085	2,093	.....
0743 Interest on downward reestimates	554	215	.....
0900 Total new obligations, unexpired accounts	18,743	9,631	8,089

Disaster Direct Loan Financing Account—Continued

Program and Financing—Continued

Identification code 073–4150–0–3–453		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6,107	2,197	2,969
1021	Recoveries of prior year unpaid obligations	206	500	400
1023	Unobligated balances applied to repay debt	-4,600	.....	.....
1070	Unobligated balance (total)	1,713	2,697	3,369
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	13,544	5,000	5,000
	Spending authority from offsetting collections, mandatory:			
1800	Collected	30,537	34,903	23,316
1801	Change in uncollected payments, Federal sources	383	.....	.....
1825	Spending authority from offsetting collections applied to repay debt	-25,237	-30,000	-23,000
1850	Spending auth from offsetting collections, mand (total)	5,683	4,903	316
1900	Budget authority (total)	19,227	9,903	5,316
1930	Total budgetary resources available	20,940	12,600	8,685
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2,197	2,969	596
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	849	2,457	1,525
3010	New obligations, unexpired accounts	18,743	9,631	8,089
3020	Outlays (gross)	-16,929	-10,063	-8,611
3040	Recoveries of prior year unpaid obligations, unexpired	-206	-500	-400
3050	Unpaid obligations, end of year	2,457	1,525	603
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-154	-537	-537
3070	Change in uncollected pymts, Fed sources, unexpired	-383	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-537	-537	-537
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	695	1,920	988
3200	Obligated balance, end of year	1,920	988	66
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	19,227	9,903	5,316
	Financing disbursements:			
4110	Outlays, gross (total)	16,929	10,063	8,611
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Payments from program account	-762	-323	-365
4120	Upward reestimate	-7,287	-11,045	.....
4120	Interest on upward reestimate	-444	-984	.....
4122	Interest income from Treasury	-551	-551	-551
4123	Repayments, net	-21,493	-22,000	-22,400
4130	Offsets against gross budget authority and outlays (total)	-30,537	-34,903	-23,316
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	-383	.....	.....
4160	Budget authority, net (mandatory)	-11,693	-25,000	-18,000
4170	Outlays, net (mandatory)	-13,608	-24,840	-14,705
4180	Budget authority, net (total)	-11,693	-25,000	-18,000
4190	Outlays, net (total)	-13,608	-24,840	-14,705

Status of Direct Loans (in millions of dollars)

Identification code 073–4150–0–3–453		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority	7,138	869	.....
1121	Limitation available from carry-forward	449	3,016	2,206
1143	Unobligated limitation carried forward (-)	-2,281	-2,162	-217
1150	Total direct loan obligations	5,306	1,723	1,989
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	297,155	324,939	301,386
1231	Disbursements: Direct loan disbursements	3,484	1,140	1,814
1251	Repayments: Repayments and prepayments	-9,532	-1,363	-2,213
1263	Write-offs for default: Direct loans	-14,038	-23,330	-18,719
1264	Other adjustments, net (+ or -)	47,870	.....	.....
1290	Outstanding, end of year	324,939	301,386	282,268

Balance Sheet (in millions of dollars)

Identification code 073–4150–0–3–453		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury	6,546	4,117
	Investments in U.S. securities:		
1106	Receivables, net	7,732	12,030
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	297,155	324,939
1402	Interest receivable	.....	11,025
1404	Foreclosed property	6	5
1405	Allowance for subsidy cost (-)	-40,914	-103,975
1499	Net present value of assets related to direct loans	256,247	231,994
1801	Other Federal assets: Cash and other monetary assets	.....	9
1999	Total assets	270,525	248,150
	LIABILITIES:		
	Federal liabilities:		
2103	Debt	261,870	245,833
2105	Other	8,639	2,308
2201	Non-Federal liabilities: Accounts payable	16	9
2999	Total liabilities	270,525	248,150
	NET POSITION:		
3300	Cumulative results of operations	.....	.....
4999	Total liabilities and net position	270,525	248,150

Disaster Loan Fund Liquidating Account

Program and Financing (in millions of dollars)

Identification code 073–4153–0–3–453		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	.....	1	1
1820	Capital transfer of spending authority from offsetting collections to general fund	.....	-1	-1
	Budget authority and outlays, net:			
	Mandatory:			
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	.....	-1	-1
4180	Budget authority, net (total)	.....	-1	-1
4190	Outlays, net (total)	.....	-1	-1

Status of Direct Loans (in millions of dollars)

Identification code 073–4153–0–3–453		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	1	.....	.....
1264	Other adjustments, net (+ or -)	-1	.....	.....

Balance Sheet (in millions of dollars)

Identification code 073–4153–0–3–453		2024 actual	2025 actual
	ASSETS:		
1101	Federal assets: Fund balances with Treasury	.....	.....
1601	Direct loans, net	1	.....
1603	Allowance for estimated uncollectible loans and interest (-)	.....	.....
1699	Value of assets related to direct loans	1	.....
1999	Total assets	1	.....
	LIABILITIES:		
2104	Federal liabilities: Resources payable to Treasury	1	.....
	NET POSITION:		
3100	Unexpended appropriations	.....	.....

4999	Total liabilities and net position		1	

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

		2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:				
073–272130	Disaster Loan Program, Downward Reestimates of Subsidies	8,639	2,308	
073–272210	Business Loan Program, Negative Subsidies	183		
073–272230	Business Loan Program, Downward Reestimates of Subsidies	1,244	583	
073–322000	All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	-22		
General Fund Offsetting receipts from the public		10,044	2,891	
Intragovernmental payments:				
073–388500	Undistributed Intragovernmental Payments	-14		
General Fund Intragovernmental payments		-14		

Administrative Provisions—Small Business Administration

(including transfers of funds)

Sec. 540. Not to exceed 5 percent of any appropriation made available for the current fiscal year for the Small Business Administration in this Act may be transferred between such appropriations, but no such appropriation shall be increased by more than 10 percent by any such transfers: Provided, That any transfer pursuant to this paragraph shall be treated as a reprogramming of funds under section 608 of this Act and shall not be available for obligation or expenditure except in compliance with the procedures set forth in that section.

Sec. 541. Not to exceed 3 percent of any appropriation made available in this Act for the Small Business Administration under the headings "Salaries and Expenses" and "Business Loans Program Account" may be transferred to the Administration's information technology system modernization and working capital fund (IT WCF), as authorized by section 1077(b)(1) of title X of division A of the National Defense Authorization Act for Fiscal Year 2018, for the purposes specified in section 1077(b)(3) of such Act, upon the advance notice to the Committees on Appropriations of the House of Representatives and the Senate: Provided, That amounts transferred to the IT WCF under this section shall remain available for obligation through September 30, 2030.

SOCIAL SECURITY ADMINISTRATION

Federal Funds

PAYMENT TO LIMITATION ON ADMINISTRATIVE EXPENSES

Program and Financing (in millions of dollars)

Identification code 028–0419–0–1–651		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	22	22	
3020	Outlays (gross)		-22	
3050	Unpaid obligations, end of year	22		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	22	22	
3200	Obligated balance, end of year	22		
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances		22	
4180	Budget authority, net (total)			
4190	Outlays, net (total)		22	

PAYMENTS TO SOCIAL SECURITY TRUST FUNDS

For payment to the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund, as provided under sections 201(m) and 1131(b)(2) of the Social Security Act, $15,000,000.

Program and Financing (in millions of dollars)

Identification code 028–0404–0–1–651		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Taxation of benefits	59,748	57,368	69,059
0002	Other	19	25	28
0900	Total new obligations, unexpired accounts	59,767	57,393	69,087
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	13	13	13
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	59,772	57,393	69,087
1930	Total budgetary resources available	59,785	57,406	69,100
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-5		
1941	Unexpired unobligated balance, end of year	13	13	13
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	3	3
3010	New obligations, unexpired accounts	59,767	57,393	69,087
3020	Outlays (gross)	-59,766	-57,393	-69,087
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	3	3	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	3	3
3200	Obligated balance, end of year	3	3	3
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	59,772	57,393	69,087
	Outlays, gross:			
4100	Outlays from new mandatory authority	59,764	57,390	69,087
4101	Outlays from mandatory balances	2	3	
4110	Outlays, gross (total)	59,766	57,393	69,087
4180	Budget authority, net (total)	59,772	57,393	69,087
4190	Outlays, net (total)	59,766	57,393	69,087

This general fund appropriation reimburses the Social Security trust funds annually for 1) pension reform and 2) interest on unnegotiated checks. Amounts appropriated to this account as permanent indefinite authority include receipts from Federal income taxation of Social Security benefits.

Object Classification (in millions of dollars)

Identification code 028–0404–0–1–651		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	19	25	28
94.0	Financial transfers	59,748	57,368	69,059
99.9	Total new obligations, unexpired accounts	59,767	57,393	69,087

ADMINISTRATIVE COSTS, THE MEDICARE IMPROVEMENTS FOR PATIENTS AND PROVIDERS ACT

Program and Financing (in millions of dollars)

Identification code 028–0415–0–1–571		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	15	15	15
1930	Total budgetary resources available	15	15	15
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	15	15	15
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	11	11	5
3020	Outlays (gross)		-6	-5
3050	Unpaid obligations, end of year	11	5	
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	11	11	5
3200	Obligated balance, end of year	11	5	
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances		6	5
4180	Budget authority, net (total)			
4190	Outlays, net (total)		6	5

Public Law 110–275 requires the Social Security Administration to transmit identity and financial data used to determine eligibility and the amount of Extra Help (also known as low-income subsidy) from the application process to the Medicaid State agency to initiate an application for the Medicare Savings Program. As of 2011, new funding for this program comes from a reimbursable agreement with the Centers for Medicare and Medicaid Services and this funding is reflected within the Limitation on Administrative Expenses account.

ADMINISTRATIVE EXPENSES, CHILDREN'S HEALTH INSURANCE PROGRAM

Program and Financing (in millions of dollars)

Identification code 028–0416–0–1–551		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	2	2
1930	Total budgetary resources available	2	2	2
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	2	2
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

Public Law 111–3 provides assistance for states to insure low-income children who are not eligible for Medicaid whose parent(s) or guardian(s) cannot afford private insurance.

Supplemental Security Income Program

For carrying out titles XI and XVI of the Social Security Act, section 401 of Public Law 92–603, section 212 of Public Law 93–66, as amended, and section 405 of Public Law 95–216, including payment to the Social Security trust funds for administrative expenses incurred pursuant to section 201(g)(1) of the Social Security Act, $51,588,254,000, to remain available until expended: Provided, That any portion of the funds provided to a State in the current fiscal year and not obligated by the State during that year shall be returned to the Treasury: Provided further, That not more than $70,000,000 shall be available for research and demonstrations under sections 1110, 1115, and 1144 of the Social Security Act, and remain available through September 30, 2029.

For making, after June 15 of the current fiscal year, benefit payments to individuals under title XVI of the Social Security Act, for unanticipated costs incurred for the current fiscal year, such sums as may be necessary.

For making benefit payments under title XVI of the Social Security Act for the first quarter of fiscal year 2028, $24,000,000,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 028–0406–0–1–609	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Supplemental Security Income Program (Direct)	67,494	70,771	73,514
0002 Program Integrity	1,399	1,725	1,696
0799 Total direct obligations	68,893	72,496	75,210
0801 State supplementation payments	3,415	3,410	3,520
0809 Reimbursable program activities, subtotal	3,415	3,410	3,520
0900 Total new obligations, unexpired accounts	72,308	75,906	78,730
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,957	572	560
1001 Discretionary unobligated balance brought fwd, Oct 1	319	89	.....
1012 Unobligated balance transfers between expired and unexpired accounts	.....	65	64
1020 Adjustment of unobligated bal brought forward, Oct 1	-12	.....	.....
1021 Recoveries of prior year unpaid obligations	153	10	.....
1022 Capital transfer of unobligated balances to general fund	-7	.....	.....
1026 Adjustment for change in allocation of trust fund limitation or foreign exchange valuation	-138	.....	.....
1033 Recoveries of prior year paid obligations	7	1	.....
1039 Offset to adjustment for change in allocation of trust fund limitation	-19	.....	.....
1070 Unobligated balance (total)	1,941	648	624
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4,818	4,708	4,617
Appropriations, mandatory:			
1200 Appropriation	41,001	45,591	46,971
Advance appropriations, mandatory:			
1270 Advance appropriation	21,700	22,100	23,500
Spending authority from offsetting collections, mandatory:			
1800 Collected	3,420	3,419	3,532
1900 Budget authority (total)	70,939	75,818	78,620
1930 Total budgetary resources available	72,880	76,466	79,244
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	572	560	514
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4,623	3,877	3,897
3010 New obligations, unexpired accounts	72,308	75,906	78,730
3020 Outlays (gross)	-72,899	-75,876	-78,031
3040 Recoveries of prior year unpaid obligations, unexpired	-153	-10	.....
3041 Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050 Unpaid obligations, end of year	3,877	3,897	4,596
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4,623	3,877	3,897
3200 Obligated balance, end of year	3,877	3,897	4,596
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	4,818	4,708	4,617
Outlays, gross:			
4010 Outlays from new discretionary authority	4,277	3,869	3,806
4011 Outlays from discretionary balances	625	880	887
4020 Outlays, gross (total)	4,902	4,749	4,693
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	.....	-1	.....
4033 Non-Federal sources	-7	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-7	-1	.....
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	7	1	.....
4060 Additional offsets against budget authority only (total)	7	1	.....
4070 Budget authority, net (discretionary)	4,818	4,708	4,617
4080 Outlays, net (discretionary)	4,895	4,748	4,693
Mandatory:			
4090 Budget authority, gross	66,121	71,110	74,003
Outlays, gross:			
4100 Outlays from new mandatory authority	65,529	68,189	72,924
4101 Outlays from mandatory balances	2,468	2,938	414
4110 Outlays, gross (total)	67,997	71,127	73,338
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-3,420	-3,419	-3,532
4180 Budget authority, net (total)	67,519	72,399	75,088
4190 Outlays, net (total)	69,472	72,456	74,499

Title XVI of the Social Security Act established a Supplemental Security Income (SSI) program to provide monthly cash benefits as a federally guaranteed minimum income for low-income individuals who are aged, blind, or disabled. A portion of these funds may be used to fund research and demonstration projects.

This schedule also reflects the effects resulting from continuing dedicated program integrity discretionary investments. Please refer to the narrative in the Limitation on Administrative Expenses account for more information.

Object Classification (in millions of dollars)

Identification code 028–0406–0–1–609	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.3 Administrative Expenses	3,335	2,964	2,912
25.3 Beneficiary Services	80	101	120
25.3 Program Integrity (Base)	225	229	260
25.3 Program Integrity (Adjustment)	1,174	1,496	1,436
41.0 Federal benefits	64,030	67,609	70,389
41.0 Research	49	97	93
99.0 Direct obligations	68,893	72,496	75,210
99.0 Reimbursable obligations	3,415	3,410	3,520
99.9 Total new obligations, unexpired accounts	72,308	75,906	78,730

Special Benefits for Certain World War II Veterans

Special and Trust Fund Receipts (in millions of dollars)

Identification code 028–0401–0–1–701	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	3	3	3
2000 Total: Balances and receipts	3	3	3
5099 Balance, end of year	3	3	3

Public Law 106–169 established a benefit program for certain individuals who are at least 65 years old; were in the United States military forces, including veterans of the Filipino Army and Filipino Scouts, during World War II; and who were eligible for SSI for the month of December 1999. To receive this benefit, these individuals must reside outside the United States and meet other requirements for eligibility.

Office of Inspector General

(including transfer of funds)

For expenses necessary for the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, $32,000,000, together with not to exceed $82,665,000, to be transferred and expended as authorized by section

201(g)(1) of the Social Security Act from the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund: Provided, That $2,000,000 shall remain available until expended for information technology modernization, including related hardware and software infrastructure and equipment, and for administrative expenses directly associated with information technology modernization.

In addition, an amount not to exceed 3 percent of the total provided in this appropriation may be transferred from the "Limitation on Administrative Expenses", Social Security Administration, to be merged with this account, to be available for the time and purposes for which this account is available: Provided, That notice of such transfers shall be transmitted promptly to the Committees on Appropriations of the House of Representatives and the Senate at least 15 days in advance of any transfer.

Program and Financing (in millions of dollars)

Identification code 028–0400–0–1–600	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of Inspector General (Direct)	130	136	138
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	5
1001 Discretionary unobligated balance brought fwd, Oct 1		1	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	32	32	32
Spending authority from offsetting collections, discretionary:			
1700 Collected	101	83	83
1700 Collected		25	25
1701 Change in uncollected payments, Federal sources	-3		
1750 Spending auth from offsetting collections, disc (total)	98	108	108
1900 Budget authority (total)	130	140	140
1930 Total budgetary resources available	131	141	145
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	5	7
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	21	20	12
3010 New obligations, unexpired accounts	130	136	138
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-131	-144	-141
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	20	12	9
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-17	-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired	3		
3071 Change in uncollected pymts, Fed sources, expired	10		
3090 Uncollected pymts, Fed sources, end of year	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4	16	8
3200 Obligated balance, end of year	16	8	5
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	130	140	140
Outlays, gross:			
4010 Outlays from new discretionary authority	116	125	126
4011 Outlays from discretionary balances	15	19	15
4020 Outlays, gross (total)	131	144	141
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-110	-108	-108
4040 Offsets against gross budget authority and outlays (total)	-110	-108	-108
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	3		
4052 Offsetting collections credited to expired accounts	9		
4060 Additional offsets against budget authority only (total)	12		
4070 Budget authority, net (discretionary)	32	32	32
4080 Outlays, net (discretionary)	21	36	33
4180 Budget authority, net (total)	32	32	32
4190 Outlays, net (total)	21	36	33

The Office of Inspector General conducts independent audits, evaluations, and investigations to identify and prevent fraud, waste, abuse, and mismanagement of Social Security Administration programs and operations.

Object Classification (in millions of dollars)

Identification code 028–0400–0–1–600	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	81	79	81
12.1 Civilian personnel benefits	34	34	35
21.0 Travel and transportation of persons	2	3	3
23.1 Rental payments to GSA	4	4	4
25.1 Guard Services	1	1	1
25.2 Other services from non-Federal sources	4	4	5
25.3 Other goods and services from Federal sources	1	1	1
25.4 Operation and maintenance of facilities		1	
25.6 Training	1		
25.7 Operation and maintenance of equipment	1	7	5
31.0 Equipment	1	2	3
99.0 Direct obligations	130	136	138
99.9 Total new obligations, unexpired accounts	130	136	138

Employment Summary

Identification code 028–0400–0–1–600	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	474	471	470

State Supplemental Fees

Special and Trust Fund Receipts (in millions of dollars)

Identification code 028–5419–0–2–609	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	273	147	147
0198 Reconciliation adjustment	-258		
0199 Balance, start of year	15	147	147
Receipts:			
Current law:			
1130 State Supplemental Fees, SSI	164		
1130 State Supplemental Fees, SSI		170	175
1199 Total current law receipts	164	170	175
1999 Total receipts	164	170	175
2000 Total: Balances and receipts	179	317	322
Appropriations:			
Current law:			
2101 State Supplemental Fees	-170	-170	-175
3098 Supplemental Security Income Program	138		
5099 Balance, end of year	147	147	147

Program and Financing (in millions of dollars)

Identification code 028–5419–0–2–609	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 State Supplemental Fees (Direct)	170	170	175
0900 Total new obligations, unexpired accounts (object class 25.3)	170	170	175
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	170	170	175
1930 Total budgetary resources available	170	170	175
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	170	170	175
3020 Outlays (gross)	-170	-170	-175
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	170	170	175
Outlays, gross:			
4010 Outlays from new discretionary authority	170	170	175
4180 Budget authority, net (total)	170	170	175
4190 Outlays, net (total)	170	170	175

STATE SUPPLEMENTAL FEES—Continued

The Social Security Administration collects a fee from States for costs related to administering Supplemental Security Income State supplementary payments on behalf of States. A portion of these fees is used to fund some of SSA's administrative costs.

Trust Funds

FEDERAL OLD-AGE AND SURVIVORS INSURANCE TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 028–8006–0–7–651		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	2,456,562	2,263,183	2,057,506
	Receipts:			
	Current law:			
1110	FOASI, Transfers from General Fund (FICA Taxes)	1,040,256	1,115,959	1,161,632
1110	FOASI, Transfers from General Fund (SECA Taxes)	57,126	58,157	61,156
1110	FOASI, Refunds	.....	-4,992	-5,253
1130	FOASI, Non-Attorney Fees	.....	1	1
1130	FOASI, Attorney Fees	1	1	1
1130	FOASI, Tax Refund Offset	6	15	15
1140	FOASI, Federal Employer Contributions (FICA Taxes)	20,832	21,240	21,668
1140	FOASI, Interest Received by Trust Funds	63,706	59,707	56,592
1140	FOASI, Federal Payments to the FOASI Trust Fund	58,499	56,069	67,521
1198	Rounding adjustment	-1	.....	.....
1199	Total current law receipts	1,240,425	1,306,157	1,363,333
1999	Total receipts	1,240,425	1,306,157	1,363,333
2000	Total: Balances and receipts	3,696,987	3,569,340	3,420,839
	Appropriations:			
	Current law:			
2101	Federal Old-age and Survivors Insurance Trust Fund	-3,646	-3,609	-3,624
2101	Federal Old-age and Survivors Insurance Trust Fund	-1,236,785	-1,302,500	-1,359,661
2103	Federal Old-age and Survivors Insurance Trust Fund	-193,497	-205,725	-233,986
2199	Total current law appropriations	-1,433,928	-1,511,834	-1,597,271
2999	Total appropriations	-1,433,928	-1,511,834	-1,597,271
	Special and trust fund receipts returned:			
3010	Federal Old-age and Survivors Insurance Trust Fund	6	.....	.....
3098	Federal Old-age and Survivors Insurance Trust Fund	118	.....	.....
5099	Balance, end of year	2,263,183	2,057,506	1,823,568

Program and Financing (in millions of dollars)

Identification code 028–8006–0–7–651		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Federal Old-age and Survivors Insurance Trust Fund (Direct)	1,433,956	1,511,882	1,597,319
	Budgetary resources:			
	Unobligated balance:			
1012	Unobligated balance transfers between expired and unexpired accounts	.....	48	48
1021	Recoveries of prior year unpaid obligations	124	.....	.....
1026	Adjustment for change in allocation of trust fund limitation or foreign exchange valuation	-118	.....	.....
1030	Other balances withdrawn to special or trust funds	-6	.....	.....
1033	Recoveries of prior year paid obligations	28	.....	.....
1070	Unobligated balance (total)	28	48	48
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	3,646	3,609	3,624
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	1,236,785	1,302,500	1,359,661
1203	Appropriation (previously unavailable)(special or trust)	193,497	205,725	233,986
1260	Appropriations, mandatory (total)	1,430,282	1,508,225	1,593,647
1900	Budget authority (total)	1,433,928	1,511,834	1,597,271
1930	Total budgetary resources available	1,433,956	1,511,882	1,597,319
	Memorandum (non-add) entries:			
	Special and non-revolving trust funds:			
1950	Other balances withdrawn and returned to unappropriated receipts	6	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	125,753	137,966	145,466
3010	New obligations, unexpired accounts	1,433,956	1,511,882	1,597,319
3020	Outlays (gross)	-1,421,619	-1,504,382	-1,590,114
3040	Recoveries of prior year unpaid obligations, unexpired	-124	.....	.....
3050	Unpaid obligations, end of year	137,966	145,466	152,671
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	125,753	137,966	145,466
3200	Obligated balance, end of year	137,966	145,466	152,671
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3,646	3,609	3,624
	Outlays, gross:			
4010	Outlays from new discretionary authority	3,316	3,038	3,048
4011	Outlays from discretionary balances	416	597	617
4020	Outlays, gross (total)	3,732	3,635	3,665
	Mandatory:			
4090	Budget authority, gross	1,430,282	1,508,225	1,593,647
	Outlays, gross:			
4100	Outlays from new mandatory authority	1,299,622	1,363,407	1,586,449
4101	Outlays from mandatory balances	118,265	137,340	.....
4110	Outlays, gross (total)	1,417,887	1,500,747	1,586,449
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-28	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	28	.....	.....
4160	Budget authority, net (mandatory)	1,430,282	1,508,225	1,593,647
4170	Outlays, net (mandatory)	1,417,859	1,500,747	1,586,449
4180	Budget authority, net (total)	1,433,928	1,511,834	1,597,271
4190	Outlays, net (total)	1,421,591	1,504,382	1,590,114
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	2,582,205	2,400,808	2,202,973
5001	Total investments, EOY: Federal securities: Par value	2,400,808	2,202,973	1,976,240

The Old-Age and Survivors Insurance (OASI) program provides monthly cash benefits to retired workers and their dependents, and to survivors of deceased workers. While the total in the table below matches the above presentation, individual line items may vary slightly due to presentation differences.

OASI Cash Outgo Detail

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Benefit Payments	1,411,154	1,494,047	1,579,555
Payments to the Railroad Board	5,996	5,925	6,104
Administrative Expenses	4,456	4,394	4,436
Beneficiary Services	13	16	19
Prior Year Employment Tax Receipts Refund	-28	0	0
Total Outgo	1,421,591	1,504,382	1,590,114

Status of Funds (in millions of dollars)

Identification code 028–8006–0–7–651		2025 actual	2026 est.	2027 est.
	Unexpended balance, start of year:			
0100	Balance, start of year	2,582,315	2,401,149	2,202,972
0999	Total balance, start of year	2,582,315	2,401,149	2,202,972
	Cash income during the year:			
	Current law:			
	Receipts:			
1110	FOASI, Transfers from General Fund (FICA Taxes)	1,040,256	1,115,959	1,161,632
1110	FOASI, Transfers from General Fund (SECA Taxes)	57,126	58,157	61,156
1110	FOASI, Refunds	.....	-4,992	-5,253
1130	Federal Old-age and Survivors Insurance Trust Fund	28	.....	.....
1130	FOASI, Non-Attorney Fees	.....	1	1
1130	FOASI, Attorney Fees	1	1	1
1130	FOASI, Tax Refund Offset	6	15	15
1150	FOASI, Interest Received by Trust Funds	63,706	59,707	56,592
1160	FOASI, Federal Employer Contributions (FICA Taxes)	20,832	21,240	21,668
1160	FOASI, Federal Payments to the FOASI Trust Fund	58,499	56,069	67,521
1199	Income under present law	1,240,454	1,306,157	1,363,333
1999	Total cash income	1,240,454	1,306,157	1,363,333
	Cash outgo during year:			
	Current law:			
2100	Federal Old-age and Survivors Insurance Trust Fund	-1,421,619	-1,504,382	-1,590,114
2199	Outgo under current law	-1,421,619	-1,504,382	-1,590,114
2999	Total cash outgo (-)	-1,421,619	-1,504,382	-1,590,114

	Surplus or deficit:			
3110	Excluding interest	-244,871	-257,932	-283,373
3120	Interest	63,706	59,707	56,592
3199	Subtotal, surplus or deficit	-181,165	-198,225	-226,781
3230	Federal Old-age and Survivors Insurance Trust Fund	.....	48	48
3298	Rounding adjustment	-1	.....	.....
3299	Total adjustments	-1	48	48
3999	Total change in fund balance	-181,166	-198,177	-226,733
	Unexpended balance, end of year:			
4100	Uninvested balance (net), end of year	341	-1	-1
4200	Federal Old-age and Survivors Insurance Trust Fund	2,400,808	2,202,973	1,976,240
4999	Total balance, end of year	2,401,149	2,202,972	1,976,239

Object Classification (in millions of dollars)

Identification code 028–8006–0–7–651		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources [Beneficiary Services]	13	16	19
25.3	Other goods and services from Federal sources [Treasury Payments]	725	759	771
25.3	Other goods and services from Federal sources [RRB]	5,996	5,925	6,104
42.0	Insurance claims and indemnities	1,423,548	1,501,525	1,586,753
94.0	Financial transfers [OIG]	48	46	46
94.0	Financial transfers [LAE + Line 1050]	3,626	3,611	3,626
99.9	Total new obligations, unexpired accounts	1,433,956	1,511,882	1,597,319

Federal Disability Insurance Trust Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 028–8007–0–7–651		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	144,096	182,352	221,246
0198	Reconciliation adjustment	.....	.....	.....
0199	Balance, start of year	144,096	182,352	221,246
	Receipts:			
	Current law:			
1110	FDI, Transfers from General Fund (FICA Taxes)	176,650	189,502	197,258
1110	FDI, Transfers from General Fund (SECA Taxes)	9,704	9,877	10,386
1110	FDI, Refunds	.....	-848	-892
1130	Attorney Fees, Federal Disability Insurance Trust Fund	27	32	34
1130	FDI, Tax Refund Offset	31	109	112
1140	FDI, Federal Employer Contributions (FICA Taxes)	3,538	3,607	3,680
1140	FDI, Interest Received by Trust Funds	6,320	8,131	9,565
1140	FDI, Federal Payments to the FDI Trust Fund	1,508	1,321	1,734
1199	Total current law receipts	197,778	211,731	221,877
1999	Total receipts	197,778	211,731	221,877
2000	Total: Balances and receipts	341,874	394,083	443,123
	Appropriations:			
	Current law:			
2101	Federal Disability Insurance Trust Fund	-2,466	-2,886	-2,904
2101	Federal Disability Insurance Trust Fund	-195,316	-208,807	-218,939
2135	Federal Disability Insurance Trust Fund	38,300	38,856	39,791
2199	Total current law appropriations	-159,482	-172,837	-182,052
2999	Total appropriations	-159,482	-172,837	-182,052
	Special and trust fund receipts returned:			
3010	Federal Disability Insurance Trust Fund	4	.....	.....
3098	Federal Disability Insurance Trust Fund	-44	.....	.....
5099	Balance, end of year	182,352	221,246	261,071

Program and Financing (in millions of dollars)

Identification code 028–8007–0–7–651		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Federal Disability Insurance Trust Fund (Direct)	159,532	172,875	182,087
	Budgetary resources:			
	Unobligated balance:			
1012	Unobligated balance transfers between expired and unexpired accounts	.....	38	35
1021	Recoveries of prior year unpaid obligations	5	.....	.....
1026	Adjustment for change in allocation of trust fund limitation or foreign exchange valuation	44	.....	.....
1030	Other balances withdrawn to special or trust funds	-4	.....	.....
1033	Recoveries of prior year paid obligations	5	.....	.....
1070	Unobligated balance (total)	50	38	35
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	2,466	2,886	2,904
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	195,316	208,807	218,939
1235	Appropriations precluded from obligation (special or trust)	-38,300	-38,856	-39,791
1260	Appropriations, mandatory (total)	157,016	169,951	179,148
1900	Budget authority (total)	159,482	172,837	182,052
1930	Total budgetary resources available	159,532	172,875	182,087
	Memorandum (non-add) entries:			
	Special and non-revolving trust funds:			
1950	Other balances withdrawn and returned to unappropriated receipts	4	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	33,763	33,086	33,890
3010	New obligations, unexpired accounts	159,532	172,875	182,087
3020	Outlays (gross)	-160,204	-172,071	-181,239
3040	Recoveries of prior year unpaid obligations, unexpired	-5	.....	.....
3050	Unpaid obligations, end of year	33,086	33,890	34,738
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	33,763	33,086	33,890
3200	Obligated balance, end of year	33,086	33,890	34,738
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,466	2,886	2,904
	Outlays, gross:			
4010	Outlays from new discretionary authority	2,243	2,430	2,441
4011	Outlays from discretionary balances	405	477	495
4020	Outlays, gross (total)	2,648	2,907	2,936
	Mandatory:			
4090	Budget authority, gross	157,016	169,951	179,148
	Outlays, gross:			
4100	Outlays from new mandatory authority	143,365	136,532	178,303
4101	Outlays from mandatory balances	14,191	32,632	.....
4110	Outlays, gross (total)	157,556	169,164	178,303
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-5	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	5	.....	.....
4160	Budget authority, net (mandatory)	157,016	169,951	179,148
4170	Outlays, net (mandatory)	157,551	169,164	178,303
4180	Budget authority, net (total)	159,482	172,837	182,052
4190	Outlays, net (total)	160,199	172,071	181,239
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	177,775	215,352	255,135
5001	Total investments, EOY: Federal securities: Par value	215,352	255,135	295,808

The Disability Insurance (DI) program provides monthly cash benefits for disabled workers who have not yet attained their normal retirement age, and for their dependents. While the total in the table below matches the above presentation, individual line items may vary slightly due to presentation differences.

DI Cash Outgo Detail

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Benefit Payments	157,271	168,932	178,039
Payments to the Railroad Board	-1	-86	-81
Administrative Expenses	2,768	3,030	3,061
Beneficiary Services	166	195	220
Demonstration Projects	0	0	0
Prior Year Employment Tax Receipts Refund	-5	0	0
Total Outgo	160,199	172,071	181,239

FEDERAL DISABILITY INSURANCE TRUST FUND—Continued

This schedule also reflects the effects resulting from continuing dedicated program integrity discretionary investments. Please refer to the narrative in the Limitation on Administrative Expenses account for more information.

Status of Funds (in millions of dollars)

Identification code 028–8007–0–7–651		2025 actual	2026 est.	2027 est.
	Unexpended balance, start of year:			
0100	Balance, start of year	177,858	215,438	255,136
0999	Total balance, start of year	177,858	215,438	255,136
	Cash income during the year:			
	Current law:			
	Receipts:			
1110	FDI, Transfers from General Fund (FICA Taxes)	176,650	189,502	197,258
1110	FDI, Transfers from General Fund (SECA Taxes)	9,704	9,877	10,386
1110	FDI, Refunds		-848	-892
1130	Federal Disability Insurance Trust Fund	5		
1130	Attorney Fees, Federal Disability Insurance Trust Fund	27	32	34
1130	FDI, Tax Refund Offset	31	109	112
1150	FDI, Interest Received by Trust Funds	6,320	8,131	9,565
1160	FDI, Federal Employer Contributions (FICA Taxes)	3,538	3,607	3,680
1160	FDI, Federal Payments to the FDI Trust Fund	1,508	1,321	1,734
1199	Income under present law	197,783	211,731	221,877
1999	Total cash income	197,783	211,731	221,877
	Cash outgo during year:			
	Current law:			
2100	Federal Disability Insurance Trust Fund	-160,204	-172,071	-181,239
2199	Outgo under current law	-160,204	-172,071	-181,239
2999	Total cash outgo (-)	-160,204	-172,071	-181,239
	Surplus or deficit:			
3110	Excluding interest	31,259	31,529	31,073
3120	Interest	6,320	8,131	9,565
3199	Subtotal, surplus or deficit	37,579	39,660	40,638
3230	Federal Disability Insurance Trust Fund		38	35
3298	Rounding adjustment	1		
3299	Total adjustments	1	38	35
3999	Total change in fund balance	37,580	39,698	40,673
	Unexpended balance, end of year:			
4100	Uninvested balance (net), end of year	86	1	1
4200	Federal Disability Insurance Trust Fund	215,352	255,135	295,808
4999	Total balance, end of year	215,438	255,136	295,809

Object Classification (in millions of dollars)

Identification code 028–8007–0–7–651		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Beneficiary Services (VR & Tickets)	163	195	220
25.3	Other purchases of goods and services from Government accounts (Treasury Admin)	120	123	125
42.0	Disability insurance benefits	156,733	169,633	178,803
94.0	Financial transfers (OIG)	33	37	37
94.0	Financial transfers (LAE)	2,483	2,887	2,902
99.9	Total new obligations, unexpired accounts	159,532	172,875	182,087

LIMITATION ON ADMINISTRATIVE EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses, including the hire and purchase of two passenger motor vehicles, and not to exceed $20,000 for official reception and representation expenses, not more than $14,692,978,000 may be expended, as authorized by section 201(g)(1) of the Social Security Act, from any one or all of the trust funds referred to in such section: Provided, That unobligated balances of funds provided under this paragraph at the end of fiscal year 2027 not needed for fiscal year 2027 shall remain available until expended to invest in the Social Security Administration information technology and telecommunications hardware and software infrastructure, including related equipment and non-payroll administrative expenses associated solely with this information technology and telecommunications infrastructure: Provided further, That the Commissioner of Social Security shall notify the Committees on Appropriations of the House of Representatives and the Senate prior to making unobligated balances available under the authority in the previous proviso: Provided further, That reimbursement to the trust funds under this heading for expenditures for official time for employees of the Social Security Administration pursuant to 5 U.S.C. 7131, and for facilities or support services for labor organizations pursuant to policies, regulations, or procedures referred to in section 7135(b) of such title shall be made by the Secretary of the Treasury, with interest, from amounts in the general fund not otherwise appropriated, as soon as possible after such expenditures are made.

From funds provided under the first paragraph under this heading, not more than $2,397,000,000, to remain available through March 31, 2028, is for the costs associated with continuing disability reviews under titles II and XVI of the Social Security Act, including work-related continuing disability reviews to determine whether earnings derived from services demonstrate an individual's ability to engage in substantial gainful activity, for the cost associated with conducting redeterminations of eligibility under title XVI of the Social Security Act, for the cost of co-operative disability investigation units, and for the cost associated with the prosecution of fraud in the programs and operations of the Social Security Administration by Special Assistant United States Attorneys: Provided, That, of such amount, $273,000,000 is provided to meet the terms of a concurrent resolution on the budget and $2,124,000,000 is additional new budget authority specified for purposes of a concurrent resolution on the budget: Provided further, That, of the additional new budget authority described in the preceding proviso, $25,100,000 shall be transferred to the "Office of Inspector General", Social Security Administration, for the cost of jointly operated co-operative disability investigation units: Provided further, That such transfer authority is in addition to any other transfer authority provided by law: Provided further, That the Commissioner shall provide to the Congress (at the conclusion of the fiscal year) a report on the obligation and expenditure of these funds, similar to the reports that were required by section 103(d)(2) of Public Law 104–121 for fiscal years 1996 through 2002: Provided further, That none of the funds described in this paragraph shall be available for transfer or reprogramming except as specified in this paragraph.

In addition, $175,000,000 to be derived from administration fees in excess of $5.00 per supplementary payment collected pursuant to section 1616(d) of the Social Security Act or section 212(b)(3) of Public Law 93–66, which shall remain available until expended: Provided, That to the extent that the amounts collected pursuant to such sections in fiscal year 2027 exceed $175,000,000, the amounts shall be available in fiscal year 2028 only to the extent provided in advance in appropriations Acts.

In addition, up to $1,000,000 to be derived from fees collected pursuant to section 303(c) of the Social Security Protection Act, which shall remain available until expended.

Program and Financing (in millions of dollars)

Identification code 028–8704–0–7–651		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	LAE Program Direct	12,425	12,446	12,472
0003	Additional PI 24/25	138		
0007	AIF/ITS		200	200
0009	Program Integrity (Base)	273	273	273
0029	Additional Program Integrity	1,504	2,099	2,085
0030	OIG Transfer from Program Integrity Adjustment	15	25	25
0799	Total direct obligations	14,355	15,043	15,055
0801	Reimbursable activity, general	91	88	91
0809	Reimbursable program activities, subtotal	91	88	91
0899	Total reimbursable obligations	91	88	91
0900	Total new obligations, unexpired accounts	14,446	15,131	15,146
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	358	419	264
1001	Discretionary unobligated balance brought fwd, Oct 1	306		
1012	Unobligated balance transfers between expired and unexpired accounts [ITS Transfers]	261	45	200
1021	Recoveries of prior year unpaid obligations [X Year]	19		
1070	Unobligated balance (total)	638	464	464
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected - LAE Direct	11,109	12,446	12,472
1700	Collected - Program Integrity Base	273	273	273
1700	Collected - Reimbursables	91	88	91
1700	Collected - Additional Program Integrity	1,615	2,099	2,099
1700	Collected - OIG Transfer from Program Integrity Adjustment	15	25	25

1701	Change in uncollected payments, Federal sources	1,286	.....	.....
1750	Spending auth from offsetting collections, disc (total)	14,389	14,931	14,960
	Spending authority from offsetting collections, mandatory:			
1800	Collected	19	.....	.....
1900	Budget authority (total)	14,408	14,931	14,960
1930	Total budgetary resources available	15,046	15,395	15,424
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-181	.....	.....
1941	Unexpired unobligated balance, end of year	419	264	278
	Special and non-revolving trust funds:			
1951	Unobligated balance expiring	181	.....	.....
1952	Expired unobligated balance, start of year	481	685	685
1953	Expired unobligated balance, end of year	504	685	685
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,993	2,821	2,904
3010	New obligations, unexpired accounts	14,446	15,131	15,146
3011	Obligations ("upward adjustments"), expired accounts	89	.....	.....
3020	Outlays (gross)	-14,428	-15,048	-15,033
3040	Recoveries of prior year unpaid obligations, unexpired	-19	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-260	.....	.....
3050	Unpaid obligations, end of year	2,821	2,904	3,017
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-3,774	-3,067	-3,067
3070	Change in uncollected pymts, Fed sources, unexpired	-1,286	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	1,993	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-3,067	-3,067	-3,067
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-781	-246	-163
3200	Obligated balance, end of year	-246	-163	-50
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	14,389	14,931	14,960
	Outlays, gross:			
4010	Outlays from new discretionary authority	12,007	12,471	12,488
4011	Outlays from discretionary balances	2,402	2,577	2,545
4020	Outlays, gross (total)	14,409	15,048	15,033
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources - LAE Direct	-12,839	-12,446	-12,472
4030	Federal sources - Program Integrity Base	-273	-273	-273
4030	Federal sources - Reimbursable	-91	-88	-91
4030	Federal sources - AIF/ITS	-207	.....	.....
4030	Federal sources - OIG Transfer from Program Integrity Adjustment	-15	-25	-25
4030	Federal sources - Additional Program Integrity	-1,642	-2,099	-2,099
4033	Non-Federal sources	-142	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-15,209	-14,931	-14,960
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-1,286	.....	.....
4052	Offsetting collections credited to expired accounts	2,106	.....	.....
4060	Additional offsets against budget authority only (total)	820	.....	.....
4070	Budget authority, net (discretionary)	.....	.....	.....
4080	Outlays, net (discretionary)	-800	117	73
	Mandatory:			
4090	Budget authority, gross	19	.....	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	10	.....	.....
4101	Outlays from mandatory balances	9	.....	.....
4110	Outlays, gross (total)	19	.....	.....
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-19	.....	.....
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	-800	117	73

The Limitation on Administrative Expenses (LAE) account provides resources for Social Security to administer the Old-Age and Survivors Insurance (OASI) and Disability Insurance (DI) programs, the Supplemental Security Income (SSI) program, the Special Benefits for Certain World War II Veterans program, and certain health insurance functions for the aged and disabled.

The proposed $2.4 billion in discretionary funding in 2027 for dedicated program integrity activities, including a $2.1 billion adjustment, allows SSA to conduct continuing disability reviews and SSI redeterminations to confirm that participants remain eligible to receive benefits, and it supports anti-fraud cooperative disability investigation (CDI) units and Special Assistant U.S. Fraud Attorneys. To continue to support these important anti-fraud activities, the appropriations language provides for SSA to transfer $25.1 million to the SSA Office of the Inspector General to fund CDI unit costs.

Object Classification (in millions of dollars)

Identification code 028–8704–0–7–651		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	5,415	5,224	5,334
11.3	Other than full-time permanent	78	77	81
11.5	Other personnel compensation	216	411	282
11.8	Special personal services payments	1	2	2
11.9	Total personnel compensation	5,710	5,714	5,699
12.1	Civilian personnel benefits	2,216	2,212	2,299
13.0	Benefits for former personnel	56	3	3
21.0	Travel and transportation of persons	5	4	4
22.0	Transportation of things	6	5	5
23.1	Rental payments to GSA	697	691	637
23.2	Rental payments to others	.....	1	.....
23.3	Communications, utilities, and miscellaneous charges	469	505	428
24.0	Printing and reproduction	52	40	40
25.1	Advisory and assistance services	114	145	142
25.2	Other services from non-Federal sources	3,066	3,131	3,339
25.3	Other goods and services from Federal sources	533	476	462
25.4	Operation and maintenance of facilities	85	68	68
25.7	Operation and maintenance of equipment	823	1,347	1,306
26.0	Supplies and materials	27	22	22
31.0	Equipment	336	552	474
32.0	Land and structures	23	18	18
41.0	Grants, subsidies, and contributions	63	50	50
42.0	Insurance claims and indemnities	58	46	46
94.0	Financial transfers	16	13	13
99.0	Direct obligations	14,355	15,043	15,055
99.0	Reimbursable obligations	91	88	91
99.9	Total new obligations, unexpired accounts	14,446	15,131	15,146

Employment Summary

Identification code 028–8704–0–7–651		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	53,914	50,935	51,543
2001	Reimbursable civilian full-time equivalent employment	160	270	277

COMMISSIONER'S BUDGET

As directed by Section 104 of Public Law 103–296, the Social Security Independence and Program Improvements Act of 1994, the Commissioner of Social Security shall prepare an annual budget for SSA, which shall be submitted by the President to the Congress without revision, together with the President's request for SSA. The Commissioner's budget includes $14,997 million ($14,821 million without fees) for total administrative discretionary resources in 2027 . This represents $14,819 million for SSA administrative expenses including State supplemental fees, $63 million for research, and $115 million for the Office of the Inspector General.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

		2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:				
028–241700	SSI, Attorney Fees	9	9	9
028–309600	Recovery of Beneficiary Overpayments from SSI Program	3,578	3,034	3,128
028–322000	All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	3	.....	.....
075–241800	Receipts from SSI Administrative Fee	80	81	82
General Fund Offsetting receipts from the public		3,670	3,124	3,219

OTHER INDEPENDENT AGENCIES

400 YEARS OF AFRICAN-AMERICAN HISTORY COMMISSION

Federal Funds

400 YEARS OF AFRICAN-AMERICAN HISTORY COMMISSION

Program and Financing (in millions of dollars)

Identification code 247–5721–0–2–801		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	2		
0900	Total new obligations, unexpired accounts (object class 41.0)	2		
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1			3
	Budget authority:			
	Appropriations, discretionary:			
1121	Appropriations transferred from other acct [014–1036]	3	3	
1930	Total budgetary resources available	3	3	3
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year		3	3
	Special and non-revolving trust funds:			
1951	Unobligated balance expiring	1		
1952	Expired unobligated balance, start of year	3	4	4
1953	Expired unobligated balance, end of year	3	4	4
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3		
3010	New obligations, unexpired accounts	2		
3020	Outlays (gross)	-5		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3	3	
	Outlays, gross:			
4010	Outlays from new discretionary authority	2		
4011	Outlays from discretionary balances	3		
4020	Outlays, gross (total)	5		
4180	Budget authority, net (total)	3	3	
4190	Outlays, net (total)	5		

ACCESS BOARD

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the Access Board, as authorized by section 502 of the Rehabilitation Act of 1973 (29 U.S.C. 792), $9,955,000: Provided, That, notwithstanding any other provision of law, there may be credited to this appropriation funds received for publications and training expenses.

Program and Financing (in millions of dollars)

Identification code 310–3200–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and expenses	10	10	10
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	10	10	10
1930	Total budgetary resources available	10	10	10
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	3	2
3010	New obligations, unexpired accounts	10	10	10
3020	Outlays (gross)	-9	-11	-10
3050	Unpaid obligations, end of year	3	2	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	3	2
3200	Obligated balance, end of year	3	2	2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	10	10	10
	Outlays, gross:			
4010	Outlays from new discretionary authority	7	8	8
4011	Outlays from discretionary balances	2	3	2
4020	Outlays, gross (total)	9	11	10
4180	Budget authority, net (total)	10	10	10
4190	Outlays, net (total)	9	11	10

The Architectural and Transportation Barriers Compliance Board (Access Board) was established by section 502 of the Rehabilitation Act of 1973. The Access Board is responsible for developing guidelines under the Americans with Disabilities Act, the Architectural Barriers Act, and the Telecommunications Act. These guidelines ensure that buildings and facilities, transportation vehicles, and telecommunications equipment covered by these laws are readily accessible to and usable by people with disabilities. The Board is also responsible for developing standards under section 508 of the Rehabilitation Act for accessible electronic and information technology used by Federal agencies and standards under section 510 of the Rehabilitation Act for accessible medical diagnostic equipment. In addition, the Access Board enforces the Architectural Barriers Act, and provides training and technical assistance on the guidelines and standards it develops.

The Board also has additional responsibilities under the Help America Vote Act. The Board serves on the Board of Advisors and the Technical Guidelines Development Committee, which helps the Election Assistance Commission develop voluntary guidelines and guidance for voting systems, including accessibility for people with disabilities. In addition, the Board is responsible for promoting accessibility for people with disabilities throughout all segments of society, since this is a statutory purpose for which appropriated funds are used.

Object Classification (in millions of dollars)

Identification code 310–3200–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	4	4	4
12.1	Civilian personnel benefits	1	1	1
23.1	Rental payments to GSA	1	1	1
25.1	Advisory and assistance services	1	1	1
25.3	Other goods and services from Federal sources	1	1	1
25.7	Operation and maintenance of equipment	2	2	2
99.9	Total new obligations, unexpired accounts	10	10	10

Employment Summary

Identification code 310–3200–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	25	25	25

ADMINISTRATIVE CONFERENCE OF THE UNITED STATES

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Administrative Conference of the United States, authorized by 5 U.S.C. 591 et seq., $3,430,000, to remain available until September 30, 2028, of which not to exceed $1,000 is for official reception and representation expenses.

SALARIES AND EXPENSES—Continued

Program and Financing (in millions of dollars)

Identification code 302–1700–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses (Direct)	3	3	3
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	3	3	3
1930	Total budgetary resources available	3	3	3
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	3	3	3
3020	Outlays (gross)	-3	-3	-3
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3	3	3
	Outlays, gross:			
4010	Outlays from new discretionary authority	3	2	2
4011	Outlays from discretionary balances		1	1
4020	Outlays, gross (total)	3	3	3
4180	Budget authority, net (total)	3	3	3
4190	Outlays, net (total)	3	3	3

The Administrative Conference of the United States is an independent agency that assists the President, the Congress, the Judicial Conference, and Federal agencies in improving the regulatory and legal process through consensus-driven applied research. The Conference analyzes the administrative law process and, among its many activities, issues formal recommendations for improvements that reduce costs to government agencies, promote effective public participation in the rulemaking process, and reduce unnecessary litigation. The Conference is a public-private partnership comprised of senior government officials and private sector leaders in law, business, and academia.

Object Classification (in millions of dollars)

Identification code 302–1700–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	2	2	2
25.1	Advisory and assistance services	1	1	1
99.0	Direct obligations	3	3	3
99.9	Total new obligations, unexpired accounts	3	3	3

Employment Summary

Identification code 302–1700–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	14	14	14

ADVISORY COUNCIL ON HISTORIC PRESERVATION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Advisory Council on Historic Preservation (Public Law 89–665), $5,151,000.

Program and Financing (in millions of dollars)

Identification code 306–2300–0–1–303		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses (Direct)	9	9	5
0801	Salaries and Expenses (Reimbursable)	2	2	2
0900	Total new obligations, unexpired accounts	11	11	7
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	6	3
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	9	8	5
	Spending authority from offsetting collections, discretionary:			
1700	Collected	3		
1701	Change in uncollected payments, Federal sources	3		
1750	Spending auth from offsetting collections, disc (total)	6		
1900	Budget authority (total)	15	8	5
1930	Total budgetary resources available	17	14	8
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	6	3	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1		3
3010	New obligations, unexpired accounts	11	11	7
3020	Outlays (gross)	-12	-8	-5
3050	Unpaid obligations, end of year		3	5
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-5	-5
3070	Change in uncollected pymts, Fed sources, unexpired	-3		
3090	Uncollected pymts, Fed sources, end of year	-5	-5	-5
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-1	-5	-2
3200	Obligated balance, end of year	-5	-2	
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	15	8	5
	Outlays, gross:			
4010	Outlays from new discretionary authority	9	8	5
4011	Outlays from discretionary balances	3		
4020	Outlays, gross (total)	12	8	5
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-3		
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-3		
4070	Budget authority, net (discretionary)	9	8	5
4080	Outlays, net (discretionary)	9	8	5
4180	Budget authority, net (total)	9	8	5
4190	Outlays, net (total)	9	8	5

The Council advises the President and the Congress on national historic preservation policy and promotes the preservation, enhancement, and productive use of our Nation's historic resources.

Object Classification (in millions of dollars)

Identification code 306–2300–0–1–303		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	5	5	3
11.9	Total personnel compensation	5	5	3
12.1	Civilian personnel benefits	2	2	1
23.2	Rental payments to others	1	1	1
25.7	Operation and maintenance of equipment	1	1	
99.0	Direct obligations	9	9	5
99.0	Reimbursable obligations	1	1	1
99.5	Adjustment for rounding	1	1	1
99.9	Total new obligations, unexpired accounts	11	11	7

Employment Summary

Identification code 306–2300–0–1–303		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	33	33	33
2001	Reimbursable civilian full-time equivalent employment	12	12	12

APPALACHIAN REGIONAL COMMISSION

Federal Funds

APPALACHIAN REGIONAL COMMISSION

For expenses necessary to carry out the programs authorized by the Appalachian Regional Development Act of 1965, as amended, notwithstanding section 14704 of title 40, United States Code, and for expenses necessary for the Federal Co-Chairman and the Alternate on the Appalachian Regional Commission and payment of the Federal share of the administrative expenses of the Commission, including services as authorized by 5 U.S.C. 3109, and hire of passenger motor vehicles, $120,000,000, to remain available until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 309–0200–0–1–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0102 Base Grant Program Activity	140	185	207
0103 Infrastructure Investment and Jobs Act Grant Program Activity	169	224	246
0191 Total Appalachian regional development programs	309	409	453
0201 Commission Administration	9	9	8
0202 Programmatic Administration	6	6	6
0203 Office of the Inspector General	2	2	2
0204 Office of the Federal Co-Chair	2	2	2
0291 Total Administration, Salaries and Expenses	19	19	18
0799 Total direct obligations	328	428	471
0801 Reimbursable program activity	4	4	4
0900 Total new obligations, unexpired accounts	332	432	475
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	440	574	612
1021 Recoveries of prior year unpaid obligations	61	65	61
1070 Unobligated balance (total)	501	639	673
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	200	200	120
Advance appropriations, discretionary:			
1170 Advance appropriation (Infrastructure Investment and Jobs Act)	200	200	
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	2	2
1701 Change in uncollected payments, Federal sources	-1	-1	-1
1750 Spending auth from offsetting collections, disc (total)	1	1	1
Spending authority from offsetting collections, mandatory:			
1800 Collected	4	4	4
1900 Budget authority (total)	405	405	125
1930 Total budgetary resources available	906	1,044	798
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	574	612	323
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	845	895	961
3010 New obligations, unexpired accounts	332	432	475
3020 Outlays (gross)	-221	-301	-263
3040 Recoveries of prior year unpaid obligations, unexpired	-61	-65	-61
3050 Unpaid obligations, end of year	895	961	1,112
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-14	-13	-12
3070 Change in uncollected pymts, Fed sources, unexpired	1	1	1
3090 Uncollected pymts, Fed sources, end of year	-13	-12	-11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	831	882	949
3200 Obligated balance, end of year	882	949	1,101
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	401	401	121
Outlays, gross:			
4010 Outlays from new discretionary authority	37	40	12
4011 Outlays from discretionary balances	180	257	247
4020 Outlays, gross (total)	217	297	259
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2	-2	-2
4040 Offsets against gross budget authority and outlays (total)	-2	-2	-2
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1	1	1
4060 Additional offsets against budget authority only (total)	1	1	1
4070 Budget authority, net (discretionary)	400	400	120
4080 Outlays, net (discretionary)	215	295	257
Mandatory:			
4090 Budget authority, gross	4	4	4
Outlays, gross:			
4100 Outlays from new mandatory authority	4	4	4
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-4	-4	-4
4180 Budget authority, net (total)	400	400	120
4190 Outlays, net (total)	215	295	257

The Budget provides $120 million for the Appalachian Regional Commission (ARC), which was established as a Federal-State partnership in 1965 to invest in long-lasting economic development in the 423-county Appalachian Region. The Commission is comprised of 13 members representing the States in the region and a Federal Co-Chair, who represents the Federal Government. ARC's mission is to invest and partner to strengthen economic development in Appalachia. ARC's activities include infrastructure development, workforce training and skill building, research, and coordination of regional investments and initiatives. In addition, ARC administers two competitive grant initiatives: the POWER (Partnerships for Opportunity and Workforce and Economic Revitalization) Initiative to expand economic growth in coal communities; and the INSPIRE (Investments Supporting Partnerships in Recovery Ecosystems) Initiative to support workforce recovery ecosystems.

Object Classification (in millions of dollars)

Identification code 309–0200–0–1–452	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	1	1	1
25.2 Other services from non-Federal sources	18	18	18
41.0 Grants, subsidies, and contributions	309	409	452
99.0 Direct obligations	328	428	471
99.0 Reimbursable obligations	4	4	4
99.9 Total new obligations, unexpired accounts	332	432	475

Employment Summary

Identification code 309–0200–0–1–452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	5	5	5

BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FOUNDATION

Trust Funds

BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FOUNDATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 313–8281–0–7–502	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	40	40	40
Receipts:			
Current law:			
1140 Interest on Investments, Barry Goldwater Scholarship and Excellence in Education Foundation	3	2	2
2000 Total: Balances and receipts	43	42	42
Appropriations:			
Current law:			
2101 Barry Goldwater Scholarship and Excellence in Education Foundation	-3	-2	-2

BARRY GOLDWATER SCHOLARSHIP AND EXCELLENCE IN EDUCATION FOUNDATION—Continued

Special and Trust Fund Receipts—Continued

Identification code 313–8281–0–7–502	2025 actual	2026 est.	2027 est.
5099 Balance, end of year	40	40	40

Program and Financing (in millions of dollars)

Identification code 313–8281–0–7–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Barry Goldwater Scholarship and Excellence in Education Foundation	1	1	1
0002 Scholarship Grant Funding	2	2	2
0900 Total new obligations, unexpired accounts (object class 41.0)	3	3	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	40	40	39
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3	2	2
1900 Budget authority (total)	3	2	2
1930 Total budgetary resources available	43	42	41
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	40	39	38
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			1
3010 New obligations, unexpired accounts	3	3	3
3020 Outlays (gross)	-3	-2	-2
3050 Unpaid obligations, end of year		1	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			1
3200 Obligated balance, end of year		1	2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	3	2	2
Outlays, gross:			
4100 Outlays from new mandatory authority		2	2
4101 Outlays from mandatory balances	3		
4110 Outlays, gross (total)	3	2	2
4180 Budget authority, net (total)	3	2	2
4190 Outlays, net (total)	3	2	2
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	73	74	74
5001 Total investments, EOY: Federal securities: Par value	74	74	74

Public Law 99–661 established the Barry Goldwater Scholarship and Excellence in Education Foundation to operate the scholarship program that is a significant permanent tribute to the late Senator from Arizona. The Foundation awards scholarships to outstanding undergraduate students who intend to pursue research careers in mathematics, the natural sciences and engineering. The Foundation supports between 250 and 500 scholarships annually.

Employment Summary

Identification code 313–8281–0–7–502	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2	2	2

BUREAU OF CONSUMER FINANCIAL PROTECTION

Federal Funds

BUREAU OF CONSUMER FINANCIAL PROTECTION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 581–5577–0–2–376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	45	29	19
0198 Reconciliation adjustment	-1		
0199 Balance, start of year	44	29	19
Receipts:			
Current law:			
1110 Transfers from the Federal Reserve Board, Bureau of Consumer Financial Protection Fund	494	321	484
1140 Earnings on Investments, Bureau of Consumer Financial Protection Fund	23	6	10
1199 Total current law receipts	517	327	494
1999 Total receipts	517	327	494
2000 Total: Balances and receipts	561	356	513
Appropriations:			
Current law:			
2101 Bureau of Consumer Financial Protection Fund	-517	-327	-494
2103 Bureau of Consumer Financial Protection Fund	-44	-29	-19
2132 Bureau of Consumer Financial Protection Fund	29	19	28
2199 Total current law appropriations	-532	-337	-485
2999 Total appropriations	-532	-337	-485
5099 Balance, end of year	29	19	28

Program and Financing (in millions of dollars)

Identification code 581–5577–0–2–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Consumer Financial Protection Bureau	690	490	496
0100 Direct program activities, subtotal	690	490	496
0808 Reimbursable program activity	2	2	2
0809 Reimbursable program activities, subtotal	2	2	2
0900 Total new obligations, unexpired accounts	692	492	498
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	235	116	
1021 Recoveries of prior year unpaid obligations	35	36	10
1033 Recoveries of prior year paid obligations	3		
1070 Unobligated balance (total)	273	152	10
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	517	327	494
1203 Appropriation (previously unavailable)(special or trust)	44	29	19
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-29	-19	-28
1260 Appropriations, mandatory (total)	532	337	485
Spending authority from offsetting collections, mandatory:			
1800 Collected	3	3	3
1900 Budget authority (total)	535	340	488
1930 Total budgetary resources available	808	492	498
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	116		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	163	128	98
3010 New obligations, unexpired accounts	692	492	498
3020 Outlays (gross)	-692	-486	-453
3040 Recoveries of prior year unpaid obligations, unexpired	-35	-36	-10
3050 Unpaid obligations, end of year	128	98	133
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-2	-2
3090 Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	161	126	96
3200 Obligated balance, end of year	126	96	131

	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	535	340	488
	Outlays, gross:			
4100	Outlays from new mandatory authority	291	325	335
4101	Outlays from mandatory balances	401	161	118
4110	Outlays, gross (total)	692	486	453
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-5	-3	-3
4123	Non-Federal sources	-1	.....	.....
4130	Offsets against gross budget authority and outlays (total)	-6	-3	-3
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	3	.....	.....
4160	Budget authority, net (mandatory)	532	337	485
4170	Outlays, net (mandatory)	686	483	450
4180	Budget authority, net (total)	532	337	485
4190	Outlays, net (total)	686	483	450
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	419	194	198
5001	Total investments, EOY: Federal securities: Par value	194	198	213

The Consumer Financial Protection Bureau (CFPB or Bureau) was established under Title X of the Dodd-Frank Wall Street Reform and Consumer Protection Act (the Act) (P.L. 111–203) as an independent bureau in the Federal Reserve System. The Act consolidated authorities previously shared by seven Federal agencies under Federal consumer financial laws into the CFPB and provided the Bureau with additional authorities to conduct rulemaking, supervision, and enforcement. Funding required to support the CFPB's operations is obtained primarily through transfers from the Board of Governors of the Federal Reserve System. Pursuant to the Act, the CFPB is also authorized to collect civil penalties in any judicial or administrative action under Federal consumer financial laws. These amounts are maintained and displayed in a separate account titled "Consumer Financial Civil Penalty Fund. For 2027, this amount is based upon the full amount the CFPB is eligible to draw from the Federal Reserve under Dodd-Frank, as amended by the One Big Beautiful Bill Act. The Bureau is currently under a court order that effectively requires it to draw the full amount available. If that order is lifted, the Bureau will reconsider the appropriate amount to draw to fulfill its statutory duties.

Object Classification (in millions of dollars)

Identification code 581–5577–0–2–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	346	246	247
12.1	Civilian personnel benefits	135	103	104
21.0	Travel and transportation of persons	3	7	7
23.1	Rental payments to GSA	4	.....	.....
23.3	Communications, utilities, and miscellaneous charges	7	3	3
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	93	65	67
25.2	Other services from non-Federal sources	6	3	3
25.3	Other goods and services from Federal sources	63	41	42
25.4	Operation and maintenance of facilities	1	.....	.....
26.0	Supplies and materials	4	4	4
31.0	Equipment	27	17	18
99.0	Direct obligations	690	490	496
99.0	Reimbursable obligations	2	2	2
99.9	Total new obligations, unexpired accounts	692	492	498

Employment Summary

Identification code 581–5577–0–2–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,668	1,211	1,147

Consumer Financial Civil Penalty Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 581–5578–0–2–376		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	10	10	.....
	Receipts:			
	Current law:			
1110	Penalties and Fines, Consumer Financial Protection	176	.....	.....
2000	Total: Balances and receipts	186	10	.....
	Appropriations:			
	Current law:			
2101	Consumer Financial Civil Penalty Fund	-175	.....	.....
2103	Consumer Financial Civil Penalty Fund	-10	-10	.....
2132	Consumer Financial Civil Penalty Fund	10	.....	.....
2199	Total current law appropriations	-175	-10	.....
2999	Total appropriations	-175	-10	.....
5098	Rounding adjustment	-1	.....	.....
5099	Balance, end of year	10	.....	.....

Program and Financing (in millions of dollars)

Identification code 581–5578–0–2–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Civil Penalty Payments	1,890	293	125
0900	Total new obligations, unexpired accounts (object class 25.2)	1,890	293	125
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2,123	421	139
1033	Recoveries of prior year paid obligations	13	1	.....
1070	Unobligated balance (total)	2,136	422	139
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	175	.....	.....
1203	Appropriation (previously unavailable)(special or trust)	10	10	.....
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-10	.....	.....
1260	Appropriations, mandatory (total)	175	10	.....
1930	Total budgetary resources available	2,311	432	139
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	421	139	14
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	224	26	33
3010	New obligations, unexpired accounts	1,890	293	125
3020	Outlays (gross)	-2,088	-286	-115
3050	Unpaid obligations, end of year	26	33	43
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	224	26	33
3200	Obligated balance, end of year	26	33	43
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	175	10	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	8	.....
4101	Outlays from mandatory balances	2,088	278	115
4110	Outlays, gross (total)	2,088	286	115
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-13	-1	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	13	1	.....
4160	Budget authority, net (mandatory)	175	10	.....
4170	Outlays, net (mandatory)	2,075	285	115
4180	Budget authority, net (total)	175	10	.....
4190	Outlays, net (total)	2,075	285	115

Pursuant to Title X of the Dodd-Frank Wall Street Reform and Consumer Protection Act (the Act) (P.L. 111–203), the Consumer Financial Protection Bureau (CFPB or Bureau) is authorized to collect civil penalties obtained in any judicial or administrative action under Federal consumer financial

CONSUMER FINANCIAL CIVIL PENALTY FUND—Continued

laws. Per the Act, such funds will be available for payments to the victims of activities for which civil penalties have been imposed under the Federal consumer financial laws. Obligations related to victim compensation are contingent upon identifying the specific victims qualifying for payments. To the extent that such victims cannot be located or such payments are otherwise not practicable, the Bureau may use such funds for the purpose of consumer education and financial literacy programs.

CENTRAL INTELLIGENCE AGENCY

Federal Funds

CENTRAL INTELLIGENCE AGENCY RETIREMENT AND DISABILITY SYSTEM FUND

For payment to the Central Intelligence Agency Retirement and Disability System Fund, to maintain the proper funding level for continuing the operation of the Central Intelligence Agency Retirement and Disability System, $514,000,000.

Program and Financing (in millions of dollars)

Identification code 056–3400–0–1–054		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Personnel benefits	514	514	514
0900	Total new obligations, unexpired accounts (object class 13.0)	514	514	514
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	514	514	514
1930	Total budgetary resources available	514	514	514
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	514	514	514
3020	Outlays (gross)	-514	-514	-514
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	514	514	514
	Outlays, gross:			
4100	Outlays from new mandatory authority	514	514	514
4180	Budget authority, net (total)	514	514	514
4190	Outlays, net (total)	514	514	514

Independent actuarial projections show the CIARDS Fund with an unfunded liability of $3.8 billion. To ensure that the Fund remains solvent and authorized payments to beneficiaries continue, the Budget proposes $514 million in 2027. This amount reflects the amortized cost of recapitalizing the CIARDS Fund over twenty years.

CHEMICAL SAFETY AND HAZARD INVESTIGATION BOARD

Federal Funds

SALARIES AND EXPENSES

(CANCELLATION)

The unobligated balances from amounts made available for the Chemical Safety Hazard Investigation Board (Board) in title III of division G of Public Law 108–199 and title III of division I of Public Law 108–477 shall be available only for expenses necessary to carry out the closure of the Board: Provided, That any such amounts not needed to carry out the closure of the Board shall be permanently cancelled not later than September 30, 2027.

Program and Financing (in millions of dollars)

Identification code 510–3850–0–1–304		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses (Direct)	14	14	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	14	14	
1930	Total budgetary resources available	15	15	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4	3	3
3010	New obligations, unexpired accounts	14	14	
3020	Outlays (gross)	-14	-13	-3
3041	Recoveries of prior year unpaid obligations, expired	-1	-1	
3050	Unpaid obligations, end of year	3	3	
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4	3	3
3200	Obligated balance, end of year	3	3	
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	14	14	
	Outlays, gross:			
4010	Outlays from new discretionary authority	12	11	
4011	Outlays from discretionary balances	2	2	3
4020	Outlays, gross (total)	14	13	3
4180	Budget authority, net (total)	14	14	
4190	Outlays, net (total)	14	13	3

The Chemical Safety and Hazard Investigation Board, as authorized by the Clean Air Act Amendments of 1990, became operational in 1998. It is an independent, non-regulatory agency that promotes chemical safety and accident prevention through investigating chemical accidents; making recommendations for accident prevention; conducting special studies; broadly disseminating its findings to industry and labor organizations; and informing stakeholder discussions on chemical safety and on actions taken by the Environmental Protection Agency, the Department of Labor, and other entities to implement Board recommendations. The President's Budget proposes to eliminate funding for several independent agencies, including the Chemical Safety and Hazard Investigation Board, as part of the Administration's plans to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government. CSB duplicates more than adequate capabilities in the Environmental Protection Agency and Occupational Safety and Health Administration to investigate chemical-related mishaps. CSB generates unprompted studies of the chemical industry and proposes regulations they have no authority to create or enforce. This function should reside within agencies that have the authorities to issue regulations in accordance with applicable legal standards.

Object Classification (in millions of dollars)

Identification code 510–3850–0–1–304		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	7	7	
11.9	Total personnel compensation	7	7	
12.1	Civilian personnel benefits	3	3	
25.1	Advisory and assistance services	1	1	
25.2	Other services from non-Federal sources	1	1	
25.3	Other goods and services from Federal sources	1	1	
99.0	Direct obligations	13	13	
99.5	Adjustment for rounding	1	1	
99.9	Total new obligations, unexpired accounts	14	14	

Employment Summary

Identification code 510–3850–0–1–304		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	47	50	

CIVIL RIGHTS COLD CASE RECORDS REVIEW BOARD

Federal Funds

CIVIL RIGHTS COLD CASE RECORDS REVIEW BOARD

Program and Financing (in millions of dollars)

Identification code 130–3000–0–1–804		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	1		
0900	Total new obligations, unexpired accounts (object class 11.1)	1		
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6	5	5
1001	Discretionary unobligated balance brought fwd, Oct 1	6	4	
1930	Total budgetary resources available	6	5	5
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5	5	5
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	1		
3020	Outlays (gross)	-1		
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	1		
4180	Budget authority, net (total)			
4190	Outlays, net (total)	1		

Employment Summary

Identification code 130–3000–0–1–804		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	6	6	6

COMMISSION OF FINE ARTS

Federal Funds

SALARIES AND EXPENSES

For expenses of the Commission of Fine Arts under chapter 91 of title 40, United States Code, $3,461,000: Provided, That the Commission is authorized to charge fees to cover the full costs of its publications, and such fees shall be credited to this account as an offsetting collection, to remain available until expended without further appropriation: Provided further, That the Commission is authorized to accept gifts, including objects, papers, artwork, drawings and artifacts, that pertain to the history and design of the Nation's Capital or the history and activities of the Commission of Fine Arts, for the purpose of artistic display, study, or education: Provided further, That one-tenth of one percent of the funds provided under this heading may be used for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 323–2600–0–1–451		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses (Direct)	4	4	3
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	4	4	3
1930	Total budgetary resources available	4	4	3
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1	
3010	New obligations, unexpired accounts	4	4	3
3020	Outlays (gross)	-4	-5	-3
3050	Unpaid obligations, end of year	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1	
3200	Obligated balance, end of year	1		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4	4	3
	Outlays, gross:			
4010	Outlays from new discretionary authority	3	4	3
4011	Outlays from discretionary balances	1	1	
4020	Outlays, gross (total)	4	5	3
4180	Budget authority, net (total)	4	4	3
4190	Outlays, net (total)	4	5	3

The Commission advises the President, the Congress, and Department heads on matters of architecture, sculpture, landscape, and other fine arts. Its primary function is to preserve and enhance the appearance of the Nation's Capital.

Object Classification (in millions of dollars)

Identification code 323–2600–0–1–451		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	2	2	1
12.1	Civilian personnel benefits	1	1	1
25.1	Advisory and assistance services	1	1	1
99.0	Direct obligations	4	4	3
99.9	Total new obligations, unexpired accounts	4	4	3

Employment Summary

Identification code 323–2600–0–1–451		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	11	11	11

NATIONAL CAPITAL ARTS AND CULTURAL AFFAIRS

Program and Financing (in millions of dollars)

Identification code 323–2602–0–1–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	National Capital Arts and Cultural Affairs (Direct)	5	5	
0900	Total new obligations, unexpired accounts (object class 25.2)	5	5	
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	5	5	
1930	Total budgetary resources available	5	5	
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	5	5	
3020	Outlays (gross)	-5	-5	
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	5	5	
	Outlays, gross:			
4010	Outlays from new discretionary authority	5	5	
4180	Budget authority, net (total)	5	5	
4190	Outlays, net (total)	5	5	

No funding is requested for the National Capital Arts and Cultural Affairs grant program that is administered by the Commission of Fine Arts.

COMMISSION ON CIVIL RIGHTS

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Commission on Civil Rights, including hire of passenger motor vehicles, $11,700,000: Provided, That none of the funds appropriated in this paragraph may be used to employ any individuals under Schedule C of subpart

SALARIES AND EXPENSES—Continued

C of part 213 of title 5 of the Code of Federal Regulations exclusive of one special assistant for each Commissioner: Provided further, That none of the funds appropriated in this paragraph shall be used to reimburse Commissioners for more than 75 billable days, with the exception of the chairperson, who is permitted 125 billable days: Provided further, That the Chair may accept and use any gift or donation to carry out the work of the Commission: Provided further, That none of the funds appropriated in this paragraph shall be used for any activity or expense that is not explicitly authorized by section 3 of the Civil Rights Commission Act of 1983 (42 U.S.C. 1975a): Provided further, That notwithstanding the preceding proviso, $1,700,000 shall be used to separately fund the Commission on the Social Status of Black Men and Boys.

Program and Financing (in millions of dollars)

Identification code 326–1900–0–1–751		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses (Direct)	14	14	12
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	14	14	12
1930	Total budgetary resources available	14	14	12
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	1	
3010	New obligations, unexpired accounts	14	14	12
3020	Outlays (gross)	-15	-15	-12
3050	Unpaid obligations, end of year	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	1	
3200	Obligated balance, end of year	1		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	14	14	12
	Outlays, gross:			
4010	Outlays from new discretionary authority	13	14	12
4011	Outlays from discretionary balances	2	1	
4020	Outlays, gross (total)	15	15	12
4180	Budget authority, net (total)	14	14	12
4190	Outlays, net (total)	15	15	12

Originally established by the Civil Rights Act of 1957, the U.S. Commission on Civil Rights is an independent, bipartisan, fact-finding Federal agency. Its mission is to inform the development of national civil rights policy and enhance enforcement of Federal civil rights laws. The Commission pursues this mission by studying alleged deprivations of voting rights and alleged discrimination based on race, color, religion, sex, age, disability, or national origin, or in the administration of justice. The Commission plays a vital role in advancing civil rights through objective and comprehensive investigation, research, and analysis on issues of fundamental concern to the Federal government and the public. The Commission also supports a network of Advisory Committees, each composed of a diverse group of citizen volunteers, which conduct civil rights research at the State and U.S. Territory levels. The Commission on the Social Status of Black Men and Boys Act established the Commission on the Social Status of Black Men and Boys (CSSBMB) within the U.S. Commission on Civil Rights Office of the Staff Director. The CSSBMB studies and makes recommendations to address social problems affecting black men and boys.

Object Classification (in millions of dollars)

Identification code 326–1900–0–1–751		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	7	7	7
12.1	Civilian personnel benefits	2	2	2
23.1	Rental payments to GSA	2	2	1
25.2	Other services from non-Federal sources	2	2	1
25.3	Other goods and services from Federal sources	1	1	1
99.9	Total new obligations, unexpired accounts	14	14	12

Employment Summary

Identification code 326–1900–0–1–751		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	50	50	44

COMMITTEE FOR PURCHASE FROM PEOPLE WHO ARE BLIND OR SEVERELY DISABLED

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the Committee for Purchase From People Who Are Blind or Severely Disabled (referred to in this title as "the Committee") established under section 8502 of title 41, United States Code, $13,124,000: Provided, That in order to authorize any central nonprofit agency designated pursuant to section 8503(c) of title 41, United States Code, to perform requirements of the Committee as prescribed under section 51–3.2 of title 41, Code of Federal Regulations, the Committee shall enter into a written agreement with any such central nonprofit agency: Provided further, That such agreement shall contain such auditing, oversight, and reporting provisions as necessary to implement chapter 85 of title 41, United States Code: Provided further, That such agreement shall include the elements listed under the heading "Committee For Purchase From People Who Are Blind or Severely Disabled—Written Agreement Elements" in the explanatory statement described in section 4 of Public Law 114–113 (in the matter preceding division A of that consolidated Act): Provided further, That any such central nonprofit agency may not charge a fee under section 51–3.5 of title 41, Code of Federal Regulations, prior to executing a written agreement with the Committee: Provided further, That no less than $3,150,000 shall be available for the Office of Inspector General.

Program and Financing (in millions of dollars)

Identification code 338–2000–0–1–505		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses	13	13	13
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	13	13	13
1930	Total budgetary resources available	13	13	13
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	3	3
3010	New obligations, unexpired accounts	13	13	13
3020	Outlays (gross)	-13	-13	-13
3050	Unpaid obligations, end of year	3	3	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	3	3
3200	Obligated balance, end of year	3	3	3
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	13	13	13
	Outlays, gross:			
4010	Outlays from new discretionary authority	11	10	10
4011	Outlays from discretionary balances	2	3	3
4020	Outlays, gross (total)	13	13	13
4180	Budget authority, net (total)	13	13	13
4190	Outlays, net (total)	13	13	13

The Committee for Purchase From People Who Are Blind or Severely Disabled (operating as the U.S. AbilityOne Commission, hereafter "Commission") administers the AbilityOne Program under the authority of the Javits-Wagner-O'Day Act of 1971, as amended. The principal objective of AbilityOne is to leverage the purchasing power of the Federal Government to provide employment opportunities for people who are blind or have other significant disabilities. The Commission accomplishes its mission by identifying Government procurement requirements that can create

employment opportunities for individuals who are blind or have other significant disabilities. Following opportunities for public comment and after due deliberation, the Commission then places such products and service requirements on the AbilityOne Procurement List, requiring Federal departments and agencies to procure the designated products and services from a network of approximately 400 qualified State and private nonprofit agencies employing people who are blind or have other significant disabilities. The vision of AbilityOne is to remain a trusted source of supply and services for Federal agencies while creating quality employment opportunities across all economic sectors for people who are blind or have significant disabilities. In FY 2025 approximately 41,000 AbilityOne employees earned a combined total of more than 893,000,000 in wages, with an average hourly wage of $18.71 . The AbilityOne Program continues to emphasize providing employment to veterans, with approximately 2,800 employed in direct labor positions, including wounded warriors. More than 1,500 AbilityOne employees moved into competitive or supported employment in FY 2025 after gaining skills and experience on AbilityOne jobs.

The Commission is committed to effective stewardship and program integrity as it executes its core mission to tap America's underutilized workforce of individuals who are blind or have significant disabilities to deliver high quality, mission-essential products and services to Federal agencies in quality employment opportunities. The Commission continues to strengthen its Procurement List business processes and to enhance its oversight of AbilityOne Program participants. The resources proposed for 2026 will enable the Commission to meet requirements in the Consolidated Appropriations Act of 2016 for the Commission to (1) staff an Office of Inspector General; (2) establish and administer written agreements governing the Commission's relationship with its designated central nonprofit agencies; and (3) evaluate reports and data from the central nonprofit agencies. In addition, the Commission continues to enhance stewardship, modernize policies and information technology, and increase compliance and operations capacity to oversee a national program that provided more than $4 7. billion in products and services to the Federal Government in FY 2025.

Object Classification (in millions of dollars)

Identification code 338–2000–0–1–505		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	7	7	6
12.1	Civilian personnel benefits	3	3	3
25.1	Advisory and assistance services	3	3	3
31.0	Equipment	.....	.....	1
99.0	Direct obligations	13	13	12
99.5	Adjustment for rounding	.....	.....	1
99.9	Total new obligations, unexpired accounts	13	13	13

Employment Summary

Identification code 338–2000–0–1–505		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	44	44	38

COMMODITY FUTURES TRADING COMMISSION

Federal Funds

COMMODITY FUTURES TRADING COMMISSION

For necessary expenses to carry out the provisions of the Commodity Exchange Act (7 U.S.C. 1 et seq.), including the purchase and hire of passenger motor vehicles, and the rental of space (to include multiple year leases), in the District of Columbia and elsewhere, $410,000,000, including not to exceed $3,000 for official reception and representation expenses, and not to exceed $25,000 for the expenses for consultations and meetings hosted by the Commission with foreign governmental and other regulatory officials, of which not less than $80,000,000 shall remain available until September 30, 2029, and of which not less than $5,963,000 shall be for expenses of the Office of the Inspector General: Provided, That notwithstanding the limitations in 31 U.S.C. 1553, amounts provided under this heading are available for the liquidation of obligations equal to current year payments on leases entered into prior to the date of enactment of this Act.

Program and Financing (in millions of dollars)

Identification code 339–1400–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses	343	369	412
0003	Inspector General	4	6	6
0005	Relocation Costs (HQ)	.....	1	20
0900	Total new obligations, unexpired accounts	347	376	438
0910	Appropriations used to liquidate unpaid lease obligations	20	.....	.....
0911	Total new obligations, unexpired accounts; and lease payments	367	376	438
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	28	53	43
1001	Discretionary unobligated balance brought fwd, Oct 1	28	.....	.....
1021	Recoveries of prior year unpaid obligations	7	1	1
1070	Unobligated balance (total)	35	54	44
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	365	365	410
1900	Budget authority (total)	365	365	410
1930	Total budgetary resources available	400	419	454
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	53	43	16
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	140	135	126
3010	New obligations, unexpired accounts	347	376	438
3011	Obligations ("upward adjustments"), expired accounts	5	1	1
3020	Outlays (gross)	-344	-385	-417
3040	Recoveries of prior year unpaid obligations, unexpired	-7	-1	-1
3041	Recoveries of prior year unpaid obligations, expired	-6	.....	.....
3050	Unpaid obligations, end of year	135	126	147
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	140	135	126
3200	Obligated balance, end of year	135	126	147
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	365	365	410
	Outlays, gross:			
4010	Outlays from new discretionary authority	250	288	324
4011	Outlays from discretionary balances	94	97	93
4020	Outlays, gross (total)	344	385	417
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-5	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-5	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	5	.....	.....
4060	Additional offsets against budget authority only (total)	5	.....	.....
4070	Budget authority, net (discretionary)	365	365	410
4080	Outlays, net (discretionary)	339	385	417
4180	Budget authority, net (total)	365	365	410
4190	Outlays, net (total)	339	385	417
	Unfunded deficiencies:			
7000	Unfunded deficiency, start of year	-19	.....	.....
	Change in deficiency during the year:			
7012	Budgetary resources used to liquidate deficiencies	19	.....	.....

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	365	365	410
Outlays	339	385	417
Legislative proposal, not subject to PAYGO:			
Budget Authority	.....	.....	-410
Outlays	.....	.....	-410

COMMODITY FUTURES TRADING COMMISSION—Continued

Summary of Budget Authority and Outlays—Continued

	2025 actual	2026 est.	2027 est.
Total:			
Budget Authority	365	365	
Outlays	339	385	7

The mission of the Commodity Futures Trading Commission (CFTC or Commission) is to: foster open, transparent, competitive, and financially sound markets; prevent and deter price manipulation and other disruptions to market integrity; and protect market participants and the public from fraud, exploitation, and abusive practices related to derivatives and other products that are subject to the Commodity Exchange Act (7 U.S.C. 1 et seq.) (CEA). The CEA established a comprehensive regulatory structure to oversee the futures trading complex, commodity options trading, intermediaries, and swap dealer activities.

The Commission's regulatory landscape is continually changing. As a responsible regulator, the CFTC seeks to promote responsible innovation and development that is consistent with its statutory mission to enhance the derivative trading markets. Further, the agency seeks to lower the systemic risk of the futures and swaps markets to the economy and the public.

The markets under the CFTC's regulatory purview are economically significant. In the United States, the markets for futures and options on futures represent trillions of dollars of notional value while the swaps markets represents hundreds of trillions of dollars in notional value.

The Budget proposes legislation authorizing user fees to fund certain Commission activities, as specified by the CFTC, in line with nearly all other Federal financial and banking regulators. Contingent upon enactment of authorizing legislation, the Budget proposes collections of $410 million to offset CFTC's annual appropriation, providing total CFTC funding of $410 million in 2027. CFTC fees would be designed in a way that supports market access, liquidity, and the efficiency of the Nation's derivatives markets.

Object Classification (in millions of dollars)

Identification code 339–1400–0–1–376	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	161	166	182
11.3 Other than full-time permanent	2		
11.5 Other personnel compensation	5		
11.9 Total personnel compensation	168	166	182
12.1 Civilian personnel benefits	61	62	67
21.0 Travel and transportation of persons	1	1	1
22.0 Transportation of things			2
23.1 Rental payments to GSA	4	6	6
23.2 Rental payments to others	21	21	21
23.3 Communications, utilities, and miscellaneous charges	4	3	7
25.1 Advisory and assistance services	61	90	103
25.2 Other services from non-Federal sources	2	4	6
25.3 Other goods and services from Federal sources	1	2	2
25.7 Operation and maintenance of equipment	9	12	15
26.0 Supplies and materials	3	3	3
31.0 Equipment	9	6	23
42.0 Insurance claims and indemnities	3		
99.9 Total new obligations, unexpired accounts	347	376	438
01.2 Rental payments to others	20		
09.9 Total obligations, unexpired accounts; and lease payments	367	376	438

Employment Summary

Identification code 339–1400–0–1–376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	659	636	650

COMMODITY FUTURES TRADING COMMISSION

(Legislative proposal, not subject to PAYGO)

Contingent upon the enactment of legislation authorizing the Commodity Futures Trading Commission to collect user fees to fund the Commission's activities, such fees and charges assessed by the Commission, up to $410,000,000, shall be credited to this appropriation as offsetting collections and shall remain available until expended: Provided, That the total amount appropriated under this heading from the general fund for fiscal year 2027 shall be reduced as such offsetting collections are received so as to result in a final total fiscal year 2027 appropriation from the general fund estimated at not more than $0.

Program and Financing (in millions of dollars)

Identification code 339–1400–2–1–376	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation			-410
Spending authority from offsetting collections, discretionary:			
1700 Collected			410
Budget authority and outlays, net:			
Discretionary:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4034 Offsetting governmental collections			-410
4040 Offsets against gross budget authority and outlays (total)			-410
4180 Budget authority, net (total)			-410
4190 Outlays, net (total)			-410

The Budget proposes legislation authorizing user fees to fund certain Commission activities, as specified by the CFTC, in line with nearly all other Federal financial and banking regulators. Contingent upon enactment of authorizing legislation, the Budget proposes collections of $410 million to fully offset the CFTC's annual appropriation in 2027, providing total CFTC funding of $0 million in 2027. CFTC fees would be designed in a way that supports market access, liquidity, and the efficiency of the Nation's derivatives markets.

EXPENSES, CUSTOMER PROTECTION FUND

Program and Financing (in millions of dollars)

Identification code 339–1534–0–1–376	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9		
1010 Unobligated balance transfer to other accts [339–4334]		-19	
1011 Unobligated balance transfer from other acct [339–4334]	10		
1012 Unobligated balance transfers between expired and unexpired accounts		19	
1070 Unobligated balance (total)	19		
1930 Total budgetary resources available	19		
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-19		
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

In anticipation of large whistleblower awards that could have depleted the Customer Protection Fund, P.L. 117–25 established a separate account in the Treasury for a transfer up to $10 million dollars for obligations related to the administrative and personnel expenses of the Whistleblower Office and the Office of Customer Education and Outreach. The account can only cover these non-award expenses when there are insufficient unobligated balances of the Customer Protection Fund for whistleblower award(s) that would deplete the fund (or funds balances). Pursuant to P.L. 117–328, an additional $10 million dollars may be transferred to this separate account. Pursuant to P.L. 119–4 , the initial transfer unobligated balance and additional transfer will remain available until the fund expires, at which point they will be returned to the Customer Protection Fund.

CUSTOMER PROTECTION FUND

Program and Financing (in millions of dollars)

Identification code 339–4334–0–3–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Customer Education Program	3	4	4
0002	Whistleblower Program	5	6	6
0003	Whistleblower Awards	6	440	1,450
0900	Total new obligations, unexpired accounts	14	450	1,460
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	226	212	102
1010	Unobligated balance transfer to other accts [339–1534]	-10	.....	.....
1011	Unobligated balance transfer from other acct [339–1534]	.....	19	.....
1070	Unobligated balance (total)	216	231	102
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	11	340	1,550
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-1	-19	-90
1850	Spending auth from offsetting collections, mand (total)	10	321	1,460
1930	Total budgetary resources available	226	552	1,562
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	212	102	102
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	12	4	130
3010	New obligations, unexpired accounts	14	450	1,460
3020	Outlays (gross)	-22	-324	-1,461
3050	Unpaid obligations, end of year	4	130	129
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	12	4	130
3200	Obligated balance, end of year	4	130	129
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	10	321	1,460
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	321	1,460
4101	Outlays from mandatory balances	22	3	1
4110	Outlays, gross (total)	22	324	1,461
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4121	Interest on Federal securities	-11	-5	-5
4124	Offsetting governmental collections	.....	-335	-1,545
4130	Offsets against gross budget authority and outlays (total)	-11	-340	-1,550
4160	Budget authority, net (mandatory)	-1	-19	-90
4170	Outlays, net (mandatory)	11	-16	-89
4180	Budget authority, net (total)	-1	-19	-90
4190	Outlays, net (total)	11	-16	-89
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	253	234	100
5001	Total investments, EOY: Federal securities: Par value	234	100	100
5090	Unexpired unavailable balance, SOY: Offsetting collections	25	26	45
5092	Unexpired unavailable balance, EOY: Offsetting collections	26	45	135

Section 748 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (P.L. 111–203) (the Dodd-Frank Act) amended the Commodity Exchange Act (7 U.S.C. 1 et seq.) (CEA) to establish the Customer Protection Fund (Fund). The Fund is used to pay whistleblower awards, finance customer education initiatives, and administer the programs. The Dodd-Frank Act also authorized the Commodity Futures Trading Commission (Commission) to issue rules implementing incentives and protections for whistleblowers and to conduct customer education initiatives designed to help customers protect themselves against fraud and other violations of the CEA.

The Commission deposits monetary sanctions it collects in covered judicial or administrative actions into this revolving fund. The Commission may deposit such sanctions unless the balance in the Fund at the time the sanction is collected exceeds $100 million. The Commission does not deposit restitution awarded to victims into the Fund.

The Commission is required to submit an annual report on the whistleblower award program and customer education initiatives to the Committee on Agriculture, Nutrition, and Forestry of the Senate and the Committee on Agriculture of the House of Representatives. The report includes: a description of the number of whistleblower awards granted, and the types of cases in which these awards were granted, during the preceding fiscal year; the balance in the Fund; the amounts credited to and paid from the Fund; and a complete set of audited financial statements.

Object Classification (in millions of dollars)

Identification code 339–4334–0–3–376		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	4	5	5
11.9	Total personnel compensation	4	5	5
12.1	Civilian personnel benefits	2	2	2
25.1	Advisory and assistance services	2	3	3
91.0	Unvouchered	6	440	1,450
99.9	Total new obligations, unexpired accounts	14	450	1,460

Employment Summary

Identification code 339–4334–0–3–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	16	19	20

CONSUMER PRODUCT SAFETY COMMISSION

Federal Funds

SALARIES AND EXPENSES

Program and Financing (in millions of dollars)

Identification code 061–0100–0–1–554		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Consumer Product Safety - Direct	149	151	.....
0100	Direct program activities, subtotal	149	151	.....
0801	Consumer Product Safety - Reimbursable	3	5	.....
0900	Total new obligations, unexpired accounts	152	156	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	7	5
1001	Discretionary unobligated balance brought fwd, Oct 1	1	.....	.....
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	5	7	5
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	151	151	.....
	Spending authority from offsetting collections, discretionary:			
1700	Collected	3	3	.....
1900	Budget authority (total)	154	154	.....
1930	Total budgetary resources available	159	161	5
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	7	5	5
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	48	39	36
3010	New obligations, unexpired accounts	152	156	.....
3020	Outlays (gross)	-158	-159	-33
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050	Unpaid obligations, end of year	39	36	3
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-2	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	2	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	46	39	36

SALARIES AND EXPENSES—Continued

Program and Financing—Continued

Identification code 061–0100–0–1–554		2025 actual	2026 est.	2027 est.
3200	Obligated balance, end of year	39	36	3
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	154	154	
	Outlays, gross:			
4010	Outlays from new discretionary authority	124	123	
4011	Outlays from discretionary balances	29	35	33
4020	Outlays, gross (total)	153	158	33
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-4	-3	
4040	Offsets against gross budget authority and outlays (total)	-4	-3	
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1		
4060	Additional offsets against budget authority only (total)	1		
4070	Budget authority, net (discretionary)	151	151	
4080	Outlays, net (discretionary)	149	155	33
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	5	1	
4180	Budget authority, net (total)	151	151	
4190	Outlays, net (total)	154	156	33

Object Classification (in millions of dollars)

Identification code 061–0100–0–1–554		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	70	63	
11.3	Other than full-time permanent	3	3	
11.5	Other personnel compensation	2	2	
11.9	Total personnel compensation	75	68	
12.1	Civilian personnel benefits	27	24	
21.0	Travel and transportation of persons	1	1	
23.1	Rental payments to GSA	8	8	
23.3	Communications, utilities, and miscellaneous charges	2	3	
25.1	Advisory and assistance services	7	4	
25.2	Other services from non-Federal sources	18	26	
25.3	Other goods and services from Federal sources	4	4	
25.7	Operation and maintenance of equipment	6	6	
26.0	Supplies and materials	1	1	
31.0	Equipment		1	
41.0	Grants, subsidies, and contributions		5	
99.0	Direct obligations	149	151	
99.0	Reimbursable obligations	3	5	
99.9	Total new obligations, unexpired accounts	152	156	

Employment Summary

Identification code 061–0100–0–1–554		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	445	459	

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

Federal Funds

OPERATING EXPENSES

For necessary expenses to carry out the closure of the Corporation for National and Community Service (referred to in this title as "CNCS"), $32,430,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 485–2728–0–1–506		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	AmeriCorps*State and National	561	566	2
0002	Foster Grandparent Program	120	125	
0003	Senior Companion Program	57	57	
0004	AmeriCorps*VISTA	96	103	7
0006	AmeriCorps*NCCC	44	50	21
0007	Retired Senior Volunteer Program	50	55	
0008	State Comm. Support Grants	20	20	2
0009	Evaluations	6	6	
0011	Innovation, Demon., and Assistance		6	
0012	Volunteer Generation Fund	8	8	
0799	Total direct obligations	962	996	32
0801	Operating Expenses (Reimbursable)	42	20	
0900	Total new obligations, unexpired accounts	1,004	1,016	32
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	38	13	58
1001	Discretionary unobligated balance brought fwd, Oct 1	13		
1021	Recoveries of prior year unpaid obligations	2	65	17
1070	Unobligated balance (total)	40	78	75
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	976	976	32
	Spending authority from offsetting collections, discretionary:			
1700	Collected	9	20	
1701	Change in uncollected payments, Federal sources	5		
1750	Spending auth from offsetting collections, disc (total)	14	20	
1900	Budget authority (total)	990	996	32
1930	Total budgetary resources available	1,030	1,074	107
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-13		
1941	Unexpired unobligated balance, end of year	13	58	75
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1,770	1,532	1,065
3010	New obligations, unexpired accounts	1,004	1,016	32
3011	Obligations ("upward adjustments"), expired accounts	131		
3020	Outlays (gross)	-1,142	-1,408	-890
3040	Recoveries of prior year unpaid obligations, unexpired	-2	-65	-17
3041	Recoveries of prior year unpaid obligations, expired	-229	-10	-5
3050	Unpaid obligations, end of year	1,532	1,065	185
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-8	-8
3070	Change in uncollected pymts, Fed sources, unexpired	-5		
3071	Change in uncollected pymts, Fed sources, expired	3		
3090	Uncollected pymts, Fed sources, end of year	-8	-8	-8
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,764	1,524	1,057
3200	Obligated balance, end of year	1,524	1,057	177
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	990	996	32
	Outlays, gross:			
4010	Outlays from new discretionary authority	138	210	6
4011	Outlays from discretionary balances	837	1,079	841
4020	Outlays, gross (total)	975	1,289	847
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-11	-20	
4040	Offsets against gross budget authority and outlays (total)	-11	-20	
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-5		
4052	Offsetting collections credited to expired accounts	2		
4060	Additional offsets against budget authority only (total)	-3		
4070	Budget authority, net (discretionary)	976	976	32
4080	Outlays, net (discretionary)	964	1,269	847
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	167	119	43
4180	Budget authority, net (total)	976	976	32
4190	Outlays, net (total)	1,131	1,388	890

The Budget proposes to eliminate the Corporation for National and Community Service (operating as AmeriCorps), consistent with the President's efforts to decrease the size of the Federal Government to enhance accountability, reduce waste, and reduce unnecessary governmental entities. This account provides funding for the orderly closure of AmeriCorps.

AmeriCorps provides service opportunities for Americans of all ages through institutions that include: nonprofits, schools, faith-based and other community organizations, and local governments.

AmeriCorps State and National.—With funds channeled through States, Territories, Tribes, and community-based organizations, AmeriCorps grants enable communities to recruit, train, and place AmeriCorps members to serve in the areas of disaster services, economic opportunity, education, environmental stewardship, healthy futures, and veterans and military families, as directed by the Edward M. Kennedy Serve America Act of 2009.

AmeriCorps National Civilian Community Corps.—AmeriCorps NCCC is a ten-month residential national service program for people ages 18 to 24. AmeriCorps NCCC members are deployed to respond to natural disasters and engage in urban and rural development projects across the nation.

AmeriCorps VISTA.—Provides full-time members to community organizations and public agencies working to resolve local poverty-related problems.

State Service Commission Support Grants.—These grants support the operation of State Service Commissions that administer approximately two-thirds of AmeriCorps State and National grant funds.

Retired Senior Volunteer Program.—RSVP grants support volunteers aged 55 and older with service opportunities, including mentoring children and providing independent living services to adults.

Foster Grandparent Program.—Grants provide low-income volunteers age 55 and older with service opportunities to provide one-on-one mentoring and support to at-risk children.

Senior Companion Program.—Grants support low-income volunteers who provide companionship, transportation, help with light chores, and respite to assist seniors and people with disabilities to remain in their own homes.

Innovation, Demonstration, and Assistance.—These initiatives and programs are aimed at incubating new ideas, while expanding proven initiatives that address specific community needs. For example, the Volunteer Generation Fund focuses on strengthening the ability of nonprofits and other organizations to recruit, retain, and manage volunteers.

Evaluation.—This activity supports the design and implementation of research and evaluation studies and facilitates the use of evidence and evaluation by AmeriCorps and national service organizations.

Object Classification (in millions of dollars)

Identification code 485–2728–0–1–506		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	18	16	9
11.5	Other personnel compensation	56	70	3
11.9	Total personnel compensation	74	86	12
12.1	Civilian personnel benefits	7	6	5
21.0	Travel and transportation of persons	4	4	.....
23.1	Rental payments to GSA	.....	.....	3
23.2	Rental payments to others	.....	.....	1
23.3	Communications, utilities, and miscellaneous charges	2	2	1
25.1	Advisory and assistance services	25	30	10
25.3	Other goods and services from Federal sources	3	3	.....
25.6	Medical care	9	9	.....
31.0	Equipment	9	9	.....
32.0	Land and structures	9	9	.....
41.0	Grants, subsidies, and contributions	819	838	.....
99.0	Direct obligations	961	996	32
99.0	Reimbursable obligations	42	20	.....
99.5	Adjustment for rounding	1	.....	.....
99.9	Total new obligations, unexpired accounts	1,004	1,016	32

Employment Summary

Identification code 485–2728–0–1–506		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	153	153	67
2001	Reimbursable civilian full-time equivalent employment	21	21	21

Payment to the National Service Trust

(including cancellation of funds)

Of the discretionary unobligated balances from amounts made available in prior appropriations Acts to the National Service Trust, $106,000,000 are hereby permanently cancelled, except that no amounts may be cancelled from amounts that were previously designated by the Congress as being for an emergency requirement pursuant to a concurrent resolution on the budget or the Balanced Budget and Emergency Deficit Control Act of 1985.

Program and Financing (in millions of dollars)

Identification code 485–2726–0–1–506		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment to National Service Trust Fund	180	180	.....
0900	Total new obligations, unexpired accounts (object class 94.0)	180	180	.....
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	180	180	.....
1930	Total budgetary resources available	180	180	.....
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	180	180	.....
3020	Outlays (gross)	-180	-180	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	180	180	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	180	180	.....
4180	Budget authority, net (total)	180	180	.....
4190	Outlays, net (total)	180	180	.....

The Budget does not include funding for this account, consistent with the Budget proposal to eliminate AmeriCorps.

This account receives general fund appropriations which are transferred to the National Service Trust Fund to make educational awards to eligible national service program participants until the awardees use them.

Office of Inspector General

For necessary expenses to carry out the closure of the Office of Inspector General, $5,624,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 485–2721–0–1–506		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Office of Inspector General	9	9	8
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6	5	2
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	8	9	6
	Appropriations, mandatory:			
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	.....	-3	.....
1900	Budget authority (total)	8	6	6
1930	Total budgetary resources available	14	11	8
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5	2	.....

OFFICE OF INSPECTOR GENERAL—Continued

Program and Financing—Continued

Identification code 485–2721–0–1–506		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	3	2
3010	New obligations, unexpired accounts	9	9	8
3020	Outlays (gross)	-9	-10	-10
3050	Unpaid obligations, end of year	3	2	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	3	2
3200	Obligated balance, end of year	3	2	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	8	9	6
	Outlays, gross:			
4010	Outlays from new discretionary authority	6	7	5
4011	Outlays from discretionary balances	2	1	2
4020	Outlays, gross (total)	8	8	7
	Mandatory:			
4090	Budget authority, gross	.....	-3	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	1	2	3
4180	Budget authority, net (total)	8	6	6
4190	Outlays, net (total)	9	10	10

The Budget provides funding in this account for the orderly closure of the Office of the Inspector General, as part of the proposal to eliminate the Corporation for National and Community Service.

The Office of the Inspector General provides an independent assessment of AmeriCorps operations, primarily through audits and investigations, with a goal of preventing fraud, waste, and abuse.

Object Classification (in millions of dollars)

Identification code 485–2721–0–1–506		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	3	3	3
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	4	4	4
12.1	Civilian personnel benefits	2	2	2
25.1	Advisory and assistance services	2	2	1
25.3	Other goods and services from Federal sources	1	1	1
99.9	Total new obligations, unexpired accounts	9	9	8

Employment Summary

Identification code 485–2721–0–1–506		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	24	24	24

SALARIES AND EXPENSES

For necessary expenses to carry out the closure of the Corporation for National and Community Service, $69,627,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 485–2722–0–1–506		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	NCSA Salaries & Expenses	100	90	70
0799	Total direct obligations	100	90	70
0801	Reimbursable program activity	5	.....	.....
0900	Total new obligations, unexpired accounts	105	90	70
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	5	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	100	90	70
1900	Budget authority (total)	100	90	70
1930	Total budgetary resources available	105	90	70
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	51	29	3
3010	New obligations, unexpired accounts	105	90	70
3011	Obligations ("upward adjustments"), expired accounts	1	2	2
3020	Outlays (gross)	-121	-118	-70
3041	Recoveries of prior year unpaid obligations, expired	-7	.....	.....
3050	Unpaid obligations, end of year	29	3	5
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	51	29	3
3200	Obligated balance, end of year	29	3	5
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	100	90	70
	Outlays, gross:			
4010	Outlays from new discretionary authority	83	90	70
4011	Outlays from discretionary balances	23	24	.....
4020	Outlays, gross (total)	106	114	70
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	15	4	.....
4180	Budget authority, net (total)	100	90	70
4190	Outlays, net (total)	121	118	70

This account provides funding for the orderly closure of AmeriCorps.

Object Classification (in millions of dollars)

Identification code 485–2722–0–1–506		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	53	36	19
11.3	Other than full-time permanent	1	1	.....
11.5	Other personnel compensation	1	1	.....
11.9	Total personnel compensation	55	38	19
12.1	Civilian personnel benefits	20	14	7
23.1	Rental payments to GSA	4	6	6
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	10	.....	.....
25.2	Other services from non-Federal sources	.....	20	31
25.3	Other goods and services from Federal sources	7	10	5
31.0	Equipment	1	1	1
99.0	Direct obligations	98	90	70
99.0	Reimbursable obligations	5	.....	.....
99.5	Adjustment for rounding	2	.....	.....
99.9	Total new obligations, unexpired accounts	105	90	70

Employment Summary

Identification code 485–2722–0–1–506		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	453	350	350

VISTA ADVANCE PAYMENTS REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 485–2723–0–1–506		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	VISTA Advance Payments Revolving Fund (Reimbursable)	4	5	4
0900	Total new obligations, unexpired accounts (object class 11.5)	4	5	4
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3	3	3
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	4	5	4
1930	Total budgetary resources available	7	8	7

	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3	3	3
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	4	5	4
3020	Outlays (gross)	-4	-5	-4
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4	5	4
	Outlays, gross:			
4010	Outlays from new discretionary authority	2	5	4
4011	Outlays from discretionary balances	2	.....	.....
4020	Outlays, gross (total)	4	5	4
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-4	-5	-4
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	.....	.....

This fund was established in 2007 by Public Law 110–05 as the initial source of funding for VISTA member living allowances for which the Corporation is later reimbursed by nonprofit organizations as part of cost share agreements. All VISTA member benefits and services, and the majority of living allowances, are funded in the Operating Expenses account.

Trust Funds

NATIONAL SERVICE TRUST

Special and Trust Fund Receipts (in millions of dollars)

Identification code 485–9972–0–7–506	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	318	387	422
0198 Reconciliation adjustment	.....	.....	.....
0199 Balance, start of year	318	387	422
Receipts:			
Current law:			
1130 Gifts and Contributions, National Service Trust Fund	.....	2	2
1140 Interest on Investment, National Service Trust Fund	70	33	10
1140 Payment from the General Fund, National Service Trust Fund	180	180	.....
1140 Payment from the Operating Expenses, National Service Trust Fund	65	.....	.....
1199 Total current law receipts	315	215	12
1999 Total receipts	315	215	12
2000 Total: Balances and receipts	633	602	434
Appropriations:			
Current law:			
2101 National Service Trust	-246	-180	.....
5099 Balance, end of year	387	422	434

Program and Financing (in millions of dollars)

Identification code 485–9972–0–7–506	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 National Service Trust	193	406	.....
0801 Reimbursable program activity	1	4	.....
0900 Total new obligations, unexpired accounts	194	410	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	628	454	134
1001 Discretionary unobligated balance brought fwd, Oct 1	522	355	.....
1021 Recoveries of prior year unpaid obligations	10	.....	.....
1022 Capital transfer of unobligated balances to general fund	-1	.....	.....
1070 Unobligated balance (total)	637	454	134
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	246	180	.....
1131 Unobligated balance of appropriations permanently reduced	-235	.....	-106
1160 Appropriation, discretionary (total)	11	180	-106
Appropriations, mandatory:			
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	.....	-94	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	.....	4	.....
1900 Budget authority (total)	11	90	-106
1930 Total budgetary resources available	648	544	28
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	454	134	28
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	535	554	352
3010 New obligations, unexpired accounts	194	410	.....
3020 Outlays (gross)	-165	-612	-351
3040 Recoveries of prior year unpaid obligations, unexpired	-10	.....	.....
3050 Unpaid obligations, end of year	554	352	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	535	554	352
3200 Obligated balance, end of year	554	352	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	11	184	-106
Outlays, gross:			
4010 Outlays from new discretionary authority	.....	139	-106
4011 Outlays from discretionary balances	135	393	432
4020 Outlays, gross (total)	135	532	326
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	.....	-4	.....
4040 Offsets against gross budget authority and outlays (total)	.....	-4	.....
Mandatory:			
4090 Budget authority, gross	.....	-94	.....
Outlays, gross:			
4101 Outlays from mandatory balances	30	80	25
4180 Budget authority, net (total)	11	86	-106
4190 Outlays, net (total)	165	608	351
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	1,610	1,154	934
5001 Total investments, EOY: Federal securities: Par value	1,154	934	747

The Budget does not include funding for the National Service Trust Fund, consistent with the Budget proposal to eliminate AmeriCorps.

The National Service Trust Fund account is a consolidation of two trust funds. In one, gifts and contributions from individuals and organizations are deposited for use in furthering program goals. In the other, funds appropriated to make educational awards to eligible national service program participants are maintained until they are used.

Object Classification (in millions of dollars)

Identification code 485–9972–0–7–506	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	3	3	.....
12.1 Civilian personnel benefits	1	.....	.....
25.1 Advisory and assistance services	6	.....	.....
25.2 Other services from non-Federal sources	175	403	.....
31.0 Equipment	4	.....	.....
41.0 Grants, subsidies, and contributions	3	.....	.....
99.0 Direct obligations	192	406	.....
99.0 Reimbursable obligations	1	4	.....
99.5 Adjustment for rounding	1	.....	.....
99.9 Total new obligations, unexpired accounts	194	410	.....

Employment Summary

Identification code 485–9972–0–7–506	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	29	17	17

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

		2025 actual	2026 est.	2027 est.
	Offsetting receipts from the public:			
485–322055	All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	2	.....	.....
	General Fund Offsetting receipts from the public	2	.....	.....

CORPORATION FOR PUBLIC BROADCASTING

Federal Funds

CORPORATION FOR PUBLIC BROADCASTING

Program and Financing (in millions of dollars)

Identification code 020–0151–0–1–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	General programming	595	.....	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	595	.....	.....
	Budgetary resources:			
	Unobligated balance:			
1033	Recoveries of prior year paid obligations	1	.....	.....
1037	Unobligated balance of appropriations withdrawn	-1	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	60	.....	.....
	Advance appropriations, discretionary:			
1170	Advance appropriation - General Programming	535	535	535
1174	Advance appropriations permanently reduced	.....	-535	-535
1180	Advanced appropriation, discretionary (total)	535	.....	.....
1900	Budget authority (total)	595	.....	.....
1930	Total budgetary resources available	595	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	.....	8	.....
3010	New obligations, unexpired accounts	595	.....	.....
3020	Outlays (gross)	-587	-8	.....
3050	Unpaid obligations, end of year	8	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	.....	8	.....
3200	Obligated balance, end of year	8	.....	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	595	.....	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	587	.....	.....
4011	Outlays from discretionary balances	.....	8	.....
4020	Outlays, gross (total)	587	8	.....
	Mandatory:			
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-1	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	-1	.....	.....
4180	Budget authority, net (total)	595	.....	.....
4190	Outlays, net (total)	586	8	.....

In 2026, the Corporation for Public Broadcasting (CPB) announced that its board voted to dissolve the organization. The Budget does not request any funding for CPB.

COUNCIL OF THE INSPECTORS GENERAL ON INTEGRITY AND EFFICIENCY

Federal Funds

PANDEMIC RESPONSE ACCOUNTABILITY COMMITTEE

Program and Financing (in millions of dollars)

Identification code 542–1654–0–1–808		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	15	20	20
0100	Direct program activities, subtotal	15	20	20
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	24	8	76
1001	Discretionary unobligated balance brought fwd, Oct 1	10	.....	.....
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	.....	88	.....
1900	Budget authority (total)	.....	88	.....
1930	Total budgetary resources available	24	96	76
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1	.....	.....
1941	Unexpired unobligated balance, end of year	8	76	56
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	6	5	3
3010	New obligations, unexpired accounts	15	20	20
3020	Outlays (gross)	-16	-22	-20
3050	Unpaid obligations, end of year	5	3	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	6	5	3
3200	Obligated balance, end of year	5	3	3
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances	1	3	.....
	Mandatory:			
4090	Budget authority, gross	.....	88	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	15	.....
4101	Outlays from mandatory balances	15	4	20
4110	Outlays, gross (total)	15	19	20
4180	Budget authority, net (total)	.....	88	.....
4190	Outlays, net (total)	16	22	20

The Pandemic Response Accountability Committee (PRAC) was established in the CARES Act of 2020 (P.L. 116–136) and was extended in July 2025 by the One Big Beautiful Bill Act (P.L. 119–21). The PRAC protects taxpayer funds by leveraging innovation and data analytics to prevent, detect, and investigate fraud, waste, and abuse across Federal programs under its jurisdiction.

Object Classification (in millions of dollars)

Identification code 542–1654–0–1–808		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.3	Other than full-time permanent	6	6	6
11.8	Special personal services payments	1	1	1
11.9	Total personnel compensation	7	7	7
12.1	Civilian personnel benefits	2	2	2
25.1	Advisory and assistance services	5	11	11
25.3	Other goods and services from Federal sources	1	1	1
99.0	Direct obligations	15	21	21
99.5	Adjustment for rounding	.....	-1	-1
99.9	Total new obligations, unexpired accounts	15	20	20

Employment Summary

Identification code 542–1654–0–1–808	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	32	34	34

Inspectors General Council Fund

Program and Financing (in millions of dollars)

Identification code 542–4592–0–4–808	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	15	17	10
0801 Inspectors General Council Fund (Reimbursable)	3	2	2
0900 Total new obligations, unexpired accounts	18	19	12
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	24	29	30
1001 Discretionary unobligated balance brought fwd, Oct 1	2	4	
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	25	29	30
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3	5	
Spending authority from offsetting collections, mandatory:			
1800 Collected	21	15	15
1801 Change in uncollected payments, Federal sources	-2		
1850 Spending auth from offsetting collections, mand (total)	19	15	15
1900 Budget authority (total)	22	20	15
1930 Total budgetary resources available	47	49	45
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	29	30	33
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4	5	9
3010 New obligations, unexpired accounts	18	19	12
3020 Outlays (gross)	-16	-15	-11
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	5	9	10
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-1	-1
3070 Change in uncollected pymts, Fed sources, unexpired	2		
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	4	8
3200 Obligated balance, end of year	4	8	9
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3	5	
Outlays, gross:			
4010 Outlays from new discretionary authority		5	
4011 Outlays from discretionary balances	1	1	2
4020 Outlays, gross (total)	1	6	2
Mandatory:			
4090 Budget authority, gross	19	15	15
Outlays, gross:			
4100 Outlays from new mandatory authority	9	1	1
4101 Outlays from mandatory balances	6	8	8
4110 Outlays, gross (total)	15	9	9
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-21	-15	-15
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	2		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	-6	-6	-6
4180 Budget authority, net (total)	3	5	
4190 Outlays, net (total)	-5		-4

The Inspector General Reform Act of 2008 (P.L. 110–409) (codified as amended at 5 U.S.C. 424) created the Council of the Inspectors General on Integrity and Efficiency (CIGIE) to address program integrity, efficiency, and effectiveness issues that transcend individual Government agencies and to increase the professionalism and effectiveness of Office of Inspector General (OIG) staff.

Pursuant to 5 U.S.C. 424(c)(3)(B), the revolving fund provides resources for CIGIE activities primarily through interagency funding, which includes member contributions and tuition.

Object Classification (in millions of dollars)

Identification code 542–4592–0–4–808	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	4	4	4
11.8 Special personal services payments	1	1	1
11.9 Total personnel compensation	5	5	5
12.1 Civilian personnel benefits	2	1	1
23.1 Rental payments to GSA	1	1	1
25.1 Advisory and assistance services	2	4	1
25.3 Other goods and services from Federal sources	5	6	2
99.0 Direct obligations	15	17	10
Reimbursable obligations:			
25.1 Advisory and assistance services	1	1	1
25.3 Other goods and services from Federal sources	2	1	1
99.0 Reimbursable obligations	3	2	2
99.9 Total new obligations, unexpired accounts	18	19	12

Employment Summary

Identification code 542–4592–0–4–808	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	26	25	25

COURT SERVICES AND OFFENDER SUPERVISION AGENCY FOR THE DISTRICT OF COLUMBIA

Federal Funds

Federal Payment to the Court Services and Offender Supervision Agency for the District of Columbia

For salaries and expenses, including the transfer and hire of motor vehicles, of the Court Services and Offender Supervision Agency for the District of Columbia, as authorized by the National Capital Revitalization and Self-Government Improvement Act of 1997, $277,260,000, of which not to exceed $2,000 is for official reception and representation expenses related to Community Supervision and Pretrial Services Agency programs, and of which not to exceed $35,000 is for dues and assessments relating to the implementation of the Court Services and Offender Supervision Agency Interstate Supervision Act of 2002: Provided, That, of the funds appropriated under this heading, $193,931,000 shall be for necessary expenses of Community Supervision and Sex Offender Registration, to include expenses relating to the monitoring of adults subject to protection orders or the provision of services for or related to such persons: Provided further, That, of the funds appropriated under this heading, $83,329,000 shall be available to the Pretrial Services Agency: Provided further, That notwithstanding any other provision of law, all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies: Provided further, That amounts under this heading may be used for programmatic incentives for defendants to successfully complete their terms of supervision.

Program and Financing (in millions of dollars)

Identification code 511–1734–0–1–752	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Community supervision program	199	208	197
0002 Pretrial Services Agency	83	88	83
0900 Total new obligations, unexpired accounts	282	296	280

FEDERAL PAYMENT TO THE COURT SERVICES AND OFFENDER SUPERVISION AGENCY FOR THE DISTRICT OF COLUMBIA—Continued

Program and Financing—Continued

Identification code 511–1734–0–1–752		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	12	13	4
1001	Discretionary unobligated balance brought fwd, Oct 1	12		
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	13	13	4
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	286	287	277
1900	Budget authority (total)	286	287	277
1930	Total budgetary resources available	299	300	281
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-4		-1
1941	Unexpired unobligated balance, end of year	13	4	
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	102	92	93
3010	New obligations, unexpired accounts	282	296	280
3020	Outlays (gross)	-275	-275	-280
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3041	Recoveries of prior year unpaid obligations, expired	-16	-20	-15
3050	Unpaid obligations, end of year	92	93	78
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	102	92	93
3200	Obligated balance, end of year	92	93	78
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	286	287	277
	Outlays, gross:			
4010	Outlays from new discretionary authority	225	215	208
4011	Outlays from discretionary balances	50	60	72
4020	Outlays, gross (total)	275	275	280
4180	Budget authority, net (total)	286	287	277
4190	Outlays, net (total)	275	275	280

The National Capital Revitalization and Self-Government Improvement Act of 1997 established the Court Services and Offender Supervision Agency (CSOSA) for the District of Columbia as an independent Federal agency to perform community supervision of D.C. Code offenders. CSOSA assumed the adult probation function from the D.C. Superior Court and the parole supervision function from the D.C. Board of Parole. The Pretrial Services Agency for the District of Columbia, responsible for supervising pretrial defendants, is an independent entity within CSOSA with its own budget and organizational structure. The mission of CSOSA is to increase public safety, prevent crime, reduce recidivism, and support the fair administration of justice in close collaboration with the community.

The CSOSA appropriation supports the Community Supervision Program and the Pretrial Services Agency.

Community Supervision Program.—This activity provides supervision of adult offenders on probation, parole, or supervised release, consistent with a crime prevention strategy that emphasizes public safety and successful reintegration. The Community Supervision Program employs an integrated system of close supervision, drug testing, graduated sanctions, cognitive, behavioral and substance use disorder interventions, transitional housing, and other stabilization services, including services from community and faith-based collaborations. The Community Supervision Program also develops and provides the courts and the U.S. Parole Commission with critical information for sentencing and probation, parole, and supervised release decisions.

Pretrial Services Agency.—This activity assists judicial officers in both the D.C. Superior Court and the U.S. District Court for the District of Columbia by formulating release recommendations and providing supervision and treatment services to defendants that reasonably assure that individuals on conditional release return to court and do not engage in criminal activity pending their trial and/or sentencing. The Pretrial Services Agency is responsible for enforcing conditions of release, conducting drug testing, administering graduated sanctions, referring defendants to treatment and other social services, and reporting to the courts the defendants' compliance with their conditions of release.

Object Classification (in millions of dollars)

Identification code 511–1734–0–1–752		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	128	134	136
11.5	Other personnel compensation	3	3	4
11.9	Total personnel compensation	131	137	140
12.1	Civilian personnel benefits	63	64	64
21.0	Travel and transportation of persons		1	
23.1	Rental payments to GSA	18	18	19
23.2	Rental payments to others	3	2	3
23.3	Communications, utilities, and miscellaneous charges	2	2	2
25.1	Advisory and assistance services	7	13	4
25.2	Other services from non-Federal sources	42	46	36
25.3	Other goods and services from Federal sources	6	6	6
25.4	Operation and maintenance of facilities	1	2	1
25.7	Operation and maintenance of equipment	1	1	
26.0	Supplies and materials	3	3	3
31.0	Equipment	5	1	2
99.0	Direct obligations	282	296	280
99.9	Total new obligations, unexpired accounts	282	296	280

Employment Summary

Identification code 511–1734–0–1–752		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	967	996	1,021

DEFENSE NUCLEAR FACILITIES SAFETY BOARD

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the Defense Nuclear Facilities Safety Board in carrying out activities authorized by the Atomic Energy Act of 1954, as amended by Public Law 100–456, section 1441, $45,000,000, to remain available until September 30, 2028, of which not to exceed $1,000 shall be available for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 347–3900–0–1–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses (Direct)	42	42	45
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7	8	8
1001	Discretionary unobligated balance brought fwd, Oct 1	7	7	
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	8	8	8
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	42	42	45
1930	Total budgetary resources available	50	50	53
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	8	8	8
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	9	6	6
3010	New obligations, unexpired accounts	42	42	45
3020	Outlays (gross)	-44	-42	-44
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	6	6	7
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	9	6	6

3200	Obligated balance, end of year	6	6	7
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	42	42	45
	Outlays, gross:			
4010	Outlays from new discretionary authority	32	32	34
4011	Outlays from discretionary balances	12	10	10
4020	Outlays, gross (total)	44	42	44
4180	Budget authority, net (total)	42	42	45
4190	Outlays, net (total)	44	42	44

The Defense Nuclear Facilities Safety Board, a non-regulatory agency within the Executive Branch, makes specific recommendations to the Secretary of Energy on measures to protect both public and employee health and safety. In support of this mission, the Board investigates any event or practice at a defense nuclear facility that has or may adversely affect public health and safety. The Board also reviews the design of new Department of Energy (DOE) defense nuclear facilities and periodically reviews and monitors construction of such facilities to ensure adequate protection of public and worker health and safety. In addition, the Board evaluates the content and implementation of the standards relating to the design, construction, operation, and decommissioning of DOE defense nuclear facilities.

Object Classification (in millions of dollars)

Identification code 347–3900–0–1–999		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	21	21	22
11.3	Other than full-time permanent	1	1	1
11.9	Total personnel compensation	22	22	23
12.1	Civilian personnel benefits	8	8	8
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	3	3	3
25.1	Advisory and assistance services	1	1	1
25.2	Other services from non-Federal sources	4	4	5
25.3	Other goods and services from Federal sources	2	2	3
31.0	Equipment	1	1	1
99.0	Direct obligations	42	42	45
99.9	Total new obligations, unexpired accounts	42	42	45

Employment Summary

Identification code 347–3900–0–1–999		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	112	120	120

DELTA REGIONAL AUTHORITY

Federal Funds

SALARIES AND EXPENSES

(INCLUDING CANCELLATION OF FUNDS)

Of the unobligated balances from prior year appropriations available under this heading, $40,000,000 is hereby permanently cancelled, which shall include $10,000,000 in unobligated balances from amounts made available under this heading in division J of Public Law 117–58: Provided, That any remaining unobligated balances from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Delta Regional Authority.

Program and Financing (in millions of dollars)

Identification code 517–0750–0–1–452		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Program Activities	103	44	4
0002	Administrative Activities	5	5	
0900	Total new obligations, unexpired accounts	108	49	4
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	114	63	50
1001	Discretionary unobligated balance brought fwd, Oct 1	113	63	
1021	Recoveries of prior year unpaid obligations	11		
1070	Unobligated balance (total)	125	63	50
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	31	32	
1121	Appropriations transferred from other acct, Emergency pursuant to BBEDCA [013–2050]	10		
1131	Unobligated balance of appropriations permanently reduced			-30
1131	Unobligated balance of appropriations permanently reduced			-10
1160	Appropriation, discretionary (total)	41	32	-40
	Spending authority from offsetting collections, discretionary:			
1700	Collected	4	2	
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1	2	
1900	Budget authority (total)	46	36	-40
1930	Total budgetary resources available	171	99	10
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	63	50	6
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	141	177	163
3010	New obligations, unexpired accounts	108	49	4
3020	Outlays (gross)	-61	-63	-29
3040	Recoveries of prior year unpaid obligations, unexpired	-11		
3050	Unpaid obligations, end of year	177	163	138
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	141	177	163
3200	Obligated balance, end of year	177	163	138
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	45	34	-40
	Outlays, gross:			
4010	Outlays from new discretionary authority	8	6	-40
4011	Outlays from discretionary balances	52	55	69
4020	Outlays, gross (total)	60	61	29
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-4	-2	
4040	Offsets against gross budget authority and outlays (total)	-4	-2	
	Mandatory:			
4090	Budget authority, gross	1	2	
	Outlays, gross:			
4100	Outlays from new mandatory authority	1	2	
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-1	-2	
4180	Budget authority, net (total)	41	32	-40
4190	Outlays, net (total)	56	59	29

The Delta Regional Authority (DRA) is a Federal-State partnership providing grant funding, coordination, and capacity building to support economic development in distressed communities in the Mississippi Delta region. The Budget proposes to eliminate several agencies, including the DRA. The DRA would use prior year unobligated balances to conduct an orderly closeout of the agency in 2027. The Budget requests the permanent cancellation of 30 million in unobligated discretionary balances and 10 million in Infrastructure Investment and Jobs Act (IIJA) emergency balances.

Object Classification (in millions of dollars)

Identification code 517–0750–0–1–452		2025 actual	2026 est.	2027 est.
11.8	Direct obligations: Personnel compensation: Special personal services payments	2	2	4
11.9	Total personnel compensation	2	2	4
25.1	Advisory and assistance services	1	1	
41.0	Grants, subsidies, and contributions	102	44	
99.0	Direct obligations	105	47	4

SALARIES AND EXPENSES—Continued

Object Classification—Continued

Identification code 517–0750–0–1–452		2025 actual	2026 est.	2027 est.
99.0	Reimbursable obligations	3	2	
99.9	Total new obligations, unexpired accounts	108	49	4

Employment Summary

Identification code 517–0750–0–1–452		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	2	2	2

DENALI COMMISSION

Federal Funds

DENALI COMMISSION

(INCLUDING CANCELLATIONS OF FUNDS)

For necessary expenses of the Denali Commission, as authorized by the Denali Commission Act of 1998, $7,000,000, notwithstanding the limitations contained in section 306(g) of such Act: Provided, That funds shall be available only for the purposes of the closure of the Commission: Provided further, That the unobligated balances from amounts previously made available to the Denali Commission pursuant to section 329 of the Department of Transportation and Related Agencies Appropriations Act, 1999 (section 101(g) of division A of Public Law 105–277) are hereby permanently cancelled: Provided further, That such section 329 is hereby repealed.

Program and Financing (in millions of dollars)

Identification code 513–1200–0–1–452		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0101	Denali Commission (Direct)	19	18	7
0102	Denali Commission (Shared Services)	160	57	
0103	Denali Commission (IIJA - Direct)	26	15	
0799	Total direct obligations	205	90	7
0900	Total new obligations, unexpired accounts	205	90	7
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	62	47	
1001	Discretionary unobligated balance brought fwd, Oct 1	30	4	
1011	Unobligated balance transfer from other acct [068–0108]	40		
1011	Unobligated balance transfer from other acct [012–0115]	3		
1011	Unobligated balance transfer from other acct [012–1103]	2		
1021	Recoveries of prior year unpaid obligations	2	5	5
1070	Unobligated balance (total)	109	52	5
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	17	18	7
1121	Appropriations transferred from other acct [069–0548]	18	20	
1160	Appropriation, discretionary (total)	35	38	7
	Appropriations, mandatory:			
1221	Appropriations transferred from other acct [075–0951]	1		
1221	Appropriations transferred from other acct [012–1106]	1		
1221	Appropriations transferred from other acct [012–1105]	1		
1260	Appropriations, mandatory (total)	3		
	Spending authority from offsetting collections, mandatory:			
1800	Collected	105		
1900	Budget authority (total)	143	38	7
1930	Total budgetary resources available	252	90	12
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	47		5
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	154	317	262
3010	New obligations, unexpired accounts	205	90	7
3020	Outlays (gross)	-40	-140	-108
3040	Recoveries of prior year unpaid obligations, unexpired	-2	-5	-5
3050	Unpaid obligations, end of year	317	262	156
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	154	317	262
3200	Obligated balance, end of year	317	262	156
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	35	38	7
	Outlays, gross:			
4010	Outlays from new discretionary authority	13	15	3
4011	Outlays from discretionary balances	21	60	55
4020	Outlays, gross (total)	34	75	58
	Mandatory:			
4090	Budget authority, gross	108		
	Outlays, gross:			
4100	Outlays from new mandatory authority	3		
4101	Outlays from mandatory balances	3	65	50
4110	Outlays, gross (total)	6	65	50
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-105		
4180	Budget authority, net (total)	38	38	7
4190	Outlays, net (total)	-65	140	108

The Denali Commission is a Federal-State partnership providing grant funding, coordination, and capacity building to support economic development in distressed communities in Alaska. The Budget proposes to eliminate several agencies, including the Denali Commission. The Budget requests $7 million to conduct an orderly closeout of the agency in 2027.

Object Classification (in millions of dollars)

Identification code 513–1200–0–1–452		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	3	3	3
12.1	Civilian personnel benefits	1	1	1
25.3	Other goods and services from Federal sources	2	2	2
41.0	Grants, subsidies, and contributions	198	84	
99.0	Direct obligations	204	90	6
99.5	Adjustment for rounding	1		1
99.9	Total new obligations, unexpired accounts	205	90	7

Employment Summary

Identification code 513–1200–0–1–452		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	16	16	16

GIFTS AND DONATIONS, DENALI COMMISSION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 513–5605–0–2–452		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1130	Gifts and Donations, Denali Commission	10	2	
2000	Total: Balances and receipts	10	2	
	Appropriations:			
	Current law:			
2101	Gifts and Donations, Denali Commission	-10	-2	
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 513–5605–0–2–452		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0101	Denali Commission Non-Federal Funds (Direc)	10	2	
0900	Total new obligations, unexpired accounts (object class 41.0)	10	2	
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	10	2	

1930	Total budgetary resources available	10	2	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	11	10
3010	New obligations, unexpired accounts	10	2	.....
3020	Outlays (gross)	-1	-3	-3
3050	Unpaid obligations, end of year	11	10	7
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	11	10
3200	Obligated balance, end of year	11	10	7
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	10	2	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	1	3	3
4180	Budget authority, net (total)	10	2	.....
4190	Outlays, net (total)	1	3	3

Trust Funds

DENALI COMMISSION TRUST FUND

Program and Financing (in millions of dollars)

Identification code 513–8056–0–7–452		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0101	Denali Commission Trust Fund (Direct)	5	5	.....
0900	Total new obligations, unexpired accounts (object class 41.0)	5	5	.....
	Budgetary resources:			
	Unobligated balance:			
1021	Recoveries of prior year unpaid obligations	.....	1	.....
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	5	4	.....
1930	Total budgetary resources available	5	5	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	9	10	3
3010	New obligations, unexpired accounts	5	5	.....
3020	Outlays (gross)	-4	-11	-2
3040	Recoveries of prior year unpaid obligations, unexpired	.....	-1	.....
3050	Unpaid obligations, end of year	10	3	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	9	10	3
3200	Obligated balance, end of year	10	3	1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	5	4	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	1	.....
4011	Outlays from discretionary balances	4	10	2
4020	Outlays, gross (total)	4	11	2
4180	Budget authority, net (total)	5	4	.....
4190	Outlays, net (total)	4	11	2

The Denali Commission receives annual transfers from the Oil Spill Liability Trust Fund on the interest from the investment of the Trans-Alaska Pipeline Liability Fund. The Budget proposes to eliminate funding for several agencies, including the Denali Commission, and proposes to end transfers of interest to the Denali Commission and cancel any remaining unobligated discretionary balances from previous interest transfers.

DISTRICT OF COLUMBIA

DISTRICT OF COLUMBIA COURTS

Federal Funds

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS

For salaries and expenses for the District of Columbia Courts, including the transfer and hire of motor vehicles, $273,977,000 to be allocated as follows: for the District of Columbia Court of Appeals, $15,582,000, of which not to exceed $2,500 is for official reception and representation expenses; for the Superior Court of the District of Columbia, $147,151,000, of which not to exceed $2,500 is for official reception and representation expenses; for the District of Columbia Court System, $89,317,000, of which not to exceed $2,500 is for official reception and representation expenses; and $21,927,000, to remain available until September 30, 2028, for capital improvements for District of Columbia courthouse facilities: Provided, That funds made available for capital improvements shall be expended consistent with the District of Columbia Courts master plan study and facilities condition assessment: Provided further, That, in addition to the amounts appropriated herein, fees received by the District of Columbia Courts for administering bar examinations and processing District of Columbia bar admissions may be retained and credited to this appropriation, to remain available until expended, for salaries and expenses associated with such activities, notwithstanding section 450 of the District of Columbia Home Rule Act (D.C. Official Code, sec. 1–204.50): Provided further, That notwithstanding any other provision of law, all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of other Federal agencies: Provided further, That 30 days after providing written notice to the Committees on Appropriations of the House of Representatives and the Senate, the District of Columbia Courts may reallocate not more than $9,000,000 of the funds provided under this heading among the items and entities funded under this heading: Provided further, That the Joint Committee on Judicial Administration in the District of Columbia may, by regulation, establish a program substantially similar to the program set forth in subchapter II of chapter 35 of title 5, United States Code, for employees of the District of Columbia Courts.

Program and Financing (in millions of dollars)

Identification code 349–1712–0–1–806		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Court of Appeals	279	16	15
0002	Superior Court	.....	149	145
0003	Court system	.....	98	88
0004	Capital improvements	.....	29	26
0900	Total new obligations, unexpired accounts	279	292	274
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	27	44	46
1001	Discretionary unobligated balance brought fwd, Oct 1	27	.....	.....
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	28	44	46
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	292	292	274
	Spending authority from offsetting collections, discretionary:			
1700	Collected	4	2	2
1900	Budget authority (total)	296	294	276
1930	Total budgetary resources available	324	338	322
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1	.....	.....
1941	Unexpired unobligated balance, end of year	44	46	48
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	96	93	117
3010	New obligations, unexpired accounts	279	292	274
3011	Obligations ("upward adjustments"), expired accounts	15	.....	.....
3020	Outlays (gross)	-286	-268	-284
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-10	.....	.....
3050	Unpaid obligations, end of year	93	117	107
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	96	93	117
3200	Obligated balance, end of year	93	117	107

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA COURTS—Continued

Program and Financing—Continued

Identification code 349–1712–0–1–806		2025 actual	2026 est.	2027 est.
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	296	294	276
	Outlays, gross:			
4010	Outlays from new discretionary authority	233	221	208
4011	Outlays from discretionary balances	53	47	76
4020	Outlays, gross (total)	286	268	284
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	-1	-1
4033	Non-Federal sources	-5	-1	-1
4040	Offsets against gross budget authority and outlays (total)	-6	-2	-2
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	2	.....	.....
4070	Budget authority, net (discretionary)	292	292	274
4080	Outlays, net (discretionary)	280	266	282
4180	Budget authority, net (total)	292	292	274
4190	Outlays, net (total)	280	266	282

Under the National Capital Revitalization and Self-Government Improvement Act of 1997, the Federal Government is required to finance the District of Columbia Courts. This payment to the District of Columbia Courts funds the operations of the District of Columbia Court of Appeals, Superior Court, and the Court System, as well as capital improvements.

The Budget provides resources to support the D.C. Courts' core functions and to maintain court facilities in Judiciary Square.

By law, the Courts' annual budget includes estimates of the expenditures for the operations of the District of Columbia Courts prepared by the Joint Committee on Judicial Administration in the District of Columbia and the President's recommendation for funding the District of Columbia Courts. The President's recommended level of $274.0 million includes $252.1 million for the District of Columbia Court of Appeals, the Superior Court of the District of Columbia, and the District of Columbia Court System operations and $21.9 million for capital improvements for District courthouse facilities. Under a separate transmittal to the Congress, the District of Columbia Courts are requesting $468.1 million: $298.1 million for operations and $170.0 million for capital improvements.

Object Classification (in millions of dollars)

Identification code 349–1712–0–1–806		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	120	138	120
11.3	Other than full-time permanent	10	10	10
11.9	Total personnel compensation	130	148	130
12.1	Civilian personnel benefits	40	40	40
21.0	Travel and transportation of persons	1	1	1
23.2	Rental payments to others	10	10	10
23.3	Communications, utilities, and miscellaneous charges	10	10	10
24.0	Printing and reproduction	2	2	2
25.1	Advisory and assistance services	32	28	28
25.2	Other services from non-Federal sources	25	24	24
25.3	Other goods and services from Federal sources	7	7	7
25.4	Operation and maintenance of facilities	7	7	7
25.6	Medical care	1	1	1
25.7	Operation and maintenance of equipment	4	4	4
26.0	Supplies and materials	3	3	3
31.0	Equipment	4	4	4
32.0	Land and structures	3	3	3
99.0	Direct obligations	279	292	274
99.9	Total new obligations, unexpired accounts	279	292	274

FEDERAL PAYMENT FOR DEFENDER SERVICES IN DISTRICT OF COLUMBIA COURTS

For payments authorized under section 11–2604 and section 11–2605, D.C. Official Code (relating to representation provided under the District of Columbia Criminal Justice Act), payments for counsel appointed in proceedings in the Family Court of the Superior Court of the District of Columbia under chapter 23 of title 16, D.C. Official Code, or pursuant to contractual agreements to provide guardian ad litem representation, training, technical assistance, and such other services as are necessary to improve the quality of guardian ad litem representation, payments for counsel appointed in adoption proceedings under chapter 3 of title 16, D.C. Official Code, and payments authorized under section 21–2060, D.C. Official Code (relating to services provided under the District of Columbia Guardianship, Protective Proceedings, and Durable Power of Attorney Act of 1986), $46,005,000, to remain available until expended: Provided, That funds provided under this heading shall be administered by the Joint Committee on Judicial Administration in the District of Columbia: Provided further, That, notwithstanding any other provision of law, this appropriation shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for expenses of other Federal agencies.

Program and Financing (in millions of dollars)

Identification code 349–1736–0–1–806		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Federal Payment for Defender Services in District of Columbia Co (Direct)	62	46	46
0900	Total new obligations, unexpired accounts (object class 25.2)	62	46	46
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	34	6	6
1001	Discretionary unobligated balance brought fwd, Oct 1	34	5	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	46	46	46
1130	Appropriations permanently reduced	-12	.....	.....
1160	Appropriation, discretionary (total)	34	46	46
1930	Total budgetary resources available	68	52	52
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	6	6	6
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	15	31	45
3010	New obligations, unexpired accounts	62	46	46
3020	Outlays (gross)	-46	-32	-46
3050	Unpaid obligations, end of year	31	45	45
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	15	31	45
3200	Obligated balance, end of year	31	45	45
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	34	46	46
	Outlays, gross:			
4010	Outlays from new discretionary authority	34	24	24
4011	Outlays from discretionary balances	12	8	22
4020	Outlays, gross (total)	46	32	46
4180	Budget authority, net (total)	34	46	46
4190	Outlays, net (total)	46	32	46

Under three Defender Services programs, the District of Columbia Courts appoint and compensate attorneys to represent persons who are financially unable to obtain such representation on their own. The Defender Services programs are the Criminal Justice Act program, which provides court-appointed attorneys to indigent persons who are charged with criminal offenses; the Counsel for Child Abuse and Neglect program, which provides court-appointed attorneys for family proceedings in which child neglect is alleged or where the termination of the parent-child relationship is under consideration and the parent, guardian, or custodian of the child is indigent; and the Guardianship program, which provides for the representation and protection of mentally incapacitated individuals and minors whose parents are deceased. In addition to legal representation, these programs provide

indigent persons with services such as transcripts of court proceedings, expert witness testimony, foreign and sign language interpretation, investigations, and genetic testing. The President's recommended funding level for Defender Services is $46.0 million. Under a separate transmittal to the Congress, the District of Columbia Courts are requesting $52.5 million.

District of Columbia Crime Victims Compensation Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 349–5676–0–2–806	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	1		
0198 Reconciliation adjustment	-1		
0199 Balance, start of year			
Receipts:			
Current law:			
1110 Fines and Fees, District of Columbia Crime Victims Compensation Fund	4	6	6
2000 Total: Balances and receipts	4	6	6
Appropriations:			
Current law:			
2101 District of Columbia Crime Victims Compensation Fund	-4	-6	-6
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 349–5676–0–2–806	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Crime Victims Compensation	7	9	9
0900 Total new obligations, unexpired accounts (object class 25.1)	7	9	9
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	3	2	2
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	4	6	6
Spending authority from offsetting collections, mandatory:			
1800 Collected	3	3	3
1801 Change in uncollected payments, Federal sources	-1		
1850 Spending auth from offsetting collections, mand (total)	2	3	3
1900 Budget authority (total)	6	9	9
1930 Total budgetary resources available	9	11	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	1
3010 New obligations, unexpired accounts	7	9	9
3020 Outlays (gross)	-6	-9	-9
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	1	1	1
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired	1		
3090 Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-2	-1	-1
3200 Obligated balance, end of year	-1	-1	-1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	6	9	9
Outlays, gross:			
4100 Outlays from new mandatory authority	4	8	8
4101 Outlays from mandatory balances	2	1	1
4110 Outlays, gross (total)	6	9	9
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-3	-3	-3
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	1		
4160 Budget authority, net (mandatory)	4	6	6
4170 Outlays, net (mandatory)	3	6	6
4180 Budget authority, net (total)	4	6	6
4190 Outlays, net (total)	3	6	6

The Superior Court of the District of Columbia administers the Crime Victims Compensation Fund, which finances assistance for innocent victims of violent crime, survivors of homicide victims, and dependent family members of homicide victims. The program provides compensation for certain costs related to the crime, such as medical expenses, temporary emergency housing, and funeral expenses. The Fund is financed through assessments imposed in criminal cases, court fines and fees, and a grant from the U.S. Department of Justice. Under the 2002 Supplemental Appropriations Act for Further Recovery From and Response to Terrorist Attacks on the United States (P.L. 107–206), one half of the Fund's unobligated balances at the end of each year are transferred to the District of Columbia Government for outreach activities designed to increase the number of crime victims who apply for compensation.

Federal Payment to the District of Columbia Judicial Retirement and Survivors Annuity Fund

Program and Financing (in millions of dollars)

Identification code 020–1713–0–1–752	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Payment to Judicial Retirement Fund	25	26	26
0900 Total new obligations, unexpired accounts (object class 13.0)	25	26	26
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	25	26	26
1930 Total budgetary resources available	25	26	26
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	25	26	26
3020 Outlays (gross)	-25	-26	-26
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	25	26	26
Outlays, gross:			
4100 Outlays from new mandatory authority	25	26	26
4180 Budget authority, net (total)	25	26	26
4190 Outlays, net (total)	25	26	26

The National Capital Revitalization and Self-Government Improvement Act of 1997, as amended, requires the Secretary of the Treasury to make payments at the end of each fiscal year, beginning in 1998, from the General Fund of the Treasury into the District of Columbia Judicial Retirement and Survivors Annuity Fund (Judicial Fund). Annual payments consist of (1) amounts necessary to amortize: the original unfunded liability over 30 years, the net gain or loss (based on experience) over 10 years, and any other changes in actuarial liability over 20 years and (2) amounts necessary to fund the normal cost and administrative expenses for the year. This account receives the annual payments from the General Fund and immediately transfers these amounts into the Judicial Fund.

Trust Funds

District of Columbia Judicial Retirement and Survivors Annuity Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–8212–0–7–602	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	215	226	238

DISTRICT OF COLUMBIA JUDICIAL RETIREMENT AND SURVIVORS ANNUITY FUND—Continued

Special and Trust Fund Receipts—Continued

Identification code 020–8212–0–7–602	2025 actual	2026 est.	2027 est.
0198 Reconciliation adjustment	-1		
0199 Balance, start of year	214	226	238
Receipts:			
Current law:			
1110 Deductions from Employees Salaries, District of Columbia Judicial Retirement and Survivors Annuity Fund	1	1	1
1140 Earnings on Investments, District of Columbia Judicial Retirement and Survivors Annuity Fund	5	5	5
1140 Federal Payments, D.C. Judicial Retirement and Survivors Annuity	25	26	26
1199 Total current law receipts	31	32	32
1999 Total receipts	31	32	32
2000 Total: Balances and receipts	245	258	270
Appropriations:			
Current law:			
2101 District of Columbia Judicial Retirement and Survivors Annuity Fund	-31	-32	-32
2135 District of Columbia Judicial Retirement and Survivors Annuity Fund	12	12	12
2199 Total current law appropriations	-19	-20	-20
2999 Total appropriations	-19	-20	-20
5099 Balance, end of year	226	238	250

Program and Financing (in millions of dollars)

Identification code 020–8212–0–7–602	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Retirement payments	19	19	19
0002 Administrative Costs		1	1
0900 Total new obligations, unexpired accounts	19	20	20
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	31	32	32
1235 Appropriations precluded from obligation (special or trust)	-12	-12	-12
1260 Appropriations, mandatory (total)	19	20	20
1930 Total budgetary resources available	19	20	20
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	1
3010 New obligations, unexpired accounts	19	20	20
3020 Outlays (gross)	-19	-21	-18
3050 Unpaid obligations, end of year	2	1	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	2	1
3200 Obligated balance, end of year	2	1	3
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	19	20	20
Outlays, gross:			
4100 Outlays from new mandatory authority	18	19	18
4101 Outlays from mandatory balances	1	2	
4110 Outlays, gross (total)	19	21	18
4180 Budget authority, net (total)	19	20	20
4190 Outlays, net (total)	19	21	18
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	220	231	243
5001 Total investments, EOY: Federal securities: Par value	231	243	255

The National Capital Revitalization and Self-Government Improvement Act of 1997, as amended (the Act), established the District of Columbia Judicial Retirement and Survivors Annuity Fund to pay retirement and survivor benefits for District of Columbia judges and expenses necessary to administer the Fund or incurred by the Secretary of the Treasury in carrying out responsibilities regarding such benefits. The Judicial Fund consists of amounts contributed by the judges, proceeds of accumulated pension assets transferred from the District of Columbia and liquidated pursuant to the Act, income earned from the investment of the assets in public debt securities, and amounts appropriated to the Fund.

Object Classification (in millions of dollars)

Identification code 020–8212–0–7–602	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources		1	1
42.0 Payments to annuitants	19	19	19
99.9 Total new obligations, unexpired accounts	19	20	20

DISTRICT OF COLUMBIA GENERAL AND SPECIAL PAYMENTS

The District of Columbia receives direct Federal payments for a number of local programs in recognition of the District's unique status as the seat of the Federal Government. These General and Special Payments are separate from and in addition to the District's local budget, which is funded through local revenues.

Federal Funds

FEDERAL PAYMENT FOR RESIDENT TUITION SUPPORT

Program and Financing (in millions of dollars)

Identification code 020–1736–0–1–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Federal Payment for Resident Tuition Support (Direct)	40	40	
0900 Total new obligations, unexpired accounts (object class 41.0)	40	40	
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	40	40	
1930 Total budgetary resources available	40	40	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	21		
3010 New obligations, unexpired accounts	40	40	
3020 Outlays (gross)	-61	-40	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	21		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	40	40	
Outlays, gross:			
4010 Outlays from new discretionary authority	40	40	
4011 Outlays from discretionary balances	21		
4020 Outlays, gross (total)	61	40	
4180 Budget authority, net (total)	40	40	
4190 Outlays, net (total)	61	40	

The D.C. Tuition Assistance Grant program enables students from the District of Columbia to attend eligible public universities and colleges nationwide at in-state tuition rates. The program also provides grants for students to attend private institutions in the D.C. metropolitan area or private Historically Black Colleges and Universities nationwide, as well as public 2-year community colleges. The program's authorization ended in 2012. The Budget proposes to eliminate the unauthorized program because of a lack of a clear Federal role for supporting the cost of higher education specifically for District residents.

Federal Payment for School Improvement

For a Federal payment for a school improvement program in the District of Columbia, $52,500,000, to remain available until expended, for payments authorized under the Scholarships for Opportunity and Results Act (division C of Public Law 112–10): Provided, That, to the extent that funds are available for opportunity scholarships and following the priorities included in section 3006 of such Act, the Secretary of Education shall make scholarships available to students eligible under section 3013(3) of such Act (Public Law 112–10; 125 Stat. 211) including students who were not offered a scholarship during any previous school year: Provided further, That within funds provided for opportunity scholarships, up to $1,750,000 shall be for the activities specified in sections 3007(b) through 3007(d) of the Act and up to $500,000 shall be for the activities specified in section 3009 of the Act.

Program and Financing (in millions of dollars)

Identification code 020–1817–0–1–501		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Opportunity Scholarship Program	53	18	18
0002	D.C. public schools		18	18
0003	D.C. public charter schools		17	17
0900	Total new obligations, unexpired accounts (object class 41.0)	53	53	53
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	53	53	53
1930	Total budgetary resources available	53	53	53
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	53	53	53
3020	Outlays (gross)	-53	-53	-53
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	53	53	53
	Outlays, gross:			
4010	Outlays from new discretionary authority	53	53	53
4180	Budget authority, net (total)	53	53	53
4190	Outlays, net (total)	53	53	53

The Budget provides $52.5 million to support kindergarten through high school education in the District of Columbia, including $17.5 million for D.C. public schools for continued support of the District's efforts to transform its public education system into an innovative and high-achieving system that could be used as a model for urban school district reform across the Nation, $17.5 million for D.C. charter schools to support facilities and other unmet needs, and $17.5 million to support scholarships for low-income students to attend private schools of their choice and program evaluation for the D.C. Opportunity Scholarship program.

Federal Support for Economic Development and Management Reforms in the District

Federal Payment to the Criminal Justice Coordinating Council

For a Federal payment to the Criminal Justice Coordinating Council, $2,750,000, to remain available until expended, to support initiatives related to the coordination of Federal and local criminal justice resources in the District of Columbia.

Federal Payment for Judicial Commissions

For a Federal payment, to remain available until September 30, 2027, to the Commission on Judicial Disabilities and Tenure, $330,000, and for the Judicial Nomination Commission, $300,000.

Federal Payment for the District of Columbia National Guard

For a Federal payment to the District of Columbia National Guard, $600,000, to remain available until expended for the Major General David F. Wherley, Jr. District of Columbia National Guard Retention and College Access Program.

Federal Payment for Testing and Treatment of HIV/AIDS

For a Federal payment to the District of Columbia for the testing of individuals for, and the treatment of individuals with, human immunodeficiency virus and acquired immunodeficiency syndrome in the District of Columbia, $4,000,000.

Program and Financing (in millions of dollars)

Identification code 020–1707–0–1–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Water and Sewer Authority	16	8	
0002	Criminal Justice Coordinating Council		3	3
0019	Judicial Commissions and DC National Guard		1	1
0025	HIV/AIDS Prevention		4	4
0900	Total new obligations, unexpired accounts (object class 41.0)	16	16	8
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	16	16	8
1930	Total budgetary resources available	16	16	8
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4		
3010	New obligations, unexpired accounts	16	16	8
3020	Outlays (gross)	-20	-16	-8
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	16	16	8
	Outlays, gross:			
4010	Outlays from new discretionary authority	16	16	8
4011	Outlays from discretionary balances	4		
4020	Outlays, gross (total)	20	16	8
4180	Budget authority, net (total)	16	16	8
4190	Outlays, net (total)	20	16	8

The Budget includes $4 million to fund the D.C. Department of Health's continued efforts to prevent the spread of HIV/AIDS in the District. This funding will allow the District to focus on service saturation in areas of combined high risk and high poverty in order to ensure that ward-level counseling and testing, prevention, and treatment services are readily available and fully utilized. Funding will also be used to bolster social marketing and outreach campaigns for these important public health programs. The Budget also includes $2.75 million for the Criminal Justice Coordinating Council, $0.63 million for judicial commissions, and $0.60 million for the D.C. National Guard. The Budget does not provide resources for the D.C. Water and Sewer Authority to continue implementation of the Combined Sewer Overflow Long-Term Plan.

Federal Payment for Emergency Planning and Security Costs in the District of Columbia

For a Federal payment of necessary expenses, as determined by the Mayor of the District of Columbia in written consultation with the elected county or city officials of surrounding jurisdictions, $30,000,000, to remain available until expended, for the costs of providing public safety at events related to the presence of the National Capital in the District of Columbia, including support requested by the Director of the United States Secret Service in carrying out protective duties under the direction of the Secretary of Homeland Security, and for the costs of providing support to respond to immediate and specific terrorist threats or attacks in the District of Columbia or surrounding jurisdictions.

Program and Financing (in millions of dollars)

Identification code 020–1771–0–1–806		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Emergency Planning Fund	90	90	30
0900	Total new obligations, unexpired accounts (object class 41.0)	90	90	30

FEDERAL PAYMENT FOR EMERGENCY PLANNING AND SECURITY COSTS IN THE DISTRICT OF COLUMBIA—Continued

Program and Financing—Continued

Identification code 020–1771–0–1–806		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	90	90	30
1930	Total budgetary resources available	90	90	30
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	16	.....	.....
3010	New obligations, unexpired accounts	90	90	30
3020	Outlays (gross)	-106	-90	-30
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	16	.....	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	90	90	30
	Outlays, gross:			
4010	Outlays from new discretionary authority	90	90	30
4011	Outlays from discretionary balances	16	.....	.....
4020	Outlays, gross (total)	106	90	30
4180	Budget authority, net (total)	90	90	30
4190	Outlays, net (total)	106	90	30

The Budget provides $30 million for emergency planning and security costs related to the presence of the Federal Government in the District of Columbia.

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA PENSION FUND

Program and Financing (in millions of dollars)

Identification code 020–1714–0–1–601		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment to Federal Pension Fund	684	702	673
0900	Total new obligations, unexpired accounts (object class 13.0)	684	702	673
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	684	702	673
1930	Total budgetary resources available	684	702	673
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	684	702	673
3020	Outlays (gross)	-684	-702	-673
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	684	702	673
	Outlays, gross:			
4100	Outlays from new mandatory authority	684	702	673
4180	Budget authority, net (total)	684	702	673
4190	Outlays, net (total)	684	702	673

The National Capital Revitalization and Self-Government Improvement Act of 1997, as amended, requires the Secretary of the Treasury to make payments at the end of each fiscal year from the General Fund of the Treasury into the District of Columbia Federal Pension Fund. This account receives the annual payments from the General Fund and immediately transfers these amounts into the District of Columbia Federal Pension Fund. Annual payments consist of (1) amounts necessary to amortize: the original unfunded liability over 30 years, the net gain or loss (based on experience) over 10 years, and any other changes in actuarial liability over 20 years and (2) amounts necessary to fund administrative expenses for the year.

DISTRICT OF COLUMBIA FEDERAL PENSION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 020–5511–0–2–601		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	4,129	4,323	4,513
	Receipts:			
	Current law:			
1140	Federal Contribution, DC Federal Pension Fund	684	702	673
1140	Earnings on Investments, DC Federal Pension Fund	88	90	92
1199	Total current law receipts	772	792	765
1999	Total receipts	772	792	765
2000	Total: Balances and receipts	4,901	5,115	5,278
	Appropriations:			
	Current law:			
2101	District of Columbia Federal Pension Fund	-771	-792	-765
2103	District of Columbia Federal Pension Fund	-2	-2	-2
2132	District of Columbia Federal Pension Fund	2	2	2
2135	District of Columbia Federal Pension Fund	194	190	145
2199	Total current law appropriations	-577	-602	-620
2999	Total appropriations	-577	-602	-620
5098	Rounding adjustment	-1	.....	.....
5099	Balance, end of year	4,323	4,513	4,658

Program and Financing (in millions of dollars)

Identification code 020–5511–0–2–601		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Retirement payments	559	576	593
0002	Administrative costs	21	26	27
0799	Total direct obligations	580	602	620
0801	Reimbursable Program - Retirement Payments	400	436	480
0802	Reimbursable Program - Administrative Expenses	3	3	3
0899	Total reimbursable obligations	403	439	483
0900	Total new obligations, unexpired accounts	983	1,041	1,103
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	32	35	38
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1033	Recoveries of prior year paid obligations	2	.....	.....
1070	Unobligated balance (total)	35	35	38
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	771	792	765
1203	Appropriation (previously unavailable)(special or trust)	2	2	2
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1235	Appropriations precluded from obligation (special or trust)	-194	-190	-145
1260	Appropriations, mandatory (total)	577	602	620
	Spending authority from offsetting collections, mandatory:			
1800	Collected	406	442	486
1900	Budget authority (total)	983	1,044	1,106
1930	Total budgetary resources available	1,018	1,079	1,144
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	35	38	41
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	54	53	59
3010	New obligations, unexpired accounts	983	1,041	1,103
3020	Outlays (gross)	-983	-1,035	-1,100
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	53	59	62
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	54	53	59
3200	Obligated balance, end of year	53	59	62
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	983	1,044	1,106
	Outlays, gross:			
4100	Outlays from new mandatory authority	909	982	1,065

4101	Outlays from mandatory balances	74	53	35
4110	Outlays, gross (total)	983	1,035	1,100
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-408	-442	-486
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	2		
4160	Budget authority, net (mandatory)	577	602	620
4170	Outlays, net (mandatory)	575	593	614
4180	Budget authority, net (total)	577	602	620
4190	Outlays, net (total)	575	593	614
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	4,524	4,722	4,915
5001	Total investments, EOY: Federal securities: Par value	4,722	4,915	5,062

The National Capital Revitalization and Self-Government Improvement Act of 1997, as amended, established the District of Columbia Federal Pension Fund to pay retirement benefits for District of Columbia firefighters, police officers, and teachers, and to pay any necessary expenses to administer the Fund or expenses incurred by the Secretary of the Treasury in carrying out responsibilities regarding such benefits. The District of Columbia Federal Pension Fund consists of accumulated pension assets transferred from the District of Columbia, income earned from the investment of the assets in public debt securities, and amounts appropriated to the Fund.

Object Classification (in millions of dollars)

Identification code 020–5511–0–2–601		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	3	3	4
12.1	Civilian personnel benefits	1	1	1
25.1	Advisory and assistance services	6	9	9
25.2	Other services from non-Federal sources	3	8	8
25.3	Other goods and services from Federal sources	8	5	5
42.0	Payments to annuitants	559	576	593
99.0	Direct obligations	580	602	620
99.0	Reimbursable obligations	403	439	483
99.9	Total new obligations, unexpired accounts	983	1,041	1,103

Employment Summary

Identification code 020–5511–0–2–601		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	20	22	23

Federal Payment for Water and Sewer Services

Program and Financing (in millions of dollars)

Identification code 020–4446–0–3–806		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Federal Payment for Water and Sewer Services (Reimbursable)	92	97	97
0900	Total new obligations, unexpired accounts (object class 23.3)	92	97	97
	Budgetary resources:			
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	92	97	97
1930	Total budgetary resources available	92	97	97
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	92	97	97
3020	Outlays (gross)	-92	-97	-97
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	92	97	97
	Outlays, gross:			
4100	Outlays from new mandatory authority	92	97	97
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-92	-97	-97
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

The 1990 District of Columbia Appropriations Act established a system "to improve the means by which the District of Columbia (now the District of Columbia Water and Sewer Authority) is paid for water and sanitary sewer services furnished to the Government of the United States or any department, agency, or independent establishment thereof." Each agency is required to pay on a quarterly basis 25 percent of its estimated yearly bill into this account. If an agency fails to pay its obligation on time, the Treasury Department is authorized to pay the full government-wide bill by making up the missed agency payment(s) with a permanent, indefinite appropriation, which must then be reimbursed by the appropriate agency or agencies.

Title VIII—General Provisions—District of Columbia

(including transfers of funds)

Sec. 801. There are appropriated from the applicable funds of the District of Columbia such sums as may be necessary for making refunds and for the payment of legal settlements or judgments that have been entered against the District of Columbia government.

Sec. 802. None of the Federal funds provided in this Act shall be used for publicity or propaganda purposes or implementation of any policy including boycott designed to support or defeat legislation pending before Congress or any State legislature.

Sec. 803. (a) None of the Federal funds provided under this Act to the agencies funded by this Act, both Federal and District government agencies, that remain available for obligation or expenditure in fiscal year 2027, or provided from any accounts in the Treasury of the United States derived by the collection of fees available to the agencies funded by this Act, shall be available for obligation or expenditures for an agency through a reprogramming of funds which—

(1) creates new programs;

(2) eliminates a program, project, or responsibility center;

(3) establishes or changes allocations specifically denied, limited or increased under this Act;

(4) increases funds or personnel by any means for any program, project, or responsibility center for which funds have been denied or restricted;

(5) re-establishes any program or project previously deferred through reprogramming;

(6) augments any existing program, project, or responsibility center through a reprogramming of funds in excess of $3,000,000 or 10 percent, whichever is less; or

(7) increases by 20 percent or more personnel assigned to a specific program, project or responsibility center, unless prior notification is provided to the Committees on Appropriations of the House of Representatives and the Senate.

(b) The District of Columbia government is authorized to approve and execute reprogramming and transfer requests of local funds under this title through November 7, 2027.

Sec. 804. None of the Federal funds provided in this Act may be used by the District of Columbia to provide for salaries, expenses, or other costs associated with the offices of United States Senator or United States Representative under section 4(d) of the District of Columbia Statehood Constitutional Convention Initiatives of 1979 (D.C. Law 3–171; D.C. Official Code, sec. 1–123).

Sec. 805. Except as otherwise provided in this section, none of the funds made available by this Act or by any other Act may be used to provide any officer or employee of the District of Columbia with an official vehicle unless the officer or employee uses the vehicle only in the performance of the officer's or employee's official duties. For purposes of this section, the term "official duties" does not include travel between the officer's or employee's residence and workplace, except in the case of—

(1) an officer or employee of the Metropolitan Police Department who resides in the District of Columbia or is otherwise designated by the Chief of the Department;

(2) at the discretion of the Fire Chief, an officer or employee of the District of Columbia Fire and Emergency Medical Services Department who resides in the District of Columbia and is on call 24 hours a day;

(3) at the discretion of the Director of the Department of Corrections, an officer or employee of the District of Columbia Department of Corrections who resides in the District of Columbia and is on call 24 hours a day;

(4) at the discretion of the Chief Medical Examiner, an officer or employee of the Office of the Chief Medical Examiner who resides in the District of Columbia and is on call 24 hours a day;

(5) at the discretion of the Director of the Homeland Security and Emergency Management Agency, an officer or employee of the Homeland Security and Emergency Management Agency who resides in the District of Columbia and is on call 24 hours a day;

(6) the Mayor of the District of Columbia; and

(7) the Chairman of the Council of the District of Columbia.

SEC. 806. (a) None of the Federal funds contained in this Act may be used by the District of Columbia Attorney General or any other officer or entity of the District government to provide assistance for any petition drive or civil action which seeks to require Congress to provide for voting representation in Congress for the District of Columbia.

(b) Nothing in this section bars the District of Columbia Attorney General from reviewing or commenting on briefs in private lawsuits, or from consulting with officials of the District government regarding such lawsuits.

SEC. 807. None of the Federal funds contained in this Act may be used to distribute any needle or syringe for the purpose of preventing the spread of blood borne pathogens in any location that has been determined by the local public health or local law enforcement authorities to be inappropriate for such distribution.

SEC. 808. Nothing in this Act may be construed to prevent the Council or Mayor of the District of Columbia from addressing the issue of the provision of contraceptive coverage by health insurance plans, but it is the intent of Congress that any legislation enacted on such issue should include a "conscience clause" which provides exceptions for religious beliefs and moral convictions.

SEC. 809. (a) None of the Federal funds contained in this Act may be used to enact or carry out any law, rule, or regulation to legalize or otherwise reduce penalties associated with the possession, use, or distribution of any schedule I substance under the Controlled Substances Act (21 U.S.C. 801 et seq.) or any tetrahydrocannabinols derivative.

(b) No funds available for obligation or expenditure by the District of Columbia government under any authority may be used to enact any law, rule, or regulation to legalize or otherwise reduce penalties associated with the possession, use, or distribution of any schedule I substance under the Controlled Substances Act (21 U.S.C. 801 et seq.) or any tetrahydrocannabinols derivative for recreational purposes.

SEC. 810. No funds available for obligation or expenditure by the District of Columbia government under any authority shall be expended for any abortion except where the life of the mother would be endangered if the fetus were carried to term or where the pregnancy is the result of an act of rape or incest.

SEC. 811. (a) No later than 30 calendar days after the date of the enactment of this Act, the Chief Financial Officer for the District of Columbia shall submit to the appropriate committees of Congress, the Mayor, and the Council of the District of Columbia, a revised appropriated funds operating budget in the format of the budget that the District of Columbia government submitted pursuant to section 442 of the District of Columbia Home Rule Act (D.C. Official Code, sec. 1–204.42), for all agencies of the District of Columbia government for fiscal year 2027 that is in the total amount of the approved appropriation and that realigns all budgeted data for personal services and other-than-personal services, respectively, with anticipated actual expenditures.

(b) This section shall apply only to an agency for which the Chief Financial Officer for the District of Columbia certifies that a reallocation is required to address unanticipated changes in program requirements.

SEC. 812. No later than 30 calendar days after the date of the enactment of this Act, the Chief Financial Officer for the District of Columbia shall submit to the appropriate committees of Congress, the Mayor, and the Council for the District of Columbia, a revised appropriated funds operating budget for the District of Columbia Public Schools that aligns schools budgets to actual enrollment. The revised appropriated funds budget shall be in the format of the budget that the District of Columbia government submitted pursuant to section 442 of the District of Columbia Home Rule Act (D.C. Official Code, sec. 1–204.42).

SEC. 813. (a) Amounts appropriated in this Act as operating funds may be transferred to the District of Columbia's enterprise and capital funds and such amounts, once transferred, shall retain appropriation authority consistent with the provisions of this Act.

(b) The District of Columbia government is authorized to reprogram or transfer for operating expenses any local funds transferred or reprogrammed in this or the four prior fiscal years from operating funds to capital funds, and such amounts, once transferred or reprogrammed, shall retain appropriation authority consistent with the provisions of this Act.

(c) The District of Columbia government may not transfer or reprogram for operating expenses any funds derived from bonds, notes, or other obligations issued for capital projects.

SEC. 814. None of the Federal funds appropriated in this Act shall remain available for obligation beyond the current fiscal year, nor may any be transferred to other appropriations, unless expressly so provided herein.

SEC. 815. Except as otherwise specifically provided by law or under this Act, not to exceed 50 percent of unobligated balances remaining available at the end of fiscal year 2027 from appropriations of Federal funds made available for salaries and expenses for fiscal year 2027 in this Act, shall remain available through September 30, 2028, for each such account for the purposes authorized: Provided, That a notification shall be submitted to the Committees on Appropriations of the House of Representatives and the Senate prior to the expenditure of such funds: Provided further, That these notifications shall be made in compliance with reprogramming guidelines outlined in section 803 of this Act.

SEC. 816. (a)(1) During fiscal year 2028, during a period in which neither a District of Columbia continuing resolution or a regular District of Columbia appropriation bill is in effect, local funds are appropriated in the amount provided for any project or activity for which local funds are provided in the Act referred to in paragraph (2) (subject to any modifications enacted by the District of Columbia as of the beginning of the period during which this subsection is in effect) at the rate set forth by such Act.

(2) The Act referred to in this paragraph is the Act of the Council of the District of Columbia pursuant to which a proposed budget is approved for fiscal year 2028 which (subject to the requirements of the District of Columbia Home Rule Act) will constitute the local portion of the annual budget for the District of Columbia government for fiscal year 2028 for purposes of section 446 of the District of Columbia Home Rule Act (sec. 1–204.46, D.C. Official Code).

(b) Appropriations made by subsection (a) shall cease to be available—

(1) during any period in which a District of Columbia continuing resolution for fiscal year 2028 is in effect; or

(2) upon the enactment into law of the regular District of Columbia appropriation bill for fiscal year 2028.

(c) An appropriation made by subsection (a) is provided under the authority and conditions as provided under this Act and shall be available to the extent and in the manner that would be provided by this Act.

(d) An appropriation made by subsection (a) shall cover all obligations or expenditures incurred for such project or activity during the portion of fiscal year 2028 for which this section applies to such project or activity.

(e) This section shall not apply to a project or activity during any period of fiscal year 2028 if any other provision of law (other than an authorization of appropriations)—

(1) makes an appropriation, makes funds available, or grants authority for such project or activity to continue for such period; or

(2) specifically provides that no appropriation shall be made, no funds shall be made available, or no authority shall be granted for such project or activity to continue for such period.

(f) Nothing in this section shall be construed to affect obligations of the government of the District of Columbia mandated by other law.

SEC. 817. (a) Section 244 of the Revised Statutes of the United States relating to the District of Columbia (sec. 9–1201.03, D.C. Official Code) does not apply with respect to any railroads installed pursuant to the Long Bridge Project.

(b) In this section, the term "Long Bridge Project" means the project carried out by the District of Columbia and the Commonwealth of Virginia to construct a new Long Bridge adjacent to the existing Long Bridge over the Potomac River, including related infrastructure and other related projects, to expand commuter and regional passenger rail service and to provide bike and pedestrian access crossings over the Potomac River.

SEC. 818. Not later than 45 days after the last day of each quarter, each Federal and District government agency appropriated Federal funds in this Act shall submit to the Committees on Appropriations of the House of Representatives and the Senate a quarterly budget report that includes total obligations of the Agency for that quarter for each Federal funds appropriation provided in this Act, by the source year of the appropriation.

SEC. 819. Except as expressly provided otherwise, any reference to "this Act" contained in this title or in title IV shall be treated as referring only to the provisions of this title or of title IV.

ELECTION ASSISTANCE COMMISSION

Federal Funds

Salaries and Expenses

For necessary expenses to carry out the Help America Vote Act of 2002 (Public Law 107–252), $23,860,000; of which $1,250,000 shall be made available to the National Institute of Standards and Technology for election reform activities authorized under the Help America Vote Act of 2002; of which not less than $1,560,000 shall be for necessary expenses of the Office of Inspector General; and of which $2,500,000 shall remain available until September 30, 2029.

Program and Financing (in millions of dollars)

Identification code 525–1650–0–1–808	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Election Assistance Commission	27	24	24
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	28	24	24
1930 Total budgetary resources available	28	24	24
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	13	13	6
3010 New obligations, unexpired accounts	27	24	24
3020 Outlays (gross)	-26	-31	-24
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	13	6	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	13	13	6
3200 Obligated balance, end of year	13	6	6
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	28	24	24
Outlays, gross:			
4010 Outlays from new discretionary authority	18	19	19
4011 Outlays from discretionary balances	8	12	5
4020 Outlays, gross (total)	26	31	24
4180 Budget authority, net (total)	28	24	24
4190 Outlays, net (total)	26	31	24

The Election Assistance Commission assists State and local election officials by testing and certifying election equipment, sharing best practices to improve the administration of Federal elections, and providing them with information about the voting system standards established by the Help America Vote Act of 2002 (P.L. 107–252). Of the amounts proposed for 2027, $1.25 million shall be made available to the National Institute of Standards and Technology to support the Technical Guidelines Development Committee in developing a comprehensive set of testing guidelines for voting system hardware and software.

Object Classification (in millions of dollars)

Identification code 525–1650–0–1–808	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	10	9	9
12.1 Civilian personnel benefits	4	4	4
21.0 Travel and transportation of persons	2	2	2
23.1 Rental payments to GSA	1	1	1
25.2 Other services from non-Federal sources	7	4	6
25.3 Other goods and services from Federal sources	3	4	2
99.9 Total new obligations, unexpired accounts	27	24	24

Employment Summary

Identification code 525–1650–0–1–808	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	81	68	69

Election Security Grants

Program and Financing (in millions of dollars)

Identification code 525–1651–0–1–808	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Election Security Grants	15	45	
0100 Direct program activities, subtotal	15	45	
0900 Total new obligations, unexpired accounts (object class 41.0)	15	45	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
1001 Discretionary unobligated balance brought fwd, Oct 1	2		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation		35	
Spending authority from offsetting collections, discretionary:			
1700 Collected	15	10	
1900 Budget authority (total)	15	45	
1930 Total budgetary resources available	17	47	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	12	6	
3010 New obligations, unexpired accounts	15	45	
3020 Outlays (gross)	-13	-51	
3041 Recoveries of prior year unpaid obligations, expired	-8		
3050 Unpaid obligations, end of year	6		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	12	6	
3200 Obligated balance, end of year	6		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	15	45	
Outlays, gross:			
4010 Outlays from new discretionary authority	10	45	
4011 Outlays from discretionary balances	3	6	
4020 Outlays, gross (total)	13	51	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-15	-10	
4040 Offsets against gross budget authority and outlays (total)	-15	-10	
4180 Budget authority, net (total)		35	
4190 Outlays, net (total)	-2	41	

The Election Assistance Commission is responsible for distributing and auditing the use of election reform grant funding, in accordance with the requirements of the Help America Vote Act of 2002 (P.L. 107–252). Total Federal Government funding to States for election administration modernization and improvement exceeds $4 billion. The Budget does not provide resources for additional grant funding.

Election Data Collection Grants

Program and Financing (in millions of dollars)

Identification code 525–1652–0–1–808	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	2	2
1930 Total budgetary resources available	2	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2

ELECTION DATA COLLECTION GRANTS—Continued

Program and Financing—Continued

Identification code 525–1652–0–1–808	2025 actual	2026 est.	2027 est.
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Equal Employment Opportunity Commission as authorized by title VII of the Civil Rights Act of 1964, as amended (42 U.S.C. 2000e et seq.), or any other law that Congress has authorized the Equal Employment Opportunity Commission to administer, enforce or implement; services as authorized by section 3109 of title 5, United States Code; hire of passenger motor vehicles as authorized by section 1343(b) of title 31, United States Code; nonmonetary awards to private citizens; $455,450,000, of which up to $32,000,000 shall be for payments to State, Local, and Tribal enforcement agencies for authorized services to the Commission and of which $2,510,000 shall be for the Office of the Inspector General: Provided, That the Commission is authorized to make available for official reception and representation expenses not to exceed $2,250 from available funds: Provided further, That the Chair may accept and use any gift or donation to carry out the work of the Commission.

Program and Financing (in millions of dollars)

Identification code 045–0100–0–1–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Private sector	351	340	355
0002 Federal sector	73	65	68
0003 State and local	30	30	32
0900 Total new obligations, unexpired accounts	454	435	455
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	455	435	455
1900 Budget authority (total)	455	435	455
1930 Total budgetary resources available	455	435	455
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	70	66	57
3010 New obligations, unexpired accounts	454	435	455
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-446	-444	-453
3041 Recoveries of prior year unpaid obligations, expired	-13		
3050 Unpaid obligations, end of year	66	57	59
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	70	66	57
3200 Obligated balance, end of year	66	57	59
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	455	435	455
Outlays, gross:			
4010 Outlays from new discretionary authority	396	378	396
4011 Outlays from discretionary balances	50	66	57
4020 Outlays, gross (total)	446	444	453
4180 Budget authority, net (total)	455	435	455
4190 Outlays, net (total)	446	444	453

The Equal Employment Opportunity Commission (EEOC) is the Federal agency responsible for enforcement of: Title VII of the Civil Rights Act of 1964, as amended; the Age Discrimination in Employment Act of 1967; the Equal Pay Act of 1963; the Americans with Disabilities Act of 1990 (ADA); the Civil Rights Act of 1991; the Genetic Information Non-Discrimination Act of 2008; the ADA Amendments Act of 2008; the Lilly Ledbetter Fair Pay Act of 2009; and in the Federal sector only, section 501 of the Rehabilitation Act of 1973. These Acts prohibit employment discrimination based on race, sex, religion, national origin, age, disability status, or genetic information. EEOC is also responsible for carrying out Executive Order 12067, which promotes coordination and minimizes conflict and duplication among Federal agencies that administer statutes or regulations involving employment discrimination.

TOTAL WORKLOAD

	2025 actual	2026 est.	2027 est.
Private sector enforcement	140,281	138,008	138,338
Federal sector program:			
Hearings	13,918	14,159	14,732
Appeals	8,972	7,930	7,320
Total workload	163,171	160,097	160,390

The 2027 Budget will permit the EEOC to improve efficiencies through data resource consolidation, promote knowledge sharing, and foster communication to avoid unnecessary duplication of effort and continue its standards of providing quality service to the public through enforcement and prevention activities. The EEOC's enforcement responsibilities are in two areas: The private sector and the Federal sector.

Private Sector.—EEOC addresses equal employment opportunity in several ways. The agency investigates charges alleging employment discrimination; makes findings on the allegations; resolves charges through mediation; negotiates settlement or conciliation; and litigates cases of employment discrimination by enforcing compliance with existing laws and regulations. The priority for agency resources continues to be litigating systemic cases and maintaining a manageable inventory of cases.

PRIVATE SECTOR ENFORCEMENT WORKLOAD PROJECTIONS

Workload/Workflow	2025 actual	.2026 est.	2027 est.
Total pending	52,080	49,807	50,137
Total receipts	88,201	88,201	88,201
Net FEPA transfers/deferrals	0	0	0
Total workload	140,281	138,008	138,338
Resolutions:			
Successful mediation	7,929	8,015	8,015
From contract	230	316	316
From staff	7,699	7,699	7,699
Administrative enforcement resolutions	82,814	79,856	79,856
Total resolutions	90,743	87,871	87,871
Pending ending	49,807*	50,137	50,467

*Pending end inventory adjusted to reflect activity spanning fiscal years.

State and Local Program.—EEOC contracts with Fair Employment Practices Agencies (FEPAs) that are responsible for addressing employment discrimination within their respective State and local jurisdictions. In addition, the agency works with Tribal Employment Rights Organizations to promote employment opportunities for Native Americans on or near a reservation, as provided for in Title VII.

STATE AND LOCAL WORKLOAD PROJECTIONS

Workload	2025 actual	2026 est.	2027 est.
Charges/complaints pending	61,869	63,974	66,179
Charges/complaints received	37,208	35,000	35,000
Total Workload	99,077	98,974	101,179
Charges/complaints resolved	40,923	32,795	34,550
Charges/complaints deferred to EEOC	0	0	0
Charges/complaints pending ending	63,974*	66,179	66,629

* Pending end inventory adjusted to reflect activity spanning fiscal years.

Federal Sector.—EEOC holds hearings on complaints of discrimination filed in Federal agencies, decides appeals of complaints of discrimination, and engages in activities to prevent or remove discriminatory barriers to employment opportunities in the Federal Government.

FEDERAL SECTOR PROGRAMS HEARINGS WORKLOAD PROJECTIONS

Workload	2025 actual	2026 est.	2027 est.
Hearings pending	6,745	6,986	7,559
Hearings requests received	7,175	7,175	7,175
Hearings requests consolidated after initial processing	(2)	(2)	(2)
Total workload	13,918	14,159	14,732
Hearings resolved	6,178	6,600	7,920

Hearings pending ending	6,986*	7,559	6,812

*Pending end inventory adjusted to reflect activity spanning fiscal years.

FEDERAL SECTOR PROGRAMS APPEALS WORKLOAD PROJECTIONS

Workload	2025 actual	2026 est.	2027 est.
Appeals pending	5,193	3,680	3,070
Appeals received	3,779	4,250	4,250
Total workload	8,972	7,930	7,320
Appeals resolved	5,292	4,860	4,500
Appeals pending ending	3,680	3,070	2,820

Object Classification (in millions of dollars)

Identification code 045–0100–0–1–751	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	244	224	226
11.3 Other than full-time permanent	1	1	1
11.5 Other personnel compensation	5	6	6
11.9 Total personnel compensation	250	231	233
12.1 Civilian personnel benefits	91	86	86
21.0 Travel and transportation of persons	1	2	2
23.1 Rental payments to GSA	33	35	36
23.2 Rental payments to others	.....	1	1
23.3 Communications, utilities, and miscellaneous charges	3	4	4
25.1 State and Local Contracts	30	30	32
25.2 Other services from non-Federal sources	31	32	46
25.2 Security services	5	5	6
25.3 Other goods and services from Federal sources	6	6	6
26.0 Supplies and materials	3	2	2
31.0 Equipment	1	1	1
99.9 Total new obligations, unexpired accounts	454	435	455

Employment Summary

Identification code 045–0100–0–1–751	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2,013	1,789	1,849

EEOC Education, Technical Assistance, and Training Revolving Fund

Program and Financing (in millions of dollars)

Identification code 045–4019–0–3–751	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 EEOC Education, Technical Assistance, and Training Revolving Fun (Reimbursable)	4	4	4
0809 Reimbursable program activities, subtotal	4	4	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	3	2
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	3	3	3
1930 Total budgetary resources available	7	6	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	2	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	.....	2
3010 New obligations, unexpired accounts	4	4	4
3020 Outlays (gross)	-5	-2	-3
3050 Unpaid obligations, end of year	.....	2	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	.....	2
3200 Obligated balance, end of year	.....	2	3
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	3	3	3
Outlays, gross:			
4100 Outlays from new mandatory authority	3	2	2
4101 Outlays from mandatory balances	2	.....	1
4110 Outlays, gross (total)	5	2	3
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-1	-1	-1
4123 Non-Federal sources	-2	-2	-2
4130 Offsets against gross budget authority and outlays (total)	-3	-3	-3
4160 Budget authority, net (mandatory)	.....	.....	.....
4170 Outlays, net (mandatory)	2	-1	.....
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	2	-1	.....
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	1	1	1
5092 Unexpired unavailable balance, EOY: Offsetting collections	1	1	1

The EEOC Education, Technical Assistance, and Training Revolving Fund Act of 1992 created a revolving fund to pay for the cost of providing education, technical assistance and training relating to the laws administered by the EEOC.

Object Classification (in millions of dollars)

Identification code 045–4019–0–3–751	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
11.1 Personnel compensation: Full-time permanent	2	2	2
25.2 Other services from non-Federal sources	2	2	2
99.9 Total new obligations, unexpired accounts	4	4	4

Employment Summary

Identification code 045–4019–0–3–751	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	14	14	14

EXPORT-IMPORT BANK OF THE UNITED STATES

Federal Funds

Inspector General

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978 (5 U.S.C. App.), $7,900,000, of which up to $1,185,000 may remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 083–0105–0–1–155	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0009 Administrative Expenses	8	9	8
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	2	2
1001 Discretionary unobligated balance brought fwd, Oct 1	1	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	9	9	8
1930 Total budgetary resources available	10	11	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	1
3010 New obligations, unexpired accounts	8	9	8
3020 Outlays (gross)	-8	-9	-8
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	1
3200 Obligated balance, end of year	1	1	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	9	9	8
Outlays, gross:			
4010 Outlays from new discretionary authority	6	7	6

INSPECTOR GENERAL—Continued

Program and Financing—Continued

Identification code 083–0105–0–1–155	2025 actual	2026 est.	2027 est.
4011 Outlays from discretionary balances	2	2	2
4020 Outlays, gross (total)	8	9	8
4180 Budget authority, net (total)	9	9	8
4190 Outlays, net (total)	8	9	8

The Office of Inspector General (OIG) is an independent and objective oversight office created with Export-Import Bank of the United States (EXIM) by the Export-Import Bank Reauthorization Act of 2002 and the Inspector General Act of 1978, as amended (IG Act). This office was organized in 2007 following the appointment of its first Inspector General. It was created to promote the integrity, transparency, and efficiency of EXIM programs and operations by providing independent oversight and objective reporting to multiple stakeholders, including the EXIM's Chairman and Congress. The mission of the OIG is to conduct and supervise audits, investigations, inspections and evaluations related to agency programs and operations; provide leadership and coordination as well as recommend policies that will promote economy, efficiency, and effectiveness in such programs and operations; and prevent and detect fraud, waste, abuse, and mismanagement.

Object Classification (in millions of dollars)

Identification code 083–0105–0–1–155	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	3	3	3
12.1 Civilian personnel benefits	3	4	3
25.1 Advisory and assistance services	2	2	2
99.9 Total new obligations, unexpired accounts	8	9	8

Employment Summary

Identification code 083–0105–0–1–155	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	33	27	27

PROGRAM ACCOUNT

The Export-Import Bank of the United States is authorized to make such expenditures within the limits of funds and borrowing authority available to such corporation, and in accordance with law, and to make such contracts and commitments without regard to fiscal year limitations, as provided by section 9104 of title 31, United States Code, as may be necessary in carrying out the program for the current fiscal year for such corporation: Provided, That none of the funds available during the current fiscal year may be used to make expenditures, contracts, or commitments for the export of nuclear equipment, fuel, or technology to any country, other than a nuclear-weapon state as defined in Article IX of the Treaty on the Non-Proliferation of Nuclear Weapons eligible to receive economic or military assistance under this Act, that has detonated a nuclear explosive after the date of enactment of this Act.

ADMINISTRATIVE EXPENSES

For administrative expenses to carry out the direct and guaranteed loan and insurance programs, including hire of passenger motor vehicles and services as authorized by section 3109 of title 5, United States Code, and not to exceed $30,000 for official reception and representation expenses for members of the Board of Directors, not to exceed $149,700,000, to remain available until September 30, 2028: Provided, That the Export-Import Bank (the Bank) may accept, and use, payment or services provided by transaction participants for legal, financial, or technical services in connection with any transaction for which an application for a loan, guarantee or insurance commitment has been made: Provided further, That notwithstanding subsection (b) of section 117 of the Export Enhancement Act of 1992, subsection (a) of such section shall remain in effect until September 30, 2027: Provided further, That the Bank shall charge fees for necessary expenses (including special services performed on a contract or fee basis, but not including other personal services) in connection with the collection of moneys owed the Bank, repossession or sale of pledged collateral or other assets acquired by the Bank in satisfaction of moneys owed the Bank, or the investigation or appraisal of any property, or the evaluation of the legal, financial, or technical aspects of any transaction for which an application for a loan, guarantee or insurance commitment has been made, or systems infrastructure improvements: Provided further, That in addition to other funds appropriated for administrative expenses, such fees shall be credited to this account for such purposes, to remain available until expended.

PROGRAM BUDGET APPROPRIATIONS

For the cost of direct loans, loan guarantees, insurance, and tied-aid grants as authorized by section 10 of the Export-Import Bank Act of 1945, as amended, not to exceed $200,000,000, to remain available until September 30, 2030: Provided, That such costs, including the cost of modifying such loans, shall be as defined in section 502 of the Congressional Budget Act of 1974: Provided further, That such funds shall remain available until September 30, 2042, for the disbursement of direct loans, loan guarantees, insurance and tied-aid grants obligated in fiscal years 2027 through 2030.

RECEIPTS COLLECTED

Receipts collected pursuant to the Export-Import Bank Act of 1945 (Public Law 79–173) and the Federal Credit Reform Act of 1990, in an amount not to exceed the amount appropriated herein, shall be credited as offsetting collections to this account: Provided, That the sums herein appropriated from the General Fund shall be reduced on a dollar-for-dollar basis by such offsetting collections so as to result in a final fiscal year appropriation from the General Fund estimated at $0.

Program and Financing (in millions of dollars)

Identification code 083–0100–0–1–155	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy	15		
0705 Reestimates of direct loan subsidy	54	164	
0706 Interest on reestimates of direct loan subsidy	21	64	
0707 Reestimates of loan guarantee subsidy	8	30	
0708 Interest on reestimates of loan guarantee subsidy	3	5	
0709 Administrative expenses	124	125	149
0715 Other	28	37	240
0900 Total new obligations, unexpired accounts	253	425	389
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	89	88	109
1001 Discretionary unobligated balance brought fwd, Oct 1	89		
1021 Recoveries of prior year unpaid obligations	3		
1070 Unobligated balance (total)	92	88	109
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	63		
Appropriations, mandatory:			
1200 Appropriation	85	264	
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections (Admin Expense)	77	125	149
1700 Offsetting collections (Other)	25	37	40
1700 Offsetting collections (Program Budget)		20	200
1750 Spending auth from offsetting collections, disc (total)	102	182	389
1900 Budget authority (total)	250	446	389
1930 Total budgetary resources available	342	534	498
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	88	109	109
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	96	112	86
3010 New obligations, unexpired accounts	253	425	389
3020 Outlays (gross)	-228	-451	-329
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3041 Recoveries of prior year unpaid obligations, expired	-6		
3050 Unpaid obligations, end of year	112	86	146
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	96	112	86
3200 Obligated balance, end of year	112	86	146
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	165	182	389
Outlays, gross:			
4010 Outlays from new discretionary authority	91	115	257

4011	Outlays from discretionary balances	52	72	72
4020	Outlays, gross (total)	143	187	329
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources (Other)	-25	-37	-40
4033	Non-Federal sources (Receipts collected)	-77	-145	-349
4040	Offsets against gross budget authority and outlays (total)	-102	-182	-389
4070	Budget authority, net (discretionary)	63	.....	.....
4080	Outlays, net (discretionary)	41	5	-60
	Mandatory:			
4090	Budget authority, gross	85	264	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	85	264	.....
4180	Budget authority, net (total)	148	264	.....
4190	Outlays, net (total)	126	269	-60

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 083–0100–0–1–155	2025 actual	2026 est.	2027 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Direct Loans: Export Financing	1,247	1,129	3,263
115003 Make More In America Direct Loans	89	1,125	199
115999 Total direct loan levels	1,336	2,254	3,462
Direct loan subsidy (in percent):			
132001 Direct Loans: Export Financing	-4.34	-6.20	-5.14
132003 Make More In America Direct Loans	-5.99	-6.61	-5.47
132999 Weighted average subsidy rate	-4.45	-6.40	-5.16
Direct loan subsidy budget authority:			
133001 Direct Loans: Export Financing	-54	-70	-168
133003 Make More In America Direct Loans	-4	-74	-11
133999 Total subsidy budget authority	-58	-144	-179
Direct loan reestimates:			
135001 Direct Loans: Export Financing	54	147	.....
135999 Total direct loan reestimates	54	147	.....
Guaranteed loan levels supportable by subsidy budget authority:			
215004 Long Term Guarantees	3,694	5,038	4,861
215005 Medium Term Guarantees	169	200	156
215006 Short Term Insurance	2,422	2,000	2,400
215007 Medium Term Insurance	37	105	75
215008 Working Capital Fund	1,084	1,340	1,300
215999 Total loan guarantee levels	7,406	8,683	8,792
Guaranteed loan subsidy (in percent):			
232004 Long Term Guarantees	-3.34	-9.51	-3.92
232005 Medium Term Guarantees	-2.96	-2.59	-2.85
232006 Short Term Insurance	0.00	0.00	0.00
232007 Medium Term Insurance	-4.18	-5.60	-5.60
232008 Working Capital Fund	0.00	0.00	0.00
232999 Weighted average subsidy rate	-1.75	-5.65	-2.27
Guaranteed loan subsidy budget authority:			
233004 Long Term Guarantees	-123	-479	-191
233005 Medium Term Guarantees	-5	-5	-4
233007 Medium Term Insurance	-2	-6	-4
233999 Total subsidy budget authority	-130	-490	-199
Guaranteed loan subsidy outlays:			
234001 Risk Category A	.....	-158	-184
234999 Total subsidy outlays	.....	-158	-184
Guaranteed loan reestimates:			
235004 Long Term Guarantees	-196	-143	.....
235005 Medium Term Guarantees	-8	13	.....
235006 Short Term Insurance	-7	-6	.....
235007 Medium Term Insurance	.....	2	.....
235999 Total guaranteed loan reestimates	-211	-134	.....
Administrative expense data:			
3510 Budget authority	130	130	130

The Export-Import Bank of the United States (EXIM, or the Bank) is the official export credit agency of the United States. EXIM supports American jobs by facilitating the export of U.S. goods and services. To accomplish its objectives, the Bank's authority and resources are used to: assume commercial and political risks that exporters or private institutions are unwilling or unable to undertake; overcome maturity and other limitations in private sector export financing; assist U.S. exporters to meet officially sponsored foreign export credit competition; and provide leadership and guidance in export financing to the U.S. exporting and banking communities and to foreign borrowers. The Bank provides its export credit support through direct loan, loan guarantee, and insurance programs.

The 2027 Budget estimates that the Bank's export credit support will total $15.0 billion, and operations and programming will be funded entirely by receipts collected from the Bank's users. The Bank estimates it will collect $182.6 million in 2027 in receipts authorized in 2027 and prior years. Consistent with 31 U.S.C. 1105, these amounts will be used to cover administrative expenses in an amount not to exceed $149.7 million. Any excess will be deposited in the General Fund of the Treasury. The 2027 Budget requests $200.0 million in program budget costs.

As required by the Federal Credit Reform Act of 1990, this account records the costs associated with direct loans and direct grants obligated, and loan guarantees and insurance committed in 1992 and beyond, as well as administrative expenses. The credit transactions are estimated on a present value basis; administrative expenses are estimated on a cash basis.

Object Classification (in millions of dollars)

Identification code 083–0100–0–1–155	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	53	53	68
12.1 Civilian personnel benefits	22	22	29
21.0 Travel and transportation of persons	2	2	3
23.1 Rental payments to GSA	9	9	10
23.3 Communications, utilities, and miscellaneous charges	3	3	3
25.1 Advisory and assistance services	5	5	5
25.2 Other services from non-Federal sources	11	11	11
25.3 Other goods and services from Federal sources	1	1	1
25.7 Operation and maintenance of equipment	18	18	18
26.0 Supplies and materials	1	1	1
41.0 Grants, subsidies, and contributions	128	300	240
99.9 Total new obligations, unexpired accounts	253	425	389

Employment Summary

Identification code 083–0100–0–1–155	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	324	390	413

Debt Reduction Financing Account

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from debt reduction committed in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals.

Export-Import Bank Direct Loan Financing Account

Program and Financing (in millions of dollars)

Identification code 083–4161–0–3–155	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations	1,336	2,254	3,462
0713 Payment of interest to Treasury	311	357	357
0715 Other	4	.....	.....
0740 Negative subsidy obligations	73	144	179
0742 Downward reestimates paid to receipt accounts	17	67	.....
0743 Interest on downward reestimates	5	14	.....
0900 Total new obligations, unexpired accounts	1,746	2,836	3,998
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,677	1,009	3,886
1021 Recoveries of prior year unpaid obligations	173	.....	.....
1023 Unobligated balances applied to repay debt	-1,677	.....	.....
1024 Unobligated balance of borrowing authority withdrawn	-173	.....	.....
1070 Unobligated balance (total)	.....	1,009	3,886

EXPORT-IMPORT BANK DIRECT LOAN FINANCING ACCOUNT—Continued

Program and Financing—Continued

Identification code 083–4161–0–3–155		2025 actual	2026 est.	2027 est.
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	3,259	2,172	3,582
1422	Borrowing authority applied to repay debt	-1,305	.....	.....
1440	Borrowing authority, mandatory (total)	1,954	2,172	3,582
	Spending authority from offsetting collections, mandatory:			
1800	Spending authority from offsetting collections (cash)	1,513	3,541	2,288
1801	Change in uncollected payments, Federal sources	15	.....	.....
1820	Capital transfer of spending authority from offsetting collections to general fund	-50	.....	.....
1825	Spending authority from offsetting collections applied to repay debt	-677	.....	.....
1850	Spending auth from offsetting collections, mand (total)	801	3,541	2,288
1900	Budget authority (total)	2,755	5,713	5,870
1930	Total budgetary resources available	2,755	6,722	9,756
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,009	3,886	5,758
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8,584	9,712	8,121
3010	New obligations, unexpired accounts	1,746	2,836	3,998
3020	Outlays (gross)	-445	-4,427	-4,789
3040	Recoveries of prior year unpaid obligations, unexpired	-173	.....	.....
3050	Unpaid obligations, end of year	9,712	8,121	7,330
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-41	-56	-56
3070	Change in uncollected pymts, Fed sources, unexpired	-15	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-56	-56	-56
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	8,543	9,656	8,065
3200	Obligated balance, end of year	9,656	8,065	7,274
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	2,755	5,713	5,870
	Financing disbursements:			
4110	Outlays, gross (total)	445	4,427	4,789
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal sources: Upward reestimate	-75	-228	.....
4122	Interest on uninvested funds	-146	-311	-311
4123	Repayments and prepayments	-1,292	-3,002	-1,977
4130	Offsets against gross budget authority and outlays (total)	-1,513	-3,541	-2,288
	Additional offsets against financing authority only (total):			
4140	Change in uncollected pymts, Fed sources, unexpired	-15	.....	.....
4160	Budget authority, net (mandatory)	1,227	2,172	3,582
4170	Outlays, net (mandatory)	-1,068	886	2,501
4180	Budget authority, net (total)	1,227	2,172	3,582
4190	Outlays, net (total)	-1,068	886	2,501

Status of Direct Loans (in millions of dollars)

Identification code 083–4161–0–3–155		2025 actual	2026 est.	2027 est.
	Position with respect to appropriations act limitation on obligations:			
1111	Direct loan obligations from current-year authority	1,336	2,254	3,462
1150	Total direct loan obligations	1,336	2,254	3,462
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	7,354	6,411	7,468
1231	Disbursements: Direct loan disbursements	109	2,926	4,186
1251	Repayments: Repayments and prepayments	-1,052	-1,869	-1,843
1290	Outstanding, end of year	6,411	7,468	9,811

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from direct loans obligated in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals. As required by the Export-Import Bank Act of 1945 (Public Law 79–173, as amended), this account includes reserves amounting to not less than five percent of the aggregate amount of disbursed and outstanding loans, guarantees, and insurance of the Bank.

Balance Sheet (in millions of dollars)

Identification code 083–4161–0–3–155		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
1101	Fund balances with Treasury	3,196	2,503
	Investments in U.S. securities:		
1106	Receivables, net	75	228
1206	Non-Federal assets: Receivables, net	.....	.....
	Net value of assets related to post-1991 direct loans receivable:		
1401	Direct loans receivable, gross	7,354	6,411
1402	Interest receivable	145	146
1405	Allowance for subsidy cost (-)	-1,235	-1,353
1499	Net present value of assets related to direct loans	6,264	5,204
1901	Other Federal assets: Other assets	.....	.....
1999	Total assets	9,535	7,935
	LIABILITIES:		
	Federal liabilities:		
2101	Accounts payable	.....	.....
2103	Debt	9,884	8,174
2105	Other	22	81
	Non-Federal liabilities:		
2201	Accounts payable	4	4
2207	Other	4	1
2999	Total liabilities	9,914	8,260
	NET POSITION:		
3300	Cumulative results of operations	-379	-325
4999	Total liabilities and net position	9,535	7,935

EXPORT-IMPORT BANK GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 083–4162–0–3–155		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
	Credit program obligations:			
0711	Default claim payments on principal	30	126	219
0713	Payment of interest to Treasury	35	40	40
0719	Fees	19	9	.....
0740	Negative subsidy obligations	130	490	199
0742	Downward reestimates paid to receipt accounts	192	132	.....
0743	Interest on downward reestimates	29	38	.....
0791	Direct program activities, subtotal	435	835	458
0900	Total new obligations, unexpired accounts	435	835	458
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	339	124	1,379
1020	Adjustment of unobligated bal brought forward, Oct 1	-20	.....	.....
1021	Recoveries of prior year unpaid obligations	15	.....	.....
1023	Unobligated balances applied to repay debt	-303	.....	.....
1070	Unobligated balance (total)	31	124	1,379
	Financing authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	49	490	209
	Spending authority from offsetting collections, mandatory:			
1800	Spending authority from offsetting collections (cash)	486	1,600	995
1820	Capital transfer of spending authority from offsetting collections to general fund	-7	.....	.....
1850	Spending auth from offsetting collections, mand (total)	479	1,600	995
1900	Budget authority (total)	528	2,090	1,204
1930	Total budgetary resources available	559	2,214	2,583
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	124	1,379	2,125
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	521	438	591
3001	Adjustments to unpaid obligations brought forward, Oct 1	20	.....	.....
3010	New obligations, unexpired accounts	435	835	458
3020	Outlays (gross)	-523	-682	-400
3040	Recoveries of prior year unpaid obligations, unexpired	-15	.....	.....

3050	Unpaid obligations, end of year	438	591	649
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-95	-95	-95
3090	Uncollected pymts, Fed sources, end of year	-95	-95	-95
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	446	343	496
3200	Obligated balance, end of year	343	496	554
	Financing authority and disbursements, net:			
	Mandatory:			
4090	Budget authority, gross	528	2,090	1,204
	Financing disbursements:			
4110	Outlays, gross (total)	523	682	400
	Offsets against gross financing authority and disbursements:			
	Offsetting collections (collected) from:			
4120	Federal Sources: Payments from program account	-11	-36	
4122	Interest on uninvested funds	-15	-30	-30
4123	Fees, premiums, claim recoveries	-460	-1,534	-965
4130	Offsets against gross budget authority and outlays (total)	-486	-1,600	-995
4160	Budget authority, net (mandatory)	42	490	209
4170	Outlays, net (mandatory)	37	-918	-595
4180	Budget authority, net (total)	42	490	209
4190	Outlays, net (total)	37	-918	-595

Status of Guaranteed Loans (in millions of dollars)

Identification code 083–4162–0–3–155	2025 actual	2026 est.	2027 est.
Position with respect to appropriations act limitation on commitments:			
2111 Guaranteed loan commitments from current-year authority	7,407	8,683	8,792
2121 Limitation available from carry-forward			
2143 Uncommitted limitation carried forward			
2150 Total guaranteed loan commitments	7,407	8,683	8,792
2199 Guaranteed amount of guaranteed loan commitments	7,407	8,683	8,792
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	10,769	10,170	18,697
2231 Disbursements of new guaranteed loans	5,481	14,973	9,558
2251 Repayments and prepayments	-6,050	-6,320	-5,875
Adjustments:			
2263 Terminations for default that result in claim payments	-30	-126	-151
2264 Other adjustments, net			
2290 Outstanding, end of year	10,170	18,697	22,229
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	10,170	18,697	22,229
Addendum:			
Cumulative balance of defaulted guaranteed loans that result in loans receivable:			
2310 Outstanding, start of year	1,736	1,502	1,502
2364 Other adjustments, net	-234		
2390 Outstanding, end of year	1,502	1,502	1,502

As required by the Federal Credit Reform Act of 1990, this non-budgetary account records all cash flows to and from the Government resulting from loan guarantees committed in 1992 and beyond. The amounts in this account are a means of financing and are not included in the budget totals. As required by the Export-Import Bank Act of 1945 (Public Law 79–173, as amended), this account includes reserves amounting to not less than five percent of the aggregate amount of disbursed and outstanding loans, guarantees, and insurance of the Bank.

Balance Sheet (in millions of dollars)

Identification code 083–4162–0–3–155	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	765	467
Investments in U.S. securities:		
1106 Receivables, net	11	37
1206 Non-Federal assets: Receivables, net	15	14
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501 Loans receivable, gross	1,736	1,502
1502 Interest receivable	25	23
1504 Foreclosed property	24	24
1505 Allowance for subsidy cost (-)	-613	-554
1599 Net present value of assets related to defaulted guaranteed loans	1,172	995
1901 Other Federal assets: Other assets		
1999 Total assets	1,963	1,513
LIABILITIES:		
Federal liabilities:		
2103 Debt	1,317	1,062
2105 Other	221	168
Non-Federal liabilities:		
2201 Accounts payable	2	3
2202 Interest payable		
2203 Debt	259	115
2204 Liabilities for loan guarantees	161	152
2207 Other		16
2207 Other		
2999 Total liabilities	1,960	1,516
NET POSITION:		
3300 Cumulative results of operations	3	-3
4999 Total liabilities and net position	1,963	1,513

Export-Import Bank of the United States Liquidating Account

Program and Financing (in millions of dollars)

Identification code 083–4027–0–3–155	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	4		
1820 Capital transfer of spending authority from offsetting collections to general fund	-4		
Budget authority and outlays, net:			
Mandatory:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-4		
4180 Budget authority, net (total)	-4		
4190 Outlays, net (total)	-4		

Status of Direct Loans (in millions of dollars)

Identification code 083–4027–0–3–155	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	117	115	115
1251 Repayments: Repayments and prepayments	-2		
1290 Outstanding, end of year	115	115	115

EXIM's liquidating account records all cash flows to and from the Government resulting from all EXIM direct loans obligated and loan guarantees committed prior to 1992. This account is shown on a cash basis and reflects the transactions resulting from loans provided to finance exports. No new loan disbursements are made from this account. Certain collections made into this account are made available for default claim payments. The Federal Credit Reform Act of 1990 provides permanent indefinite authority to cover obligations for default payments if the liquidating account funds are otherwise insufficient. All new EXIM credit activity in 1992 and after (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year) is recorded in corresponding program and financing accounts.

Balance Sheet (in millions of dollars)

Identification code 083–4027–0–3–155	2024 actual	2025 actual
ASSETS:		
1206 Non-Federal assets: Receivables, net		
1601 Direct loans, gross	117	115
1602 Interest receivable	70	75
1603 Allowance for estimated uncollectible loans and interest (-)	-177	-182
1699 Value of assets related to direct loans	10	8
1701 Defaulted guaranteed loans, gross		

EXPORT-IMPORT BANK OF THE UNITED STATES LIQUIDATING ACCOUNT—Continued

Balance Sheet—Continued

Identification code 083–4027–0–3–155	2024 actual	2025 actual
1702 Interest receivable		
1703 Allowance for estimated uncollectible loans and interest (-)		
1799 Value of assets related to loan guarantees		
1999 Total assets	10	8
LIABILITIES:		
Non-Federal liabilities:		
2201 Accounts payable		
2203 Debt		
2204 Liabilities for loan guarantees		
2207 Other		
2999 Total liabilities		
NET POSITION:		
3300 Cumulative results of operations	10	8
3300 Cumulative results of operations		
3999 Total net position	10	8
4999 Total liabilities and net position	10	8

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
083–272710 Export-Import Bank Loans, Negative Subsidies		158	183
083–272730 Export-Import Bank Loans, Downward Reestimates of Subsidies	242	250	
General Fund Offsetting receipts from the public	242	408	183

FARM CREDIT ADMINISTRATION

Federal Funds

LIMITATION ON ADMINISTRATIVE EXPENSES

Not to exceed [$106,500,000]*$106,480,000* (from assessments collected from farm credit institutions, including the Federal Agricultural Mortgage Corporation) shall be obligated during the current fiscal year for administrative expenses as authorized under 12 U.S.C. 2249: *Provided,* That this limitation shall not apply to expenses associated with receiverships: *Provided further,* That the agency may exceed this limitation by up to 10 percent with notification to the Committees on Appropriations of both Houses of Congress: *Provided further,* That the purposes of section 3.7(b)(2)(A)(i) of the Farm Credit Act of 1971 (12 U.S.C. 2128(b)(2)(A)(i)), the Farm Credit Administration may exempt, an amount in its sole discretion, from the application of the limitation provided in that clause of export loans described in the clause guaranteed or insured in a manner other than described in subclause (II) of the clause. *(Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 352–4131–0–3–351	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Limitation on Administrative Expenses (Reimbursable)	94	107	107
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	25	31	31
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	100	107	107
1930 Total budgetary resources available	125	138	138
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	31	31	31
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	15	14	7
3010 New obligations, unexpired accounts	94	107	107
3020 Outlays (gross)	-95	-114	-108
3050 Unpaid obligations, end of year	14	7	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	15	14	7
3200 Obligated balance, end of year	14	7	6
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	100	107	107
Outlays, gross:			
4100 Outlays from new mandatory authority	88	106	106
4101 Outlays from mandatory balances	7	8	2
4110 Outlays, gross (total)	95	114	108
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities:	-2		
4123 Non-Federal sources	-98	-107	-107
4130 Offsets against gross budget authority and outlays (total)	-100	-107	-107
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	-5	7	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)	-5	7	1
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	40	45	45
5001 Total investments, EOY: Federal securities: Par value	45	45	45

The Farm Credit Administration (FCA) is an agency in the executive branch of the U.S. Government that examines and regulates the Farm Credit System (System) for safety and soundness and program compliance. The System includes a cooperative agricultural credit system of farm credit banks and associations that lend to farmers, ranchers, and their cooperatives; farm-related businesses; rural homeowners; and rural utilities. The System also includes the Federal Agricultural Mortgage Corporation (Farmer Mac), which was established to create a secondary market for agricultural real estate and rural home mortgages. In addition, FCA oversees the safety and soundness examinations of the National Cooperative Bank, which is not a System institution.

As of October 1, 2025, the System was composed of three farm credit banks, one agricultural credit bank, 55 associations, six service corporations, the Federal Farm Credit Banks Funding Corporation, and Farmer Mac.

Assessments based upon estimated administrative expenses are collected from institutions in the System, including Farmer Mac, and are available for administrative expenses. Obligations are incurred within fiscal year budgets approved by the FCA Board. The Inspector General Act of 1978, as amended (IG Act), 5 U.S.C. section 406(g)(1), requires an Inspector General (IG) to include specific information in the budget request that the IG submits to the designated Federal entity to which it reports. To fulfill the requirement of 5 U.S.C. section 406(g)(2) as it pertains to FCA, the FCA Board must in turn include this same information, along with any comments of the IG with respect to the proposal, in the budget request that the Agency submits to the President.

The information that the IG Act requires to be included is provided below:

The aggregate budget request for the Office of Inspector General (OIG) is $2,540,971.

The amount needed for OIG training is $35,000.

The amount needed to support the Council of the Inspectors General on Integrity and Efficiency is $11,383.

The FCA IG's budget request for 2027 is being submitted unchanged by the FCA Board.

Object Classification (in millions of dollars)

Identification code 352–4131–0–3–351	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	56	62	61

11.3	Other than full-time permanent	1	1	1
11.9	Total personnel compensation	57	63	62
12.1	Civilian personnel benefits	24	29	28
21.0	Travel and transportation of persons	3	4	4
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	3	4	5
25.2	Other services from non-Federal sources			1
25.3	Other goods and services from Federal sources	2	2	2
25.7	Operation and maintenance of equipment	1	1	1
26.0	Supplies and materials	2	2	2
31.0	Equipment		1	1
42.0	Insurance claims and indemnities	1		
99.9	Total new obligations, unexpired accounts	94	107	107

Employment Summary

Identification code 352–4131–0–3–351		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	330	348	348

FARM CREDIT SYSTEM INSURANCE CORPORATION

Federal Funds

FARM CREDIT SYSTEM INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 352–4136–0–3–351		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Reimbursable program activity	82	6	6
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7,386	7,907	8,644
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	7,387	7,907	8,644
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	599	743	777
1801	Change in uncollected payments, Federal sources	3		
1850	Spending auth from offsetting collections, mand (total)	602	743	777
1930	Total budgetary resources available	7,989	8,650	9,421
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	7,907	8,644	9,415
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1	
3010	New obligations, unexpired accounts	82	6	6
3020	Outlays (gross)	-81	-7	-6
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year	1		
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-37	-40	-40
3070	Change in uncollected pymts, Fed sources, unexpired	-3		
3090	Uncollected pymts, Fed sources, end of year	-40	-40	-40
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-36	-39	-40
3200	Obligated balance, end of year	-39	-40	-40
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	602	743	777
	Outlays, gross:			
4100	Outlays from new mandatory authority	81	6	6
4101	Outlays from mandatory balances		1	
4110	Outlays, gross (total)	81	7	6
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4121	Interest on Federal securities	-223	-310	-335
4123	Non-Federal sources	-376	-433	-442
4130	Offsets against gross budget authority and outlays (total)	-599	-743	-777
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-3		
4160	Budget authority, net (mandatory)			
4170	Outlays, net (mandatory)	-518	-736	-771
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-518	-736	-771
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	7,710	8,236	8,656
5001	Total investments, EOY: Federal securities: Par value	8,236	8,656	9,415

The Farm Credit System Insurance Corporation (Corporation) was established to insure the timely payment of principal and interest on insured System debt obligations purchased by investors. The Corporation is managed by a three-member board of directors that consists of the same individuals as the Farm Credit Administration Board. However, the same member may not serve as a chair of both entities.

The Corporation derives its revenues from insurance premiums collected from insured System banks and from the investment income earned on its investment portfolio. Insurance premiums are assessed on the System banks based on the level of adjusted insured obligations outstanding at each bank. Insurance premium accrual rates are reviewed at least semiannually.

For 2025, the Corporation's Board of Directors set the premium rate at 10 basis points on average adjusted insured debt and continued the assessment of a 10 basis point surcharge on the average principal balance outstanding for nonaccrual loans and other-than-temporarily impaired investments. In February 2026, the Corporation's Board of Directors met and kept insurance premium accrual rates the same for calendar year 2026 at 10 basis points.

Congress established a secure base amount of 2 percent of adjusted outstanding insured System obligations, or such other amount determined by the Corporation's Board of Directors to be actuarially sound. The Insurance Fund is available for payment of insured System obligations if a System bank defaults on its primary liability. The Insurance Fund is also available to pay the operating costs of the Corporation and to exercise its authority to make loans, borrow, purchase System bank assets or obligations, provide other financial assistance and otherwise act to reduce its exposure to losses. As of September 30, 2025, the Insurance Fund was $433 million above the 2 percent secure base amount at 2.11 percent.

Object Classification (in millions of dollars)

Identification code 352–4136–0–3–351		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
11.1	Personnel compensation: Full-time permanent	3	3	3
12.1	Civilian personnel benefits	1	1	1
25.3	Other goods and services from Federal sources	1	1	1
43.0	Interest and dividends	77		
99.0	Reimbursable obligations	82	5	5
99.5	Adjustment for rounding		1	1
99.9	Total new obligations, unexpired accounts	82	6	6

Employment Summary

Identification code 352–4136–0–3–351		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	10	11	11

FEDERAL COMMUNICATIONS COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Federal Communications Commission, as authorized by law, including uniforms and allowances therefor, as authorized by 5 U.S.C. 5901–5902; not to exceed $4,000 for official reception and representation expenses; purchase and hire of motor vehicles; special counsel fees; and services as authorized by 5 U.S.C. 3109, $398,342,000, to remain available until expended: Provided, That $398,342,000 of offsetting collections shall be assessed and collected pursuant to section 9 of title I of the Communications Act of 1934, shall be retained and used for necessary expenses and shall remain available until expended: Provided further,

SALARIES AND EXPENSES—Continued

That the sum herein appropriated shall be reduced as such offsetting collections are received during fiscal year 2027 so as to result in a final fiscal year 2027 appropriation estimated at $0: Provided further, That, notwithstanding 47 U.S.C. 309(j)(8)(B), proceeds from the use of a competitive bidding system that may be retained and made available for obligation shall not exceed $132,681,000 for fiscal year 2027: Provided further, That, of the amount appropriated under this heading, not less than $10,918,000 shall be for the salaries and expenses of the Office of Inspector General: Provided further, That, of the unobligated balances made available under this heading by Public Law 116–136, $598,000 are hereby permanently cancelled.

Program and Financing (in millions of dollars)

Identification code 027–0100–0–1–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Salaries and Expenses (Direct - Broadband Map)	8		
0799 Total direct obligations	8		
0801 Salaries and Expenses (Offsetting Collections)	496	549	531
0802 Economy Act Reimbursable Agreements	2	4	4
0809 Reimbursable program activities, subtotal	498	553	535
0899 Total reimbursable obligations	498	553	535
0900 Total new obligations, unexpired accounts	506	553	535
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	147	193	193
1021 Recoveries of prior year unpaid obligations	24		
1070 Unobligated balance (total)	171	193	193
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced			-13
1131 Unobligated balance of appropriations permanently reduced			-1
1160 Appropriation, discretionary (total)			-14
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections (Reimbursables)	2	4	4
1700 Offsetting collections (Auctions)	136	133	133
1700 Offsetting collections (Reg Fees)	390	416	398
1750 Spending auth from offsetting collections, disc (total)	528	553	535
Spending authority from offsetting collections, mandatory:			
1800 Collected	10		
1820 Capital transfer of spending authority from offsetting collections to general fund	-10		
1900 Budget authority (total)	528	553	521
1930 Total budgetary resources available	699	746	714
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	193	193	179
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	129	84	73
3010 New obligations, unexpired accounts	506	553	535
3020 Outlays (gross)	-527	-564	-537
3040 Recoveries of prior year unpaid obligations, unexpired	-24		
3050 Unpaid obligations, end of year	84	73	71
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	129	84	73
3200 Obligated balance, end of year	84	73	71
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	528	553	521
Outlays, gross:			
4010 Outlays from new discretionary authority	408	475	459
4011 Outlays from discretionary balances	119	89	78
4020 Outlays, gross (total)	527	564	537
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-138	-137	-137
4033 Non-Federal sources	-390	-416	-398
4040 Offsets against gross budget authority and outlays (total)	-528	-553	-535
4070 Budget authority, net (discretionary)			-14
4080 Outlays, net (discretionary)	-1	11	2
Mandatory:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-10		
4180 Budget authority, net (total)	-10		-14
4190 Outlays, net (total)	-11	11	2
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	17	17	17
5092 Unexpired unavailable balance, EOY: Offsetting collections	17	17	17

The Federal Communications Commission (FCC or Commission) works to ensure that rapid and efficient communications are available across the country at a reasonable cost. The 2027 Budget includes an overall request of $398 million to fund the Commission. Of that amount, the requested funding for the FCC's Inspector General is $11 million. The Commission is also requesting $133 million for the Spectrum Auctions Program for 2027.

Object Classification (in millions of dollars)

Identification code 027–0100–0–1–376	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	4		
12.1 Civilian personnel benefits	1		
25.2 Other services from non-Federal sources	2		
25.7 Operation and maintenance of equipment	1		
99.0 Direct obligations	8		
99.0 Reimbursable obligations	498	553	535
99.9 Total new obligations, unexpired accounts	506	553	535

Employment Summary

Identification code 027–0100–0–1–376	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	1,433	1,404	1,300

UNIVERSAL SERVICE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 027–5183–0–2–376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1110 Universal Service Fund	8,573	8,289	9,189
2000 Total: Balances and receipts	8,573	8,289	9,189
Appropriations:			
Current law:			
2101 Universal Service Fund	-8,573	-8,289	-9,189
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 027–5183–0–2–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Universal service fund	6,913	16,731	17,206
0002 Program support		288	294
0900 Total new obligations, unexpired accounts (object class 41.0)	6,913	17,019	17,500
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	-23,446	-20,851	-28,807
1021 Recoveries of prior year unpaid obligations	744	774	774
1033 Recoveries of prior year paid obligations	191		
1070 Unobligated balance (total)	-22,511	-20,077	-28,033
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special fund)—Receipts	8,573	8,289	9,189
1900 Budget authority (total)	8,573	8,289	9,189
1930 Total budgetary resources available	-13,938	-11,788	-18,844

	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	-20,851	-28,807	-36,344
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	29,038	26,372	34,113
3010	New obligations, unexpired accounts	6,913	17,019	17,500
3020	Outlays (gross)	-8,835	-8,504	-9,497
3040	Recoveries of prior year unpaid obligations, unexpired	-744	-774	-774
3050	Unpaid obligations, end of year	26,372	34,113	41,342
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	29,038	26,372	34,113
3200	Obligated balance, end of year	26,372	34,113	41,342
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	8,573	8,289	9,189
	Outlays, gross:			
4100	Outlays from new mandatory authority	4,654	4,653	5,693
4101	Outlays from mandatory balances	4,181	3,851	3,804
4110	Outlays, gross (total)	8,835	8,504	9,497
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-191	.....	.....
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	191	.....	.....
4160	Budget authority, net (mandatory)	8,573	8,289	9,189
4170	Outlays, net (mandatory)	8,644	8,504	9,497
4180	Budget authority, net (total)	8,573	8,289	9,189
4190	Outlays, net (total)	8,644	8,504	9,497

Pursuant to the Communications Act of 1934, as amended by the Telecommunications Act of 1996 (1996 Act), all telecommunications service providers and certain other providers of telecommunications must contribute to the Federal Universal Service Fund (USF) based on a percentage of their interstate and international end-user telecommunications revenues. These companies include wireline phone companies, wireless phone companies, paging service companies and certain Voice over Internet Protocol (VoIP) providers. The statutory goals of the USF are to increase access to both telecommunications and advanced services, such as high-speed Internet, for all consumers at just, reasonable and affordable rates. The 1996 Act established principles for universal service that specifically focused on increasing access to evolving services for consumers living in rural and insular areas, and for consumers with low incomes. Additional principles called for increased access to high-speed Internet in the nation's schools, libraries and rural health care facilities. The FCC established four programs within the USF to implement the statute. The four programs are: (1) High Cost—ensures consumers in rural, insular, and high cost areas have access to modern communications networks capable of providing voice and broadband service, both fixed and mobile, at rates that are reasonably comparable to those in urban areas; (2) Lifeline (for low-income households)—provides a monthly benefit on home or wireless phone and broadband service to eligible households and includes initiatives to expand phone service for eligible residents of Tribal lands; (3) Schools and Libraries (E-rate)—provides funding to schools and libraries to obtain broad-band, among other services; and (4) Rural Health Care—provides funding to eligible health care providers for telecommunications and broadband services necessary for the provision of health care.

Telecommunications Relay Services Fund, Federal Communications Commission

Special and Trust Fund Receipts (in millions of dollars)

Identification code 027–5700–0–2–376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	.....	.....	.....
Receipts:			
Current law:			
1110 Contributions for Telecommunications Relay Services, Telecommunications Relay Services Fund	1,500	1,497	1,561
2000 Total: Balances and receipts	1,500	1,497	1,561
Appropriations:			
Current law:			
2101 Telecommunications Relay Services Fund, Federal Communications Commission	-1,500	-1,497	-1,561
5099 Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 027–5700–0–2–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Telecommunications Relay Services Fund	1,429	1,473	1,536
0002 Program Support	.....	24	25
0900 Total new obligations, unexpired accounts (object class 41.0)	1,429	1,497	1,561
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	210	285	296
1021 Recoveries of prior year unpaid obligations	2	11	11
1033 Recoveries of prior year paid obligations	2	.....	.....
1070 Unobligated balance (total)	214	296	307
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1,500	1,497	1,561
1930 Total budgetary resources available	1,714	1,793	1,868
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	285	296	307
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	40	34	.....
3010 New obligations, unexpired accounts	1,429	1,497	1,561
3020 Outlays (gross)	-1,433	-1,520	-1,550
3040 Recoveries of prior year unpaid obligations, unexpired	-2	-11	-11
3050 Unpaid obligations, end of year	34	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	40	34	.....
3200 Obligated balance, end of year	34	.....	.....
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1,500	1,497	1,561
Outlays, gross:			
4100 Outlays from new mandatory authority	1,193	1,366	1,392
4101 Outlays from mandatory balances	240	154	158
4110 Outlays, gross (total)	1,433	1,520	1,550
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-2	.....	.....
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	2	.....	.....
4160 Budget authority, net (mandatory)	1,500	1,497	1,561
4170 Outlays, net (mandatory)	1,431	1,520	1,550
4180 Budget authority, net (total)	1,500	1,497	1,561
4190 Outlays, net (total)	1,431	1,520	1,550

As part of the Americans with Disabilities Act of 1990, Congress amended the Communications Act of 1934 to direct the Federal Communications Commission "to ensure that interstate and intrastate telecommunications relay services (TRS) are available, to the extent possible and in the most efficient manner, to hearing-impaired and speech-impaired individuals in the United States." Section 225 of the Communications Act also directs the Commission to prescribe regulations that "generally provide that costs caused by interstate telecommunications relay services shall be recovered from all subscribers for every interstate service and costs caused by intrastate telecommunications relay service shall be recovered from the intrastate jurisdiction." The shared-funding mechanism requires providers of interstate telecommunications services to contribute to a fund that reimburses TRS providers for the cost of providing interstate TRS and providers of intrastate telecommunications services to contribute to the reimbursement of TRS providers for the cost of providing intrastate TRS. All telecommunications service providers and certain other providers of telecommunications contribute to the TRS Fund based on a percentage of their end-user

TELECOMMUNICATIONS RELAY SERVICES FUND, FEDERAL COMMUNICATIONS COMMISSION—Continued

telecommunications revenues. These companies include, but are not limited to, wireline phone companies, wireless phone companies, paging service companies and certain Voice over Internet Protocol (VoIP) providers.

SPECTRUM AUCTION PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 027–0300–0–1–376	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	3	3
1930 Total budgetary resources available	3	3	3
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

This program provided direct loans for the purpose of purchasing spectrum licenses at the Federal Communications Commission's auctions. The licenses were purchased on an installment basis, which constitutes an extension of credit. The first year of activity for this program was 1996. As required by the Federal Credit Reform Act of 1990, this account records, for this program, the subsidy costs associated with the direct loans obligated in 1992 and beyond (including modifications of direct loans or loan guarantees that resulted from obligations or commitments in any year), as well as administrative expenses of this program. The subsidy amounts are estimated on a present value basis and administrative expenses are estimated on a cash basis. The FCC no longer offers credit terms on purchases through spectrum auctions. Program activity relates to maintenance and close-out of existing loans.

SPECTRUM AUCTION DIRECT LOAN FINANCING ACCOUNT

Balance Sheet (in millions of dollars)

Identification code 027–4133–0–3–376	2024 actual	2025 actual
ASSETS:		
1101 Federal assets: Fund balances with Treasury	3	3
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross		
1402 Interest receivable		
1405 Allowance for subsidy cost (-)		
1499 Net present value of assets related to direct loans		
1999 Total assets	3	3
LIABILITIES:		
2105 Federal liabilities: Other	3	3
4999 Total liabilities and net position	3	3

AFFORDABLE CONNECTIVITY FUND

Program and Financing (in millions of dollars)

Identification code 027–1911–0–1–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	3	50	
0900 Total new obligations, unexpired accounts (object class 41.0)	3	50	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	313	443	393
1001 Discretionary unobligated balance brought fwd, Oct 1	313	409	
1021 Recoveries of prior year unpaid obligations	92		
1033 Recoveries of prior year paid obligations	41		
1070 Unobligated balance (total)	446	443	393
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced			-306
1900 Budget authority (total)			-306
1930 Total budgetary resources available	446	443	87
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	443	393	87
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	197	23	37
3010 New obligations, unexpired accounts	3	50	
3020 Outlays (gross)	-85	-36	-21
3040 Recoveries of prior year unpaid obligations, unexpired	-92		
3050 Unpaid obligations, end of year	23	37	16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	197	23	37
3200 Obligated balance, end of year	23	37	16
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			-306
Outlays, gross:			
4011 Outlays from discretionary balances	85	36	21
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-7		
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	7		
4070 Budget authority, net (discretionary)			-306
4080 Outlays, net (discretionary)	78	36	21
Mandatory:			
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-34		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	34		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	-34		
4180 Budget authority, net (total)			-306
4190 Outlays, net (total)	44	36	21

Congress established the Affordable Connectivity Fund in the amount of $14.2 billion to support the Affordable Connectivity Program (ACP). This allocation was exhausted by June 2024, and the Commission wound down the ACP's operations.

SECURE AND TRUSTED COMMUNICATIONS NETWORKS ACT REIMBURSEMENT PROGRAM

Program and Financing (in millions of dollars)

Identification code 027–1912–0–1–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Obligations for Program Recipients from Original Appropriation	70	20	6
0002 Interest payment to Treasury		295	
0003 Obligations for Program Recipients from Borrowed Funds	2,784		
0900 Total new obligations, unexpired accounts	2,854	315	6
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	35	321	6
1021 Recoveries of prior year unpaid obligations	60		
1070 Unobligated balance (total)	95	321	6
Budget authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	3,080		
1900 Budget authority (total)	3,080		
1930 Total budgetary resources available	3,175	321	6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	321	6	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	979	3,345	918

3010	New obligations, unexpired accounts	2,854	315	6
3020	Outlays (gross)	-428	-2,742	-829
3040	Recoveries of prior year unpaid obligations, unexpired	-60		
3050	Unpaid obligations, end of year	3,345	918	95
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	979	3,345	918
3200	Obligated balance, end of year	3,345	918	95
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	3,080		
	Outlays, gross:			
4100	Outlays from new mandatory authority	53		
4101	Outlays from mandatory balances	375	2,742	829
4110	Outlays, gross (total)	428	2,742	829
4180	Budget authority, net (total)	3,080		
4190	Outlays, net (total)	428	2,742	829

The Secure and Trusted Communications Networks Act of 2019 directed the Commission to establish the Secure and Trusted Communications Networks Reimbursement Program (Rip-and-Replace Program) to reimburse providers of advanced communications service with fewer than 10 million customers for costs reasonably incurred to remove, replace, and dispose of communications equipment or services in their networks that pose an unacceptable risk to national security. The Consolidated Appropriations Act, 2021 appropriated $1.9 billion to the Commission to carry out the Secure and Trusted Communications Networks Act of 2019. That amount was less than the reasonable cost estimates submitted by Program recipients in their applications. On December 23, 2024, the Spectrum and Secure Technology and Innovation Act was enacted, authorizing the Commission to borrow from the Treasury of the United States up to an additional $3.08 billion to carry out the Rip-and-Replace Program. The Commission borrowed the full amount authorized under the statute, and the Bureau allocated additional funding to Program recipients in April 2025. Program recipients receiving a further allocation have one year from the initial distribution of funds from the further allocation to complete the permanent removal, replacement, and disposal of covered communications equipment and services, unless the Commission determines that a general or individual extension of that deadline is warranted.

Object Classification (in millions of dollars)

Identification code 027–1912–0–1–376	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources	20	20	6
41.0 Grants, subsidies, and contributions	2,764		
43.0 Interest and dividends	70	295	
99.9 Total new obligations, unexpired accounts	2,854	315	6

Emergency Connectivity Fund for Educational Connections and Devices

Program and Financing (in millions of dollars)

Identification code 027–1913–0–1–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	1	40	
0900 Total new obligations, unexpired accounts (object class 41.0)	1	40	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	54	391	356
1021 Recoveries of prior year unpaid obligations	338	5	
1070 Unobligated balance (total)	392	396	356
1930 Total budgetary resources available	392	396	356
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	391	356	356
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	568	31	26
3010 New obligations, unexpired accounts	1	40	
3020 Outlays (gross)	-200	-40	
3040 Recoveries of prior year unpaid obligations, unexpired	-338	-5	
3050 Unpaid obligations, end of year	31	26	26
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	568	31	26
3200 Obligated balance, end of year	31	26	26
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	200	40	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	200	40	

Congress established a $7.171 billion Emergency Connectivity Fund to help schools and libraries provide eligible equipment and broadband connectivity to students, school staff, and library patrons at locations that include locations other than the school or library during the COVID–19 emergency period. The Commission established the Emergency Connectivity Fund Program on May 10, 2021. Consistent with the intended emergency nature of the program and expiration of the public health emergency on May 11, 2023, the Emergency Connectivity Fund program sunset on June 30, 2024.

TV Broadcaster Relocation Fund

Program and Financing (in millions of dollars)

Identification code 027–5610–0–2–376	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	874	882	882
1021 Recoveries of prior year unpaid obligations	7		
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	882	882	882
1930 Total budgetary resources available	882	882	882
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	882	882	882
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	53	39	21
3020 Outlays (gross)	-7	-18	-10
3040 Recoveries of prior year unpaid obligations, unexpired	-7		
3050 Unpaid obligations, end of year	39	21	11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	53	39	21
3200 Obligated balance, end of year	39	21	11
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	7	18	10
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-1		
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	1		
4160 Budget authority, net (mandatory)			
4170 Outlays, net (mandatory)	6	18	10
4180 Budget authority, net (total)			
4190 Outlays, net (total)	6	18	10

General Fund Receipt Accounts

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
027–242900 Fees for Services	20	23	23

General Fund Receipt Accounts—Continued

	2025 actual	2026 est.	2027 est.
027–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	6		
General Fund Offsetting receipts from the public	26	23	23

ADMINISTRATIVE PROVISIONS

SEC. 510. Section 302 of the Universal Service Antideficiency Temporary Suspension Act is amended by striking "December 31, 2024" each place it appears and inserting "December 31, 2027".

SEC. 511. None of the funds appropriated by this Act may be used by the Federal Communications Commission to modify, amend, or change its rules or regulations for universal service support payments to implement the February 27, 2004, recommendations of the Federal-State Joint Board on Universal Service regarding single connection or primary line restrictions on universal service support payments.

SEC. 512. Of the unobligated balances made available by section 903(b) of title IX of division N of Public Law 116–260, $13,200,000 are hereby permanently cancelled.

SEC. 513. Of the unobligated balances made available under the heading "Federal Communications Commission - Affordable Connectivity Fund" by Public Law 117–58, $306,000,000 are hereby permanently cancelled.

FEDERAL DEPOSIT INSURANCE CORPORATION

The Federal Deposit Insurance Corporation (FDIC) was created by the Banking Act of 1933 to provide protection for bank depositors and to maintain stability and public confidence in the United States banking system. The Federal Deposit Insurance Corporation Improvement Act of 1991 generally requires the FDIC to use the least costly method to resolve failed banks and mandates that the FDIC take prompt corrective action against under-capitalized financial institutions. To protect depositors, the FDIC is authorized to promulgate and enforce rules and regulations relating to the supervision of insured institutions and to perform other regulatory and supervisory duties consistent with its responsibilities as an insurer.

DEPOSIT INSURANCE

Federal Funds

DEPOSIT INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 051–4596–0–4–373	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Insurance	385	369	369
0003 Supervision	1,269	1,213	1,216
0004 Receivership Management	471	450	451
0005 General and Administrative	315	301	302
0006 Resolution Outlays	2,622	54	8,554
0100 Direct program activities, subtotal	5,062	2,387	10,892
0900 Total new obligations, unexpired accounts	5,062	2,387	10,892
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	106,637	127,630	151,260
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1710 Spending authority from offsetting collections transferred to other accounts [051–4595]			-42
Spending authority from offsetting collections, mandatory:			
1800 Collected	36,222	26,066	47,968
1801 Change in uncollected payments, Federal sources	-10,119		
1810 Spending authority from offsetting collections transferred to other accounts [051–4595]	-48	-49	
1850 Spending auth from offsetting collections, mand (total)	26,055	26,017	47,968
1900 Budget authority (total)	26,055	26,017	47,926
1930 Total budgetary resources available	132,692	153,647	199,186
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	127,630	151,260	188,294
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	244	246	198
3010 New obligations, unexpired accounts	5,062	2,387	10,892
3020 Outlays (gross)	-5,060	-2,435	-10,850
3050 Unpaid obligations, end of year	246	198	240
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-18,154	-8,035	-8,035
3070 Change in uncollected pymts, Fed sources, unexpired	10,119		
3090 Uncollected pymts, Fed sources, end of year	-8,035	-8,035	-8,035
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-17,910	-7,789	-7,837
3200 Obligated balance, end of year	-7,789	-7,837	-7,795
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross			-42
Outlays, gross:			
4010 Outlays from new discretionary authority			-42
Mandatory:			
4090 Budget authority, gross	26,055	26,017	47,968
Outlays, gross:			
4101 Outlays from mandatory balances	5,060	2,435	10,892
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4121 Interest on Federal securities	-3,429	-5,197	-4,925
4123 Non-Federal sources	-32,793	-20,869	-43,043
4130 Offsets against gross budget authority and outlays (total)	-36,222	-26,066	-47,968
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	10,119		
4160 Budget authority, net (mandatory)	-48	-49	
4170 Outlays, net (mandatory)	-31,162	-23,631	-37,076
4180 Budget authority, net (total)	-48	-49	-42
4190 Outlays, net (total)	-31,162	-23,631	-37,118
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	88,950	120,552	137,963
5001 Total investments, EOY: Federal securities: Par value	120,552	137,963	174,424

FDIC is the administrator of the Deposit Insurance Fund (DIF) and the primary purpose of the DIF is to insure the deposits of insured depository institutions (IDIs) and resolve failed IDIs upon appointment of the FDIC as receiver in order to protect the depositors of failed banking institutions. The FDIC, as a receiver, is responsible for managing and disposing of the assets of failed institutions in an orderly and efficient manner. The DIF is primarily funded from deposit insurance assessments and interest earned on investments in U.S. Treasury securities. The FDIC is authorized to charge risk-based premiums on member institutions to restore and maintain adequate fund reserves, defined as a designated percentage of estimated insured deposits set by the FDIC before the beginning of each year. The Dodd-Frank Wall Street Reform and Consumer Protection Act (the Act) (P.L. 111–203), enacted July 21, 2010, increased the minimum DIF reserve ratio (ratio of the DIF balance to total insured deposits) to 1.35 percent, up from 1.15 percent. The Act also permitted the FDIC to suspend or limit dividends, which the FDIC did at the same time as prescribing progressively lower assessment rates when the reserve ratio exceeds 2.0 percent and 2.5 percent. Additionally, the Act permanently increased the insured deposit level to $250,000 at banks insured by the FDIC. The FDIC Board has issued a final rule setting a long-term (greater than 10 years) reserve ratio target of 2.0 percent, with the goal of maintaining a positive fund balance during any future economic crises and maintaining a moderate, steady, long-term assessment rate that provides transparency and predictability to the banking sector. Pursuant to the Act, on September 15, 2020, the FDIC adopted a Restoration Plan to restore the DIF reserve ratio to at least the statutory minimum of 1.35 percent within 8 years. This took place after the DIF reserve ratio rate fell to 1.30 percent as of June 30, 2020 and the FDIC adopted an Amended Restoration Plan in June 2022. As of June 30, 2025, the FDIC achieved the requirements of the Amended Restoration Plan when

the reserve ratio exceeded 1.35% by reaching 1.36%; as a result, the FDIC is no longer operating under a restoration plan.

On November 16, 2023, the FDIC issued a final rule to implement a special assessment to recover the DIF's estimated losses associated with uninsured depositors following the closures of Silicon Valley Bank and Signature Bank in connection with a systemic risk determination announced on March 12, 2023. On December 19, 2025, the FDIC issued an interim final rule to amend the special assessments. As a result of the amendments, the total special assessments estimated to be collected from 2024 to 2026 is $16.7 billion. The special assessments are recorded as an asset in the DIF balance on an accrual basis and are presented in the Budget as offsetting collections in the year they are estimated to be collected. Projected growth in the DIF balance in the Budget reflects projections of bank failures in line with historical experience and assessment revenue required to increase the reserve ratio over time. In 2023, the Department of the Treasury's Federal Financing Bank (FFB) purchased a $50 billion note guaranteed by the FDIC in its corporate capacity as deposit insurer and regulator. In 2024, FFB purchased four additional notes guaranteed by the FDIC in its corporate capacity as deposit insurer and regulator for a total of $43.3 billion. The Budget reflects cash flows related to the FFB-purchased notes, in addition to assessments, recoveries and expenditures of the DIF. The FDIC estimates that the FFB will be fully repaid by 2033 without recourse to FDIC's guarantee and the Budget reflects principal and interest amounts owed to FFB as offsetting collections in the DIF, with these amounts fully remitted to FFB in the year collected.

Object Classification (in millions of dollars)

Identification code 051–4596–0–4–373	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,093	1,004	997
11.5 Other personnel compensation	58	33	33
11.9 Total personnel compensation	1,151	1,037	1,030
12.1 Civilian personnel benefits	514	464	460
21.0 Travel and transportation of persons	38	36	36
23.2 Rental payments to others	52	66	57
23.3 Communications, utilities, and miscellaneous charges	35	47	48
25.2 Other services from non-Federal sources	542	592	615
26.0 Supplies and materials	4	4	4
31.0 Equipment	69	43	44
32.0 Land and structures	29	36	36
41.0 Grants, subsidies, and contributions	6	8	8
42.0 Resolution Outlays	2,622	54	8,554
99.0 Direct obligations	5,062	2,387	10,892
99.9 Total new obligations, unexpired accounts	5,062	2,387	10,892

Employment Summary

Identification code 051–4596–0–4–373	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	5,235	5,609	5,385

FSLIC Resolution

Federal Funds

FSLIC Resolution Fund

Program and Financing (in millions of dollars)

Identification code 051–4065–0–3–373	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0804 General administrative	1		
0809 Reimbursable program activities, subtotal	1		
0900 Total new obligations, unexpired accounts (object class 11.1)	1		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,008	1,052	1,089
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	1,009	1,052	1,089
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Offsetting collections	49	37	39
1820 Capital transfer of spending authority from offsetting collections to general fund	-5		
1850 Spending auth from offsetting collections, mand (total)	44	37	39
1900 Budget authority (total)	44	37	39
1930 Total budgetary resources available	1,053	1,089	1,128
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,052	1,089	1,128
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1		
3020 Outlays (gross)	-1		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	44	37	39
Outlays, gross:			
4101 Outlays from mandatory balances	1		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-1		
4121 Interest on Federal securities	-49	-37	-39
4130 Offsets against gross budget authority and outlays (total)	-50	-37	-39
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	1		
4160 Budget authority, net (mandatory)	-5		
4170 Outlays, net (mandatory)	-49	-37	-39
4180 Budget authority, net (total)	-5		
4190 Outlays, net (total)	-49	-37	-39
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	983	1,028	1,064
5001 Total investments, EOY: Federal securities: Par value	1,028	1,064	1,103

The Federal Savings and Loan Insurance Corporation (FSLIC) Resolution Fund (FRF) is the ultimate successor to FSLIC assets and liabilities from thrift resolutions prior to August 1989. Beginning in August 1989, the Resolution Trust Corporation (RTC) assumed responsibility for the FSLIC's unresolved cases. On December 31, 1995, the RTC was terminated and its assets and liabilities were transferred to FRF.

FRF operations are primarily funded from interest earned on investments in U.S. Treasury Overnight Certificates. The Financial Institutions Reform, Recovery, and Enforcement Act or FIRREA (P.L. 101–73) authorizes appropriations to make up for any shortfall. Currently, the FRF consists of two distinct pools of assets and liabilities. One is composed of the assets and liabilities of the FSLIC transferred to the FRF (FRF-FSLIC) and the other is composed of the RTC assets and liabilities (FRF-RTC). The assets of one pool are not available to satisfy obligations of the other. The FRF will continue operations until all of its assets are sold or otherwise liquidated, and all its liabilities are satisfied. Any funds remaining in the FRF-FSLIC will be paid to the U.S. Treasury. Any remaining FRF-RTC funds will be distributed to the Resolution Funding Corporation to pay interest on its bonds.

Employment Summary

Identification code 051–4065–0–3–373	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	1		

Orderly Liquidation

Federal Funds

Orderly Liquidation Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 051–5586–0–2–373	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1110 Risk-Based Assessments, Orderly Liquidation Fund		70	905
2000 Total: Balances and receipts		70	905
Appropriations:			
Current law:			
2101 Orderly Liquidation Fund		-70	-905
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 051–5586–0–2–373	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Orderly Liquidation		2,355	5,660
0002 Administrative Expenses		3	6
0003 Interest to Treasury		42	168
0900 Total new obligations, unexpired accounts		2,400	5,834
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)		70	905
1230 Appropriations and/or unobligated balance of appropriations permanently reduced		-4	-52
1260 Appropriations, mandatory (total)		66	853
Borrowing authority, mandatory:			
1400 Borrowing authority		2,475	5,282
1420 Borrowing authority permanently reduced		-141	-301
1440 Borrowing authority, mandatory (total)		2,334	4,981
1900 Budget authority (total)		2,400	5,834
1930 Total budgetary resources available		2,400	5,834
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		2,400	5,834
3020 Outlays (gross)		-2,400	-5,834
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		2,400	5,834
Outlays, gross:			
4100 Outlays from new mandatory authority		2,400	5,834
4180 Budget authority, net (total)		2,400	5,834
4190 Outlays, net (total)		2,400	5,834

Title II of the Dodd-Frank Wall Street Reform and Consumer Protection Act (P.L. 111–203) established an Orderly Liquidation Authority (OLA) permitting the appointment of the FDIC as receiver of financial companies whose failure and resolution under otherwise applicable Federal or State law is determined to have serious adverse effects on financial stability in the United States. The Federal Reserve Board and the FDIC, the Securities and Exchange Commission (for brokers or dealers), or the Federal Insurance Office (for insurance companies) must recommend in writing that the Secretary of the Treasury appoint the FDIC as the company's receiver.

The Secretary of the Treasury must then, in consultation with the President, determine whether seven criteria authorizing the appointment of the FDIC as receiver for the failing financial company have been satisfied, including finding that resolution under otherwise applicable law would have serious adverse effects on financial stability in the United States.

Object Classification (in millions of dollars)

Identification code 051–5586–0–2–373	2025 actual	2026 est.	2027 est.
Direct obligations:			
43.0 Admin		3	6
43.0 Interest and Dividends		42	168
43.0 Orderly Liquidation		2,355	5,660
99.9 Total new obligations, unexpired accounts		2,400	5,834

FDIC—Office of Inspector General

Federal Funds

Office of the Inspector General

For necessary expenses of the Office of Inspector General in carrying out chapter 4 of title 5, United States Code, $42,200,000, to be derived from the Deposit Insurance Fund or, only when appropriate, the FSLIC Resolution Fund.

Program and Financing (in millions of dollars)

Identification code 051–4595–0–4–373	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Office of the Inspector General (Reimbursable)	48	49	42
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1711 Transferred from other accounts [051–4596]	48	49	42
1930 Total budgetary resources available	48	49	42
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	48	49	42
3020 Outlays (gross)	-48	-49	-42
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	48	49	42
Outlays, gross:			
4010 Outlays from new discretionary authority	48	49	42
4180 Budget authority, net (total)	48	49	42
4190 Outlays, net (total)	48	49	42

The FDIC's Office of Inspector General (FDIC OIG) is an independent unit within the FDIC that conducts audits, evaluations, and investigations of corporate activities. In addition, the OIG assists the FDIC in preventing and detecting fraud, waste, abuse, and mismanagement. The OIG was established by the FDIC Board pursuant to the Inspector General Act amendments of 1988 (P.L. 100–504). The Resolution Trust Corporation Completion Act (P.L. 103–204), enacted December 17, 1993, provided that the FDIC Inspector General be appointed by the President and confirmed by the Senate. The Completion Act thus added the FDIC to the list of establishments whose OIGs have separate appropriation accounts under Section 1105(a) of Title 31, United States Code, thereby safeguarding FDIC OIG's independence. Assessments paid to the Deposit Insurance Fund (DIF) by insured financial institutions and any other resources of the DIF, administered by the FDIC, fully fund FDIC OIG's appropriation. To the extent that FDIC OIG performs work in connection with the FSLIC Resolution Fund (FRF), the cost of such work is derived from the FRF.

Object Classification (in millions of dollars)

Identification code 051–4595–0–4–373	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	28	27	25
11.3 Other than full-time permanent	2	1	1
11.9 Total personnel compensation	30	28	26
12.1 Civilian personnel benefits	15	15	13
21.0 Travel and transportation of persons	1	1	1
25.2 Other services from non-Federal sources	1	4	1
31.0 Equipment	1	1	1
99.9 Total new obligations, unexpired accounts	48	49	42

Employment Summary

Identification code 051–4595–0–4–373	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	143	123	97

FEDERAL DRUG CONTROL PROGRAMS

Federal Funds

High Intensity Drug Trafficking Areas Program

Program and Financing (in millions of dollars)

Identification code 011–1070–0–1–754	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Grants and federal transfers	281	292	
0003 Auditing services and activities	4	4	
0004 Grants Management System	2	3	
0900 Total new obligations, unexpired accounts	287	299	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	19	18	18
1010 Unobligated balance transfer to other accts [015–1100]	-1		
1021 Recoveries of prior year unpaid obligations	9		
1070 Unobligated balance (total)	27	18	18
Budget authority:			
Appropriations, discretionary:			
1100 New budget authority (gross), detail	299	299	
1120 Appropriations transferred to other accts [070–0540]	-2		
1120 Appropriations transferred to other accts [015–1100]	-15		
1120 Appropriations transferred to other accts [015–0200]	-2		
1120 Appropriations transferred to other accts [015–0322]	-1		
1120 Appropriations transferred to other accts [015–0324]	-1		
1160 Appropriation, discretionary (total)	278	299	
1930 Total budgetary resources available	305	317	18
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	18	18	18
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	333	330	224
3010 New obligations, unexpired accounts	287	299	
3011 Obligations ("upward adjustments"), expired accounts	3		
3020 Outlays (gross)	-281	-405	-179
3040 Recoveries of prior year unpaid obligations, unexpired	-9		
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	330	224	45
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	333	330	224
3200 Obligated balance, end of year	330	224	45
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	278	299	
Outlays, gross:			
4010 Outlays from new discretionary authority	26	75	
4011 Outlays from discretionary balances	255	330	179
4020 Outlays, gross (total)	281	405	179
4180 Budget authority, net (total)	278	299	
4190 Outlays, net (total)	281	405	179

The High Intensity Drug Trafficking Areas (HIDTA) program was established by the Anti-Drug Abuse Act of 1988, as amended, to provide assistance to Federal, State, local, tribal, and territorial law enforcement entities operating in those areas most adversely affected by drug trafficking.

For 2027, the Budget proposes to transfer the HIDTA program to the Department of Justice. This proposal will enable ONDCP to focus resources on its core mission: to reduce drug use and its consequences by leading and coordinating the development, implementation, and assessment of U.S. drug policy.

Object Classification (in millions of dollars)

Identification code 011–1070–0–1–754	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Auditing services and activities	4	4	
25.3 Other goods and services from Federal sources	2	3	
41.0 Grants and federal transfers	281	292	
99.9 Total new obligations, unexpired accounts	287	299	

Other Federal Drug Control Programs

Program and Financing (in millions of dollars)

Identification code 011–1460–0–1–802	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0002 Drug-Free Communities Program	78	109	
0003 Drug Court Training & Technical Assistance		3	
0006 Anti-Doping Activities	14	14	
0007 Section 103 of Public Law 114–198	4	5	
0008 Model Acts Program	2	1	
0009 World Anti-Doping Agency Dues		4	
0900 Total new obligations, unexpired accounts	98	136	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	40	78	78
1001 Discretionary unobligated balance brought fwd, Oct 1	40		
Budget authority:			
Appropriations, discretionary:			
1100 New budget authority (gross), detail	136	136	
1900 Budget authority (total)	136	136	
1930 Total budgetary resources available	176	214	78
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	78	78	78
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	20	15	14
3010 New obligations, unexpired accounts	98	136	
3020 Outlays (gross)	-103	-137	-14
3050 Unpaid obligations, end of year	15	14	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	20	15	14
3200 Obligated balance, end of year	15	14	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	136	136	
Outlays, gross:			
4010 Outlays from new discretionary authority	90	122	
4011 Outlays from discretionary balances	13	15	14
4020 Outlays, gross (total)	103	137	14
4180 Budget authority, net (total)	136	136	
4190 Outlays, net (total)	103	137	14

This account is for other drug control activities authorized by the Office of National Drug Control Policy Reauthorization Act of 1998, as amended through Public Law 115–271.

For 2027, the Budget proposes to transfer the Drug-Free Communities Support (DFC) program, the Anti-Doping Activities program, and the World Anti-Doping Agency (WADA) Dues to the Department of Health and Human Services. This proposal will enable ONDCP to focus resources on its core mission: to reduce drug use and its consequences by leading and coordinating the development, implementation, and assessment of U.S. drug policy.

Object Classification (in millions of dollars)

Identification code 011–1460–0–1–802	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources		4	
25.3 Other goods and services from Federal sources	13	13	
41.0 Grants, subsidies, and contributions	16	20	

OTHER FEDERAL DRUG CONTROL PROGRAMS—Continued

Object Classification—Continued

Identification code 011–1460–0–1–802		2025 actual	2026 est.	2027 est.
94.0	Financial transfers	69	99	.....
99.9	Total new obligations, unexpired accounts	98	136	.....

Employment Summary

Identification code 011–1460–0–1–802		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	2	2	2

FEDERAL ELECTION COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses to carry out the provisions of the Federal Election Campaign Act of 1971, $73,925,000, of which not to exceed $5,000 shall be available for reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 360–1600–0–1–808		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Federal Election Commission	81	81	74
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	3	6
1001	Discretionary unobligated balance brought fwd, Oct 1	4	.....	.....
1011	Unobligated balance transfer from other acct [047–0616]	.....	3	.....
1070	Unobligated balance (total)	4	6	6
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	81	81	74
1930	Total budgetary resources available	85	87	80
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1	.....	.....
1941	Unexpired unobligated balance, end of year	3	6	6
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	18	16	7
3010	New obligations, unexpired accounts	81	81	74
3020	Outlays (gross)	-82	-90	-78
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	16	7	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	18	16	7
3200	Obligated balance, end of year	16	7	3
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	81	81	74
	Outlays, gross:			
4010	Outlays from new discretionary authority	69	74	67
4011	Outlays from discretionary balances	13	16	11
4020	Outlays, gross (total)	82	90	78
4180	Budget authority, net (total)	81	81	74
4190	Outlays, net (total)	82	90	78

The Federal Election Commission is responsible for facilitating transparency in the Federal election process through public disclosure of campaign finance activity and for encouraging voluntary compliance with the Federal Election Campaign Act by providing information and policy guidance about the Act and Commission regulations to the public, media, political committees, and election officials. The Commission is also responsible for enforcing the Act through audits, investigations, and civil litigation, and for developing the law by administering and interpreting the Act, the Presidential Election Campaign Fund Act, and the Presidential Primary Matching Payment Account Act.

The Commission is authorized to submit, concurrently, budget estimates to the President and the Congress.

Object Classification (in millions of dollars)

Identification code 360–1600–0–1–808		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	41	41	37
11.3	Other than full-time permanent	1	1	1
11.9	Total personnel compensation	42	42	38
12.1	Civilian personnel benefits	16	16	13
23.1	Rental payments to GSA	6	6	6
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.2	Other services from non-Federal sources	11	11	11
25.3	Other goods and services from Federal sources	2	2	2
26.0	Supplies and materials	1	1	1
31.0	Equipment	2	2	2
99.9	Total new obligations, unexpired accounts	81	81	74

Employment Summary

Identification code 360–1600–0–1–808		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	282	280	280

FEDERAL FINANCIAL INSTITUTIONS EXAMINATION COUNCIL

Federal Funds

FEDERAL FINANCIAL INSTITUTIONS EXAMINATION COUNCIL ACTIVITIES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 362–5547–0–2–376		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1110	Assessments, Federal Financial Institutions Examination Council Activities	24	22	22
2000	Total: Balances and receipts	24	22	22
	Appropriations:			
	Current law:			
2101	Federal Financial Institutions Examination Council Activities	-24	-22	-22
5099	Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 362–5547–0–2–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	FFIEC Activities	24	22	22
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	24	22	22
1900	Budget authority (total)	24	22	22
1930	Total budgetary resources available	24	22	22
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	24	22	22
3020	Outlays (gross)	-24	-22	-22
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	24	22	22
	Outlays, gross:			
4100	Outlays from new mandatory authority	24	22	22
4180	Budget authority, net (total)	24	22	22

4190	Outlays, net (total)	24	22	22

The Federal Financial Institutions Examination Council (the Council) was established in 1979 pursuant to the Financial Institutions Regulatory and Interest Rate Control Act of 1978 (FIRA) (P.L. 95–630). In 1989, pursuant to the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA) (P.L. 101–73), the Appraisal Subcommittee (ASC) was established within the Council. The Council has limited specified responsibilities regarding the ASC.

The Council is a formal interagency body empowered to prescribe uniform principles, standards, and report forms for the Federal examination of financial institutions; to make recommendations to promote uniformity in the supervision of financial institutions; and to conduct examiner training. Council members include a member of the Board of Governors of the Federal Reserve System, the Chairman of the Federal Deposit Insurance Corporation, the Chairman of the National Credit Union Administration, the Comptroller of the Currency, the Director of the Consumer Financial Protection Bureau, and the Chairman of the State Liaison Committee, which is made up of five representatives from state regulatory agencies that supervise financial institutions.

In addition to its responsibilities under FIRA and FIRREA, the Council was given responsibilities by the Housing and Community Development Act of 1980 (P.L. 96–399) and the Economic Growth and Regulatory Paperwork Reduction Act of 1996 (P.L. 104–208).

The Council's resources are provided by its Federal members and other fees and reimbursements.

Object Classification (in millions of dollars)

Identification code 362–5547–0–2–376		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
11.8	Personnel compensation: Special personal services payments	6	5	5
25.1	Advisory and assistance services	18	17	17
99.9	Total new obligations, unexpired accounts	24	22	22

Federal Financial Institutions Examination Council Appraisal Subcommittee

Federal Funds

Registry Fees

Special and Trust Fund Receipts (in millions of dollars)

Identification code 362–5026–0–2–376		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	6	8	8
	Receipts:			
	Current law:			
1110	Registry Fees, Appraisal Subcommittee, Federal Institution Examination Council	8	10	7
1110	Incremental Registry Fees (Dodd-Frank Act) Appraisal Subcommittee	3	1	1
1199	Total current law receipts	11	11	8
1999	Total receipts	11	11	8
2000	Total: Balances and receipts	17	19	16
	Appropriations:			
	Current law:			
2101	Registry Fees	-9	-11	-8
2103	Registry Fees	.....	-1	-1
2132	Registry Fees	.....	1	1
2199	Total current law appropriations	-9	-11	-8
2999	Total appropriations	-9	-11	-8
5099	Balance, end of year	8	8	8

Program and Financing (in millions of dollars)

Identification code 362–5026–0–2–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Administrative expenses	7	5	5
0002	Grants, subsidies and contributions	2	4	4
0900	Total new obligations, unexpired accounts	9	9	9
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	26	27	29
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	27	27	29
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	9	11	8
1203	Appropriation (previously unavailable)(special or trust)	.....	1	1
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	.....	-1	-1
1260	Appropriations, mandatory (total)	9	11	8
1930	Total budgetary resources available	36	38	37
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	27	29	28
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	3	3
3010	New obligations, unexpired accounts	9	9	9
3020	Outlays (gross)	-6	-9	-9
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	3	3	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	3	3
3200	Obligated balance, end of year	3	3	3
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	9	11	8
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	7	7
4101	Outlays from mandatory balances	6	2	2
4110	Outlays, gross (total)	6	9	9
4180	Budget authority, net (total)	9	11	8
4190	Outlays, net (total)	6	9	9

The Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (P.L. 101–73) established the Appraisal Subcommittee of the Federal Financial Institutions Examination Council (ASC). The ASC is composed of representatives of the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, the National Credit Union Administration, the Office of the Comptroller of the Currency, the Department of Housing and Urban Development, the Consumer Financial Protection Bureau, and the Federal Housing Finance Agency.

The ASC is charged with ensuring that real estate appraisals used in federally-related transactions are performed in accordance with uniform standards by appraisers certified and licensed by the states. Its responsibilities include: (1) monitoring the requirements established by the States for the certification and licensing of appraisers and the registration and supervision of the operations and activities of appraisal management companies; (2) monitoring the requirements established by the Federal financial institutions' regulatory agencies regarding appraisal standards for federally-related transactions under their jurisdiction; (3) monitoring and reviewing the practices, procedures, activities, and organization of the Appraisal Foundation; (4) maintaining the National Registry of licensed and certified appraisers and appraisal management companies; (5) transmitting an annual report to Congress no later than June 15 of each year; and (6) making grants to the Appraisal Foundation and state appraiser certifying and licensing agencies.

The ASC's activities, including grants awarded to the Appraisal Foundation, were initially funded from a one-time appropriation of $5 million. These funds were repaid to Treasury in 1998. The ASC is now operating

REGISTRY FEES—Continued

on fee income from (1) appraisal management companies and (2) state-licensed and state-certified real estate appraisers in the National Registry.

Object Classification (in millions of dollars)

Identification code 362–5026–0–2–376	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	4	4	4
25.2 Other services from non-Federal sources	3	3	3
41.0 Grants, subsidies, and contributions	2	2	2
99.0 Direct obligations	9	9	9
99.9 Total new obligations, unexpired accounts	9	9	9

Employment Summary

Identification code 362–5026–0–2–376	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	17	17	17

FEDERAL HOUSING FINANCE AGENCY

Federal Funds

FEDERAL HOUSING FINANCE AGENCY, ADMINISTRATIVE EXPENSES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 537–5532–0–2–371	2025 actual	2026 est.	2027 est.
0100 Balance, start of year		67	
Receipts:			
Current law:			
1110 FHFA, Fees on GSEs for Administrative Expenses	492	268	340
1140 Interest Earnings on Investments In Treasury Securities, FHFA	13	12	10
1199 Total current law receipts	505	280	350
1999 Total receipts	505	280	350
2000 Total: Balances and receipts	505	347	350
Appropriations:			
Current law:			
2101 Federal Housing Finance Agency, Administrative Expenses	-425	-335	-340
2101 Federal Housing Finance Agency, Administrative Expenses	-13	-12	-10
2199 Total current law appropriations	-438	-347	-350
2999 Total appropriations	-438	-347	-350
5099 Balance, end of year	67		

Program and Financing (in millions of dollars)

Identification code 537–5532–0–2–371	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Federal Housing Finance Agency, Administrative Expenses (Direct)	391	335	338
0801 Federal Housing Finance Agency, Administrative Expenses (Reimbursable)	2	2	2
0900 Total new obligations, unexpired accounts	393	337	340
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	105	174	197
1021 Recoveries of prior year unpaid obligations	21	10	5
1033 Recoveries of prior year paid obligations	1	1	1
1070 Unobligated balance (total)	127	185	203
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	425	335	340
1201 Appropriation (interest earnings)	13	12	10
1260 Appropriations, mandatory (total)	438	347	350
Spending authority from offsetting collections, mandatory:			
1800 Collected	2	2	2
1900 Budget authority (total)	440	349	352
1930 Total budgetary resources available	567	534	555
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	174	197	215
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	74	66	34
3010 New obligations, unexpired accounts	393	337	340
3020 Outlays (gross)	-380	-359	-349
3040 Recoveries of prior year unpaid obligations, unexpired	-21	-10	-5
3050 Unpaid obligations, end of year	66	34	20
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	74	66	34
3200 Obligated balance, end of year	66	34	20
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	440	349	352
Outlays, gross:			
4100 Outlays from new mandatory authority	332	302	304
4101 Outlays from mandatory balances	48	57	45
4110 Outlays, gross (total)	380	359	349
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-2	-3	-3
4123 Non-Federal sources	-1		
4130 Offsets against gross budget authority and outlays (total)	-3	-3	-3
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	1	1	1
4160 Budget authority, net (mandatory)	438	347	350
4170 Outlays, net (mandatory)	377	356	346
4180 Budget authority, net (total)	438	347	350
4190 Outlays, net (total)	377	356	346
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	178	303	387
5001 Total investments, EOY: Federal securities: Par value	303	387	399

The U.S. Federal Housing (Federal Housing Finance Agency, FHFA, or the Agency) is the regulator of the housing Government-Sponsored Enterprises (GSEs) which include Fannie Mae, Freddie Mac, and the eleven Federal Home Loan Banks. FHFA was established by the Housing and Economic Recovery Act of 2008 (P.L. 110–289) which amended the Federal Housing Enterprise Safety and Soundness Act of 1992. FHFA receives direct funding for its activities from mandatory assessments on the GSEs.

Object Classification (in millions of dollars)

Identification code 537–5532–0–2–371	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	151	121	121
11.3 Other than full-time permanent	3	3	3
11.5 Other personnel compensation	24	8	8
11.9 Total personnel compensation	178	132	132
12.1 Civilian personnel benefits	66	49	49
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	1	2	2
23.2 Rental payments to others	1	6	16
23.3 Communications, utilities, and miscellaneous charges	3	3	3
25.1 Advisory and assistance services	37	34	38
25.2 Other services from non-Federal sources	23	32	24
25.3 Other goods and services from Federal sources	5	5	5
25.7 Operation and maintenance of equipment	4	4	4
26.0 Supplies and materials	5	4	
31.0 Equipment	11	11	12
94.0 Financial transfers	55	52	52
99.0 Direct obligations	390	335	338
99.0 Reimbursable obligations	2	2	2
99.5 Adjustment for rounding	1		
99.9 Total new obligations, unexpired accounts	393	337	340

Employment Summary

Identification code 537–5532–0–2–371		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	714	543	543

OFFICE OF INSPECTOR GENERAL

Program and Financing (in millions of dollars)

Identification code 537–5564–0–2–371		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Office of Inspector General Reimbursable	52	55	55
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	10	7
1021	Recoveries of prior year unpaid obligations	3	.....	.....
1070	Unobligated balance (total)	7	10	7
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	55	52	52
1930	Total budgetary resources available	62	62	59
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	10	7	4
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	13	11	10
3010	New obligations, unexpired accounts	52	55	55
3020	Outlays (gross)	-51	-56	-61
3040	Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3050	Unpaid obligations, end of year	11	10	4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	13	11	10
3200	Obligated balance, end of year	11	10	4
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	55	52	52
	Outlays, gross:			
4100	Outlays from new mandatory authority	43	44	44
4101	Outlays from mandatory balances	8	12	17
4110	Outlays, gross (total)	51	56	61
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-55	-52	-52
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	-4	4	9

The Federal Housing Finance Agency Office of Inspector General (FHFA-OIG), established in the Housing and Economic Recovery Act of 2008, has duties and responsibilities that are intended to facilitate the efficient and effective conduct of FHFA in its capacity as the primary regulator of the housing Government-Sponsored Enterprises (GSEs) and conservator of Fannie Mae and Freddie Mac. The IG is funded through FHFA's direct assessments on the housing GSEs.

Object Classification (in millions of dollars)

Identification code 537–5564–0–2–371		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	24	25	25
11.5	Other personnel compensation	2	2	2
11.9	Total personnel compensation	26	27	27
12.1	Civilian personnel benefits	13	13	13
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	1	1	1
23.3	Communications, utilities, and miscellaneous charges	1	2	2
25.1	Advisory and assistance services	4	4	4
25.3	Other goods and services from Federal sources	3	3	3
25.7	Operation and maintenance of equipment	1	1	1
31.0	Equipment	2	3	3
99.9	Total new obligations, unexpired accounts	52	55	55

Employment Summary

Identification code 537–5564–0–2–371		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	115	118	118

FEDERAL LABOR RELATIONS AUTHORITY

Federal Funds

SALARIES AND EXPENSES

For necessary expenses to carry out functions of the Federal Labor Relations Authority, pursuant to Reorganization Plan Numbered 2 of 1978, and the Civil Service Reform Act of 1978, including services authorized by 5 U.S.C. 3109, and including hire of experts and consultants, hire of passenger motor vehicles, and including official reception and representation expenses (not to exceed $1,500) and rental of conference rooms in the District of Columbia and elsewhere, $27,687,000, of which $968,000 shall be for the Office of the Inspector General: Provided, That public members of the Federal Service Impasses Panel may be paid travel expenses and per diem in lieu of subsistence as authorized by law (5 U.S.C. 5703) for persons employed intermittently in the Government service, and compensation as authorized by 5 U.S.C. 3109: Provided further, That, notwithstanding 31 U.S.C. 3302, funds received from fees charged to non-Federal participants at labor-management relations conferences shall be credited to and merged with this account, to be available without further appropriation for the costs of carrying out these conferences.

Program and Financing (in millions of dollars)

Identification code 054–0100–0–1–805		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Authority	17	18	19
0002	Office of the General Counsel	11	11	8
0003	Federal Service Impasses Panel	1	1	1
0900	Total new obligations, unexpired accounts	29	30	28
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	.....	1	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	30	30	28
1930	Total budgetary resources available	30	31	29
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	5	3	4
3010	New obligations, unexpired accounts	29	30	28
3020	Outlays (gross)	-30	-29	-28
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	3	4	4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	5	3	4
3200	Obligated balance, end of year	3	4	4
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	30	30	28
	Outlays, gross:			
4010	Outlays from new discretionary authority	26	26	24
4011	Outlays from discretionary balances	4	3	4
4020	Outlays, gross (total)	30	29	28
4180	Budget authority, net (total)	30	30	28
4190	Outlays, net (total)	30	29	28

The Federal Labor Relations Authority (FLRA) is an independent administrative Federal agency created by Title VII of the Civil Service Reform Act of 1978 (the Statute) with a mission to carry out five statutory responsibilities: 1) determining the appropriateness of units for labor organization representation; 2) resolving complaints of unfair labor practices; 3) adjudicating exceptions to arbitrators' awards; 4) adjudicating legal issues relat-

SALARIES AND EXPENSES—Continued

ing to duty to bargain; and 5) resolving impasses during negotiations. All work throughout the agency is undertaken to support a single program—to administer and enforce the Statute by determining the respective rights of employees, agencies, and labor organizations in their relations with one another.

FLRA's authority is divided by law and by delegation among a three-member Authority and an Office of General Counsel, appointed by the President and subject to Senate confirmation; and the Federal Service Impasses Panel, which consists of ten part-time members appointed by the President.

FLRA does not initiate cases. Proceedings before FLRA originate from filings arising through the actions of Federal employees, Federal agencies, or Federal labor organizations. Nationwide, FLRA includes four Regional Offices and a Headquarters site in Washington, D.C.

Authority.—The Authority adjudicates appeals filed by either Federal agencies or Federal labor organizations on negotiability issues, exceptions to arbitration awards, representation petitions, eligibility of labor organizations for national consultation rights, and unfair labor practice complaints.

Office of the General Counsel.—The General Counsel investigates allegations of unfair labor practices. In addition, the General Counsel conducts elections concerning the exclusive recognition of labor organizations and certifies the results of elections.

Federal Service Impasses Panel.—The Panel resolves labor negotiation impasses between Federal agencies and labor organizations.

Object Classification (in millions of dollars)

Identification code 054–0100–0–1–805		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	17	14	14
11.5	Other personnel compensation	.....	1	.....
11.9	Total personnel compensation	17	15	14
12.1	Civilian personnel benefits	6	5	5
23.1	Rental payments to GSA	2	2	2
25.2	Other services from non-Federal sources	1	7	5
25.3	Other goods and services from Federal sources	1	1	1
99.0	Direct obligations	27	30	27
99.5	Adjustment for rounding	2	.....	1
99.9	Total new obligations, unexpired accounts	29	30	28

Employment Summary

Identification code 054–0100–0–1–805		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	104	78	78

FEDERAL MARITIME COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Federal Maritime Commission as authorized by section 46107 of title 46, United States Code, including services as authorized by section 3109 of title 5, United States Code; hire of passenger motor vehicles as authorized by section 1343(b) of title 31, United States Code; and uniforms or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code, $40,000,000, of which $2,000,000 shall remain available until September 30, 2028: Provided, That not to exceed $3,500 shall be for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 065–0100–0–1–403		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Inspector General	1	1	1
0003	Operational and Administrative	37	37	37
0004	Multi-Year Operational and Administrative	1	2	2
0900	Total new obligations, unexpired accounts	39	40	40
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
1001	Discretionary unobligated balance brought fwd, Oct 1	1	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	40	40	40
1930	Total budgetary resources available	41	41	41
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1	.....	.....
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	14	13	8
3010	New obligations, unexpired accounts	39	40	40
3020	Outlays (gross)	-39	-45	-41
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	13	8	7
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	14	13	8
3200	Obligated balance, end of year	13	8	7
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	40	40	40
	Outlays, gross:			
4010	Outlays from new discretionary authority	30	32	32
4011	Outlays from discretionary balances	9	13	9
4020	Outlays, gross (total)	39	45	41
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	.....	.....
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	1	.....	.....
4070	Budget authority, net (discretionary)	40	40	40
4080	Outlays, net (discretionary)	38	45	41
4180	Budget authority, net (total)	40	40	40
4190	Outlays, net (total)	38	45	41

The Federal Maritime Commission (FMC or Commission) regulates oceanborne transportation in the foreign commerce of the United States. The principal statutes administered by the Commission are codified at 46 U.S.C. 40101–44106 and 46 U.S.C. 3503. The Commission monitors the economic activities of ocean common carriers, marine terminal operators (MTOs), ports, and ocean transportation intermediaries who operate in U.S. foreign commerce to ensure that they maintain just and reasonable practices.

Competition: The Commission reviews competitive activities of common carrier alliances and other agreements among common carriers and/or terminal operators and monitors the international ocean transportation supply chain. The Commission processes and reviews agreements, service contracts, and service arrangements for compliance with statutory requirements; and reviews common carriers' privately published tariff systems for accessibility, accuracy, and reasonable terms in accordance with its enforcement of 46 U.S.C. Part A - Ocean Shipping.

Enforcement: The Commission maintains an enforcement program designed to investigate and prosecute violations of the law, and to assist regulated entities in achieving compliance. The Commission detects and appropriately remedies malpractices and violations of the prohibited acts set forth in 46 U.S.C. 41101–41109 and investigates complaints about charges assessed by common carriers pursuant to 46 U.S.C. 41310. The Commission also monitors the laws and practices of foreign governments which could have a discriminatory or otherwise adverse impact on shipping conditions in U.S. trades, and imposes remedial action, as appropriate, pursuant to 46 U.S.C. 42101–42109 and 46 U.S.C. 42301–42307 as well as enforces special regulatory requirements applicable to carriers owned or controlled by foreign governments pursuant to 46 U.S.C. 40701–40706.

Public Assistance: The Commission offers a voluntary information dispute resolution program to assist international ocean industry stakeholders with commercial disputes.

Ocean Transportation Intermediaries (OTIs): The Commission issues licenses to qualified OTIs operating in the United States and ensures that U.S. OTIs are bonded or maintain other evidence of financial responsibility pursuant to 46 U.S.C. 40901–40904.

Passenger Vessel Operators: The Commission ensures that passenger vessel operators demonstrate adequate financial responsibility to indemnify passengers in the event of nonperformance of voyages or passenger injury or death pursuant to 46 U.S.C. 44101–44106; and maintain liability insurance in accordance with 46 U.S.C. 3503(b)(1)(C).

Object Classification (in millions of dollars)

Identification code 065–0100–0–1–403	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	19	18	19
11.3 Other than full-time permanent	1	.....	.....
11.5 Other personnel compensation	.....	1	1
11.9 Total personnel compensation	20	19	20
12.1 Civilian personnel benefits	7	8	8
23.1 Rental payments to GSA	3	3	3
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	3	3	2
25.2 Other services from non-Federal sources	1	3	3
25.3 Other goods and services from Federal sources	3	2	2
99.0 Direct obligations	38	39	39
99.5 Adjustment for rounding	1	1	1
99.9 Total new obligations, unexpired accounts	39	40	40

Employment Summary

Identification code 065–0100–0–1–403	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	124	120	125

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
065–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	1	.....	.....
General Fund Offsetting receipts from the public	1	.....	.....

FEDERAL MEDIATION AND CONCILIATION SERVICE

Federal Funds

SALARIES AND EXPENSES

For expenses necessary to carry out the closure of the Federal Mediation and Conciliation Service, $7,400,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 093–0100–0–1–505	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Dispute mediation and preventive mediation, public information, and grants	47	39	2
0002 Arbitration services	1	1	1
0003 Management and administrative support	1	5	4
0091 Direct program activities, subtotal	49	45	7
0101 Internal Training and Education	.....	.....	1
0799 Total direct obligations	49	45	8
0801 Reimbursable program activity	2	2	.....
0900 Total new obligations, unexpired accounts	51	47	8
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	10	8	12
1001 Discretionary unobligated balance brought fwd, Oct 1	10	.....	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	54	49	7
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	2	.....
1900 Budget authority (total)	56	51	7
1930 Total budgetary resources available	66	59	19
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-7	.....	.....
1941 Unexpired unobligated balance, end of year	8	12	11
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10	7	1
3010 New obligations, unexpired accounts	51	47	8
3020 Outlays (gross)	-51	-53	-9
3041 Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050 Unpaid obligations, end of year	7	1	.....
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-5	-5
3090 Uncollected pymts, Fed sources, end of year	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	2	-4
3200 Obligated balance, end of year	2	-4	-5
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	56	51	7
Outlays, gross:			
4010 Outlays from new discretionary authority	43	47	4
4011 Outlays from discretionary balances	8	6	5
4020 Outlays, gross (total)	51	53	9
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	-1	.....
4033 Non-Federal sources	-1	-1	.....
4040 Offsets against gross budget authority and outlays (total)	-2	-2	.....
4070 Budget authority, net (discretionary)	54	49	7
4080 Outlays, net (discretionary)	49	51	9
4180 Budget authority, net (total)	54	49	7
4190 Outlays, net (total)	49	51	9

The Budget proposes to eliminate the Federal Mediation and Conciliation Service (FMCS), consistent with the President's efforts to decrease the size of the Federal Government to enhance accountability, reduce waste, and reduce unnecessary governmental entities. This account provides funding for the orderly closure of FMCS.

The Federal Mediation and Conciliation Service (FMCS) provides assistance to parties in labor disputes in industries affecting commerce through conciliation and mediation.

Dispute Mediation.—FMCS assists labor and management in the mediation disputes, other than those involving rail and air transportation, whenever such disputes threaten to cause a substantial interruption of interstate commerce or a major impairment to the national defense. FMCS also makes mediation and conciliation services available to Federal agencies and organizations representing Federal employees in the resolution of negotiation disputes. FMCS provides mandatory mediation and, where necessary, impartial boards of inquiry to assist in resolving labor disputes involving private nonprofit health care institutions.

Arbitration Services.—FMCS assists parties in disputes by utilizing the arbitration process for the resolution of disputes arising under or in the negotiation of collective bargaining agreements in the private and public sectors.

Management and Administrative Support.—This activity provides for overall management and administration, policy planning, research and evaluation, and employee development.

SALARIES AND EXPENSES—Continued

Object Classification (in millions of dollars)

Identification code 093–0100–0–1–505		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	30	27	3
12.1	Civilian personnel benefits	11	10	1
21.0	Travel and transportation of persons	1	1	.....
23.1	Rental payments to GSA	2	2	1
23.3	Communications, utilities, and miscellaneous charges	1	1	.....
25.2	Other services from non-Federal sources	1	1	1
25.3	Other goods and services from Federal sources	2	2	1
25.7	Operation and maintenance of equipment	1	1	1
99.0	Direct obligations	49	45	8
99.0	Reimbursable obligations	2	2	.....
99.9	Total new obligations, unexpired accounts	51	47	8

Employment Summary

Identification code 093–0100–0–1–505		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	180	143	17
2001	Reimbursable civilian full-time equivalent employment	6	6	.....

FEDERAL MINE SAFETY AND HEALTH REVIEW COMMISSION

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the Federal Mine Safety and Health Review Commission, $16,909,000.

Program and Financing (in millions of dollars)

Identification code 368–2800–0–1–554		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Appellate Level	11	9	8
0002	Trial Level	6	9	9
0900	Total new obligations, unexpired accounts	17	18	17
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	18	18	17
1900	Budget authority (total)	18	18	17
1930	Total budgetary resources available	18	18	17
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	5	5	5
3010	New obligations, unexpired accounts	17	18	17
3020	Outlays (gross)	-16	-18	-19
3041	Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050	Unpaid obligations, end of year	5	5	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	5	5	5
3200	Obligated balance, end of year	5	5	3
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	18	18	17
	Outlays, gross:			
4010	Outlays from new discretionary authority	14	15	15
4011	Outlays from discretionary balances	2	3	4
4020	Outlays, gross (total)	16	18	19
4180	Budget authority, net (total)	18	18	17
4190	Outlays, net (total)	16	18	19

The Federal Mine Safety and Health Review Commission reviews and decides contested enforcement actions of the Secretary of Labor under the Federal Mine Safety and Health Act of 1977, as amended by the Mine Improvement and New Emergency Response Act of 2006. The Commission also adjudicates claims by miners and miners' representatives concerning their rights under law. The Commission holds fact-finding hearings and issues orders affirming, modifying, or vacating the Secretary's enforcement actions.

Object Classification (in millions of dollars)

Identification code 368–2800–0–1–554		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	7	8	8
11.3	Other than full-time permanent	1	.....	.....
11.9	Total personnel compensation	8	8	8
12.1	Civilian personnel benefits	3	3	3
23.1	Rental payments to GSA	2	2	2
25.1	Advisory and assistance services	1	1	1
25.2	Other services from non-Federal sources	1	1	.....
25.3	Other goods and services from Federal sources	2	3	2
99.0	Direct obligations	17	18	16
99.5	Adjustment for rounding	.....	.....	1
99.9	Total new obligations, unexpired accounts	17	18	17

Employment Summary

Identification code 368–2800–0–1–554		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	55	55	55

FEDERAL PERMITTING IMPROVEMENT STEERING COUNCIL

Federal Funds

ENVIRONMENTAL REVIEW IMPROVEMENT FUND

For the Environmental Review Improvement Fund established pursuant to 42 U.S.C. 4370m–8(d), $10,000,000, to remain available until expended, including the employment of experts and consultants under section 3109 of title 5, United States Code.

Program and Financing (in millions of dollars)

Identification code 473–5761–0–2–808		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and expenses	82	62	61
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	218	155	93
1001	Discretionary unobligated balance brought fwd, Oct 1	.....	1	.....
1021	Recoveries of prior year unpaid obligations	18	.....	.....
1070	Unobligated balance (total)	236	155	93
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	.....	.....	10
	Advance appropriations, discretionary:			
1170	Advance appropriation	1	.....	.....
1900	Budget authority (total)	1	.....	10
1930	Total budgetary resources available	237	155	103
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	155	93	42
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	122	151	75
3010	New obligations, unexpired accounts	82	62	61
3020	Outlays (gross)	-35	-138	-55
3040	Recoveries of prior year unpaid obligations, unexpired	-18	.....	.....
3050	Unpaid obligations, end of year	151	75	81
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	122	151	75
3200	Obligated balance, end of year	151	75	81

	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	1	.....	10
	Outlays, gross:			
4010	Outlays from new discretionary authority	1	.....	6
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	34	138	49
4180	Budget authority, net (total)	1	.....	10
4190	Outlays, net (total)	35	138	55

The 2027 Budget requests $10 million for the Federal Permitting Improvement Steering Council (Permitting Council). This request supports the authorized activities of the Permitting Council established under Title 41 of the Fixing America's Surface Transportation Act (FAST Act) (Public Law 114–94), as well as the authority of the Executive Director to use the Environmental Review Improvement Fund. The Permitting Council leads Government-wide efforts to improve the transparency, predictability, and accountability of the Federal environmental review and authorization process for qualifying infrastructure projects.

Object Classification (in millions of dollars)

Identification code 473–5761–0–2–808	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	3	3	3
11.3 Other than full-time permanent	.....	1	1
11.9 Total personnel compensation	3	4	4
12.1 Civilian personnel benefits	1	1	1
25.1 Advisory and assistance services	3	2	4
25.3 Other goods and services from Federal sources	75	54	51
99.0 Direct obligations	82	61	60
99.5 Adjustment for rounding	.....	1	1
99.9 Total new obligations, unexpired accounts	82	62	61

Employment Summary

Identification code 473–5761–0–2–808	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	21	21	23

FEDERAL TRADE COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Federal Trade Commission, including uniforms or allowances therefor, as authorized by 5 U.S.C. 5901–5902; services as authorized by 5 U.S.C. 3109; hire of passenger motor vehicles; and not to exceed $2,000 for official reception and representation expenses, $426,710,000, to remain available until expended, of which not less than $2,700,000 shall be for necessary expenses of the Office of Inspector General: Provided, That not to exceed $300,000 shall be available for use to contract with a person or persons for collection services in accordance with the terms of 31 U.S.C. 3718: Provided further, That, notwithstanding any other provision of law, not to exceed $286,328,000 of offsetting collections derived from fees collected for premerger notification filings under the Hart-Scott-Rodino Antitrust Improvements Act of 1976 (15 U.S.C. 18a), regardless of the year of collection, shall be retained and used for necessary expenses in this appropriation: Provided further, That, notwithstanding any other provision of law, not to exceed $18,000,000 in offsetting collections derived from fees to implement and enforce the Telemarketing Sales Rule, promulgated under the Telemarketing and Consumer Fraud and Abuse Prevention Act (15 U.S.C. 6101 et seq.), shall be credited to this account, and be retained and used for necessary expenses in this appropriation: Provided further, That the sum herein appropriated from the general fund shall be reduced as such offsetting collections are received during fiscal year 2027 so as to result in a final fiscal year 2027 appropriation from the general fund estimated at no more than $122,382,000: Provided further, That none of the funds made available to the Federal Trade Commission may be used to implement subsection (e)(2)(B) of section 43 of the Federal Deposit Insurance Act (12 U.S.C. 1831t).

Program and Financing (in millions of dollars)

Identification code 029–0100–0–1–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Protect Consumers	213	195	214
0002 Maintain Competition	215	189	213
0192 Subtotal, direct program	428	384	427
0799 Total direct obligations	428	384	427
0900 Total new obligations, unexpired accounts	428	384	427
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	53	62	73
1001 Discretionary unobligated balance brought fwd, Oct 1	51	58	.....
1011 Unobligated balance transfer from other acct [047–0616]	4	6	5
1021 Recoveries of prior year unpaid obligations	8	5	5
1070 Unobligated balance (total)	65	73	83
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation [Net General Fund Appropriation]	134	55	122
Spending authority from offsetting collections, discretionary:			
1700 Offsetting collections (cash) - HSR	282	311	286
1700 Offsetting collections (cash) - Do Not Call	18	18	18
1701 Change in uncollected payments, Federal sources	-1	.....	.....
1724 Spending authority from offsetting collections precluded from obligation (limitation on obligations)	-8	.....	.....
1750 Spending auth from offsetting collections, disc (total)	291	329	304
1900 Budget authority (total)	425	384	426
1930 Total budgetary resources available	490	457	509
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	62	73	82
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	86	77	196
3010 New obligations, unexpired accounts	428	384	427
3020 Outlays (gross)	-429	-260	-446
3040 Recoveries of prior year unpaid obligations, unexpired	-8	-5	-5
3050 Unpaid obligations, end of year	77	196	172
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	.....	.....
3070 Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	85	77	196
3200 Obligated balance, end of year	77	196	172
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	425	384	426
Outlays, gross:			
4010 Outlays from new discretionary authority	360	121	183
4011 Outlays from discretionary balances	69	138	263
4020 Outlays, gross (total)	429	259	446
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4034 Offsetting governmental collections	-300	-329	-304
4040 Offsets against gross budget authority and outlays (total)	-300	-329	-304
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	1	.....	.....
4070 Budget authority, net (discretionary)	126	55	122
4080 Outlays, net (discretionary)	129	-70	142
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	.....	1	.....
4180 Budget authority, net (total)	126	55	122
4190 Outlays, net (total)	129	-69	142
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	2	10	10
5092 Unexpired unavailable balance, EOY: Offsetting collections	10	10	10

The Federal Trade Commission's (FTC) mission is to protect consumers and competition by preventing anticompetitive, deceptive, and unfair business practices through law enforcement, advocacy, and education without unduly burdening legitimate business activity. The FTC's mission

SALARIES AND EXPENSES—Continued

is based on a vision of a vibrant economy characterized by vigorous competition and consumer access to accurate information.

Protect Consumers.—This goal is to prevent fraud, deception, and unfair business practices in the marketplace. The agency works to accomplish this goal through three objectives: 1) Identify and take actions to address deceptive or unfair practices that harm consumers; 2) Provide the public with knowledge and tools to prevent harm to consumers; and 3) Collaborate with domestic and international partners to enhance consumer protection.

Promote Competition.—This goal is to prevent anticompetitive mergers and other anticompetitive business practices in the marketplace. The agency works to accomplish this goal through three objectives: 1) Identify and take actions to address anticompetitive mergers and practices that harm consumers; 2) Engage in effective research and stakeholder outreach to promote competition, advance its understanding, and create awareness of its benefits to consumers; and 3) Collaborate with domestic partners and international partners to preserve and promote competition.

The 2027 Budget includes a program level for the Commission of $426.7 million, funded by $122.4 million from the General Fund of the U.S. Treasury and offsetting collections from two sources: $286.3 million from fees for Hart-Scott-Rodino Act premerger notification filings as authorized by 15 U.S.C. 18a and $18 million from fees sufficient to implement and enforce the Telemarketing Sales Rule, promulgated under the Telemarketing and Consumer Fraud and Abuse Prevention Act (15 U.S.C. 6101 et seq., as amended).

Object Classification (in millions of dollars)

Identification code 029–0100–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	200	189	205
11.3	Other than full-time permanent	11	.....	.....
11.5	Other personnel compensation	6	5	5
11.9	Total personnel compensation	217	194	210
12.1	Civilian personnel benefits	75	68	73
13.0	Benefits for former personnel	1	.....	.....
21.0	Travel and transportation of persons	1	1	3
23.1	Rental payments to GSA	23	19	24
23.3	Communications, utilities, and miscellaneous charges	4	4	5
24.0	Printing and reproduction	2	1	3
25.1	Advisory and assistance services	73	64	78
25.2	Other services from non-Federal sources	5	4	5
25.3	Other goods and services from Federal sources	.....	6	.....
25.4	Operation and maintenance of facilities	2	1	2
25.7	Operation and maintenance of equipment	21	20	20
31.0	Equipment	3	1	3
32.0	Land and structures	1	1	1
99.0	Direct obligations	428	384	427
99.9	Total new obligations, unexpired accounts	428	384	427

Employment Summary

Identification code 029–0100–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,224	1,100	1,183
2001	Reimbursable civilian full-time equivalent employment	1	1	1

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
029–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	10	.....	.....
General Fund Offsetting receipts from the public	10	.....	.....

GULF COAST ECOSYSTEM RESTORATION COUNCIL

Federal Funds

GULF COAST ECOSYSTEM RESTORATION COUNCIL

Program and Financing (in millions of dollars)

Identification code 471–1770–0–1–452		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Comprehensive Plan Administration Expense	2	2	2
0002	Comprehensive Plan Program Expense	33	112	112
0003	Spill Impact Program and Projects	162	141	141
0900	Total new obligations, unexpired accounts	197	255	255
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	292	197	293
1021	Recoveries of prior year unpaid obligations	12	1	1
1070	Unobligated balance (total)	304	198	294
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	184	350	156
1801	Change in uncollected payments, Federal sources	-94	.....	.....
1850	Spending auth from offsetting collections, mand (total)	90	350	156
1930	Total budgetary resources available	394	548	450
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	197	293	195
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	851	852	940
3010	New obligations, unexpired accounts	197	255	255
3020	Outlays (gross)	-184	-166	-166
3040	Recoveries of prior year unpaid obligations, unexpired	-12	-1	-1
3050	Unpaid obligations, end of year	852	940	1,028
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-746	-652	-652
3070	Change in uncollected pymts, Fed sources, unexpired	94	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-652	-652	-652
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	105	200	288
3200	Obligated balance, end of year	200	288	376
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	90	350	156
	Outlays, gross:			
4100	Outlays from new mandatory authority	8	8	10
4101	Outlays from mandatory balances	176	158	156
4110	Outlays, gross (total)	184	166	166
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-184	-350	-156
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	94	.....	.....
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	.....	-184	10
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	-184	10

The Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (sections 1601–1608 of Public Law 112–141 (33 U.S.C. 1321(t) and note)) (RESTORE Act) dedicates 80 percent of civil and administrative penalties paid under the Clean Water Act by responsible parties in connection with the Deepwater Horizon oil spill to the Gulf Coast Restoration Trust Fund (Trust Fund). These funds are to be used for ecosystem restoration and economic recovery in the Gulf Coast region.

In addition to establishing the Trust Fund, the RESTORE Act established the Gulf Coast Ecosystem Restoration Council (Council). The Council in-

cludes the Governors of the States of Alabama, Florida, Louisiana, Mississippi and Texas, the Secretaries of the U.S. Departments of Agriculture, Army, Commerce, Homeland Security and the Interior, and the Administrator of the U.S. Environmental Protection Agency. The Council has oversight over the expenditure of sixty percent of the funds made available from the Trust Fund. Thirty percent is administered by the Council for Gulf Coast restoration and recovery under the Council-Selected Restoration Component, and thirty percent is allocated to the state Council members under the Spill Impact Component for Gulf Coast restoration and recovery programs pursuant to state-developed State Expenditure Plans.

Object Classification (in millions of dollars)

Identification code 471–1770–0–1–452		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	3	3	3
12.1	Civilian personnel benefits	1	1	1
25.1	Advisory and assistance services	1	1	1
25.3	Other goods and services from Federal sources	2	2	2
41.0	Grants, subsidies, and contributions	188	248	248
99.0	Direct obligations	195	255	255
99.5	Adjustment for rounding	2	.....	.....
99.9	Total new obligations, unexpired accounts	197	255	255

Employment Summary

Identification code 471–1770–0–1–452		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	23	23	23

HARRY S TRUMAN SCHOLARSHIP FOUNDATION

Federal Funds

PAYMENT TO THE HARRY S TRUMAN SCHOLARSHIP MEMORIAL TRUST FUND

SALARIES AND EXPENSES

Program and Financing (in millions of dollars)

Identification code 372–0950–0–1–502		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment to the Harry S Truman Scholarship Memorial Trust Fund	3	3	.....
0900	Total new obligations, unexpired accounts (object class 94.0)	3	3	.....
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	3	3	.....
1930	Total budgetary resources available	3	3	.....
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	3	3	.....
3020	Outlays (gross)	-3	-3	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3	3	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	3	3	.....
4180	Budget authority, net (total)	3	3	.....
4190	Outlays, net (total)	3	3	.....

Public Law 93–642 established the Harry S Truman Scholarship Foundation to operate the scholarship program that is the permanent Federal memorial to the 33rd President of the United States. This account reflects appropriations made for payment to the Harry S Truman Scholarship Foundation Trust Fund. No payment is requested for FY 2027.

Trust Funds

HARRY S TRUMAN MEMORIAL SCHOLARSHIP TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 372–8296–0–7–502		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	32	32	35
	Receipts:			
	Current law:			
1140	Interest on Investments, Harry S Truman Memorial Scholarship Trust Fund	2	2	2
1140	General Fund Payment, Harry S Truman Scholarship Trust Fund	3	3	3
1199	Total current law receipts	5	5	5
1999	Total receipts	5	5	5
2000	Total: Balances and receipts	37	37	40
	Appropriations:			
	Current law:			
2101	Harry S Truman Memorial Scholarship Trust Fund	-5	-2	-2
	Proposed:			
2201	Harry S Truman Memorial Scholarship Trust Fund	.....	.....	2
2999	Total appropriations	-5	-2	.....
5099	Balance, end of year	32	35	40

Program and Financing (in millions of dollars)

Identification code 372–8296–0–7–502		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Scholarship awards	3	1	.....
0002	Program administration	.....	1	.....
0900	Total new obligations, unexpired accounts	3	2	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	24	26	26
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	5	2	2
1930	Total budgetary resources available	29	28	28
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	26	26	28
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	3	2	.....
3020	Outlays (gross)	-3	-2	.....
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	5	2	2
	Outlays, gross:			
4100	Outlays from new mandatory authority	3	2	.....
4180	Budget authority, net (total)	5	2	2
4190	Outlays, net (total)	3	2	.....
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	35	56	56
5001	Total investments, EOY: Federal securities: Par value	56	56	56

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	5	2	2
Outlays	3	2	.....
Legislative proposal, not subject to PAYGO:			
Budget Authority	.....	.....	-2
Total:			
Budget Authority	5	2	.....
Outlays	3	2	.....

Appropriations in 1975 and 1976, totaling $30 million, established the Foundation's trust fund. The funds have been invested by the Secretary of the Treasury in U.S. Treasury securities, and the interest earned on these funds is available for carrying out the activities of the Foundation.

HARRY S TRUMAN MEMORIAL SCHOLARSHIP TRUST FUND—Continued

The Foundation awards scholarships for qualified students who demonstrate outstanding potential for and interest in careers in public service at the local, State, or Federal level or in the non-profit sector. In its annual competition, the Foundation selects up to 65 new Truman Scholars. The maximum award is $30,000 toward a graduate level degree program.

Object Classification (in millions of dollars)

Identification code 372–8296–0–7–502		2025 actual	2026 est.	2027 est.
	Direct obligations:			
12.1	Civilian personnel benefits	1	1	
41.0	Grants, subsidies, and contributions	2	1	
99.0	Direct obligations	3	2	
99.9	Total new obligations, unexpired accounts	3	2	

Employment Summary

Identification code 372–8296–0–7–502		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	5	5	5

HARRY S TRUMAN MEMORIAL SCHOLARSHIP TRUST FUND

(Legislative proposal, not subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 372–8296–2–7–502		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)			-2
1930	Total budgetary resources available			-2
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			-2
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			-2
4180	Budget authority, net (total)			-2
4190	Outlays, net (total)			

INSTITUTE OF AMERICAN INDIAN AND ALASKA NATIVE CULTURE AND ARTS DEVELOPMENT

Federal Funds

PAYMENT TO THE INSTITUTE

Program and Financing (in millions of dollars)

Identification code 373–2900–0–1–502		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment to the Institute	13	13	
0900	Total new obligations, unexpired accounts (object class 41.0)	13	13	
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	13	13	
1930	Total budgetary resources available	13	13	
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	13	13	
3020	Outlays (gross)	-13	-13	
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	13	13	
	Outlays, gross:			
4010	Outlays from new discretionary authority	13	13	
4180	Budget authority, net (total)	13	13	
4190	Outlays, net (total)	13	13	

The 2027 Budget proposes to eliminate funding for the Institute of American Indian and Alaska Native Culture and Arts Development.

INSTITUTE OF MUSEUM AND LIBRARY SERVICES

Federal Funds

OFFICE OF MUSEUM AND LIBRARY SERVICES: GRANTS AND ADMINISTRATION

For necessary expenses to carry out the closure of the Institute of Museum and Library Services, $6,000,000.

Program and Financing (in millions of dollars)

Identification code 474–0300–0–1–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Assistance for museums	55	55	
0002	Assistance for libraries	212	212	
0003	Administration	28	25	6
0799	Total direct obligations	295	292	6
0900	Total new obligations, unexpired accounts	295	292	6
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	4	4
1001	Discretionary unobligated balance brought fwd, Oct 1	1	1	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	295	292	6
1900	Budget authority (total)	295	292	6
1930	Total budgetary resources available	299	296	10
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4	4	4
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	403	356	222
3010	New obligations, unexpired accounts	295	292	6
3020	Outlays (gross)	-337	-426	-207
3041	Recoveries of prior year unpaid obligations, expired	-5		
3050	Unpaid obligations, end of year	356	222	21
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	403	356	222
3200	Obligated balance, end of year	356	222	21
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	295	292	6
	Outlays, gross:			
4010	Outlays from new discretionary authority	62	88	2
4011	Outlays from discretionary balances	274	338	205
4020	Outlays, gross (total)	336	426	207
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	1		
4180	Budget authority, net (total)	295	292	6
4190	Outlays, net (total)	337	426	207

The Institute of Museum and Library Services (IMLS) is the primary source of Federal support for the nation's libraries and museums. The Institute's organization, mission, and functions are defined in the Museum and Library Services Act, as amended, Public Law 115–410; the National Museum of African American History and Culture Act, Public Law 108–184; and the National Museum of the American Latino Act, Public Law 116–260, the Consolidated Appropriations Act, 2021. The Budget proposes to eliminate funding for several independent agencies, including the Institute of Museum and Library Services (IMLS), as part of the Administration's plan to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government. The Budget requests $6,000,000 to conduct an orderly closeout.

Object Classification (in millions of dollars)

Identification code 474–0300–0–1–503		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	11	6	2
12.1	Civilian personnel benefits	4	2	1
23.1	Rental payments to GSA	1	1	1
25.2	Other services from non-Federal sources	12	16	2
41.0	Grants, subsidies, and contributions	267	267	.....
99.0	Direct obligations	295	292	6
99.9	Total new obligations, unexpired accounts	295	292	6

Employment Summary

Identification code 474–0300–0–1–503		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	77	40	13

INTELLIGENCE COMMUNITY MANAGEMENT ACCOUNT

Federal Funds

INTELLIGENCE COMMUNITY MANAGEMENT ACCOUNT

For necessary expenses of the Intelligence Community Management Account, $591,000,000.

Program and Financing (in millions of dollars)

Identification code 467–0401–0–1–054		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Intelligence community management	607	629	591
0801	Intelligence Community Management Account (Reimbursable)	35	60	54
0900	Total new obligations, unexpired accounts	642	689	645
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	629	629	591
	Spending authority from offsetting collections, discretionary:			
1700	Collected	35	60	54
1900	Budget authority (total)	664	689	645
1930	Total budgetary resources available	664	689	645
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-22	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	201	176	191
3010	New obligations, unexpired accounts	642	689	645
3011	Obligations ("upward adjustments"), expired accounts	14	.....	.....
3020	Outlays (gross)	-651	-674	-651
3041	Recoveries of prior year unpaid obligations, expired	-30	.....	.....
3050	Unpaid obligations, end of year	176	191	185
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-1	-1
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	200	175	190
3200	Obligated balance, end of year	175	190	184
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	664	689	645
	Outlays, gross:			
4010	Outlays from new discretionary authority	515	532	497
4011	Outlays from discretionary balances	136	142	154
4020	Outlays, gross (total)	651	674	651
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-38	-60	-54
4033	Non-Federal sources:	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-39	-60	-54
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	4	.....	.....
4060	Additional offsets against budget authority only (total)	4	.....	.....
4070	Budget authority, net (discretionary)	629	629	591
4080	Outlays, net (discretionary)	612	614	597
4180	Budget authority, net (total)	629	629	591
4190	Outlays, net (total)	612	614	597

The Intelligence Community Management Account (ICMA) provides resources that directly support the Director of National Intelligence (DNI) in overseeing integration of the Intelligence Community (IC), through offices such as the IC Inspector General, IC Chief Information Officer, IC Chief Financial Officer, and the Civil Liberties, Privacy, and Transparency Office.

The ICMA funds the support functions of the Office of the Director of National Intelligence, including Legislative Affairs, General Counsel, Chief Operating Officer, Strategic Communications, and Military Affairs. The ICMA funds IC policy and capabilities, which includes policy and strategy, acquisition, domestic engagement, information sharing and data, and science and technology initiatives.

The ICMA also funds the National Intelligence Council, and the President's Daily Briefing Staff. These elements are the DNI's principal advisory sources in executing IC-wide management responsibilities and the DNI's role as advisor to the President. The National Intelligence Council provides analytical support to the DNI and to senior policy makers. The President's Daily Briefing Staff supports the production of the daily intelligence briefing provided to the President and his senior staff.

Object Classification (in millions of dollars)

Identification code 467–0401–0–1–054		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	170	156	134
11.5	Other personnel compensation	5	14	14
11.9	Total personnel compensation	175	170	148
12.1	Civilian personnel benefits	53	32	28
21.0	Travel and transportation of persons	9	8	7
22.0	Transportation of things	5	5	6
23.1	Rental payments to GSA	1	1	1
23.3	Communications, utilities, and miscellaneous charges	5	4	4
24.0	Printing and reproduction	1	2	2
25.1	Advisory and assistance services	182	255	234
25.2	Other services from non-Federal sources	58	39	54
25.3	Other goods and services from Federal sources	4	18	15
25.4	Operation and maintenance of facilities	15	22	9
25.5	Research and development contracts	3	1	2
25.7	Operation and maintenance of equipment	87	66	57
26.0	Supplies and materials	3	1	1
31.0	Equipment	6	4	22
32.0	Land and structures	.....	1	1
99.0	Direct obligations	607	629	591
99.0	Reimbursable obligations	35	60	54
99.9	Total new obligations, unexpired accounts	642	689	645

Employment Summary

Identification code 467–0401–0–1–054		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	918	774	670

INTERNATIONAL TRADE COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the International Trade Commission, including hire of passenger motor vehicles and services as authorized by section 3109 of title 5, United States Code, and not to exceed $2,250 for official reception and representation expenses, $134,000,000, to remain available until expended.

SALARIES AND EXPENSES—Continued

Program and Financing (in millions of dollars)

Identification code 034–0100–0–1–153		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Research, investigations, and reports	130	126	134
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	9	4	.....
1021	Recoveries of prior year unpaid obligations	3	.....	.....
1070	Unobligated balance (total)	12	4	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	122	122	134
1930	Total budgetary resources available	134	126	134
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	28	24	10
3010	New obligations, unexpired accounts	130	126	134
3020	Outlays (gross)	-131	-140	-133
3040	Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3050	Unpaid obligations, end of year	24	10	11
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	28	24	10
3200	Obligated balance, end of year	24	10	11
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	122	122	134
	Outlays, gross:			
4010	Outlays from new discretionary authority	110	115	126
4011	Outlays from discretionary balances	21	25	7
4020	Outlays, gross (total)	131	140	133
4180	Budget authority, net (total)	122	122	134
4190	Outlays, net (total)	131	140	133

The U.S. International Trade Commission (Commission) is an independent, nonpartisan Federal agency with specific responsibilities in investigating, adjudicating, and enforcing certain U.S. trade laws, providing relevant and timely analysis to the President and the Congress on trade issues, and maintaining the Harmonized Tariff Schedule of the United States (HTS).

For 2027, the Commission requests an appropriation of $134 million to support its authorized operations. Pursuant to section 175 of the Trade Act of 1974, the budget estimates for the Commission are transmitted to Congress without revision by the President.

The Commission has three long-standing, statutory mandates: (1) to investigate and make determinations in proceedings involving imports claimed to injure a domestic industry, violations of U.S. intellectual property rights, or other unfair methods of competition in connection with imported goods; (2) to provide independent analysis and information on tariffs, trade, and competitiveness to the Congress and the President; and (3) to maintain the HTS.

Object Classification (in millions of dollars)

Identification code 034–0100–0–1–153		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	64	62	68
11.3	Other than full-time permanent	5	5	5
11.5	Other personnel compensation	3	2	2
11.9	Total personnel compensation	72	69	75
12.1	Civilian personnel benefits	25	25	26
23.1	Rental payments to GSA	11	11	11
23.3	Communications, utilities, and miscellaneous charges	2	2	2
25.1	Advisory and assistance services	2	2	2
25.2	Other services from non-Federal sources	1	1	1
25.3	Other goods and services from Federal sources	4	4	4
25.7	Operation and maintenance of equipment	8	9	10
26.0	Supplies and materials	2	2	2
31.0	Equipment	4	1	1
32.0	Land and structures	.....	.....	.....
99.0	Direct obligations	131	126	134
99.5	Adjustment for rounding	-1	.....	.....
99.9	Total new obligations, unexpired accounts	130	126	134

Employment Summary

Identification code 034–0100–0–1–153		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	433	412	441

JAMES MADISON MEMORIAL FELLOWSHIP FOUNDATION

Trust Funds

JAMES MADISON MEMORIAL FELLOWSHIP TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 381–8282–0–7–502		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1140	Earnings on Investments, James Madison Memorial Fellowship Foundation	2	2	2
2000	Total: Balances and receipts	2	2	2
	Appropriations:			
	Current law:			
2101	James Madison Memorial Fellowship Trust Fund	-2	-2	-2
5099	Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 381–8282–0–7–502		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Fellowship awards	3	1	1
0002	Program administration	.....	1	1
0900	Total new obligations, unexpired accounts	3	2	2
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	36	35	35
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	2	2	2
1930	Total budgetary resources available	38	37	37
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	35	35	35
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	2	1
3010	New obligations, unexpired accounts	3	2	2
3020	Outlays (gross)	-3	-3	-2
3050	Unpaid obligations, end of year	2	1	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	2	1
3200	Obligated balance, end of year	2	1	1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	2	2	2
	Outlays, gross:			
4100	Outlays from new mandatory authority	1	1	1
4101	Outlays from mandatory balances	2	2	1
4110	Outlays, gross (total)	3	3	2
4180	Budget authority, net (total)	2	2	2
4190	Outlays, net (total)	3	3	2
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	37	37	37
5001	Total investments, EOY: Federal securities: Par value	37	37	37

Public Laws 99–500, Sections 801–817, and Public Law 99–591, Section 801–817, established the James Madison Memorial Fellowship Foundation to operate a fellowship program to encourage graduate study of the framing, principles, and history of the American Constitution. Appropriations of $10 million in 1988 and 1989 established the Foundation's trust fund. The funds have been invested by the Secretary of the Treasury in U.S. Treasury securities, and the interest earned on these funds is available for carrying out the activities of the Foundation.

The Foundation is authorized to award graduate fellowships of up to $24,000 to high school teachers of American history, American government, and civics. College seniors and recent college graduates who want to become secondary school teachers of these subjects are also eligible.

Fellowship awards.—This activity is comprised of fellowship awards to cover educational expenses. It also supports the Foundation's annual Summer Institute on the U.S. Constitution, which all current fellows are required to attend. The Institute is an intensive educational experience that will ensure that all fellows know the history of the framing, ratification, and implementation of the U.S. Constitution and the Bill of Rights.

Program administration.—This activity covers the costs of planning and the operation of the fellowship program.

Object Classification (in millions of dollars)

Identification code 381–8282–0–7–502		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1	1	1
41.0	Grants, subsidies, and contributions	2	1	1
99.0	Direct obligations	3	2	2
99.9	Total new obligations, unexpired accounts	3	2	2

Employment Summary

Identification code 381–8282–0–7–502		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	5	5	5

JAPAN-UNITED STATES FRIENDSHIP COMMISSION

Trust Funds

JAPAN-UNITED STATES FRIENDSHIP TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 382–8025–0–7–154		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	35	34	34
	Receipts:			
	Current law:			
1140	Interest on Investment in Public Debt Securities, Japan-United States Friendship Commission	2	2	3
2000	Total: Balances and receipts	37	36	37
	Appropriations:			
	Current law:			
2101	Japan-United States Friendship Trust Fund	-2	-2	-2
5098	Rounding adjustment	-1	.....	.....
5099	Balance, end of year	34	34	35

Program and Financing (in millions of dollars)

Identification code 382–8025–0–7–154		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Grants & Program Activities	2	2	2
0900	Total new obligations, unexpired accounts (object class 41.0)	2	2	2
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	2	2
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	2	2	2
1900	Budget authority (total)	2	2	2
1930	Total budgetary resources available	4	4	4
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	2	2
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	2	.....
3010	New obligations, unexpired accounts	2	2	2
3020	Outlays (gross)	-2	-4	-2
3050	Unpaid obligations, end of year	2	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	2	.....
3200	Obligated balance, end of year	2	.....	.....
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	2	2	2
	Outlays, gross:			
4100	Outlays from new mandatory authority	2	2	2
4101	Outlays from mandatory balances	.....	2	.....
4110	Outlays, gross (total)	2	4	2
4180	Budget authority, net (total)	2	2	2
4190	Outlays, net (total)	2	4	2
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	35	35	35
5001	Total investments, EOY: Federal securities: Par value	35	35	35

The Japan-U.S. Friendship Commission (JUSFC) is an independent Federal agency established by the United States Congress (Public Law 94–118) in 1975 to sustain the important friendship and partnership between Japan and the United States, and to strengthen this relationship through educational, cultural, and intellectual exchange. JUSFC is a grantmaking agency that supports research, education, public affairs, and exchange with Japan. Its operations and grantmaking are funded from the Japan-United States Friendship Trust Fund, which originated from payments by the Government of Japan for the return of U.S. facilities in Okinawa, and post-war assistance provided by the United States.

LEGAL SERVICES CORPORATION

Federal Funds

PAYMENT TO THE LEGAL SERVICES CORPORATION

For payment to the Legal Services Corporation to carry out the purposes of the Legal Services Corporation Act of 1974, $21,000,000, to be used only for the closure of the Legal Services Corporation: Provided, That the Legal Services Corporation may continue to provide locality pay to officers and employees at a rate no greater than that provided by the Federal Government to Washington, D.C.-based employees as authorized by section 5304 of title 5, United States Code, notwithstanding section 1005(d) of the Legal Services Corporation Act (42 U.S.C. 2996d(d)): Provided further, That the authorities provided in section 205 of this Act shall be applicable to the Legal Services Corporation: Provided further, That, for the purposes of section 504 of this Act, the Legal Services Corporation shall be considered an agency of the United States Government.

Program and Financing (in millions of dollars)

Identification code 020–0501–0–1–752		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment to Legal Services Corporation	563	540	21
0900	Total new obligations, unexpired accounts (object class 41.0)	563	540	21
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	560	540	21
	Spending authority from offsetting collections, discretionary:			
1700	Collected	3	.....	.....
1900	Budget authority (total)	563	540	21

PAYMENT TO THE LEGAL SERVICES CORPORATION—Continued

Program and Financing—Continued

Identification code 020–0501–0–1–752		2025 actual	2026 est.	2027 est.
1930	Total budgetary resources available	563	540	21
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	563	540	21
3020	Outlays (gross)	-563	-540	-21
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	563	540	21
	Outlays, gross:			
4010	Outlays from new discretionary authority	563	540	21
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-3		
4180	Budget authority, net (total)	560	540	21
4190	Outlays, net (total)	560	540	21

The Budget proposes to eliminate Federal funding for several independent entities, including the Legal Services Corporation (LSC), as part of the Administration's plans to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government. The Budget requests $21 million to conduct an orderly closeout of LSC in 2027.

ADMINISTRATIVE PROVISION—LEGAL SERVICES CORPORATION

None of the funds appropriated in this Act to the Legal Services Corporation shall be expended for any purpose prohibited or limited by, or contrary to any of the provisions of, sections 501, 502, 503, 504, 505, and 506 of Public Law 105–119, and all funds appropriated in this Act to the Legal Services Corporation shall be subject to the same terms and conditions set forth in such sections, except that all references in sections 502 and 503 to 1997 and 1998 shall be deemed to refer instead to 2026 and 2027, respectively: Provided, That for the purposes of applications of such sections 501 and 502, any requirement relating to the proportion of attorneys serving on the governing body of an entity providing legal assistance shall be deemed to be satisfied if at least 33 percent of such governing body is composed of attorneys otherwise meeting the criteria established by section 1007(c) of the Legal Services Corporation Act (42 U.S.C. 2996f(c)), and section 502(2)(b)(ii) of Public Law 104–134 shall not apply.

MARINE MAMMAL COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses to carry out the closure of the Marine Mammal Commission, $1,499,000 to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 387–2200–0–1–302		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and expenses	4	4	1
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	5	4	1
1930	Total budgetary resources available	5	4	1
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1		1
3010	New obligations, unexpired accounts	4	4	1
3020	Outlays (gross)	-5	-3	-2
3050	Unpaid obligations, end of year		1	
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1		1
3200	Obligated balance, end of year		1	
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	5	4	1
	Outlays, gross:			
4010	Outlays from new discretionary authority	4	3	1
4011	Outlays from discretionary balances	1		1
4020	Outlays, gross (total)	5	3	2
4180	Budget authority, net (total)	5	4	1
4190	Outlays, net (total)	5	3	2

The Marine Mammal Commission is charged by the Marine Mammal Protection Act (MMPA) of 1972 to further the conservation of marine mammals and their environment through oversight of Federal agencies' MMPA implementation. The Budget proposes to terminate funding for the agency.

Object Classification (in millions of dollars)

Identification code 387–2200–0–1–302		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	2	2	1
25.1	Advisory and assistance services	1	2	
99.0	Direct obligations	3	4	1
99.5	Adjustment for rounding	1		
99.9	Total new obligations, unexpired accounts	4	4	1

Employment Summary

Identification code 387–2200–0–1–302		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	14	14	14

MERIT SYSTEMS PROTECTION BOARD

Federal Funds

SALARIES AND EXPENSES

(INCLUDING TRANSFER OF FUNDS)

For necessary expenses to carry out functions of the Merit Systems Protection Board pursuant to Reorganization Plan Numbered 2 of 1978, the Civil Service Reform Act of 1978, and the Whistleblower Protection Act of 1989 (5 U.S.C. 5509 note), including services as authorized by 5 U.S.C. 3109, rental of conference rooms in the District of Columbia and elsewhere, hire of passenger motor vehicles, direct procurement of survey printing, and not to exceed $2,000 for official reception and representation expenses, $44,163,000, to remain available until September 30, 2028, and in addition not to exceed $2,345,000, to remain available until September 30, 2028, for administrative expenses to adjudicate retirement appeals to be transferred from the Civil Service Retirement and Disability Fund in amounts determined by the Merit Systems Protection Board.

Program and Financing (in millions of dollars)

Identification code 389–0100–0–1–805		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Adjudication	41	40	37
0002	Merit systems studies	2	2	2
0003	Management support	6	5	5
0799	Total direct obligations	49	47	44
0801	Salaries and Expenses (Reimbursable)	2	2	2
0900	Total new obligations, unexpired accounts	51	49	46
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	4	6
1001	Discretionary unobligated balance brought fwd, Oct 1	4		
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	49	49	44

	Spending authority from offsetting collections, discretionary:			
1700	Collected	3	2	2
1900	Budget authority (total)	52	51	46
1930	Total budgetary resources available	56	55	52
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	4	6	6
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	9	7	2
3010	New obligations, unexpired accounts	51	49	46
3020	Outlays (gross)	-52	-54	-46
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	7	2	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	9	7	2
3200	Obligated balance, end of year	7	2	2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	52	51	46
	Outlays, gross:			
4010	Outlays from new discretionary authority	43	47	42
4011	Outlays from discretionary balances	9	7	4
4020	Outlays, gross (total)	52	54	46
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-3	-2	-2
4180	Budget authority, net (total)	49	49	44
4190	Outlays, net (total)	49	52	44

The Merit Systems Protection Board (MSPB) is an independent agency in the Executive Branch of the Federal Government that serves as the guardian of Federal merit systems. The Board's mission is to protect Federal merit systems and the rights of individuals within those systems. The MSPB accomplishes its mission by: hearing and deciding employee appeals from agency actions; hearing and deciding cases brought by the Office of Special Counsel involving alleged abuses of the merit systems, and other cases arising under the Board's original jurisdiction; conducting studies of the civil service and other merit systems in the Executive Branch to determine whether they are free from prohibited personnel practices; and providing oversight of the significant actions and regulations of the Office of Personnel Management (OPM) to determine whether they are in accord with merit system principles. The MSPB's inception began in 1883, when the Congress passed the Pendleton Act establishing the Civil Service Commission and a merit-based employment system for the Federal Government. The Pendleton Act grew out of the 19th century reform movement to curtail the excesses of political patronage in Government. As the Commission's responsibilities multiplied, a growing consensus emerged that it could not properly and adequately perform managerial and adjudicatory functions simultaneously. Concern over the inherent conflict of interest in the Commission's role as both rule-maker and judge was a principal motivating factor behind the enactment by the Congress of the Civil Service Reform Act of 1978. The Act replaced the Civil Service Commission with three new independent agencies: OPM, the Federal Labor Relations Authority, and MSPB. MSPB assumed the employee appeals functions of the Commission and was given the new responsibilities to perform merit systems studies and to review the significant actions of OPM.

Object Classification (in millions of dollars)

Identification code 389–0100–0–1–805	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	29	29	26
12.1 Civilian personnel benefits	10	8	8
23.1 Rental payments to GSA	4	4	4
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.2 Other services from non-Federal sources	1	1	1
25.3 Other goods and services from Federal sources	2	2	2
25.7 Operation and maintenance of equipment	1	1	1
31.0 Equipment	1	1	1
99.0 Direct obligations	49	47	44
99.0 Reimbursable obligations	2	2	2
99.9 Total new obligations, unexpired accounts	51	49	46

Employment Summary

Identification code 389–0100–0–1–805	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	153	153	152
2001 Reimbursable civilian full-time equivalent employment	11	11	11

MILITARY COMPENSATION AND RETIREMENT MODERNIZATION COMMISSION

Federal Funds

MILITARY COMPENSATION AND RETIREMENT MODERNIZATION COMMISSION

Program and Financing (in millions of dollars)

Identification code 479–2994–0–1–054	2025 actual	2026 est.	2027 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	
3020 Outlays (gross)		-1	
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances		1	
4180 Budget authority, net (total)			
4190 Outlays, net (total)		1	

MORRIS K. UDALL AND STEWART L. UDALL FOUNDATION

Federal Funds

MORRIS K. UDALL AND STEWART L. UDALL TRUST FUND

(INCLUDING TRANSFER OF FUNDS)

The unobligated balances from amounts made available to the Morris K. Udall and Stewart L. Udall Foundation (Foundation) in prior appropriations Acts shall be available only for expenses necessary to carry out the closure of the Foundation: Provided, That any unobligated balances not needed to carry out the closure of the Foundation shall be permanently cancelled not later than September 30, 2027.

Program and Financing (in millions of dollars)

Identification code 487–0900–0–1–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Federal payment to Morris K. Udall Scholarship and Excellence in National Environmental Policy Foundation	2	2	
0900 Total new obligations, unexpired accounts (object class 94.0)	2	2	
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2	2	
1930 Total budgetary resources available	2	2	
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	2	2	
3020 Outlays (gross)	-2	-2	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2	2	

MORRIS K. UDALL AND STEWART L. UDALL TRUST FUND—Continued

Program and Financing—Continued

Identification code 487–0900–0–1–502	2025 actual	2026 est.	2027 est.
Outlays, gross:			
4010 Outlays from new discretionary authority	2	2	
4180 Budget authority, net (total)	2	2	
4190 Outlays, net (total)	2	2	

The Trust Fund is invested in Treasury securities with maturities suitable to the needs of the Fund. Interest revenues from the investments fund authorized Education and The University of Arizona partner programming, including the Native American Graduate Fellowships, Parks in Focus, Scholarships, and Udall Center for Studies in Public Policy (Udall center) activities including the Udall Archives. The President's Budget proposes to eliminate funding for these programs as part of the Administration's plans to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government.

ENVIRONMENTAL DISPUTE RESOLUTION FUND

The unobligated balances from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Morris K. Udall and Stewart L. Udall Foundation (Foundation): Provided, That such amounts shall be in addition to any other amounts available for such purposes: Provided further, That any unobligated balances not needed to carry out the closure of the Foundation shall be permanently cancelled not later than September 30, 2027.

Program and Financing (in millions of dollars)

Identification code 487–0925–0–1–306	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Environmental dispute resolution fund	6	6	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	12	13	13
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4	4	
Spending authority from offsetting collections, discretionary:			
1700 Collected	2	2	
1701 Change in uncollected payments, Federal sources	1		
1750 Spending auth from offsetting collections, disc (total)	3	2	
1900 Budget authority (total)	7	6	
1930 Total budgetary resources available	19	19	13
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	13	13	13
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	2	
3010 New obligations, unexpired accounts	6	6	
3020 Outlays (gross)	-6	-8	
3050 Unpaid obligations, end of year	2		
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-4	-4
3070 Change in uncollected pymts, Fed sources, unexpired	-1		
3090 Uncollected pymts, Fed sources, end of year	-4	-4	-4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-1	-2	-4
3200 Obligated balance, end of year	-2	-4	-4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	7	6	
Outlays, gross:			
4010 Outlays from new discretionary authority	5	6	
4011 Outlays from discretionary balances	1	2	
4020 Outlays, gross (total)	6	8	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2	-2	
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1		
4070 Budget authority, net (discretionary)	4	4	
4080 Outlays, net (discretionary)	4	6	
4180 Budget authority, net (total)	4	4	
4190 Outlays, net (total)	4	6	
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	5	6	6
5001 Total investments, EOY: Federal securities: Par value	6	6	6

In 1998, Public Law 105–56 established the U.S. Institute for Environmental Conflict Resolution (U.S. Institute) as a part of the Udall Foundation. The Further Consolidated Appropriations Act, 2020 renamed the U.S. Institute as the John S. McCain III National Center for Environmental Conflict Resolution (National Center) to honor the legacy of Senator John McCain. The President's Budget proposes to eliminate funding for the National Center as part of the Administration's plans to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government. The President's government-wide permitting streamlining and efficiency intiatives will dramatically decrease permitting timelines, which allows for the elimination of the National Center

Object Classification (in millions of dollars)

Identification code 487–0925–0–1–306	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	4	4	
99.0 Direct obligations	4	4	
99.0 Reimbursable obligations	2	2	
99.9 Total new obligations, unexpired accounts	6	6	

Employment Summary

Identification code 487–0925–0–1–306	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	24	26	

Trust Funds

MORRIS K. UDALL AND STEWART L. UDALL FOUNDATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 487–8615–0–7–502	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	52	53	55
0198 Reconciliation adjustment	1		
0199 Balance, start of year	53	53	55
Receipts:			
Current law:			
1130 Donations, Morris K. Udall Scholarship Fund	2	2	
1140 General Fund Payments, Morris K. Udall Scholarship Fund		2	
1140 Interest on Investments, Morris K. Udall Scholarship Fund	3	2	
1199 Total current law receipts	5	6	
1999 Total receipts	5	6	
2000 Total: Balances and receipts	58	59	55
Appropriations:			
Current law:			
2101 Morris K. Udall and Stewart L. Udall Foundation	-2	-2	
2101 Morris K. Udall and Stewart L. Udall Foundation	-3	-2	
2199 Total current law appropriations	-5	-4	
2999 Total appropriations	-5	-4	
5099 Balance, end of year	53	55	55

Program and Financing (in millions of dollars)

Identification code 487–8615–0–7–502	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Morris K. Udall Scholarship and Excellence in National Environmental Policy Foundation	3	4	.....
0900 Total new obligations, unexpired accounts (object class 41.0)	3	4	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	5	5
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	2	2	.....
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3	2	.....
1900 Budget authority (total)	5	4	.....
1930 Total budgetary resources available	8	9	5
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	5	5	5
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	3	4	.....
3020 Outlays (gross)	-3	-4	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2	2	.....
Outlays, gross:			
4010 Outlays from new discretionary authority	.....	2	.....
Mandatory:			
4090 Budget authority, gross	3	2	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	3	2	.....
4180 Budget authority, net (total)	5	4	.....
4190 Outlays, net (total)	3	4	.....
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	51	51	51
5001 Total investments, EOY: Federal securities: Par value	51	51	51

Public Law 102–259 established the Udall Foundation to award scholarships, fellowships, and internships for study related to the environment, and to Native Americans and Alaska Natives in fields related to health care and tribal public policy; connect youth to the Nation's public lands and natural resources through the Stewart L. Udall Parks In Focus Program (Parks in Focus); and provide funding to the Udall Center for Studies in Public Policy (Udall Center) at the University of Arizona to conduct policy research and outreach on the environment. The President's Budget proposes to eliminate funding for the Udall Foundation as part of the Administration's plans to move the Nation towards fiscal responsibility and to redefine the proper role of the Federal Government. The Udall Foundation duplicates scholarships and support provided to Native American and Alaskan Native students by other Federal departments.

Employment Summary

Identification code 487–8615–0–7–502	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2	.....	.....

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

Federal Funds

OPERATING EXPENSES

For necessary expenses in connection with the administration of the National Archives and Records Administration and archived Federal records and related activities, as provided by law, and for expenses necessary for the review and declassification of documents, the activities of the Public Interest Declassification Board, the operations and maintenance of the electronic records archives, the hire of passenger motor vehicles, and for uniforms or allowances therefor, as authorized by law (5 U.S.C. 5901), including maintenance, repairs, and cleaning, $404,842,000, of which $20,000,000 shall remain available until expended for expenses necessary to enhance the Federal Government's ability to electronically preserve, manage, and store Government records.

Program and Financing (in millions of dollars)

Identification code 088–0300–0–1–804	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Legislative Archives, Presidential Libraries, and Museum Services	132	128	125
0002 Citizen Services	154	141	131
0003 Agency and Related Services	66	65	63
0004 Facility Operations	64	62	66
0007 Electronic Records Initiative	29	49	21
0799 Total direct obligations	445	445	406
0888 Operating Expenses (Reimbursable)	2	1	1
0900 Total new obligations, unexpired accounts	447	446	407
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	19	23	.....
1001 Discretionary unobligated balance brought fwd, Oct 1	19	.....	.....
1021 Recoveries of prior year unpaid obligations	1	1	1
1070 Unobligated balance (total)	20	24	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	450	421	405
Spending authority from offsetting collections, discretionary:			
1700 Collected	3	1	1
1900 Budget authority (total)	453	422	406
1930 Total budgetary resources available	473	446	407
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3	.....	.....
1941 Unexpired unobligated balance, end of year	23	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	89	78	97
3010 New obligations, unexpired accounts	447	446	407
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-455	-426	-411
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-1	-1
3041 Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050 Unpaid obligations, end of year	78	97	92
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	89	78	97
3200 Obligated balance, end of year	78	97	92
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	453	422	406
Outlays, gross:			
4010 Outlays from new discretionary authority	378	346	333
4011 Outlays from discretionary balances	77	80	78
4020 Outlays, gross (total)	455	426	411
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-3	-1	-1
4040 Offsets against gross budget authority and outlays (total)	-3	-1	-1
4180 Budget authority, net (total)	450	421	405
4190 Outlays, net (total)	452	425	410

This appropriation provides for the operation of the Federal Government's archives and records management activities, the preservation of permanently valuable historical records, and their access and use by the public.

Legislative Archives, Presidential Libraries, and Museum Services. —This activity provides for the Center for Legislative Archives and the White House Liaison Division, which provide records management services to Congress and the White House; the Presidential Libraries of sixteen former Presidents; and nationwide education, outreach, and exhibits programs, including the National Archives Museum in Washington, D.C.

Citizen Services.—This activity provides for public access to and engagement with permanently valuable Federal Government records by the researcher community and the general public at public research rooms, online

OPERATING EXPENSES—Continued

at *www.archives.gov*, and through innovative tools and technology to support collaboration with the public.

Agency and Related Services.—This activity provides for the services NARA provides to other Federal agencies, including records management, appropriate declassification of classified national security information, oversight of the classification system and controlled, unclassified information, and improvements to the administration of the Freedom of Information Act by the Office of Government Information Services; the electronic records management activities of the Electronic Records Archives system; and publication of the Federal Register and U.S. Statutes-at-Large.

Facility Operations.—This activity provides for the operations and maintenance of NARA facilities.

Electronic Records Initiative.—This activity provides for expenses necessary to enhance the Federal Government's ability to electronically preserve, manage, and store Government records.

Object Classification (in millions of dollars)

Identification code 088–0300–0–1–804	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	175	157	157
11.5 Other personnel compensation	4	3	3
11.9 Total personnel compensation	179	160	160
12.1 Civilian personnel benefits	66	62	59
13.0 Benefits for former personnel	1	.....	.....
22.0 Transportation of things	1	4	1
23.1 Rental payments to GSA	8	6	7
23.2 Rental payments to others	1	1	1
23.3 Communications, utilities, and miscellaneous charges	14	13	13
25.1 Advisory and assistance services	6	10	10
25.2 Other services from non-Federal sources	34	38	26
25.3 Other goods and services from Federal sources	29	25	26
25.4 Operation and maintenance of facilities	37	40	42
25.7 Operation and maintenance of equipment	40	48	30
26.0 Supplies and materials	1	2	3
31.0 Equipment	26	34	26
32.0 Land and structures	2	2	2
99.0 Direct obligations	445	445	406
99.0 Reimbursable obligations	2	1	1
99.9 Total new obligations, unexpired accounts	447	446	407

Employment Summary

Identification code 088–0300–0–1–804	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,525	1,448	1,448
2001 Reimbursable civilian full-time equivalent employment	18	18	18

OFFICE OF INSPECTOR GENERAL

For necessary expenses of the Office of Inspector General in carrying out the provisions of the Inspector General Reform Act of 2008, Public Law 110–409, 122 Stat. 4302–16 (2008), and the Inspector General Act of 1978 (5 U.S.C. 401 et seq.), as amended, and for the hire of passenger motor vehicles, $5,328,000.

Program and Financing (in millions of dollars)

Identification code 088–0305–0–1–804	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Office of Inspector General	4	6	5
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	6	6	5
1930 Total budgetary resources available	6	6	5
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	.....	1
3010 New obligations, unexpired accounts	4	6	5
3020 Outlays (gross)	-5	-5	-6
3050 Unpaid obligations, end of year	.....	1	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	.....	1
3200 Obligated balance, end of year	.....	1	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	6	6	5
Outlays, gross:			
4010 Outlays from new discretionary authority	4	5	5
4011 Outlays from discretionary balances	1	.....	1
4020 Outlays, gross (total)	5	5	6
4180 Budget authority, net (total)	6	6	5
4190 Outlays, net (total)	5	5	6

The Office of Inspector General (OIG) provides independent audits, investigations, and other services; and serves as an independent, internal advocate to promote economy, efficiency, and effectiveness at NARA. The Inspector General Act of 1978, as amended, established the OIG's independent role and general responsibilities. The OIG investigates misconduct, evaluates NARA's performance, makes recommendations for improvements, and follows up to ensure economical, efficient, and effective operations and compliance with laws, policies, and regulations.

Object Classification (in millions of dollars)

Identification code 088–0305–0–1–804	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	2	3	3
12.1 Civilian personnel benefits	1	1	1
25.1 Advisory and assistance services	1	2	1
99.9 Total new obligations, unexpired accounts	4	6	5

Employment Summary

Identification code 088–0305–0–1–804	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	11	20	20

REPAIRS AND RESTORATION

For the repair, alteration, and improvement of archives facilities, and to provide adequate storage for holdings, $9,500,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 088–0302–0–1–804	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Repairs and Restoration (Direct)	33	40	27
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	72	47	17
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	8	8	10
Spending authority from offsetting collections, discretionary:			
1700 Collected	.....	2	.....
1900 Budget authority (total)	8	10	10
1930 Total budgetary resources available	80	57	27
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	47	17	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	18	27	3
3010 New obligations, unexpired accounts	33	40	27
3020 Outlays (gross)	-24	-64	-30
3050 Unpaid obligations, end of year	27	3	.....

	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	18	27	3
3200	Obligated balance, end of year	27	3	
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	8	10	10
	Outlays, gross:			
4010	Outlays from new discretionary authority	8	9	9
4011	Outlays from discretionary balances	16	55	21
4020	Outlays, gross (total)	24	64	30
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources		-2	
4180	Budget authority, net (total)	8	8	10
4190	Outlays, net (total)	24	62	30

This appropriation provides for the repair, alteration, and improvement of National Archives facilities and Presidential Libraries nationwide. Funding provided allows NARA to maintain a safe environment for public visitors and researchers, NARA employees, and the permanently valuable Federal Government records stored in NARA buildings.

Object Classification (in millions of dollars)

Identification code 088–0302–0–1–804	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.1 Advisory and assistance services	2		
25.2 Other services from non-Federal sources	4		
25.4 Operation and maintenance of facilities	2		
32.0 Land and structures	15	27	16
41.0 Grants, subsidies, and contributions	10	13	11
99.9 Total new obligations, unexpired accounts	33	40	27

National Historical Publications and Records Commission

Grants Program

Program and Financing (in millions of dollars)

Identification code 088–0301–0–1–804	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 National Historical Publications and Records Commission (Direct)	2	27	4
0900 Total new obligations, unexpired accounts (object class 41.0)	2	27	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7	16	8
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	8	16	8
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10	19	
1930 Total budgetary resources available	18	35	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	16	8	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	72	52	24
3010 New obligations, unexpired accounts	2	27	4
3020 Outlays (gross)	-21	-55	-20
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	52	24	8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	72	52	24
3200 Obligated balance, end of year	52	24	8
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	10	19	
Outlays, gross:			
4010 Outlays from new discretionary authority	1	2	
4011 Outlays from discretionary balances	20	53	20
4020 Outlays, gross (total)	21	55	20
4180 Budget authority, net (total)	10	19	
4190 Outlays, net (total)	21	55	20

The Budget does not include funding for the National Historical Publications and Records Commission (NHPRC) grants program.

Records Center Revolving Fund

Program and Financing (in millions of dollars)

Identification code 088–4578–0–4–804	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	1		
0801 Records Center Revolving Fund (Reimbursable)	230	235	235
0900 Total new obligations, unexpired accounts	231	235	235
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	29	23	18
1021 Recoveries of prior year unpaid obligations	3	2	2
1070 Unobligated balance (total)	32	25	20
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	232	228	230
1701 Change in uncollected payments, Federal sources	-10		
1750 Spending auth from offsetting collections, disc (total)	222	228	230
1900 Budget authority (total)	222	228	230
1930 Total budgetary resources available	254	253	250
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	23	18	15
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	41	34	39
3010 New obligations, unexpired accounts	231	235	235
3020 Outlays (gross)	-235	-228	-230
3040 Recoveries of prior year unpaid obligations, unexpired	-3	-2	-2
3050 Unpaid obligations, end of year	34	39	42
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-38	-28	-28
3070 Change in uncollected pymts, Fed sources, unexpired	10		
3090 Uncollected pymts, Fed sources, end of year	-28	-28	-28
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	6	11
3200 Obligated balance, end of year	6	11	14
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	222	228	230
Outlays, gross:			
4010 Outlays from new discretionary authority	208	198	200
4011 Outlays from discretionary balances	27	30	30
4020 Outlays, gross (total)	235	228	230
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-230	-228	-230
4033 Non-Federal sources	-2		
4040 Offsets against gross budget authority and outlays (total)	-232	-228	-230
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	10		
4060 Additional offsets against budget authority only (total)	10		
4070 Budget authority, net (discretionary)			
4080 Outlays, net (discretionary)	3		
4180 Budget authority, net (total)			
4190 Outlays, net (total)	3		

This full cost recovery revolving fund provides for the storage and related services that NARA Records Centers provide to Federal agency customers. NARA Federal Records Centers provide low-cost, high-quality storage and related services, including: transfer, reference, re-file, and disposal services for temporary and pre-archival Federal Government records.

RECORDS CENTER REVOLVING FUND—Continued

Object Classification (in millions of dollars)

Identification code 088–4578–0–4–804	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	80	79	79
11.5 Other personnel compensation	5	5	5
11.9 Total personnel compensation	85	84	84
12.1 Civilian personnel benefits	33	29	29
22.0 Transportation of things	3	4	4
23.1 Rental payments to GSA	53	54	54
23.2 Rental payments to others	1	5	5
23.3 Communications, utilities, and miscellaneous charges	5	5	5
25.1 Advisory and assistance services	3	5	5
25.2 Other services from non-Federal sources	3	10	10
25.3 Other goods and services from Federal sources	12	11	11
25.4 Operation and maintenance of facilities	2	2	2
25.7 Operation and maintenance of equipment	10	10	10
26.0 Supplies and materials	1	2	2
31.0 Equipment	14	12	12
32.0 Land and structures	6	2	2
99.0 Reimbursable obligations	231	235	235
99.9 Total new obligations, unexpired accounts	231	235	235

Employment Summary

Identification code 088–4578–0–4–804	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	1,164	1,092	1,092

Trust Funds

NATIONAL ARCHIVES GIFT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 088–8127–0–7–804	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	2	.....	.....
0198 Reconciliation adjustment	-2	.....	.....
0199 Balance, start of year	.....	.....	.....
Receipts:			
Current law:			
1130 Gifts and Bequests, National Archives Gift Fund	3	1	1
1130 Interest and Dividends on Non-Federal Securities, National Archives Gift Fund	1	1	1
1130 Realized Gains on Non-Federal Securities, National Archives Gift Fund	.....	1	1
1130 Proceeds from Non-Federal Securities not Immediately Reinvested, National Archives Gift Fund	1	1	1
1140 Earnings on Investments in Federal Securities, National Archives Gift Fund	1	1	1
1198 Rounding adjustment	-1	-1	-2
1199 Total current law receipts	5	4	3
1999 Total receipts	5	4	3
2000 Total: Balances and receipts	5	4	3
Appropriations:			
Current law:			
2101 National Archives Gift Fund	-5	-4	-3
5099 Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 088–8127–0–7–804	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 National Archives Gift Fund (Reimbursable)	11	8	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	14	8	4
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	5	4	3
1930 Total budgetary resources available	19	12	7
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8	4	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	3	4
3010 New obligations, unexpired accounts	11	8	3
3020 Outlays (gross)	-9	-7	-5
3050 Unpaid obligations, end of year	3	4	2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	3	4
3200 Obligated balance, end of year	3	4	2
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	5	4	3
Outlays, gross:			
4100 Outlays from new mandatory authority	5	3	2
4101 Outlays from mandatory balances	4	4	3
4110 Outlays, gross (total)	9	7	5
4180 Budget authority, net (total)	5	4	3
4190 Outlays, net (total)	9	7	5
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	14	11	11
5001 Total investments, EOY: Federal securities: Par value	11	11	11
5010 Total investments, SOY: non-Fed securities: Market value	20	21	.....
5011 Total investments, EOY: non-Fed securities: Market value	21	.....	.....

The National Archives Trust Fund Board may accept conditional and unconditional gifts or bequests of money, securities, or other personal property for the benefit of NARA activities. NARA receives endowments from private foundations to offset a portion of the operating costs of Presidential Libraries.

Object Classification (in millions of dollars)

Identification code 088–8127–0–7–804	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
25.1 Advisory and assistance services	1	.....	.....
25.2 Other services from non-Federal sources	6	3	1
25.3 Other goods and services from Federal sources	1	2	1
31.0 Equipment	1	1	.....
33.0 Investments and loans	1	1	1
94.0 Financial transfers	1	1	.....
99.9 Total new obligations, unexpired accounts	11	8	3

NATIONAL ARCHIVES TRUST FUND

Program and Financing (in millions of dollars)

Identification code 088–8436–0–8–804	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0801 Sales	18	4	2
0802 Presidential libraries	.....	13	12
0900 Total new obligations, unexpired accounts	18	17	14
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5	4	2
1021 Recoveries of prior year unpaid obligations	1	2	1
1033 Recoveries of prior year paid obligations	3	.....	.....
1070 Unobligated balance (total)	9	6	3
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	13	13	13
1930 Total budgetary resources available	22	19	16
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	3	5
3010 New obligations, unexpired accounts	18	17	14
3020 Outlays (gross)	-16	-13	-13

3040	Recoveries of prior year unpaid obligations, unexpired	-1	-2	-1
3050	Unpaid obligations, end of year	3	5	5
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	3	5
3200	Obligated balance, end of year	3	5	5
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	13	13	13
	Outlays, gross:			
4100	Outlays from new mandatory authority	13	10	10
4101	Outlays from mandatory balances	3	3	3
4110	Outlays, gross (total)	16	13	13
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-16	-13	-13
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	3	.....	.....
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	.....	.....	.....
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	.....	.....
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	7	7	7
5001	Total investments, EOY: Federal securities: Par value	7	7	7
5010	Total investments, SOY: non-Fed securities: Market value	89	97	97
5011	Total investments, EOY: non-Fed securities: Market value	97	97	97
5090	Unexpired unavailable balance, SOY: Offsetting collections	1	1	1
5092	Unexpired unavailable balance, EOY: Offsetting collections	1	1	1

The Archivist of the United States furnishes, for a fee, copies of unrestricted records in the custody of the National Archives (44 U.S.C. 2116). Proceeds from the sale of copies of microfilm publications, reproductions, special works, and other publications, and admission fees to Presidential Library museum rooms are deposited to the National Archives Trust Fund (44 U.S.C. 2112, 2307).

Object Classification (in millions of dollars)

Identification code 088–8436–0–8–804		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
11.1	Personnel compensation: Full-time permanent	4	4	4
12.1	Civilian personnel benefits	1	2	2
25.2	Other services from non-Federal sources	5	4	3
25.3	Other goods and services from Federal sources	1	1	1
26.0	Supplies and materials	1	1	1
31.0	Equipment	1	1	.....
33.0	Investments and loans	5	4	3
99.0	Reimbursable obligations	18	17	14
99.9	Total new obligations, unexpired accounts	18	17	14

Employment Summary

Identification code 088–8436–0–8–804		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	46	50	50

NATIONAL CAPITAL PLANNING COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the National Capital Planning Commission under chapter 87 of title 40, United States Code, including services as authorized by 5 U.S.C. 3109, $8,759,000: Provided, That one-quarter of 1 percent of the funds provided under this heading may be used for official reception and representational expenses associated with hosting international visitors engaged in the planning and physical development of world capitals.

Program and Financing (in millions of dollars)

Identification code 394–2500–0–1–451		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and expenses	8	9	9
0801	Reimbursable program activity	4	3	.....
0900	Total new obligations, unexpired accounts	12	12	9
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7	4	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	9	9	9
1900	Budget authority (total)	9	9	9
1930	Total budgetary resources available	16	13	10
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	4	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	3	3
3010	New obligations, unexpired accounts	12	12	9
3020	Outlays (gross)	-11	-12	-12
3050	Unpaid obligations, end of year	3	3	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	3	3
3200	Obligated balance, end of year	3	3	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	9	9	9
	Outlays, gross:			
4010	Outlays from new discretionary authority	8	8	8
4011	Outlays from discretionary balances	3	4	4
4020	Outlays, gross (total)	11	12	12
4180	Budget authority, net (total)	9	9	9
4190	Outlays, net (total)	11	12	12

The National Capital Planning Commission (NCPC) is the central planning agency for the Federal Government in the National Capital Region. The Commission provides overall planning guidance for Federal land and buildings in the region by reviewing the design of Federal and certain local projects, overseeing long-range planning for future development, and monitoring capital investment by Federal agencies. NCPC will continue to work with the District of Columbia and Federal and regional partners to develop comprehensive policies and planning initiatives that support the Federal interest and contribute to the best urban design, infrastructure, resource, and land-use outcomes for the Region. In addition, NCPC will continue to ensure that all Federal development in the Region meets the highest design standards and will review Federal plans for regional capital improvements.

Object Classification (in millions of dollars)

Identification code 394–2500–0–1–451		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	4	4	4
12.1	Civilian personnel benefits	2	2	2
23.1	Rental payments to GSA	.....	1	1
23.2	Rental payments to others	1	.....	.....
25.1	Advisory and assistance services	.....	1	1
25.3	Other goods and services from Federal sources	1	1	1
99.0	Direct obligations	8	9	9
99.0	Reimbursable obligations	4	3	.....
99.9	Total new obligations, unexpired accounts	12	12	9

SALARIES AND EXPENSES—Continued

Employment Summary

Identification code 394–2500–0–1–451		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	30	30	30

NATIONAL COMMISSION ON MILITARY, NATIONAL, AND PUBLIC SERVICE

Federal Funds

NATIONAL COMMISSION ON MILITARY, NATIONAL, AND PUBLIC SERVICE

Program and Financing (in millions of dollars)

Identification code 236–2978–0–1–054		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2	2	
3020	Outlays (gross)		-2	
3050	Unpaid obligations, end of year	2		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	2	2	
3200	Obligated balance, end of year	2		
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances		2	
4180	Budget authority, net (total)			
4190	Outlays, net (total)		2	

NATIONAL COMMISSION ON MILITARY AVIATION SAFETY

Federal Funds

NATIONAL COMMISSION ON MILITARY AVIATION SAFETY

Program and Financing (in millions of dollars)

Identification code 246–2865–0–1–054		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1	
3020	Outlays (gross)		-1	
3050	Unpaid obligations, end of year	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1	
3200	Obligated balance, end of year	1		
	Budget authority and outlays, net:			
	Discretionary:			
	Outlays, gross:			
4011	Outlays from discretionary balances		1	
4180	Budget authority, net (total)			
4190	Outlays, net (total)		1	

NATIONAL COUNCIL ON DISABILITY

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the National Council on Disability as authorized by title IV of the Rehabilitation Act of 1973, $3,850,000.

Program and Financing (in millions of dollars)

Identification code 413–3500–0–1–506		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and expenses	4	3	3
0002	Other services from non-Federal sources		1	1
0900	Total new obligations, unexpired accounts	4	4	4
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	4	4	4
1930	Total budgetary resources available	4	4	4
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		1	
3010	New obligations, unexpired accounts	4	4	4
3020	Outlays (gross)	-3	-5	-4
3050	Unpaid obligations, end of year	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year		1	
3200	Obligated balance, end of year	1		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4	4	4
	Outlays, gross:			
4010	Outlays from new discretionary authority	3	4	4
4011	Outlays from discretionary balances		1	
4020	Outlays, gross (total)	3	5	4
4180	Budget authority, net (total)	4	4	4
4190	Outlays, net (total)	3	5	4

The National Council on Disability (NCD), an independent Federal agency, is composed of nine members appointed by the President and the Congress. Established under the Rehabilitation Act of 1973, as amended by the Workforce Innovation and Opportunity Act, the NCD is responsible for reviewing the Federal Government's laws, programs, and policies which affect people with disabilities. The NCD also makes recommendations on issues affecting individuals with disabilities and their families to the President; the Congress; the Rehabilitation Services Administration; the National Institute on Disability, Independent Living, and Rehabilitation Research; and other Federal Departments and agencies.

Object Classification (in millions of dollars)

Identification code 413–3500–0–1–506		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	2	2	2
25.2	Other services from non-Federal sources	1	1	1
99.0	Direct obligations	3	3	3
99.5	Adjustment for rounding	1	1	1
99.9	Total new obligations, unexpired accounts	4	4	4

Employment Summary

Identification code 413–3500–0–1–506		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	11	11	11

NATIONAL CREDIT UNION ADMINISTRATION

Federal Funds

OPERATING FUND

Program and Financing (in millions of dollars)

Identification code 025–4056–0–3–373		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Safeguard Federally Insured Credit Unions	252	213	209
0803	Enable Access to Cooperative Financial Services	18	14	14
0804	Strengthen NCUA's Capabilities and Performance	105	116	94
0805	Office of Inspector General	4	3	3
0900	Total new obligations, unexpired accounts	379	346	320
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	185	206	206
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	396	346	320
1801	Change in uncollected payments, Federal sources	4	.....	.....
1850	Spending auth from offsetting collections, mand (total)	400	346	320
1930	Total budgetary resources available	585	552	526
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	206	206	206
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	72	62	3
3010	New obligations, unexpired accounts	379	346	320
3020	Outlays (gross)	-389	-405	-321
3050	Unpaid obligations, end of year	62	3	2
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-107	-111	-111
3070	Change in uncollected pymts, Fed sources, unexpired	-4	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-111	-111	-111
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-35	-49	-108
3200	Obligated balance, end of year	-49	-108	-109
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	400	346	320
	Outlays, gross:			
4100	Outlays from new mandatory authority	255	329	304
4101	Outlays from mandatory balances	134	76	17
4110	Outlays, gross (total)	389	405	321
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-244	-218	-195
4121	Interest on Federal securities	-6	-6	-5
4123	Non-Federal sources	-4	.....	.....
4124	Offsetting governmental collections	-142	-122	-120
4130	Offsets against gross budget authority and outlays (total)	-396	-346	-320
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-4	.....	.....
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	-7	59	1
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	-7	59	1
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	127	134	141
5001	Total investments, EOY: Federal securities: Par value	134	141	148

The mission of the National Credit Union Administration (NCUA) is to enable access to financial services by facilitating safe, sound, and resilient credit unions. Credit unions are member-owned, cooperative associations organized for the purpose of promoting thrift and creating a source of credit for members. As of September 30, 2025 , there were 4,331 federally-insured credit unions with nearly $2.4 trillion in total assets.

NCUA, through its Operating Fund, conducts activities prescribed by the Federal Credit Union Act of 1934, which include: 1) chartering new Federal credit unions; 2) approving field of membership applications of Federal credit unions; 3) promulgating regulations and providing guidance; 4) performing regulatory compliance and safety and soundness examinations; 5) implementing and administering enforcement actions, such as prohibition orders, orders to cease and desist, orders of conservatorship and orders of liquidation; and 6) administering the National Credit Union Share Insurance Fund (SIF), which provides insurance to Federal credit unions (FCUs) and federally-insured state-chartered credit unions (FISCUs).

NCUA funds its activities through operating fees levied on all FCUs, and through reimbursements from the SIF, which is funded by FCUs and FISCUs.

Object Classification (in millions of dollars)

Identification code 025–4056–0–3–373		2025 actual	2026 est.	2027 est.
11.1	Reimbursable obligations: Personnel compensation: Full-time permanent	206	180	170
11.9	Total personnel compensation	206	180	170
12.1	Civilian personnel benefits	88	81	76
21.0	Travel and transportation of persons	15	23	18
23.2	Rental payments to others	2	1	1
23.3	Communications, utilities, and miscellaneous charges	3	8	5
25.2	Other services from non-Federal sources	38	22	14
25.3	Other goods and services from Federal sources	8	8	8
25.4	Operation and maintenance of facilities	3	3	3
26.0	Supplies and materials	1	1	1
31.0	Equipment	15	19	24
99.9	Total new obligations, unexpired accounts	379	346	320

Employment Summary

Identification code 025–4056–0–3–373		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	1,189	967	967

CREDIT UNION SHARE INSURANCE FUND

Program and Financing (in millions of dollars)

Identification code 025–4468–0–3–373		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Payments to the Operating Fund for services and facilities	246	198	195
0802	Other Administrative Expenses	4	5	5
0804	Liquidation Expenses	27	268	304
0806	Credit Union Refunds	228	.....	.....
0900	Total new obligations, unexpired accounts	505	471	504
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	22,098	23,054	24,077
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1,448	1,494	2,271
1801	Change in uncollected payments, Federal sources	13	.....	.....
1850	Spending auth from offsetting collections, mand (total)	1,461	1,494	2,271
1930	Total budgetary resources available	23,559	24,548	26,348
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	23,054	24,077	25,844
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	201	189	.....
3010	New obligations, unexpired accounts	505	471	504
3020	Outlays (gross)	-517	-660	-504
3050	Unpaid obligations, end of year	189	.....	.....
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-91	-104	-104
3070	Change in uncollected pymts, Fed sources, unexpired	-13	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-104	-104	-104
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	110	85	-104
3200	Obligated balance, end of year	85	-104	-104

CREDIT UNION SHARE INSURANCE FUND—Continued

Program and Financing—Continued

Identification code 025–4468–0–3–373		2025 actual	2026 est.	2027 est.
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1,461	1,494	2,271
	Outlays, gross:			
4100	Outlays from new mandatory authority	348	471	504
4101	Outlays from mandatory balances	169	189	.....
4110	Outlays, gross (total)	517	660	504
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4121	Interest on Federal securities	-599	-767	-924
4123	Non-Federal sources	-72	-20	-47
4124	Offsetting governmental collections	-777	-707	-1,300
4130	Offsets against gross budget authority and outlays (total)	-1,448	-1,494	-2,271
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-13	.....	.....
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	-931	-834	-1,767
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	-931	-834	-1,767
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	22,782	24,156	25,179
5001	Total investments, EOY: Federal securities: Par value	24,156	25,179	26,946

The primary purpose of the National Credit Union Share Insurance Fund (SIF) is to provide insurance for deposits of member accounts (also known as insured member shares) for the 145 million members in federally-chartered credit unions and state-chartered credit unions that qualify for insurance under the Federal Credit Union Act. As of September 30, 2025, 4,331 Federal- and state-chartered credit unions and 11 corporate credit unions were insured by the SIF, with insured member shares of $1.8 trillion, an increase of approximately $76 billion, or 4.3 percent, year-on-year.

Following a cost allocation method that distributes NCUA costs between its insurance and regulatory functions, the SIF reimburses the NCUA Operating Fund for its share of administrative costs. In calendar year 2025, the SIF paid reimbursements of approximately $246 million to the Operating Fund.

The NCUA Board maintained the SIF's normal operating level at 1.33 percent of insured shares in 2025. The normal operating level is the Fund's equity level above which the Board would be expected to authorize distributions to insured credit unions.

Object Classification (in millions of dollars)

Identification code 025–4468–0–3–373		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
25.2	Other services from non-Federal sources	4	5	5
25.3	Other goods and services from Federal sources	246	198	195
42.0	Liquidation Expenses	27	268	304
44.0	Credit Union Refunds	228	.....	.....
99.9	Total new obligations, unexpired accounts	505	471	504

CENTRAL LIQUIDITY FACILITY

Program and Financing (in millions of dollars)

Identification code 025–4470–0–3–373		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Membership Activity	20	35	.....
0802	Administration	2	2	2
0809	Reimbursable program activities, subtotal	22	37	2
0900	Total new obligations, unexpired accounts	22	37	2
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	962	1,009	1,052
	Budget authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	1	.....	.....
	Spending authority from offsetting collections, mandatory:			
1800	Offsetting Collections (Subscribed Stock, CCU Guarantee Program)	27	.....	.....
1800	Offsetting Collections (Subscribed Stock)	.....	40	40
1800	Offsetting Collections (Interest)	41	40	40
1801	Change in uncollected payments, Federal sources	1	.....	.....
1825	Spending authority from offsetting collections applied to repay debt	-1	.....	.....
1850	Spending auth from offsetting collections, mand (total)	68	80	80
1900	Budget authority (total)	69	80	80
1930	Total budgetary resources available	1,031	1,089	1,132
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1,009	1,052	1,130
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	22	37	2
3020	Outlays (gross)	-22	-37	-2
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-6	-6
3070	Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-6	-6	-6
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-5	-6	-6
3200	Obligated balance, end of year	-6	-6	-6
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	69	80	80
	Outlays, gross:			
4100	Outlays from new mandatory authority	20	37	2
4101	Outlays from mandatory balances	2	.....	.....
4110	Outlays, gross (total)	22	37	2
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4121	Interest on Federal securities	-41	-40	-40
4123	Non-Federal sources	-27	-40	-40
4130	Offsets against gross budget authority and outlays (total)	-68	-80	-80
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-1	.....	.....
4160	Budget authority, net (mandatory)	.....	.....	.....
4170	Outlays, net (mandatory)	-46	-43	-78
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	-46	-43	-78
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	966	1,011	1,056
5001	Total investments, EOY: Federal securities: Par value	1,011	1,056	1,101

The purpose of the Central Liquidity Facility (CLF), established under Title III of the Federal Credit Union (FCU) Act, is to improve the general financial stability of member credit unions by lending, subject to statutory limitations, to member credit unions experiencing unusual or unexpected liquidity shortfalls. The two primary sources of funds for the CLF are stock subscriptions from member credit unions and access to borrowing from the Federal Financing Bank.

As of December 31, 2025, the borrowing authority of the CLF was $22.0 billion.

Object Classification (in millions of dollars)

Identification code 025–4470–0–3–373		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
25.3	Other goods and services from Federal sources	2	2	2
44.0	Membership Activity	20	35	.....
99.9	Total new obligations, unexpired accounts	22	37	2

COMMUNITY DEVELOPMENT REVOLVING LOAN FUND

Program and Financing (in millions of dollars)

Identification code 025–4472–0–3–373		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Technical assistance grants	2	3	3
0801	Loans	.....	1	1
0900	Total new obligations, unexpired accounts	2	4	4
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	13	15	14
1001	Discretionary unobligated balance brought fwd, Oct 1	.....	3	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	3	3	.....
	Spending authority from offsetting collections, mandatory:			
1800	Collected	1	.....	1
1900	Budget authority (total)	4	3	1
1930	Total budgetary resources available	17	18	15
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	15	14	11
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	6	5	1
3010	New obligations, unexpired accounts	2	4	4
3020	Outlays (gross)	-3	-8	-1
3050	Unpaid obligations, end of year	5	1	4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	6	5	1
3200	Obligated balance, end of year	5	1	4
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	3	3	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	3	.....
4011	Outlays from discretionary balances	2	.....	.....
4020	Outlays, gross (total)	2	3	.....
	Mandatory:			
4090	Budget authority, gross	1	.....	1
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	.....	1
4101	Outlays from mandatory balances	1	5	.....
4110	Outlays, gross (total)	1	5	1
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-1	.....	-1
4180	Budget authority, net (total)	3	3	.....
4190	Outlays, net (total)	2	8	.....
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	11	11	11
5001	Total investments, EOY: Federal securities: Par value	11	11	11

Status of Direct Loans (in millions of dollars)

Identification code 025–4472–0–3–373		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	3	3	4
1231	Disbursements: Direct loan disbursements	2	1	1
1251	Repayments: Repayments and prepayments	-2	.....	-1
1290	Outstanding, end of year	3	4	4

The Community Development Revolving Loan Fund (CDRLF) was established by Congress in 1979 with a $6 million appropriation to assist credit unions serving low-income communities to: 1) provide financial services to their communities; 2) stimulate economic activities in their communities, resulting in increased income and employment; and 3) operate more efficiently. CDRLF funds a revolving loan program and a technical assistance grant program. The Budget does not propose new resources for CDRLF.

Object Classification (in millions of dollars)

Identification code 025–4472–0–3–373		2025 actual	2026 est.	2027 est.
41.0	Direct obligations: Grants, subsidies, and contributions	2	3	3
33.0	Reimbursable obligations: Investments and loans	.....	1	1
99.0	Reimbursable obligations	.....	1	1
99.9	Total new obligations, unexpired accounts	2	4	4

NATIONAL ENDOWMENT FOR THE ARTS

Federal Funds

GRANTS AND ADMINISTRATION

For necessary expenses to carry out the closure of the National Endowment for the Arts, $29,000,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 417–0100–0–1–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Promotion of the arts	137	163	.....
0003	Program support	2	2	.....
0004	Salaries and expenses	36	42	29
0799	Total direct obligations	175	207	29
0801	Reimbursable program activity	1	1	.....
0900	Total new obligations, unexpired accounts	176	208	29
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	24	65	73
1001	Discretionary unobligated balance brought fwd, Oct 1	23	63	.....
1021	Recoveries of prior year unpaid obligations	9	8	4
1070	Unobligated balance (total)	33	73	77
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	207	207	29
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1	1	.....
1900	Budget authority (total)	208	208	29
1930	Total budgetary resources available	241	281	106
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	65	73	77
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	216	149	181
3010	New obligations, unexpired accounts	176	208	29
3020	Outlays (gross)	-234	-168	-206
3040	Recoveries of prior year unpaid obligations, unexpired	-9	-8	-4
3050	Unpaid obligations, end of year	149	181	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	216	149	181
3200	Obligated balance, end of year	149	181	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	208	208	29
	Outlays, gross:			
4010	Outlays from new discretionary authority	55	75	29
4011	Outlays from discretionary balances	177	93	177
4020	Outlays, gross (total)	232	168	206
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	-1	.....
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	2	.....	.....
4180	Budget authority, net (total)	207	207	29
4190	Outlays, net (total)	233	167	206

The Budget proposes to eliminate funding for several independent agencies, including the National Endowment for the Arts. The Budget requests $29 million to conduct an orderly closeout of the agency beginning in fiscal year 2027.

GRANTS AND ADMINISTRATION—Continued

Object Classification (in millions of dollars)

Identification code 417–0100–0–1–503		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	18	19	12
11.3	Other than full-time permanent	2	3	
11.5	Other personnel compensation	1	1	
11.9	Total personnel compensation	21	23	12
12.1	Civilian personnel benefits	7	8	4
13.0	Benefits for former personnel			4
21.0	Travel and transportation of persons		1	
23.1	Rental payments to GSA		2	2
25.1	Advisory and assistance services	19	3	1
25.2	Other services from non-Federal sources	5	4	3
25.3	Other goods and services from Federal sources	2	2	2
31.0	Equipment	2	2	1
41.0	Grants, subsidies, and contributions	119	162	
99.0	Direct obligations	175	207	29
99.0	Reimbursable obligations	1	1	
99.9	Total new obligations, unexpired accounts	176	208	29

Employment Summary

Identification code 417–0100–0–1–503		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	143	123	75

Trust Funds

GIFTS AND DONATIONS, NATIONAL ENDOWMENT FOR THE ARTS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 417–8040–0–7–503		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1130	Gifts and Donations, National Endowment for the Arts		1	1
	Proposed:			
1230	Gifts and Donations, National Endowment for the Arts			-1
1999	Total receipts		1	
2000	Total: Balances and receipts		1	
	Appropriations:			
	Current law:			
2101	Gifts and Donations, National Endowment for the Arts		-1	-1
	Proposed:			
2201	Gifts and Donations, National Endowment for the Arts			1
2999	Total appropriations		-1	
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 417–8040–0–7–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0102	Permanent authority	1	1	1
0900	Total new obligations, unexpired accounts (object class 41.0)	1	1	1
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6	5	5
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)		1	1
1930	Total budgetary resources available	6	6	6
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5	5	5
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	1	1	1
3020	Outlays (gross)	-1	-1	-1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross		1	1
	Outlays, gross:			
4101	Outlays from mandatory balances	1	1	1
4180	Budget authority, net (total)		1	1
4190	Outlays, net (total)	1	1	1

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority		1	1
Outlays	1	1	1
Legislative proposal, subject to PAYGO:			
Budget Authority			-1
Outlays			-1
Total:			
Budget Authority		1	
Outlays	1	1	

GIFTS AND DONATIONS, NATIONAL ENDOWMENT FOR THE ARTS

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 417–8040–4–7–503		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)			-1
1930	Total budgetary resources available			-1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year			-1
	Change in obligated balance:			
	Unpaid obligations:			
3020	Outlays (gross)			1
3050	Unpaid obligations, end of year			1
	Memorandum (non-add) entries:			
3200	Obligated balance, end of year			1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			-1
	Outlays, gross:			
4101	Outlays from mandatory balances			-1
4180	Budget authority, net (total)			-1
4190	Outlays, net (total)			-1

NATIONAL ENDOWMENT FOR THE HUMANITIES

Federal Funds

GRANTS AND ADMINISTRATION

For necessary expenses to carry out closure of the National Endowment for the Humanities, including for the administration of awards made prior to September 30, 2026, and satisfaction and administration of offers made prior to September 30, 2026, pursuant to the matching grants program authorized under sections 10(a)(2), 11(a)(2)(B), and 11(a)(3)(B) of the National Foundation on the Arts and the Humanities Act of 1965, $38,000,000, to remain available until expended.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 418–0200–0–1–503		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1130	Gifts and Donations, National Endowment for the Humanities		1	1
	Proposed:			
1230	Gifts and Donations, National Endowment for the Humanities			-1
1999	Total receipts		1	
2000	Total: Balances and receipts		1	

	Appropriations:			
	Current law:			
2101	Grants and Administration		-1	-1
	Proposed:			
2201	Grants and Administration			1
2999	Total appropriations		-1	
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 418–0200–0–1–503	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Promotion of the humanities	76	165	8
0004 Administration	33	26	30
0799 Total direct obligations	109	191	38
0801 Reimbursable program activity	1	1	1
0900 Total new obligations, unexpired accounts	110	192	39
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	40	201	218
1001 Discretionary unobligated balance brought fwd, Oct 1	39	159	
1021 Recoveries of prior year unpaid obligations	4		
1033 Recoveries of prior year paid obligations	2		
1070 Unobligated balance (total)	46	201	218
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	207	207	38
Appropriations, mandatory:			
1200 Appropriation	40		
1201 Appropriation (special or trust fund)		1	1
1260 Appropriations, mandatory (total)	40	1	1
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	1	1
1701 Change in uncollected payments, Federal sources	17		
1750 Spending auth from offsetting collections, disc (total)	18	1	1
1900 Budget authority (total)	265	209	40
1930 Total budgetary resources available	311	410	258
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	201	218	219
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	249	155	142
3010 New obligations, unexpired accounts	110	192	39
3020 Outlays (gross)	-200	-205	-174
3040 Recoveries of prior year unpaid obligations, unexpired	-4		
3050 Unpaid obligations, end of year	155	142	7
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-18	-18
3070 Change in uncollected pymts, Fed sources, unexpired	-17		
3090 Uncollected pymts, Fed sources, end of year	-18	-18	-18
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	248	137	124
3200 Obligated balance, end of year	137	124	-11
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	225	208	39
Outlays, gross:			
4010 Outlays from new discretionary authority	63	132	38
4011 Outlays from discretionary balances	135	64	115
4020 Outlays, gross (total)	198	196	153
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-3	-1	-1
4040 Offsets against gross budget authority and outlays (total)	-3	-1	-1
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-17		
4053 Recoveries of prior year paid obligations, unexpired accounts	2		
4060 Additional offsets against budget authority only (total)	-15		
4070 Budget authority, net (discretionary)	207	207	38
4080 Outlays, net (discretionary)	195	195	152
Mandatory:			
4090 Budget authority, gross	40	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority		1	1
4101 Outlays from mandatory balances	2	8	20
4110 Outlays, gross (total)	2	9	21
4180 Budget authority, net (total)	247	208	39
4190 Outlays, net (total)	197	204	173

Summary of Budget Authority and Outlays (in millions of dollars)

	2025 actual	2026 est.	2027 est.
Enacted/requested:			
Budget Authority	247	208	39
Outlays	197	204	173
Legislative proposal, subject to PAYGO:			
Budget Authority			-1
Outlays			-1
Total:			
Budget Authority	247	208	38
Outlays	197	204	172

The Budget proposes to eliminate funding for several independent agencies, including the National Endowment for the Humanities (NEH). The Budget includes $38 million to conduct an orderly closeout of the NEH beginning in fiscal year 2027.

Object Classification (in millions of dollars)

Identification code 418–0200–0–1–503	2025 actual	2026 est.	2027 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	25	10	11
11.9 Total personnel compensation	25	10	11
12.1 Civilian personnel benefits	9	6	4
13.0 Benefits for former personnel		1	8
23.1 Rental payments to GSA		1	3
25.1 Advisory and assistance services		3	1
25.2 Other services from non-Federal sources	1	2	1
25.3 Other goods and services from Federal sources		3	2
41.0 Grants, subsidies, and contributions	74	165	8
99.0 Direct obligations	109	191	38
99.0 Reimbursable obligations	1	1	1
99.9 Total new obligations, unexpired accounts	110	192	39

Employment Summary

Identification code 418–0200–0–1–503	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	141	56	61

Grants and Administration

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 418–0200–4–1–503	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)			-1
1930 Total budgetary resources available			-1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			-1
Change in obligated balance:			
Unpaid obligations:			
3020 Outlays (gross)			1
3050 Unpaid obligations, end of year			1
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			-1
Outlays, gross:			
4100 Outlays from new mandatory authority			-1
4180 Budget authority, net (total)			-1

GRANTS AND ADMINISTRATION—Continued

Program and Financing—Continued

Identification code 418–0200–4–1–503	2025 actual	2026 est.	2027 est.
4190 Outlays, net (total)			-1

ADMINISTRATIVE PROVISIONS

None of the funds appropriated to the National Foundation on the Arts and the Humanities may be used to process any grant or contract documents which do not include the text of 18 U.S.C. 1913: Provided, That none of the funds appropriated to the National Foundation on the Arts and the Humanities may be used for official reception and representation expenses: Provided further, That funds from nonappropriated sources may be used as necessary for official reception and representation expenses.

NATIONAL LABOR RELATIONS BOARD

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the National Labor Relations Board to carry out the functions vested in it by the Labor-Management Relations Act, 1947, and other laws, $285,499,000, of which $1,674,000 shall be for the Office of the Inspector General: Provided, That no part of this appropriation shall be available to organize or assist in organizing agricultural laborers or used in connection with investigations, hearings, directives, or orders concerning bargaining units composed of agricultural laborers as referred to in section 2(3) of the Act of July 5, 1935, and as amended by the Labor-Management Relations Act, 1947, and as defined in section 3(f) of the Act of June 25, 1938, and including in said definition employees engaged in the maintenance and operation of ditches, canals, reservoirs, and waterways when maintained or operated on a mutual, nonprofit basis and at least 95 percent of the water stored or supplied thereby is used for farming purposes.

Program and Financing (in millions of dollars)

Identification code 420–0100–0–1–505	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Casehandling	170	165	163
0002 Administrative Law Judges	10	9	9
0003 Board Adjudication	24	24	23
0005 Mission Support	99	94	88
0006 Internal Review	2	2	2
0900 Total new obligations, unexpired accounts	305	294	285
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	6	14
1011 Unobligated balance transfer from other acct [047–0616]	8	8	
1070 Unobligated balance (total)	12	14	14
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	299	294	285
1900 Budget authority (total)	299	294	285
1930 Total budgetary resources available	311	308	299
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	6	14	14
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	49	44	33
3010 New obligations, unexpired accounts	305	294	285
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-310	-305	-290
3041 Recoveries of prior year unpaid obligations, expired	-2		
3050 Unpaid obligations, end of year	44	33	28
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	49	44	33
3200 Obligated balance, end of year	44	33	28
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	299	294	285
Outlays, gross:			
4010 Outlays from new discretionary authority	274	270	262
4011 Outlays from discretionary balances	31	24	24
4020 Outlays, gross (total)	305	294	286
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	5	11	4
4180 Budget authority, net (total)	299	294	285
4190 Outlays, net (total)	310	305	290

The National Labor Relations Board resolves representation disputes in industry and also remedies and prevents specified unfair labor practices by employers or labor organizations. Case intake and additional program statistics appear in the table below.

	2025 actual	est.	2027 est.
Case intake:			
Unfair labor practice cases	19,754	19,000	19,000
Representation cases	2,743	2,000	2,000
Administrative law judges:			
Hearings closed	120	110	130
Decisions issued	148	130	140
Board adjudication:			
Contested Board decisions issued	86	300	300
Regional director decisions	242	100	100
Board decisions requiring court enforcement	42	58	60

Casehandling (formerly Field investigations in 2015 and earlier).—Charges of unfair labor practices and petitions for elections to resolve representation disputes are investigated by regional office personnel. Approximately 90 percent of merit unfair labor practice cases are closed by settlement, dismissal, or withdrawal. The remainder are prepared for public hearing. About 85–90 percent of representation elections are held pursuant to agreement of the parties. The agency strives to maximize the voluntary settlement of all cases and to avoid litigation.

Administrative law judge hearing.—Administrative law judges conduct public hearings in unfair labor practice cases. Their findings and recommendations are set forth in their decisions.

Board adjudication.—In an unfair labor practice case, a judge's decision becomes a Board order if no exceptions are filed. About 35 percent of these decisions become automatic Board orders or are complied with voluntarily. The remainder, with exceptions filed, require a Board decision. In representation cases, regional directors initially decide the issues by Board delegation. The Board itself decides representation issues on referral from regional directors or by granting a request for review of a regional director's decision. The Board also rules on objection and challenge questions in election cases. Unlike other Federal agencies, Board orders are not self-enforcing in the absence of a timely petition to review. If the parties do not voluntarily comply with a Board order involving unfair labor practices, the Board must request that an appellate court enforce the decision.

Internal Review.—Office of the Inspector General.

Mission Support.—Previously spread across other program activities; includes administrative, personnel, and financial management functions conducted in the Headquarters.

Object Classification (in millions of dollars)

Identification code 420–0100–0–1–505	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	179	172	170
12.1 Civilian personnel benefits	65	62	62
21.0 Travel and transportation of persons	1	2	2
23.1 Rental payments to GSA	21	15	16
23.3 Communications, utilities, and miscellaneous charges	2	4	4
25.2 Other services from non-Federal sources	34	37	29
31.0 Equipment	3	2	2
99.9 Total new obligations, unexpired accounts	305	294	285

Employment Summary

Identification code 420–0100–0–1–505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	1,213	1,151	1,149

ADMINISTRATIVE PROVISIONS

ADMINISTRATIVE PROVISION

SEC. 408. None of the funds provided by this Act or previous Acts making appropriations for the National Labor Relations Board may be used to issue any new administrative directive or regulation that would provide employees any means of voting through any electronic means in an election to determine a representative for the purposes of collective bargaining.

NATIONAL MEDIATION BOARD

Federal Funds

SALARIES AND EXPENSES

For expenses necessary to carry out the provisions of the Railway Labor Act, including emergency boards appointed by the President, $14,306,000.

Program and Financing (in millions of dollars)

Identification code 421–2400–0–1–505	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Mediatory services	10	10	9
0002 Representation services	3	3	3
0003 Arbitration services	2	2	2
0900 Total new obligations, unexpired accounts	15	15	14
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	15	15	14
1930 Total budgetary resources available	15	15	14
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	4	1
3010 New obligations, unexpired accounts	15	15	14
3020 Outlays (gross)	-15	-18	-14
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	4	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	4	1
3200 Obligated balance, end of year	4	1	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	15	15	14
Outlays, gross:			
4010 Outlays from new discretionary authority	12	14	13
4011 Outlays from discretionary balances	3	4	1
4020 Outlays, gross (total)	15	18	14
4180 Budget authority, net (total)	15	15	14
4190 Outlays, net (total)	15	18	14

Mediatory and alternative dispute resolution (ADR) services.—NMB mediates disputes over wages, hours, and working conditions for over 700 rail and air carriers and approximately 650,000 employees in the two industries. This works to protect the Nation's supply chain, interstate commerce, and movement of the travelling public. Additionally, the Boards ADR program provides collective bargaining training, facilitation, and grievance mediation services to the labor-management community.

	2025 actual	2026 est.	2027 est.
Mediation & ADR cases:			
Pending, start of year	86	79	73
Received during year	33	53	59
Closed during year	40	59	50
Pending, end of year	79	73	82

Employee representation.—As mandated by the Railway Labor Act (RLA), the National Mediation Board (NMB) ensures employees in the airline and railroad industries can select a labor organization or individual to represent them though a secret ballot election for collective bargaining. Employees may also change or reject representation. NMB investigates representation disputes involving the various crafts or classes of railroad and airline employees to determine their choice of representatives for the purpose of collective bargaining.

	2025 actual	2026 est.	2027 est.
Representation cases:			
Pending, start of year	10	9	10
Received during year	33	30	30
Closed during year	34	29	31
Pending, end of year	9	10	9
Freedom of Information Act (FOIA) requests received	76	65	65
Investigation cases closed	76	65	65

Emergency disputes.—If parties fail to resolve disputes through mediation, the Board proffers arbitration. If neither mediation nor voluntary arbitration is successful, the Board notifies the President of the dispute that could substantially threaten to interrupt essential service. The President may appoint an emergency board (PEB) to investigate and report on the dispute. A PEB report usually serves as a basis for resolving the dispute.

	2025 actual	2026 est.	2027 est.
Board created:			
Emergency (sec. 160)	0	1	1
Emergency (sec. 159a)	2	2	1

Arbitration services.—RLA sections 3 and 7 govern Arbitration. Railroad employee grievances resulting from disputes over the interpretation or application of collective bargaining agreements may be brought for settlement to the National Railroad Adjustment Board (NRAB).The divisions of the NRAB are composed of an equal number of carrier and union representatives compensated by the party or parties they represent. Public Law 89–456 provides for the adjustment of disputes involving grievances resulting from interpretation or application of bargaining agreements in the railroad industry and for disputes otherwise referable to the NRAB. In these disputes, the National Mediation Board compensates the neutral party (arbitrator) selected to help resolve these grievances. Administrative direction and support for the public law boards, special boards of adjustment, and the NRAB are provided by government contractors who are compensated by the National Mediation Board pursuant to statutory provisions.

	2025 actual	2026 est.	2027 est.
Arbitration cases:			
Pending, start of year	4,456	5,884	5,334
Received during year	4,418	3,200	3,300
Closed during year	2,990	3,750	3,800
Pending, end of year	5,884	5,334	4,834

Object Classification (in millions of dollars)

Identification code 421–2400–0–1–505	2025 actual	2026 est.	2027 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	6	6	6
11.8 Special personal services payments	1	1	1
11.9 Total personnel compensation	7	7	7
12.1 Civilian personnel benefits	2	2	2
23.1 Rental payments to GSA	1	1	1
25.2 Other services from non-Federal sources	4	5	4
99.0 Direct obligations	14	15	14
99.5 Adjustment for rounding	1	.....	.....
99.9 Total new obligations, unexpired accounts	15	15	14

Employment Summary

Identification code 421–2400–0–1–505	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	36	40	40

NATIONAL RAILROAD PASSENGER CORPORATION OFFICE OF INSPECTOR GENERAL

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Office of Inspector General for the National Railroad Passenger Corporation to carry out the provisions of the Inspector General Act of 1978 (5 U.S.C. 401 et seq.), $31,100,000: Provided, That the Inspector General shall have all necessary authority, in carrying out the duties specified in such Act, to investigate allegations of fraud, including false statements to the Government under section 1001 of title 18, United States Code, by any person or entity that is subject to regulation by the National Railroad Passenger Corporation: Provided further, That the Inspector General may enter into contracts and other arrangements for audits, studies, analyses, and other services with public agencies and with private persons, subject to the applicable laws and regulations that govern the obtaining of such services within the National Railroad Passenger Corporation: Provided further, That the Inspector General may select, appoint, and employ such officers and employees as may be necessary for carrying out the functions, powers, and duties of the Office of Inspector General, subject to the applicable laws and regulations that govern such selections, appointments, and employment within the National Railroad Passenger Corporation: Provided further, That concurrent with the President's budget request for fiscal year 2028, the Inspector General shall submit to the House and Senate Committees on Appropriations a budget request for fiscal year 2028 in similar format and substance to budget requests submitted by executive agencies of the Federal Government.

Program and Financing (in millions of dollars)

Identification code 575–2996–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment to Amtrak IG	29	29	31
0900	Total new obligations, unexpired accounts (object class 41.0)	29	29	31
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
1001	Discretionary unobligated balance brought fwd, Oct 1	1	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	29	29	31
1930	Total budgetary resources available	30	30	32
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4	5	.....
3010	New obligations, unexpired accounts	29	29	31
3020	Outlays (gross)	-28	-34	-31
3050	Unpaid obligations, end of year	5	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4	5	.....
3200	Obligated balance, end of year	5	.....	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	29	29	31
	Outlays, gross:			
4010	Outlays from new discretionary authority	24	29	31
4011	Outlays from discretionary balances	4	5	.....
4020	Outlays, gross (total)	28	34	31
4180	Budget authority, net (total)	29	29	31
4190	Outlays, net (total)	28	34	31

The 2027 Budget proposes $31.100 million for activities for the National Railroad Passenger Corporation (Amtrak) Office of the Inspector General.

NATIONAL TRANSPORTATION SAFETY BOARD

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the National Transportation Safety Board, including hire of passenger motor vehicles and aircraft; services as authorized by section 3109 of title 5, United States Code, but at rates for individuals not to exceed the per diem rate equivalent to the rate for a GS-15; uniforms, or allowances therefor, as authorized by sections 5901 and 5902 of title 5, United States Code, $187,000,000, of which $42,000,000, to remain available until September 30, 2031, is for necessary expenses related to the relocation of NTSB Headquarters facilities, including any related furniture, fixtures, equipment, and physical move; and of which not to exceed $1,000 may be used for official reception and representation expenses.

Program and Financing (in millions of dollars)

Identification code 424–0310–0–1–407		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Executive Management and Direction	26	26	26
0002	Safety Recommendations and Communications	10	11	10
0003	Aviation Safety	40	40	40
0004	Information Technology and Services	10	10	10
0005	Research and Engineering	17	17	17
0007	Administrative Law Judges	3	3	4
0008	Highway Safety	11	11	11
0009	Marine Safety	7	7	7
0010	Railroad, Pipeline and Hazardous Materials Investigations	15	15	15
0011	Human Capital Management and Training	5	5	5
0091	Direct program activities, subtotal	144	145	145
0100	Sub-total, Direct obligations	144	145	145
0201	Technology Modernization Funding	10	3	.....
0301	NTSB Headquarters Facilities Relocation	.....	.....	42
0799	Total direct obligations	154	148	187
0900	Total new obligations, unexpired accounts	154	148	187
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	21	13	10
1001	Discretionary unobligated balance brought fwd, Oct 1	11	.....	.....
1011	Unobligated balance transfer from other acct [047–0616]	2	.....	.....
1070	Unobligated balance (total)	23	13	10
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	145	145	187
1900	Budget authority (total)	145	145	187
1930	Total budgetary resources available	168	158	197
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1	.....	.....
1941	Unexpired unobligated balance, end of year	13	10	10
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	27	31	24
3010	New obligations, unexpired accounts	154	148	187
3020	Outlays (gross)	-148	-155	-171
3041	Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050	Unpaid obligations, end of year	31	24	40
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	27	31	24
3200	Obligated balance, end of year	31	24	40
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	145	145	187
	Outlays, gross:			
4010	Outlays from new discretionary authority	122	130	155
4011	Outlays from discretionary balances	21	19	15
4020	Outlays, gross (total)	143	149	170
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	5	6	1
4180	Budget authority, net (total)	145	145	187
4190	Outlays, net (total)	148	155	171

The National Transportation Safety Board (NTSB) is an independent nonregulatory agency that promotes transportation safety by maintaining

independence and objectivity; conducting objective, precise accident investigations and safety studies; performing fair and objective airman and mariner certification appeals; and advocating and promoting NTSB safety recommendations. The NTSB also provides assistance to victims of transportation accidents and their families.

In 2027, the Administration proposes a total funding level of $187 million for NTSB Salaries and Expenses, which includes $42 million for the necessary expenses related to the relocation of the NTSB Headquarters facilities and allows the NTSB to fulfill its role in improving safety on the Nation's transportation system.

Object Classification (in millions of dollars)

Identification code 424–0310–0–1–407		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	66	71	71
11.3	Other than full-time permanent	2	3	3
11.5	Other personnel compensation	4	4	4
11.9	Total personnel compensation	72	78	78
12.1	Civilian personnel benefits	27	28	29
21.0	Travel and transportation of persons	3	3	4
23.1	Rental payments to GSA	11	11	11
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	2	2	2
25.2	Other services from non-Federal sources	16	8	8
25.3	Other goods and services from Federal sources	9	5	4
25.4	Operation and maintenance of facilities	1	1	1
25.7	Operation and maintenance of equipment	7	7	7
26.0	Supplies and materials	1	1	1
31.0	Equipment	4	3	10
32.0	Land and structures	.....	.....	31
99.0	Direct obligations	154	148	187
99.9	Total new obligations, unexpired accounts	154	148	187

Employment Summary

Identification code 424–0310–0–1–407		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	421	445	445

EMERGENCY FUND

Program and Financing (in millions of dollars)

Identification code 424–0311–0–1–407		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	2	2
1930	Total budgetary resources available	2	2	2
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2	2	2
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	.....	.....	.....

The National Transportation Safety Board is mandated by the Congress to investigate all catastrophic transportation accidents and, therefore, has no control over the frequency of costly accident investigations. The emergency fund provides a funding mechanism by which periodic accident investigation cost fluctuations can be met without delaying critical phases of the investigations. The current balance of $2 million is sufficient to cover unanticipated costs associated with an increased number of accidents, and thus the Administration does not propose new funding in 2027.

NEIGHBORHOOD REINVESTMENT CORPORATION

Federal Funds

PAYMENT TO THE NEIGHBORHOOD REINVESTMENT CORPORATION

For payment to the Neighborhood Reinvestment Corporation, as authorized by the Neighborhood Reinvestment Corporation Act (42 U.S.C. 8101–8107), $15,000,000: Provided, That such funds may be used only to prepare for the discontinuation of Federal funding, including but not limited to costs related to personnel, management of existing grants, and the termination of ongoing programs.

Program and Financing (in millions of dollars)

Identification code 082–1300–0–1–451		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment for operations and grants	158	158	15
0900	Total new obligations, unexpired accounts (object class 41.0)	158	158	15
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	158	158	15
1900	Budget authority (total)	158	158	15
1930	Total budgetary resources available	158	158	15
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	158	158	15
3020	Outlays (gross)	-158	-158	-15
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	158	158	15
	Outlays, gross:			
4010	Outlays from new discretionary authority	158	158	15
4180	Budget authority, net (total)	158	158	15
4190	Outlays, net (total)	158	158	15

The Neighborhood Reinvestment Corporation (NRC), doing business as "NeighborWorks America," was established by Federal charter in 1978 as a nonprofit organization to provide financial support, capacity building, technical assistance, and training for affordable housing and community-based revitalization efforts nationwide. The Budget requests $15 million to conduct an orderly closeout of Federal payments to NRC in fiscal year 2027, which includes funding for costs related to personnel and management of existing grants.

NORTHERN BORDER REGIONAL COMMISSION

Federal Funds

NORTHERN BORDER REGIONAL COMMISSION

(INCLUDING CANCELLATION OF FUNDS)

Of the unobligated balances from prior year appropriations available under this heading, $90,000,000 is hereby permanently cancelled, which shall include $50,000,000 in unobligated balances from amounts made available under this heading in division J of Public Law 117–58: Provided, That any remaining unobligated balances from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Northern Border Regional Commission.

Program and Financing (in millions of dollars)

Identification code 573–3742–0–1–452		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Program Activities	86	74	4
0002	Administrative Activities	6	5	.....
0799	Total direct obligations	92	79	4
0810	Reimbursable program activity	4	2	.....
0900	Total new obligations, unexpired accounts	96	81	4

NORTHERN BORDER REGIONAL COMMISSION—Continued

Program and Financing—Continued

Identification code 573–3742–0–1–452		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	209	165	133
1021	Recoveries of prior year unpaid obligations	3	.....	.....
1070	Unobligated balance (total)	212	165	133
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	41	42	.....
1121	Appropriations transferred from other acct [069–0548]	5	5	.....
1131	Unobligated balance of appropriations permanently reduced	.....	.....	-40
1131	Unobligated balance of appropriations permanently reduced	.....	.....	-50
1160	Appropriation, discretionary (total)	46	47	-90
	Spending authority from offsetting collections, discretionary:			
1700	Collected	3	2	.....
1900	Budget authority (total)	49	49	-90
1930	Total budgetary resources available	261	214	43
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	165	133	39
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	137	202	238
3010	New obligations, unexpired accounts	96	81	4
3020	Outlays (gross)	-28	-45	-3
3040	Recoveries of prior year unpaid obligations, unexpired	-3	.....	.....
3050	Unpaid obligations, end of year	202	238	239
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-14	-14	-14
3090	Uncollected pymts, Fed sources, end of year	-14	-14	-14
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	123	188	224
3200	Obligated balance, end of year	188	224	225
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	49	49	-90
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	4	-90
4011	Outlays from discretionary balances	28	41	93
4020	Outlays, gross (total)	28	45	3
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-3	-2	.....
4180	Budget authority, net (total)	46	47	-90
4190	Outlays, net (total)	25	43	3

The Northern Border Regional Commission (NBRC) is a Federal-State-partnership providing grant funding, coordination, and capacity building to support economic development in distressed communities in parts of Maine, New Hampshire, New York, and Vermont. The Budget proposes to eliminate several agencies, including the NBRC. NBRC would use prior year unobligated balances to conduct an orderly closeout of the agency in 2027. The Budget requests the permanent cancellation of $40 million in unobligated discretionary balances and $50 million in Infrastructure Investment and Jobs Act (IIJA) emergency balances.

Object Classification (in millions of dollars)

Identification code 573–3742–0–1–452		2025 actual	2026 est.	2027 est.
11.8	Direct obligations: Personnel compensation: Special personal services payments	4	5	.....
11.9	Total personnel compensation	4	5	.....
25.2	Other services from non-Federal sources	2	2	.....
41.0	Grants, subsidies, and contributions	86	72	4
99.0	Direct obligations	92	79	4
99.0	Reimbursable obligations	4	2	.....
99.9	Total new obligations, unexpired accounts	96	81	4

Employment Summary

Identification code 573–3742–0–1–452		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	3	3	3

NORTHWEST REGIONAL COMMISSION

Federal Funds

EXPENSES, NORTHWEST REGIONAL COMMISSION

Program and Financing (in millions of dollars)

Identification code 568–2852–0–1–452		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	.....	.....	1
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	.....	1	.....
1930	Total budgetary resources available	.....	1	1
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	.....	1	1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	.....	1	.....
4180	Budget authority, net (total)	.....	1	.....
4190	Outlays, net (total)	.....	.....	.....

The Commerce, Justice, Science; Energy and Water Development; and Interior and Environment Appropriations Act, 2026 (P.L. 119–74) established the Northwest Regional Commission (NWRC) to support certain communities in Washington, Oregon, Idaho, and Montana. The Budget does not provide funding for NWRC.

NUCLEAR REGULATORY COMMISSION

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the Commission in carrying out the purposes of the Energy Reorganization Act of 1974 and the Atomic Energy Act of 1954, $878,104,000, including official representation expenses not to exceed $75,000, to remain available until expended: Provided, That of the amount appropriated herein, not more than $11,662,000 may be made available for salaries, travel, and other support costs for the Office of the Commission, to remain available until September 30, 2028: Provided further, That revenues from licensing fees, inspection services, and other services and collections estimated at $744,750,000 in fiscal year 2027 shall be retained and used for necessary salaries and expenses in this account, notwithstanding 31 U.S.C. 3302, and shall remain available until expended: Provided further, That the sum herein appropriated shall be reduced by the amount of revenues received during fiscal year 2027 so as to result in a final fiscal year 2027 appropriation estimated at not more than $133,354,000.

Special and Trust Fund Receipts (in millions of dollars)

Identification code 031–0200–0–1–276		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1120	Nuclear Facility Fees, Nuclear Regulatory Commission	.....	804	745
1120	Nuclear Facility Fees, Nuclear Regulatory Commission	813	15	11
1199	Total current law receipts	813	819	756
1999	Total receipts	813	819	756
2000	Total: Balances and receipts	813	819	756
	Appropriations:			
	Current law:			
2101	Salaries and Expenses	-800	-804	-745
2101	Office of Inspector General	-13	-15	-11

2199	Total current law appropriations	-813	-819	-756
2999	Total appropriations	-813	-819	-756
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 031–0200–0–1–276		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Nuclear Reactor Safety	506	502	461
0005	Nuclear Materials and Waste Safety	120	113	108
0007	Decommissioning and Low-Level Waste	22	28	24
0010	University Nuclear Leadership Program	7	12	
0012	Corporate Support	314	309	285
0799	Total direct obligations	969	964	878
0801	Salaries and Expenses (Reimbursable)	5	9	7
0900	Total new obligations, unexpired accounts	974	973	885
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	76	69	88
1021	Recoveries of prior year unpaid obligations	35	30	20
1033	Recoveries of prior year paid obligations	1		
1070	Unobligated balance (total)	112	99	108
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation (General Fund)	128	149	133
1101	Appropriation (NRC receipts)	800	804	745
1160	Appropriation, discretionary (total)	928	953	878
	Spending authority from offsetting collections, discretionary:			
1700	Collected	6	9	7
1701	Change in uncollected payments, Federal sources	-3		
1750	Spending auth from offsetting collections, disc (total)	3	9	7
1900	Budget authority (total)	931	962	885
1930	Total budgetary resources available	1,043	1,061	993
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	69	88	108
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	312	275	278
3010	New obligations, unexpired accounts	974	973	885
3020	Outlays (gross)	-976	-940	-904
3040	Recoveries of prior year unpaid obligations, unexpired	-35	-30	-20
3050	Unpaid obligations, end of year	275	278	239
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-4	-1	-1
3070	Change in uncollected pymts, Fed sources, unexpired	3		
3090	Uncollected pymts, Fed sources, end of year	-1	-1	-1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	308	274	277
3200	Obligated balance, end of year	274	277	238
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	931	962	885
	Outlays, gross:			
4010	Outlays from new discretionary authority	760	724	666
4011	Outlays from discretionary balances	216	216	238
4020	Outlays, gross (total)	976	940	904
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-1	-4	-1
4033	Non-Federal sources	-6	-5	-6
4040	Offsets against gross budget authority and outlays (total)	-7	-9	-7
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	3		
4053	Recoveries of prior year paid obligations, unexpired accounts	1		
4060	Additional offsets against budget authority only (total)	4		
4070	Budget authority, net (discretionary)	928	953	878
4080	Outlays, net (discretionary)	969	931	897
4180	Budget authority, net (total)	928	953	878
4190	Outlays, net (total)	969	931	897

Nuclear Reactor Safety.—The U.S. Nuclear Regulatory Commission's (NRC's) Nuclear Reactor Safety Program encompasses licensing and oversight of civilian nuclear power reactors and non-power production or utilization facilities in a manner that adequately protects public health and safety. It also provides reasonable assurance of the security of facilities and protection against radiological sabotage. This program contributes to the NRC's safety and security strategic goals through the activities of the Operating Reactors and New Reactors Business Lines, which regulate operating and new nuclear reactors to ensure they meet applicable requirements.

Nuclear Materials and Waste Safety.—The Nuclear Materials and Waste Safety Program encompasses the NRC's licensing and oversight of nuclear materials in a manner that adequately protects public health and safety. This program provides assurance of the physical security of the materials and waste and protection against radiological sabotage, theft, or diversion of nuclear materials. Through this program, the NRC regulates uranium processing and fuel facilities, research and pilot facilities, nuclear materials users (medical, industrial, research, and academic), spent fuel storage, spent fuel material transportation and packaging, decontamination and decommissioning of facilities, and low-level and high-level radioactive waste. The program contributes to the NRC's safety and security strategic goals through the activities of the Spent Fuel Storage and Transportation, Nuclear Materials Users, Decommissioning and Low-Level Waste, and Fuel Facilities Business Lines.

Corporate Support.—The NRC's Corporate Support Business Line involves centrally managed activities that are necessary for the agency to accomplish its mission. These activities include acquisitions, administrative services, financial management, human resource management, information technology (IT)/information management (IM), outreach, policy support, and training.

Object Classification (in millions of dollars)

Identification code 031–0200–0–1–276		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	444	428	401
11.3	Other than full-time permanent	4	4	4
11.5	Other personnel compensation	15	15	15
11.9	Total personnel compensation	463	447	420
12.1	Civilian personnel benefits	175	184	173
21.0	Travel and transportation of persons	15	21	19
22.0	Transportation of things	1	1	1
23.1	Rental payments to GSA	28	28	29
23.3	Communications, utilities, and miscellaneous charges	11	11	11
24.0	Printing and reproduction	1	1	1
25.1	Advisory and assistance services	38	36	30
25.2	Other services from non-Federal sources	58	56	50
25.3	Other goods and services from Federal sources	68	66	60
25.5	Research and development contracts	2	2	2
25.7	Operation and maintenance of equipment	84	82	71
26.0	Supplies and materials	2	2	2
31.0	Equipment	16	15	9
41.0	Grants, subsidies, and contributions	7	12	
99.0	Direct obligations	969	964	878
99.0	Reimbursable obligations	5	9	7
99.9	Total new obligations, unexpired accounts	974	973	885

Employment Summary

Identification code 031–0200–0–1–276		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	2,760	2,734	2,543
2001	Reimbursable civilian full-time equivalent employment	6	17	9

Office of Inspector General

For expenses necessary for the Office of Inspector General in carrying out the provisions of the Inspector General Act of 1978, $14,245,000, to remain available until September 30, 2028: Provided, That revenues from licensing fees, inspection

OFFICE OF INSPECTOR GENERAL—Continued

services, and other services and collections estimated at $11,444,000 in fiscal year 2027 shall be retained and be available until September 30, 2028, for necessary salaries and expenses in this account, notwithstanding section 3302 of title 31, United States Code: Provided further, That the sum herein appropriated shall be reduced by the amount of revenues received during fiscal year 2027 so as to result in a final fiscal year 2027 appropriation estimated at not more than $2,801,000: Provided further, That of the amounts appropriated under this heading, $1,345,000 shall be for Inspector General services for the Defense Nuclear Facilities Safety Board.

Program and Financing (in millions of dollars)

Identification code 031–0300–0–1–276		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Inspector General	14	19	14
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	6	7	7
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	3	4	3
1101	Appropriation (special or trust)	13	15	11
1160	Appropriation, discretionary (total)	16	19	14
1930	Total budgetary resources available	22	26	21
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1	.....	.....
1941	Unexpired unobligated balance, end of year	7	7	7
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	2	2
3010	New obligations, unexpired accounts	14	19	14
3020	Outlays (gross)	-13	-19	-15
3050	Unpaid obligations, end of year	2	2	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	2	2
3200	Obligated balance, end of year	2	2	1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	16	19	14
	Outlays, gross:			
4010	Outlays from new discretionary authority	9	15	11
4011	Outlays from discretionary balances	4	4	4
4020	Outlays, gross (total)	13	19	15
4180	Budget authority, net (total)	16	19	14
4190	Outlays, net (total)	13	19	15

The NRC's Office of the Inspector General (OIG) was established as a statutory entity on April 15, 1989, in accordance with the 1988 amendments to the Inspector General Act, to provide oversight of NRC operations. The Consolidated Appropriations Act of 2014 subsequently authorized the NRC Inspector General (IG) to exercise the same authorities concerning Defense Nuclear Facilities Safety Board (DNFSB) operations. The OIG's mission is to provide independent, objective audit and investigative oversight of the operations of these agencies to protect people and the environment.

Object Classification (in millions of dollars)

Identification code 031–0300–0–1–276		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	8	12	9
12.1	Civilian personnel benefits	4	4	3
25.2	Other services from non-Federal sources	1	1	1
25.3	Other goods and services from Federal sources	1	2	1
99.9	Total new obligations, unexpired accounts	14	19	14

Employment Summary

Identification code 031–0300–0–1–276		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	52	68	63

GENERAL PROVISIONS—INDEPENDENT AGENCIES

SEC. 401. (a) The amounts made available by this title for the Nuclear Regulatory Commission may be reprogrammed for any program, project, or activity, and the Commission shall notify the Committees on Appropriations of both Houses of Congress at least 30 days prior to the use of any proposed reprogramming that would cause any program funding level to increase or decrease by more than $500,000 or 10 percent, whichever is less, during the time period covered by this Act.

(b)(1) The Nuclear Regulatory Commission may waive the notification requirement in subsection (a) if compliance with such requirement would pose a substantial risk to human health, the environment, welfare, or national security.

(2) The Nuclear Regulatory Commission shall notify the Committees on Appropriations of both Houses of Congress of any waiver under paragraph (1) as soon as practicable, but not later than 3 days after the date of the activity to which a requirement or restriction would otherwise have applied. Such notice shall include an explanation of the substantial risk under paragraph (1) that permitted such waiver and shall provide a detailed report to the Committees of such waiver and changes to funding levels to programs, projects, or activities.

(c) Except as provided in subsections (a), (b), and (d), the amounts made available by this title for "Nuclear Regulatory Commission—Salaries and Expenses" shall be expended as directed in the explanatory statement accompanying this Act.

(d) None of the funds provided for the Nuclear Regulatory Commission shall be available for obligation or expenditure through a reprogramming of funds that increases funds or personnel for any program, project, or activity for which funds are denied or restricted by this Act.

(e) The Commission shall provide a monthly report to the Committees on Appropriations of both Houses of Congress, which includes the following for each program, project, or activity, including any prior year appropriations—

(1) total budget authority;

(2) total unobligated balances; and

(3) total unliquidated obligations.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
031–322000 All Other General Fund Proprietary Receipts Including Budget Clearing Accounts	.....	1	1
General Fund Offsetting receipts from the public	.....	1	1

NUCLEAR WASTE TECHNICAL REVIEW BOARD

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the Nuclear Waste Technical Review Board, as authorized by Public Law 100–203, section 5051, $4,000,000, to be derived from the Nuclear Waste Fund, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 431–0500–0–1–271		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Technical and scientific activities	4	4	4
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	1	1	1
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	4	4	4

1930	Total budgetary resources available	5	5	5
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	1	1	1
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1	
3010	New obligations, unexpired accounts	4	4	4
3020	Outlays (gross)	-4	-5	-4
3050	Unpaid obligations, end of year	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1	
3200	Obligated balance, end of year	1		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4	4	4
	Outlays, gross:			
4010	Outlays from new discretionary authority	3	4	4
4011	Outlays from discretionary balances	1	1	
4020	Outlays, gross (total)	4	5	4
4180	Budget authority, net (total)	4	4	4
4190	Outlays, net (total)	4	5	4

As mandated by the Nuclear Waste Policy Amendments Act of 1987, the Nuclear Waste Technical Review Board (Board) evaluates the technical and scientific validity of activities undertaken by the Department of Energy (DOE) related to the management and disposition of spent nuclear fuel and high-level radioactive waste. The Board's purpose is to provide independent expert advice to DOE and Congress on technical issues and to review DOE's efforts to implement the relevant sections of the Nuclear Waste Policy Act. The Board must report its findings, conclusions, and recommendations to Congress and the Secretary of Energy.

Object Classification (in millions of dollars)

Identification code 431–0500–0–1–271		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	2	2	2
99.5	Adjustment for rounding	2	2	2
99.9	Total new obligations, unexpired accounts	4	4	4

Employment Summary

Identification code 431–0500–0–1–271		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	12	16	16

OCCUPATIONAL SAFETY AND HEALTH REVIEW COMMISSION

Federal Funds

SALARIES AND EXPENSES

For expenses necessary for the Occupational Safety and Health Review Commission, $14,223,000.

Program and Financing (in millions of dollars)

Identification code 432–2100–0–1–554		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Administrative Law Judge determinations	7	6	6
0002	Commission Review	5	7	7
0003	Executive Director	2	1	1
0900	Total new obligations, unexpired accounts	14	14	14
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	15	14	14
1930	Total budgetary resources available	15	14	14
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4	4	2
3010	New obligations, unexpired accounts	14	14	14
3020	Outlays (gross)	-14	-16	-15
3050	Unpaid obligations, end of year	4	2	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4	4	2
3200	Obligated balance, end of year	4	2	1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	15	14	14
	Outlays, gross:			
4010	Outlays from new discretionary authority	11	12	12
4011	Outlays from discretionary balances	3	4	3
4020	Outlays, gross (total)	14	16	15
4180	Budget authority, net (total)	15	14	14
4190	Outlays, net (total)	14	16	15

The Occupational Safety and Health Review Commission, established by the Occupational Safety and Health Act of 1970, adjudicates contested enforcement actions of the Secretary of Labor. The Commission holds fact-finding hearings and issues orders affirming, modifying, or vacating the Secretary's enforcement actions.

Object Classification (in millions of dollars)

Identification code 432–2100–0–1–554		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	7	8	8
12.1	Civilian personnel benefits	3	3	3
23.1	Rental payments to GSA	2	2	2
99.0	Direct obligations	12	13	13
99.5	Adjustment for rounding	2	1	1
99.9	Total new obligations, unexpired accounts	14	14	14

Employment Summary

Identification code 432–2100–0–1–554		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	42	51	51

OFFICE OF GOVERNMENT ETHICS

Federal Funds

SALARIES AND EXPENSES

For necessary expenses to carry out functions of the Office of Government Ethics pursuant to chapter 131 of title 5, United States Code, the Ethics Reform Act of 1989, and the Representative Louise McIntosh Slaughter Stop Trading on Congressional Knowledge Act (Public Law 112–105), including services as authorized by section 3109 of title 5, United States Code, rental of conference rooms in the District of Columbia and elsewhere, hire of passenger motor vehicles, and not to exceed $1,500 for official reception and representation expenses, $23,051,000.

Program and Financing (in millions of dollars)

Identification code 434–1100–0–1–805		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses (Direct)	22	23	23
0801	Salaries and Expenses (Reimbursable)		1	1
0900	Total new obligations, unexpired accounts	22	24	24
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	23	23	23
	Spending authority from offsetting collections, discretionary:			
1700	Collected		1	1

SALARIES AND EXPENSES—Continued

Program and Financing—Continued

Identification code 434–1100–0–1–805		2025 actual	2026 est.	2027 est.
1900	Budget authority (total)	23	24	24
1930	Total budgetary resources available	23	24	24
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	4	4	3
3010	New obligations, unexpired accounts	22	24	24
3020	Outlays (gross)	-21	-25	-24
3041	Recoveries of prior year unpaid obligations, expired	-1		
3050	Unpaid obligations, end of year	4	3	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	4	4	3
3200	Obligated balance, end of year	4	3	3
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	23	24	24
	Outlays, gross:			
4010	Outlays from new discretionary authority	18	21	21
4011	Outlays from discretionary balances	3	4	3
4020	Outlays, gross (total)	21	25	24
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources		-1	-1
4040	Offsets against gross budget authority and outlays (total)		-1	-1
4180	Budget authority, net (total)	23	23	23
4190	Outlays, net (total)	21	24	23

The U.S. Office of Government Ethics (OGE), established by the Ethics in Government Act of 1978, provides overall leadership and oversight of the Executive Branch ethics program designed to prevent and resolve conflicts of interest. OGE's mission is part of the very foundation of public service. The first principle in the Fourteen Principles of Ethical Conduct for Government Officers and Employees provides that, "[p]ublic service is a public trust, requiring employees to place loyalty to the Constitution, the laws and ethical principles above private gain." OGE undertakes this important prevention mission as part of a framework comprising Executive Branch agencies and entities whose work focuses on institutional integrity. Within this framework, the ethics program works to ensure that public servants carry out the governmental responsibilities entrusted to them with impartiality, and that they serve as good stewards of public resources.

To carry out its vital leadership and oversight responsibilities for the Executive Branch ethics program, OGE helps top Executive Branch officials resolve conflicts of interest and meet their ethics responsibilities by assisting the President and the Senate in the Presidential appointments process; monitoring senior leaders' compliance with individual ethics responsibilities and commitments; and leading the Executive Branch financial disclosure programs for more than 26,000 public filers and 380,000 confidential filers, including operating and maintaining *INTEGRITY*, a public financial disclosure management application required by the Representative Louise McIntosh Slaughter Stop Trading on Congressional Knowledge (STOCK) Act. OGE advances a strong, consistent Executive Branch ethics program by promulgating and maintaining enforceable standards of ethical conduct for more than 2 million employees in over 140 Executive Branch agencies, including the White House; providing expert advice and support to ethics officials; strengthening the expertise of officials who are integral to the Executive Branch ethics program; and continuously reviewing and refining ethics requirements to mitigate risk and address emerging issues. OGE holds Executive Branch agencies accountable for carrying out an effective ethics program by monitoring agency compliance with Executive Branch ethics programs. OGE uses transparency to further oversight of the Executive Branch by making ethics documents publicly available and facilitating public participation in and understanding of government ethics.

Object Classification (in millions of dollars)

Identification code 434–1100–0–1–805		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	11	12	10
12.1	Civilian personnel benefits	4	4	4
25.1	Advisory and assistance services	4	4	5
25.3	Other goods and services from Federal sources	2	2	3
99.0	Direct obligations	21	22	22
99.0	Reimbursable obligations		1	1
99.5	Adjustment for rounding	1	1	1
99.9	Total new obligations, unexpired accounts	22	24	24

Employment Summary

Identification code 434–1100–0–1–805		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	70	65	63

OFFICE OF NAVAJO AND HOPI INDIAN RELOCATION

Federal Funds

SALARIES AND EXPENSES

Program and Financing (in millions of dollars)

Identification code 435–1100–0–1–808		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operation of relocation office	5	2	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	2	
1021	Recoveries of prior year unpaid obligations	1		
1070	Unobligated balance (total)	5	2	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	2		
1930	Total budgetary resources available	7	2	
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	2		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1		2
3010	New obligations, unexpired accounts	5	2	
3020	Outlays (gross)	-5		
3040	Recoveries of prior year unpaid obligations, unexpired	-1		
3050	Unpaid obligations, end of year		2	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1		2
3200	Obligated balance, end of year		2	2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2		
	Outlays, gross:			
4011	Outlays from discretionary balances	5		
4180	Budget authority, net (total)	2		
4190	Outlays, net (total)	5		

The 2027 Budget proposes to eliminate funding for the Office of Navajo and Hopi Indian Relocation.

Object Classification (in millions of dollars)

Identification code 435–1100–0–1–808		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	2		
25.2	Other services from non-Federal sources	2	2	
32.0	Land and structures	1		
99.9	Total new obligations, unexpired accounts	5	2	

Employment Summary

Identification code 435–1100–0–1–808	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	15		

OFFICE OF SPECIAL COUNSEL

Federal Funds

SALARIES AND EXPENSES

For necessary expenses to carry out functions of the Office of Special Counsel, including services as authorized by 5 U.S.C. 3109, payment of fees and expenses for witnesses, rental of conference rooms in the District of Columbia and elsewhere, and hire of passenger motor vehicles, $31,585,000.

Program and Financing (in millions of dollars)

Identification code 062–0100–0–1–805	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Investigation and prosecution of reprisals for whistle blowing	31	32	32
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	32	32	32
1930 Total budgetary resources available	32	33	33
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	2	3
3010 New obligations, unexpired accounts	31	32	32
3020 Outlays (gross)	-32	-31	-31
3050 Unpaid obligations, end of year	2	3	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	2	3
3200 Obligated balance, end of year	2	3	4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	32	32	32
Outlays, gross:			
4010 Outlays from new discretionary authority	30	29	29
4011 Outlays from discretionary balances	2	2	2
4020 Outlays, gross (total)	32	31	31
4180 Budget authority, net (total)	32	32	32
4190 Outlays, net (total)	32	31	31

The Office of Special Counsel (OSC): 1) investigates Federal employee, former employee, and applicant allegations of prohibited personnel practices (including reprisal for whistleblowing and other activities prohibited by civil service law) and, when appropriate, prosecutes before the Merit Systems Protection Board; 2) provides a safe channel for whistleblowing by Federal employees, former employees, and applicants, transmitting whistleblower allegations to the agency head for investigation and forwarding final reports to the President and the Congress; 3) investigates and enforces the Uniformed Services Employment and Reemployment Rights Act (USERRA); and, 4) advises on and enforces civil provisions of the Hatch Act.

OSC received 9,820 new cases in FY 2025, an agency record. This was a 57 percent increase compared to FY 2024 alone, and OSC expects high caseloads to continue through FY 2026 and FY 2027. A significant number of favorable outcomes in PPP cases was achieved across multiple programmatic units, which is expected to continue.

Specifically, OSC achieved 397 favorable outcomes in prohibited personnel practice cases in FY 2025. OSC also resolved 710 Hatch Act cases, which is a 117 percent increase compared to the prior five year average. In addition, OSC issued 94 warning letters and successfully obtained 41 corrective and/or disciplinary actions against agency officials who committed Hatch Act violations. OSC also assisted 19 service members in asserting their employment and reemployment rights.

Additionally, in FY 2025, OSC received 2,535 new disclosures. This is approximately 44 percent above the number of new disclosures received in FY 2024 alone. OSC processed and closed 2,609 disclosures, and referred 23 disclosures of waste, fraud, and abuse to agency heads for investigation. Further, OSC continued to use enhanced methods to more efficiently resolve cases through its Alternative Dispute Resolution (ADR) program by completing 27 case mediations in FY 2025.

During the last several years, OSC has received numerous whistleblower disclosures from employees at the Department of Veterans Affairs (VA). OSC's work with VA whistleblowers has helped promote accountability and improvements within the VA. OSC continues to receive a disproportionately large number of cases from VA employees and, to address this, has utilized a streamlined system of managing those cases, which includes a monthly status call with the VA regarding pending retaliation and other PPP investigations.

OSC fulfills its statutory responsibility to assist agencies in informing and training their employees to prevent prohibited personnel practices, whistleblower reprisals, and Hatch Act and USERRA violations, and encourage reporting of claims of waste, fraud, and abuse. In FY 2025, OSC conducted 273 outreach activities throughout the Federal Government, exceeding its annual training goals.

	Cases Received 2025	Cases Resolved 2025
Case Type:		
Prohibited personnel practice complaints	6,572	6,210
Hatch Act complaints	694	710
Whistleblower Disclosures	2,535	2,609
USERRA cases	19	19
Totals	9,820	9,536

Similar to FY 2025, OSC projects case intake levels to remain high throughout FY 2026 and FY 2027. This is anticipated given some of the significant results that OSC has achieved for the American taxpayer in recent years, which has garnered increased media exposure.

Overall, the requested funding for FY 2027 will enable OSC to remain efficient in its operations to meet the demand for OSC's services, protect whistleblowers in the VA and other agencies, protect the employment rights of returning service members, and protect the Federal merit system from prohibited personnel practices and Hatch Act violations.

Object Classification (in millions of dollars)

Identification code 062–0100–0–1–805	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	19	19	19
12.1 Civilian personnel benefits	7	7	7
23.1 Rental payments to GSA	2	2	2
25.2 Other services from non-Federal sources	3	4	3
99.0 Direct obligations	31	32	31
99.5 Adjustment for rounding			1
99.9 Total new obligations, unexpired accounts	31	32	32

Employment Summary

Identification code 062–0100–0–1–805	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	123	119	123

OTHER COMMISSIONS AND BOARDS

Federal Funds

Commission for the Preservation of America's Heritage Abroad

Salaries and Expenses

For necessary expenses for the Commission for the Preservation of America's Heritage Abroad, as authorized by chapter 3123 of title 54, United States Code, $770,000, of which $115,500 shall remain available until September 30, 2028: Provided, That the Commission may procure temporary, intermittent, and other services notwithstanding paragraph (3) of section 312304(b) of such chapter: Provided further, That such authority shall terminate on October 1, 2027: Provided further, That the Commission shall notify the Committees on Appropriations prior to exercising such authority.

Program and Financing (in millions of dollars)

Identification code 095–9911–0–1–999	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Other Commissions and Boards (Direct)	1	1	1
0900 Total new obligations, unexpired accounts (object class 99.5)	1	1	1
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1	1	1
1930 Total budgetary resources available	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		1	
3010 New obligations, unexpired accounts	1	1	1
3020 Outlays (gross)		-2	-1
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1	1	1
Outlays, gross:			
4010 Outlays from new discretionary authority		1	1
4011 Outlays from discretionary balances		1	
4020 Outlays, gross (total)		2	1
4180 Budget authority, net (total)	1	1	1
4190 Outlays, net (total)		2	1

This account includes the request for the Commission for the Preservation of America's Heritage Abroad, which helps preserve cultural sites associated with the foreign heritage of Americans from eastern and central Europe by identifying properties; negotiating U.S. agreements with foreign governments; and facilitating restoration, preservation, and memorialization efforts. The request includes funding required to enable the Commission to meet its requirements for staff and operational expenses.

PATIENT-CENTERED OUTCOMES RESEARCH TRUST FUND

Federal Funds

Payment to the Patient-Centered Outcomes Research Trust Fund

Program and Financing (in millions of dollars)

Identification code 579–1299–0–1–552	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 General Fund Payment	338	356	364
0900 Total new obligations, unexpired accounts (object class 94.0)	338	356	364
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	338	356	364
1930 Total budgetary resources available	338	356	364
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	338	356	364
3020 Outlays (gross)	-338	-356	-364
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	338	356	364
Outlays, gross:			
4100 Outlays from new mandatory authority	338	356	364
4180 Budget authority, net (total)	338	356	364
4190 Outlays, net (total)	338	356	364

This fund exists for issuance of general fund appropriations to the Patient-Centered Outcomes Research Trust Fund. In accordance with Public Law 116–94, annual appropriations will continue through 2029.

Trust Funds

Patient-Centered Outcomes Research Trust Fund

Special and Trust Fund Receipts (in millions of dollars)

Identification code 579–8299–0–7–552	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	90	49	58
0198 Reconciliation adjustment	-46		
0199 Balance, start of year	44	49	58
Receipts:			
Current law:			
1110 Fees on Health Insurance and Self-insured Health Plans, PCORTF	508	543	566
1140 Interest Received by Trust Funds, PCORTF	5	6	6
1140 Payment from the General Fund, Patient-Centered Outcomes Research Trust Fund	338	356	364
1198 Rounding Adjustment	1		
1199 Total current law receipts	852	905	936
1999 Total receipts	852	905	936
2000 Total: Balances and receipts	896	954	994
Appropriations:			
Current law:			
2101 Patient-Centered Outcomes Research Trust Fund	-852	-899	-931
2103 Patient-Centered Outcomes Research Trust Fund	-44	-48	-51
2132 Patient-Centered Outcomes Research Trust Fund	49	51	53
2199 Total current law appropriations	-847	-896	-929
2999 Total appropriations	-847	-896	-929
5099 Balance, end of year	49	58	65

Program and Financing (in millions of dollars)

Identification code 579–8299–0–7–552	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Obligations to PCORI	847	717	743
0002 Obligations to HHS		179	186
0900 Total new obligations, unexpired accounts (object class 94.0)	847	896	929
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	852	899	931
1203 Appropriation (previously unavailable)(special or trust)	44	48	51
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-49	-51	-53
1260 Appropriations, mandatory (total)	847	896	929
1900 Budget authority (total)	847	896	929
1930 Total budgetary resources available	847	896	929

	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	2	
3010	New obligations, unexpired accounts	847	896	929
3020	Outlays (gross)	-848	-898	-929
3050	Unpaid obligations, end of year	2		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	2	
3200	Obligated balance, end of year	2		
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	847	896	929
	Outlays, gross:			
4100	Outlays from new mandatory authority	847	896	929
4101	Outlays from mandatory balances	1	2	
4110	Outlays, gross (total)	848	898	929
4180	Budget authority, net (total)	847	896	929
4190	Outlays, net (total)	848	898	929
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	47	223	51
5001	Total investments, EOY: Federal securities: Par value	223	51	53

Public Law 116–94 authorized the extension of the Patient-Centered Outcomes Research Trust Fund (PCORTF) to receive amounts from general fund appropriations, fees on health insurance and self-insured plans, and interest earned on investments. Amounts appropriated or credited to the PCORTF are available to the Patient-Centered Outcomes Research Institute and the Secretary of Health and Human Services for carrying out part D of Title XI of the Social Security Act and section 937 of the Public Health Service Act, respectively. The PCORTF terminates at the end of FY 2029.

POSTAL SERVICE

Federal Funds

Payment to the Postal Service Fund

For payment to the Postal Service Fund for revenue forgone on free and reduced rate mail, pursuant to subsections (c) and (d) of section 2401 of title 39, United States Code, $32,394,000: Provided, That mail for overseas voting and mail for the blind shall continue to be free: Provided further, That none of the funds made available to the Postal Service by this Act shall be used to implement any rule, regulation, or policy of charging any officer or employee of any State or local child support enforcement agency, or any individual participating in a State or local program of child support enforcement, a fee for information requested or provided concerning an address of a postal customer: Provided further, That none of the funds provided in this Act shall be used to consolidate or close small rural and other small post offices: Provided further, That the Postal Service may not destroy, and shall continue to offer for sale, any copies of the Multinational Species Conservation Funds Semipostal Stamp, as authorized under the Multinational Species Conservation Funds Semipostal Stamp Act of 2010 (Public Law 111–241).

Program and Financing (in millions of dollars)

Identification code 018–1001–0–1–372	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Free Mail	42	38	32
0003 Revenue Forgone	8		
0004 Compacts of Free Association	32	32	32
0900 Total new obligations, unexpired accounts (object class 94.0)	82	70	64
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	50	38	32
Appropriations, mandatory:			
1200 Appropriation	32	32	32
1900 Budget authority (total)	82	70	64
1930 Total budgetary resources available	82	70	64
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	82	70	64
3020 Outlays (gross)	-82	-70	-64
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	50	38	32
Outlays, gross:			
4010 Outlays from new discretionary authority	50	38	32
Mandatory:			
4090 Budget authority, gross	32	32	32
Outlays, gross:			
4100 Outlays from new mandatory authority	32	32	32
4180 Budget authority, net (total)	82	70	64
4190 Outlays, net (total)	82	70	64

The Budget proposes $32,394,000 for the U.S. Postal Service for the estimated 2027 costs of free mail service for the blind and overseas voting.

Pursuant to P.L. 93–328, the 2027 appropriation request of the U.S. Postal Service for Payment to the Postal Service Fund for the costs of free mail service for the blind and overseas voting is $12,486,000. This amount includes $35,252,000 requested for the estimated 2027 costs of free mail service for the blind and overseas voting and a reduction of $22,766,000 as a reconciliation adjustment for 2024 actual mail volume of free mail service for the blind and overseas voting.

Postal Service Fund

Program and Financing (in millions of dollars)

Identification code 018–4020–0–3–372	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Electric Vehicles and Infrastructure [P.L. 117–169]	648	237	237
0003 Interest	604		
0004 Supplies and services	254		
0799 Total direct obligations	1,506	237	237
0801 Postal field operations	60,329	61,017	62,138
0802 Transportation	8,394	8,411	8,482
0803 Building occupancy	4,114	4,277	4,419
0804 Supplies and services	3,196	3,647	3,699
0805 Research and development	2	2	2
0806 Administration and area operations	7,319	7,988	9,098
0807 Interest		634	478
0808 Servicewide expenses	392	435	447
0809 Reimbursable program activities, subtotal	83,746	86,411	88,763
0810 Capital Investment	2,728	3,317	2,442
0811 Change in resources on order and inventory	286		
0812 Postal Regulatory Commission	26	28	28
0819 Reimbursable program activities, subtotal	3,040	3,345	2,470
0899 Total reimbursable obligations	86,786	89,756	91,233
0900 Total new obligations, unexpired accounts	88,292	89,993	91,470
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	16,426	11,346	5,185
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected			241
1710 Transferred to other accounts [018–0100]			-241
Spending authority from offsetting collections, mandatory:			
1800 Collected [USPS Revenue]	83,548	84,100	86,290
1800 Collected [P.L. 103–123]	8	11	
1810 Spending authority from offsetting collections transferred to other accounts [018–0100]	-268	-274	
1810 Spending authority from offsetting collections transferred to other accounts [070–0530]	-4	-5	-5
1820 Capital transfer of spending authority from offsetting collections to general fund	-72		
1850 Spending auth from offsetting collections, mand (total)	83,212	83,832	86,285
1900 Budget authority (total)	83,212	83,832	86,285
1930 Total budgetary resources available	99,638	95,178	91,470
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	11,346	5,185	

POSTAL SERVICE FUND—Continued

Program and Financing—Continued

Identification code 018–4020–0–3–372		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3,021	2,946	3,973
3010	New obligations, unexpired accounts	88,292	89,993	91,470
3020	Outlays (gross)	-88,367	-88,966	-90,409
3050	Unpaid obligations, end of year	2,946	3,973	5,034
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3,021	2,946	3,973
3200	Obligated balance, end of year	2,946	3,973	5,034
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	83,212	83,832	86,285
	Outlays, gross:			
4100	Outlays from new mandatory authority	83,211	80,630	85,011
4101	Outlays from mandatory balances	5,156	8,336	5,398
4110	Outlays, gross (total)	88,367	88,966	90,409
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-1,419	-1,307	-1,279
4121	Interest on Federal securities	-930	-327	-69
4121	Interest on Federal securities [P.L. 117–169]	-151	-61	-13
4123	Non-Federal sources	-81,056	-82,137	-84,924
4130	Offsets against gross budget authority and outlays (total)	-83,556	-83,832	-86,285
4160	Budget authority, net (mandatory)	-344	.....	.....
4170	Outlays, net (mandatory)	4,811	5,134	4,124
4180	Budget authority, net (total)	-344	.....	.....
4190	Outlays, net (total)	4,811	5,134	4,124
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	19,447	13,708	8,986
5001	Total investments, EOY: Federal securities: Par value	13,708	8,986	5,274

The Postal Reorganization Act of 1970 (Public Law 91–375), converted the Post Office Department into the U.S. Postal Service (USPS), an independent establishment within the Executive Branch. This legislation reorganized the Postal Service to function in a businesslike manner, though Section 2401 authorized annual appropriations to reimburse the Postal Service for public service costs incurred and for revenue forgone when providing services for free or at reduced rates to groups such as the blind, non-profit organizations, local newspapers, military and overseas voters, and publishers of educational material. The Postal Service commenced operations July 1, 1971. The Agency is charged with providing patrons with reliable mail service at reasonable rates and fees.

The Postal Service is governed by an 11-member Board of Governors, including nine Governors appointed by the President, a Postmaster General who is selected by the Governors, and a Deputy Postmaster General who is selected by the Governors and the Postmaster General.

The activities of the Postal Service are financed from: (1) mail and services revenue; (2) reimbursements from Federal and non-Federal sources; (3) proceeds from borrowing; (4) interest from U.S. treasury securities and other investments; and (5) appropriations by the Congress. All receipts and deposits are made to the Postal Service Fund and are available without fiscal year limitation for payment of all expenses incurred, retirement of obligations, investment in capital assets, and investment in obligations and securities. Since 1971, there have been several reforms. Notably, the Omnibus Budget Reconciliation Act of 1989 (Public Law 101–239) moved the Postal Service "off-budget" so that, beginning in 1990, the receipts and disbursements of the Fund are not considered as part of the congressional and executive budget process. Annual appropriations to the Postal Service are recorded on-budget in the Payment to the Postal Service Fund. Payments owed by the Postal Service to Office of Personnel Management (OPM) managed accounts are recorded "on budget" in those accounts.

The Revenue Forgone Reform Act of 1993 (Public Law 103–123) amended Section 2401 of the Postal Reorganization Act and replaced the indefinite authorization of appropriations to support reduced rates for non-profits with an authorization of annual appropriations of $29 million each year from 1994 through 2035. This amount was estimated to compensate for insufficient appropriations for fiscal years 1991 through 1993 and for revenue losses from mandated reductions to postage rates to non-profits through 1998. From 1994 to 2016 and from 2024 to 2025, the Postal Service received $573 million in total appropriations under Public Law 103–123. The Postal Service has continued to receive annual appropriations to reimburse it for free postage for the blind and overseas absentee balloting materials pursuant to the Postal Reorganization Act.

The 2006 Postal Accountability and Enhancement Act (Public Law 109–435) or PAEA made a number of changes affecting the operations and oversight of the Postal Service. The Act provided for separate accounting and reporting for market-dominant products such as First-Class Mail and competitive products such as package delivery. The Act also amended the process for determining rate increases for market-dominant products, in part by imposing a 10-year limit on rate increases linked to the Consumer Price Index for All Urban Consumers (CPI-U). In 2017, the Postal Regulatory Commission announced proposed changes to the rate structure including increases above the cap of the CPI-U. In November 2020, the Postal Regulatory Commission adopted final rules to give the Postal Service greater flexibility in establishing prices for Market Dominant mail products, and in August 2021, the first postage rates using this new market-dominant price flexibility took effect. In January 2026, the Postal Regulatory Commission adopted new rules restricting the Postal Service from increasing rates above the *de minimis* threshold for Market Dominant products more than once per fiscal year through 2030.

PAEA also created the Postal Service Retiree Health Benefits (RHB) Fund, intended to place the Postal Service on a path to fully fund retiree (annuitant) health benefits liabilities. This Fund was to receive from the Postal Service: (1) the pension savings provided to the Postal Service by the Postal Civil Service Retirement System Funding Reform Act of 2003 (Public Law 108–18) that were held in escrow during 2006; (2) a 10-year stream of payments defined within PAEA to begin the liquidation of the Postal Service's unfunded liability for post-retirement health benefits; (3) beginning in 2017, payments for the actuarial cost of Postal Service contributions for the post-retirement health benefits for its current employees; (4) beginning in 2017, a 40-year amortization payment to fund any remaining unfunded liabilities associated with post-retirement health benefits of Postal Service employees; and (5) the surplus resources of the Civil Service Retirement and Disability Fund that are not needed to finance future retirement benefits under the Civil Service Retirement System (CSRS) to current or former employees of the Postal Service that are attributable to civilian employment with the Postal Service. After passage in 2006, the Postal Service contributed $38 billion to the Fund but failed to make required payments each year from 2012 through 2021, thus steadily increasing the size of the unfunded liability.

PAEA also required the Postal Service to begin a 27-year amortization to retire its unfunded liability under the CSRS in 2017. However, the Postal Service has never paid these amortization payments for its unfunded liability to the CSRS. From 2014 through 2021, the Postal Service also failed to make amortization payments related to unfunded liabilities under the Federal Employees Retirement System (FERS). In 2022, 2023, 2024, and 2025 the Postal Service made partial FERS amortization payments of $500 million, $600 million, $1 billion, and $1.5 billion respectively, $4.6 billion less in total than the payments due for those years. In total, as of September 30, 2025, the Postal Service reported $30.9 billion in outstanding amounts due to the Office of Personnel Management (OPM) related to CSRS and FERS. In light of the Postal Service's improving financial position, the Budget assumes that the Postal Service will make the annual FERS amortization payments nearly in full beginning in 2026. However, the Budget reflects continued default on amortization of the unfunded liability to the CSRS.

The Postal Service Reform Act of 2022 (Public Law 117–108) or PSRA eliminated the requirement established by PAEA for the Postal Service to

begin making payments in 2017 for the actuarial cost of Postal Service contributions for post-retirement benefits of current employees, including any payments owed prior to that date, resulting in the removal of $57 billion in unfunded liabilities from the Postal Service's balance sheet. The PSRA also codified use of the RHB Fund to meet retirement and health care-related operating costs of the Postal Service, among other changes. A new payment mandated by the PSRA, based on the difference between government contributions to be paid from the RHB fund and the net claims costs of individuals provided coverage from the fund, will begin in 2026.

The Postal Service has statutory borrowing from the Federal Financing Bank (FFB) authority capped at $15 billion, as amended by Public Law 101–227, with the annual increase in outstanding debt limited to $3 billion, as amended by PAEA. As of September 30, 2025, the total debt outstanding to the FFB was $15.0 billion. Section 6001 of the Coronavirus Aid, Relief and Economic Security (CARES) Act of 2020 (Public Law 116–136) provided an additional $10 billion in borrowing authority to be used exclusively for COVID–19 related operating expenses. Pursuant to Section 801 of the Consolidated Appropriations Act of 2021 (Public Law 116–260), no repayment is required for amounts borrowed under the CARES Act.

Object Classification (in millions of dollars)

Identification code 018–4020–0–3–372		2025 actual	2026 est.	2027 est.
	Direct obligations:			
26.0	Supplies and materials	254	.....	.....
31.0	Equipment	648	237	237
43.0	Interest and dividends	604	.....	.....
99.0	Direct obligations	1,506	237	237
	Reimbursable obligations:			
	Personnel compensation:			
11.1	Full-time permanent	32,944	33,350	34,234
11.3	Other than full-time permanent	5,513	5,559	5,703
11.5	Other personnel compensation	6,844	6,887	7,057
11.9	Total personnel compensation	45,301	45,796	46,994
12.1	Civilian personnel benefits	19,454	19,497	20,243
13.0	Benefits for former personnel	209	743	943
21.0	Travel and transportation of persons	223	258	267
22.0	Transportation of things	9,122	9,233	9,340
23.1	Rental payments to GSA	29	29	30
23.2	Rental payments to others	2,798	2,798	2,886
23.3	Communications, utilities, and miscellaneous charges	976	1,087	1,132
24.0	Printing and reproduction	96	77	73
25.2	Other services from non-Federal sources	3,766	4,002	4,080
26.0	Supplies and materials	1,759	1,920	1,947
31.0	Equipment	633	3,181	2,312
32.0	Land and structures	2,082	125	121
42.0	Insurance claims and indemnities	338	376	387
43.0	Interest and dividends	.....	634	478
99.0	Reimbursable obligations	86,786	89,756	91,233
99.9	Total new obligations, unexpired accounts	88,292	89,993	91,470

Employment Summary

Identification code 018–4020–0–3–372		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	607,004	598,359	595,445

Office of Inspector General

Salaries and Expenses

(including transfer of funds)

For necessary expenses of the Office of Inspector General in carrying out the provisions of chapter 4 of title 5, United States Code, $241,461,000, to be derived by transfer from the Postal Service Fund and expended as authorized by section 603(b)(3) of the Postal Accountability and Enhancement Act (Public Law 109–435).

Program and Financing (in millions of dollars)

Identification code 018–0100–0–1–372		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Audit	80	82	72
0002	Investigations	192	196	172
0799	Total direct obligations	272	278	244
0801	Office of Inspector General (Reimbursable)	3	1	1
0900	Total new obligations, unexpired accounts	275	279	245
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	11	7	3
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	3	1	1
1711	Transferred from other accounts [018–4020]	268	274	241
1750	Spending auth from offsetting collections, disc (total)	271	275	242
1900	Budget authority (total)	271	275	242
1930	Total budgetary resources available	282	282	245
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	7	3	.....
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	275	279	245
3020	Outlays (gross)	-275	-279	-245
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	271	275	242
	Outlays, gross:			
4010	Outlays from new discretionary authority	271	275	242
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-3	-1	-1
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	4	4	3
4180	Budget authority, net (total)	268	274	241
4190	Outlays, net (total)	272	278	244

The U.S. Postal Service Office of Inspector General (USPS OIG) is an independent organization charged with reporting to Congress on the overall efficiency, effectiveness, and economy of Postal Service programs and operations. The USPS OIG meets this responsibility by conducting audits, investigations, and other reviews. The USPS OIG focuses on the prevention, identification, and elimination of: (1) waste, fraud, and abuse; (2) violations of laws, rules, and regulations; and (3) inefficiencies in Postal Service programs and operations.

The Budget proposes $241,461,000 for USPS OIG's operations.

Pursuant to P.L. 109–435, the 2027 appropriation request of the USPS OIG is $280,405,000 .

Section 603(b)(1) of P.L. 109–435 (Postal Accountability and Enhancement Act) authorizes appropriations for the USPS OIG out of the off-budget Postal Service Fund beginning in 2009. The authorization resulted in the reclassification of USPS OIG spending from off-budget mandatory to off-budget discretionary.

Object Classification (in millions of dollars)

Identification code 018–0100–0–1–372		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	147	157	136
11.3	Other than full-time permanent	.....	1	1
11.5	Other personnel compensation	1	1	1
11.9	Total personnel compensation	148	159	138
12.1	Civilian personnel benefits	69	74	63
21.0	Travel and transportation of persons	6	4	4
23.2	Rental payments to others	6	6	6
23.3	Communications, utilities, and miscellaneous charges	2	2	2
25.1	Advisory and assistance services	20	19	18
25.3	Other goods and services from Federal sources	1	1	1
25.7	Operation and maintenance of equipment	12	9	8

OFFICE OF INSPECTOR GENERAL—Continued

Object Classification—Continued

Identification code 018–0100–0–1–372		2025 actual	2026 est.	2027 est.
26.0	Supplies and materials	1	1	1
31.0	Equipment	7	3	3
99.0	Direct obligations	272	278	244
99.0	Reimbursable obligations	3	1	1
99.9	Total new obligations, unexpired accounts	275	279	245

Employment Summary

Identification code 018–0100–0–1–372		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	874	916	776
2001	Reimbursable civilian full-time equivalent employment	4	4	4

PRESIDIO TRUST

Federal Funds

PRESIDIO TRUST

Program and Financing (in millions of dollars)

Identification code 512–4331–0–3–303		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Presidio Trust (Reimbursable)	208	370	219
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	325	333	160
1021	Recoveries of prior year unpaid obligations	13	.....	.....
1070	Unobligated balance (total)	338	333	160
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	225	207	218
1701	Change in uncollected payments, Federal sources	-16	.....	.....
1720	Capital transfer of spending authority from offsetting collections to general fund	-1	.....	.....
1725	Spending authority from offsetting collections applied to repay debt	-5	-10	-15
1750	Spending auth from offsetting collections, disc (total)	203	197	203
1900	Budget authority (total)	203	197	203
1930	Total budgetary resources available	541	530	363
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	333	160	144
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	268	222	291
3010	New obligations, unexpired accounts	208	370	219
3020	Outlays (gross)	-241	-301	-221
3040	Recoveries of prior year unpaid obligations, unexpired	-13	.....	.....
3050	Unpaid obligations, end of year	222	291	289
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-48	-32	-32
3070	Change in uncollected pymts, Fed sources, unexpired	16	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-32	-32	-32
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	220	190	259
3200	Obligated balance, end of year	190	259	257
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	203	197	203
	Outlays, gross:			
4010	Outlays from new discretionary authority	165	108	112
4011	Outlays from discretionary balances	76	193	109
4020	Outlays, gross (total)	241	301	221
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-8	-2	-2
4031	Interest on Federal securities	-17	-10	-10
4033	Non-Federal sources	-200	-195	-206
4040	Offsets against gross budget authority and outlays (total)	-225	-207	-218
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	16	.....	.....
4070	Budget authority, net (discretionary)	-6	-10	-15
4080	Outlays, net (discretionary)	16	94	3
4180	Budget authority, net (total)	-6	-10	-15
4190	Outlays, net (total)	16	94	3
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	269	349	262
5001	Total investments, EOY: Federal securities: Par value	349	262	202

Object Classification (in millions of dollars)

Identification code 512–4331–0–3–303		2025 actual	2026 est.	2027 est.
11.1	Reimbursable obligations: Personnel compensation: Full-time permanent	43	49	51
11.9	Total personnel compensation	43	49	51
12.1	Civilian personnel benefits	16	19	20
23.3	Communications, utilities, and miscellaneous charges	11	11	11
25.2	Other services from non-Federal sources	125	195	74
26.0	Supplies and materials	1	1	1
31.0	Equipment	4	4	4
32.0	Land and structures	8	91	58
99.9	Total new obligations, unexpired accounts	208	370	219

Employment Summary

Identification code 512–4331–0–3–303		2025 actual	2026 est.	2027 est.
2001	Reimbursable civilian full-time equivalent employment	317	339	339

PRIVACY AND CIVIL LIBERTIES OVERSIGHT BOARD

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Privacy and Civil Liberties Oversight Board, as authorized by section 1061 of the Intelligence Reform and Terrorism Prevention Act of 2004 (42 U.S.C. 2000ee), $14,436,000, to remain available until September 30, 2028 .

Program and Financing (in millions of dollars)

Identification code 535–2724–0–1–054		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and expenses	14	14	14
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3	3	3
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	14	14	14
1900	Budget authority (total)	14	14	14
1930	Total budgetary resources available	17	17	17
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	3	3	3
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	2	2
3010	New obligations, unexpired accounts	14	14	14
3020	Outlays (gross)	-13	-14	-14
3050	Unpaid obligations, end of year	2	2	2
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	2	2
3200	Obligated balance, end of year	2	2	2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	14	14	14
	Outlays, gross:			
4010	Outlays from new discretionary authority	9	11	11

4011	Outlays from discretionary balances	4	3	3
4020	Outlays, gross (total)	13	14	14
4180	Budget authority, net (total)	14	14	14
4190	Outlays, net (total)	13	14	14

The Intelligence Reform and Terrorism Prevention Act of 2004 (IRTPA) created the Privacy and Civil Liberties Oversight Board (PCLOB). The IRTPA originally placed the Board within the Executive Office of the President. The Implementing Recommendations of the 9/11 Commission Act of 2007 reconstituted the Board as an independent oversight agency within the Executive Branch. All five members of the Board are nominated by the President and confirmed by the Senate for staggered six-year terms. The Board has two main responsibilities: 1) to analyze and review actions the executive branch takes to protect the United States from terrorism, ensuring that the need for such actions is balanced with the need to protect privacy and civil liberties; and 2) to ensure that liberty concerns are appropriately considered in the development and implementation of laws, regulations, and policies related to efforts to protect the Nation against terrorism. The Board is required to report semi-annually on its operations to the U.S. Congress, as well as inform the public of its activities, as appropriate.

Object Classification (in millions of dollars)

Identification code 535–2724–0–1–054		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	7	7	7
11.9	Total personnel compensation	7	7	7
12.1	Civilian personnel benefits	2	2	2
23.1	Rental payments to GSA	1	1	1
25.1	Advisory and assistance services	2	2	3
25.3	Other goods and services from Federal sources	1	1	.....
26.0	Supplies and materials	1	1	1
99.9	Total new obligations, unexpired accounts	14	14	14

Employment Summary

Identification code 535–2724–0–1–054		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	43	43	43

PUBLIC BUILDINGS REFORM BOARD

Federal Funds

SALARIES AND EXPENSES

Program and Financing (in millions of dollars)

Identification code 290–2860–0–1–804		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	2	4	3
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	7	9	9
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	4	4	.....
1930	Total budgetary resources available	11	13	9
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	9	9	6
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	2	.....
3010	New obligations, unexpired accounts	2	4	3
3020	Outlays (gross)	-3	-6	-3
3050	Unpaid obligations, end of year	2	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	2	.....
3200	Obligated balance, end of year	2	.....	.....
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4	4	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	1	4	.....
4011	Outlays from discretionary balances	2	2	3
4020	Outlays, gross (total)	3	6	3
4180	Budget authority, net (total)	4	4	.....
4190	Outlays, net (total)	3	6	3

The Federal Assets Sale and Transfer Act of 2016 (Public Law 114–287), enacted in December 2016, authorizes the Public Buildings Reform Board. The role of the Board is to identify opportunities for the Government to significantly reduce its inventory of civilian real property and reduce cost to the Government, subject to approval by the Office of Management and Budget. By law, the Board sunsets December 31, 2026.

Object Classification (in millions of dollars)

Identification code 290–2860–0–1–804		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1	1	1
25.1	Advisory and assistance services	1	3	2
99.9	Total new obligations, unexpired accounts	2	4	3

Employment Summary

Identification code 290–2860–0–1–804		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	2	2	2

PUBLIC DEFENDER SERVICE FOR THE DISTRICT OF COLUMBIA

Federal Funds

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA PUBLIC DEFENDER SERVICE

For salaries and expenses, including the transfer and hire of motor vehicles, of the District of Columbia Public Defender Service, as authorized by the National Capital Revitalization and Self-Government Improvement Act of 1997, $53,382,000: Provided, That notwithstanding any other provision of law, all amounts under this heading shall be apportioned quarterly by the Office of Management and Budget and obligated and expended in the same manner as funds appropriated for salaries and expenses of Federal agencies: Provided further, That the District of Columbia Public Defender Service may establish for employees of the District of Columbia Public Defender Service a program substantially similar to the program set forth in subchapter II of chapter 35 of title 5, United States Code, except that the maximum amount of the payment made under the program to any individual may not exceed the amount referred to in section 3523(b)(3)(B) of title 5, United States Code: Provided further, That for the purposes of engaging with, and receiving services from, Federal Franchise Fund Programs established in accordance with section 403 of the Government Management Reform Act of 1994, as amended, the District of Columbia Public Defender Service shall be considered an agency of the United States Government: Provided further, That the District of Columbia Public Defender Service may enter into contracts for the procurement of severable services and multiyear contracts for the acquisition of property and services to the same extent and under the same conditions as an executive agency under sections 3902 and 3903 of title 41, United States Code.

Program and Financing (in millions of dollars)

Identification code 511–1733–0–1–754		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Public Defender Service	51	54	53
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3	6	6
1001	Discretionary unobligated balance brought fwd, Oct 1	3	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	54	54	53

FEDERAL PAYMENT TO THE DISTRICT OF COLUMBIA PUBLIC DEFENDER SERVICE—Continued

Program and Financing—Continued

Identification code 511–1733–0–1–754		2025 actual	2026 est.	2027 est.
1930	Total budgetary resources available	57	60	59
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	6	6	6
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	10	10	6
3010	New obligations, unexpired accounts	51	54	53
3011	Obligations ("upward adjustments"), expired accounts	1		1
3020	Outlays (gross)	-52	-58	-53
3050	Unpaid obligations, end of year	10	6	7
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	10	10	6
3200	Obligated balance, end of year	10	6	7
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	54	54	53
	Outlays, gross:			
4010	Outlays from new discretionary authority	45	49	48
4011	Outlays from discretionary balances	7	9	5
4020	Outlays, gross (total)	52	58	53
4180	Budget authority, net (total)	54	54	53
4190	Outlays, net (total)	52	58	53

The Public Defender Service for the District of Columbia (PDS) is a federally funded, independent organization governed by an eleven-member Board of Trustees. PDS was created in 1970 by a Federal statute (P.L. 91–358; see also D.C. Code Sec. 2–1601, et seq.) to fulfill the constitutional mandate (under *Gideon v. Wainwright*) to provide criminal defense counsel for individuals who cannot afford to hire a lawyer. PDS's mission is to provide and promote quality legal representation for indigent adults and children facing a loss of liberty in the District of Columbia justice system and thereby protect society's interest in the fair administration of justice. PDS specializes in representation in the most complex and resource-intensive criminal and delinquency cases. PDS also represents individuals facing involuntary civil commitment in the District's mental health system and individuals facing parole revocation for D.C. Code offenses.

Object Classification (in millions of dollars)

Identification code 511–1733–0–1–754		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	27	29	28
11.8	Special personal services payments	1	1	1
11.9	Total personnel compensation	28	30	29
12.1	Civilian personnel benefits	11	12	12
23.1	Rental payments to GSA	3	3	3
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	2	2	2
25.2	Other services from non-Federal sources	2	2	2
25.3	Other goods and services from Federal sources	1	1	1
25.7	Operation and maintenance of equipment	1	1	1
26.0	Supplies and materials	1	1	1
31.0	Equipment	1	1	1
99.0	Direct obligations	51	54	53
99.9	Total new obligations, unexpired accounts	51	54	53

Employment Summary

Identification code 511–1733–0–1–754		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	228	237	253

PAYMENT TO PUERTO RICO OVERSIGHT BOARD

Federal Funds

PAYMENT TO PUERTO RICO OVERSIGHT BOARD

Special and Trust Fund Receipts (in millions of dollars)

Identification code 328–5619–0–2–806		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1110	Payment from Puerto Rico, Puerto Rico Oversight Board	59	59	59
2000	Total: Balances and receipts	59	59	59
	Appropriations:			
	Current law:			
2101	Payment to Puerto Rico Oversight Board	-59	-59	-59
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 328–5619–0–2–806		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Payment to Oversight Board	59	59	59
0900	Total new obligations, unexpired accounts (object class 25.2)	59	59	59
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	59	59	59
1930	Total budgetary resources available	59	59	59
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	59	59	59
3020	Outlays (gross)	-59	-59	-59
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	59	59	59
	Outlays, gross:			
4100	Outlays from new mandatory authority	59	59	59
4180	Budget authority, net (total)	59	59	59
4190	Outlays, net (total)	59	59	59

The Puerto Rico Oversight, Management, and Economic Stability Act (P.L. 114–187) created an oversight board that is not a department, agency, establishment, or instrumentality of the Federal Government but is an entity within the territorial government, which is not subject to the supervision or control of any Federal agency. See 42 U.S.C. 2121(c). Although the Board's financing is derived entirely from the territorial government, the flow of funds from the territory to the Board is mandated by Federal law. Because Federal law prescribes the flow of funds to the Board, the Budget reflects the allocation of resources by the territorial government to the new territorial entity with a net zero Federal deficit impact, consistent with long-standing budgetary concepts. Because the Board itself is not a Federal entity, its operations will not be included in the Federal Government's Budget. Data are presented here on a Puerto Rico fiscal year basis (July 1 to June 30).

RAILROAD RETIREMENT BOARD

Federal Funds

DUAL BENEFITS PAYMENTS ACCOUNT

For payment to the Dual Benefits Payments Account, authorized under section 15(d) of the Railroad Retirement Act of 1974, $4,000,000, which shall include amounts becoming available in fiscal year 2027 pursuant to section 224(c)(1)(B) of Public Law 98–76; and in addition, an amount, not to exceed 2 percent of the amount provided herein, shall be available proportional to the amount by which the product of recipients and the average benefit received exceeds the amount available for payment of vested dual benefits: Provided, That the total amount

provided herein shall be credited in 12 approximately equal amounts on the first day of each month in the fiscal year.

Program and Financing (in millions of dollars)

Identification code 060–0111–0–1–601		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Dual Benefits Payments Account (Direct)	5	5	4
0900	Total new obligations, unexpired accounts (object class 41.0)	5	5	4
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1		2	2
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	7	5	4
	Appropriations, mandatory:			
1200	Appropriation	1		
1900	Budget authority (total)	8	5	4
1930	Total budgetary resources available	8	7	6
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
1941	Unexpired unobligated balance, end of year	2	2	2
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	5	5	4
3020	Outlays (gross)	-5	-5	-4
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	7	5	4
	Outlays, gross:			
4010	Outlays from new discretionary authority	5	5	4
	Mandatory:			
4090	Budget authority, gross	1		
4180	Budget authority, net (total)	8	5	4
4190	Outlays, net (total)	5	5	4

This appropriation is a Federal subsidy to the rail industry pension for costs not financed by the railroad sector.

Established in conjunction with the Railroad Retirement Solvency Act of 1983, this account acts as a conduit for various financial transactions, such as interfund transfers and fund transfers from the Department of the Treasury.

Federal Payments to the Railroad Retirement Accounts

For payment to the accounts established in the Treasury for the payment of benefits under the Railroad Retirement Act for interest earned on unnegotiated checks, $75,000, to remain available through September 30, 2028, which shall be the maximum amount available for payment pursuant to section 417 of Public Law 98–76.

Program and Financing (in millions of dollars)

Identification code 060–0113–0–1–601		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Federal Payments to Railroad Retirement Accounts (Direct)	863	798	867
0900	Total new obligations, unexpired accounts (object class 42.0)	863	798	867
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1200	Appropriation	863	798	867
1930	Total budgetary resources available	863	798	867
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	863	798	867
3020	Outlays (gross)	-863	-798	-867
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	863	798	867
	Outlays, gross:			
4100	Outlays from new mandatory authority	863	798	867
4180	Budget authority, net (total)	863	798	867
4190	Outlays, net (total)	863	798	867

This account funds interest on uncashed checks and the transfer of income taxes on Tier I and Tier II railroad retirement benefits.

Railroad Unemployment Insurance Extended Benefit Payments

Program and Financing (in millions of dollars)

Identification code 060–0117–0–1–603		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	3	3	
3020	Outlays (gross)		-3	
3050	Unpaid obligations, end of year	3		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	3	3	
3200	Obligated balance, end of year	3		
	Budget authority and outlays, net:			
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances		3	
4180	Budget authority, net (total)			
4190	Outlays, net (total)		3	

This appropriation provides funding for extended unemployment benefits paid by the Railroad Retirement Board under the Worker, Homeownership, and Business Assistance Act of 2009 (P.L. 111–92), the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111–312), the Temporary Payroll Tax Cut Continuation Act (P.L. 112–78), the Middle Class Tax Relief and Job Creation Act of 2012 (P.L. 112–96), the CARES Act (P.L. 116–136), the Consolidated Appropriations Act, 2021 (P.L. 116–260), and the American Rescue Plan Act of 2021 (P.L. 117–2).

Railroad Unemployment Insurance Waiver of 7 Day Period

Program and Financing (in millions of dollars)

Identification code 060–0123–0–1–603		2025 actual	2026 est.	2027 est.
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		1	1
3011	Obligations ("upward adjustments"), expired accounts	1		
3050	Unpaid obligations, end of year	1	1	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year		1	1
3200	Obligated balance, end of year	1	1	1
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

Railroad Unemployment Insurance Enhanced Benefit Payments

Program and Financing (in millions of dollars)

Identification code 060–0122–0–1–603		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	223	223	223
1930	Total budgetary resources available	223	223	223
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	223	223	223
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1	
3020	Outlays (gross)		-1	
3050	Unpaid obligations, end of year	1		

RAILROAD UNEMPLOYMENT INSURANCE ENHANCED BENEFIT PAYMENTS—Continued

Program and Financing—Continued

Identification code 060–0122–0–1–603	2025 actual	2026 est.	2027 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	
3200 Obligated balance, end of year	1		
Budget authority and outlays, net:			
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances		1	
4180 Budget authority, net (total)			
4190 Outlays, net (total)		1	

This appropriation provides funding for Railroad Unemployment Insurance Enhanced Benefit Payments paid by the Railroad Retirement Board under the CARES Act (P.L. 116–136), the Consolidated Appropriations Act, 2021 (P.L. 116–260), and the American Rescue Plan Act of 2021 (P.L. 117–2).

Trust Funds

RAILROAD UNEMPLOYMENT INSURANCE TRUST FUND

Program and Financing (in millions of dollars)

Identification code 060–8051–0–7–603	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Railroad Unemployment Insurance Trust Fund (Direct)	111	140	159
0801 Railroad Unemployment Insurance Trust Fund (Reimbursable)	17	18	18
0900 Total new obligations, unexpired accounts	128	158	177
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		2	2
1020 Adjustment of unobligated bal brought forward, Oct 1	2		
1033 Recoveries of prior year paid obligations	6		
1070 Unobligated balance (total)	8	2	2
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	18	20	20
1103 Appropriation (previously unavailable)(special or trust)	10		
1135 Appropriations precluded from obligation (special or trust)	-9		
1160 Appropriation, discretionary (total)	19	20	20
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	27	13	15
1203 Appropriation (unavailable balances)	442	382	286
1235 Appropriations precluded from obligation (special or trust)	-381	-275	-162
1260 Appropriations, mandatory (total)	88	120	139
Spending authority from offsetting collections, mandatory:			
1800 Collected	15	18	18
1900 Budget authority (total)	122	158	177
1930 Total budgetary resources available	130	160	179
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10	11	
3010 New obligations, unexpired accounts	128	158	177
3020 Outlays (gross)	-127	-169	-177
3050 Unpaid obligations, end of year	11		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10	11	
3200 Obligated balance, end of year	11		
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	19	20	20
Outlays, gross:			
4010 Outlays from new discretionary authority	19	20	20
Mandatory:			
4090 Budget authority, gross	103	138	157
Outlays, gross:			
4100 Outlays from new mandatory authority	103	138	157
4101 Outlays from mandatory balances	5	11	
4110 Outlays, gross (total)	108	149	157
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-21	-18	-18
Additional offsets against gross budget authority only:			
4143 Recoveries of prior year paid obligations, unexpired accounts	6		
4160 Budget authority, net (mandatory)	88	120	139
4170 Outlays, net (mandatory)	87	131	139
4180 Budget authority, net (total)	107	140	159
4190 Outlays, net (total)	106	151	159
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	1	1	1
5092 Unexpired unavailable balance, EOY: Offsetting collections	1	1	1

The Board administers a separate fund for unemployment and sickness insurance payments. Administrative expenses are financed from employer unemployment taxes.

Object Classification (in millions of dollars)

Identification code 060–8051–0–7–603	2025 actual	2026 est.	2027 est.
Direct obligations:			
42.0 Benefit payments	94	120	139
94.0 Financial transfers	19	20	20
99.0 Direct obligations	113	140	159
99.0 Reimbursable obligations	15	18	18
99.9 Total new obligations, unexpired accounts	128	158	177

RAIL INDUSTRY PENSION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 060–8011–0–7–601	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	429	541	258
Receipts:			
Current law:			
1110 Refunds, Rail Industry Pension Fund		-11	-11
1110 Taxes, Rail Industry Pension Fund	3,855	3,910	3,979
1140 Interest and Profits on Investments in Public Debt Securities, Rail Industry Pension Fund	24	20	20
1140 Payment from the National Railroad Retirement Investment Trust, Rail Industry Pension Fund	1,367	1,575	1,642
1140 Federal Payments to Railroad Retirement Trust Funds, Rail Industry Pension Fund	484	465	455
1199 Total current law receipts	5,730	5,959	6,085
1999 Total receipts	5,730	5,959	6,085
2000 Total: Balances and receipts	6,159	6,500	6,343
Appropriations:			
Current law:			
2101 Rail Industry Pension Fund	-96	-99	-98
2101 Rail Industry Pension Fund	-5,634	-5,959	-6,084
2103 Rail Industry Pension Fund	-749	-951	-678
2135 Rail Industry Pension Fund	861	767	890
2199 Total current law appropriations	-5,618	-6,242	-5,970
2999 Total appropriations	-5,618	-6,242	-5,970
5099 Balance, end of year	541	258	373

Program and Financing (in millions of dollars)

Identification code 060–8011–0–7–601	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Rail Industry Pension Fund (Direct)	5,934	6,024	6,070

	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1			9
1033	Recoveries of prior year paid obligations	5		
1070	Unobligated balance (total)	5		9
	Budget authority:			
	Appropriations, discretionary:			
1101	Appropriation (special or trust)	96	99	98
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	5,634	5,959	6,084
1203	Appropriation (unavailable balances)	749	951	678
1220	Appropriations transferred to other acct [060–8010]		-209	
1221	Appropriations transferred from other acct [060–8010]	311		108
1235	Appropriations precluded from obligation (special or trust)	-861	-767	-890
1260	Appropriations, mandatory (total)	5,833	5,934	5,980
1900	Budget authority (total)	5,929	6,033	6,078
1930	Total budgetary resources available	5,934	6,033	6,087
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year		9	17
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	413	409	
3010	New obligations, unexpired accounts	5,934	6,024	6,070
3020	Outlays (gross)	-5,938	-6,433	-6,070
3050	Unpaid obligations, end of year	409		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	413	409	
3200	Obligated balance, end of year	409		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	96	99	98
	Outlays, gross:			
4010	Outlays from new discretionary authority	96	99	98
	Mandatory:			
4090	Budget authority, gross	5,833	5,934	5,980
	Outlays, gross:			
4100	Outlays from new mandatory authority	5,833	5,925	5,972
4101	Outlays from mandatory balances	9	409	
4110	Outlays, gross (total)	5,842	6,334	5,972
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-5		
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	5		
4160	Budget authority, net (mandatory)	5,833	5,934	5,980
4170	Outlays, net (mandatory)	5,837	6,334	5,972
4180	Budget authority, net (total)	5,929	6,033	6,078
4190	Outlays, net (total)	5,933	6,433	6,070
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	760	965	678
5001	Total investments, EOY: Federal securities: Par value	965	678	800

Railroad retirees generally receive the equivalent to a Social Security benefit and a rail industry pension collectively bargained like other private pension plans but embedded in Federal law. Approximately 2,230 individuals also receive both full Social Security and rail industry benefits.

Status of Funds (in millions of dollars)

Identification code 060–8011–0–7–601	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	853	962	271
0999 Total balance, start of year	853	962	271
Cash income during the year:			
Current law:			
Receipts:			
1110 Refunds, Rail Industry Pension Fund		-11	-11
1110 Taxes, Rail Industry Pension Fund	3,855	3,910	3,979
1130 Rail Industry Pension Fund	5		
1150 Interest and Profits on Investments in Public Debt Securities, Rail Industry Pension Fund	24	20	20
1160 Payment from the National Railroad Retirement Investment Trust, Rail Industry Pension Fund	1,367	1,575	1,642
1160 Federal Payments to Railroad Retirement Trust Funds, Rail Industry Pension Fund	484	465	455
1160 Limitation on the Office of Inspector General	14	14	14
1199 Income under present law	5,749	5,973	6,099
1999 Total cash income	5,749	5,973	6,099
Cash outgo during year:			
Current law:			
2100 Rail Industry Pension Fund	-5,938	-6,433	-6,070
2100 Limitation on the Office of Inspector General	-11	-22	-14
2199 Outgo under current law	-5,949	-6,455	-6,084
2999 Total cash outgo (-)	-5,949	-6,455	-6,084
Surplus or deficit:			
3110 Excluding interest	-224	-502	-5
3120 Interest	24	20	20
3199 Subtotal, surplus or deficit	-200	-482	15
3230 Rail Industry Pension Fund	311		108
3230 Rail Industry Pension Fund		-209	
3298 Rounding adjustment	-2		
3299 Total adjustments	309	-209	108
3999 Total change in fund balance	109	-691	123
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	-3	-407	-406
4200 Rail Industry Pension Fund	965	678	800
4999 Total balance, end of year	962	271	394

Object Classification (in millions of dollars)

Identification code 060–8011–0–7–601	2025 actual	2026 est.	2027 est.
Direct obligations:			
42.0 Benefit payments	5,838	5,925	5,972
94.0 Financial transfers	96	99	98
99.9 Total new obligations, unexpired accounts	5,934	6,024	6,070

Limitation on Administration

For necessary expenses for the Railroad Retirement Board ("Board") for administration of the Railroad Retirement Act and the Railroad Unemployment Insurance Act, $127,000,000, to be derived in such amounts as determined by the Board from the railroad retirement accounts and from moneys credited to the railroad unemployment insurance administration fund: Provided, That notwithstanding section 7(b)(9) of the Railroad Retirement Act this limitation may be used to hire attorneys only through the excepted service: Provided further, That the previous proviso shall not change the status under Federal employment laws of any attorney hired by the Railroad Retirement Board prior to January 1, 2013: Provided further, That notwithstanding section 7(b)(9) of the Railroad Retirement Act, this limitation may be used to hire students attending qualifying educational institutions or individuals who have recently completed qualifying educational programs using current excepted hiring authorities established by the Office of Personnel Management.

Program and Financing (in millions of dollars)

Identification code 060–8237–0–7–601	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Rail Industry Pension Fund	84	90	90
0002 Railroad Social Security Equivalent Benefit	21	21	21
0003 Railroad Unemployment Insurance Trust Fund	18	19	19
0006 TMF	2	1	
0100 Subtotal, direct program	125	131	130
0799 Total direct obligations	125	131	130
0801 Medicare and other reimbursements	39	30	29
0900 Total new obligations, unexpired accounts	164	161	159
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9	11	7
1001 Discretionary unobligated balance brought fwd, Oct 1	5		
1012 Unobligated balance transfers between expired and unexpired accounts	8		
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	18	11	7

LIMITATION ON ADMINISTRATION—Continued

Program and Financing—Continued

Identification code 060–8237–0–7–601		2025 actual	2026 est.	2027 est.
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	158	157	156
1900	Budget authority (total)	158	157	156
1930	Total budgetary resources available	176	168	163
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1	.....	.....
1941	Unexpired unobligated balance, end of year	11	7	4
	Special and non-revolving trust funds:			
1951	Unobligated balance expiring	1	.....	.....
1952	Expired unobligated balance, start of year	18	9	9
1953	Expired unobligated balance, end of year	8	9	9
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	45	42	3
3010	New obligations, unexpired accounts	164	161	159
3011	Obligations ("upward adjustments"), expired accounts	11	.....	.....
3020	Outlays (gross)	-169	-200	-156
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-8	.....	.....
3050	Unpaid obligations, end of year	42	3	6
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	45	42	3
3200	Obligated balance, end of year	42	3	6
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	158	157	156
	Outlays, gross:			
4010	Outlays from new discretionary authority	127	157	156
4011	Outlays from discretionary balances	40	42	.....
4020	Outlays, gross (total)	167	199	156
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-159	-157	-156
4033	Non-Federal sources	-1	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-160	-157	-156
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	2	.....	.....
4070	Budget authority, net (discretionary)	.....	.....	.....
4080	Outlays, net (discretionary)	7	42	.....
	Mandatory:			
	Outlays, gross:			
4101	Outlays from mandatory balances	2	1	.....
4180	Budget authority, net (total)	.....	.....	.....
4190	Outlays, net (total)	9	43	.....

The table below shows anticipated workloads.

	2024 actual	2025 actual	2026 est.	2027 est.
Pending, start of year	10,756	10,534	11,601	10,857
New Railroad Retirement applications	21,366	22,491	21,000	20,000
New Social Security certifications	2,892	5,016	3,000	3,000
Total dispositions (excluding partial awards)	24,480	26,440	24,744	23,532
Pending, end of year	10,534	11,601	10,857	10,325

As shown below, the Board projects this workload will continue to decline as the number of beneficiaries declines.

	1980 act.	1990 act.	2010 act.	2024 act.	2025 act.	2026 est.
Total beneficiaries	1,009,500	894,196	549,154	461,416	452,580	443,500

Object Classification (in millions of dollars)

Identification code 060–8237–0–7–601		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	68	66	66
11.3	Other than full-time permanent	1	.....	.....
11.5	Other personnel compensation	.....	1	.....
11.9	Total personnel compensation	69	67	66
12.1	Civilian personnel benefits	26	26	26
23.1	Rental payments to GSA	1	3	3
23.3	Communications, utilities, and miscellaneous charges	6	6	6
25.1	Advisory and assistance services	.....	1	1
25.2	Other services from non-Federal sources	14	15	15
25.3	Other goods and services from Federal sources	3	4	4
25.4	Operation and maintenance of facilities	3	3	3
25.6	Medical care	1	1	1
25.7	Operation and maintenance of equipment	2	3	3
31.0	Equipment	.....	1	1
99.0	Direct obligations	125	130	129
99.0	Reimbursable obligations	39	30	29
99.5	Adjustment for rounding	.....	1	1
99.9	Total new obligations, unexpired accounts	164	161	159

Employment Summary

Identification code 060–8237–0–7–601		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	626	582	581
2001	Reimbursable civilian full-time equivalent employment	88	86	87

NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST

Special and Trust Fund Receipts (in millions of dollars)

Identification code 060–8118–0–7–601		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	27,473	28,858	29,915
	Receipts:			
	Current law:			
1130	Gains and Losses on Non-Federal Securities, National Railroad Retirement Investment Trust	2,405	2,298	1,887
1130	Interest and Dividends on Non-Federal Securities, National Railroad Retirement Investment Trust	330	378	478
1140	Earnings on Investments in Federal Securities, National Railroad Retirement Investment Trust	32	27	24
1199	Total current law receipts	2,767	2,703	2,389
1999	Total receipts	2,767	2,703	2,389
2000	Total: Balances and receipts	30,240	31,561	32,304
	Appropriations:			
	Current law:			
2101	National Railroad Retirement Investment Trust	-1,381	-1,646	-1,713
5098	Rounding adjustment	-1	.....	.....
5099	Balance, end of year	28,858	29,915	30,591

Program and Financing (in millions of dollars)

Identification code 060–8118–0–7–601		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	NRRIT expenses	1,381	1,646	1,713
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	1,381	1,646	1,713
1930	Total budgetary resources available	1,381	1,646	1,713
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	1,381	1,646	1,713
3020	Outlays (gross)	-1,381	-1,646	-1,713
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	1,381	1,646	1,713
	Outlays, gross:			
4100	Outlays from new mandatory authority	1,381	1,646	1,713
4180	Budget authority, net (total)	1,381	1,646	1,713
4190	Outlays, net (total)	1,381	1,646	1,713
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	1,062	1,515	959
5001	Total investments, EOY: Federal securities: Par value	1,515	959	980
5012	Total investments, SOY: non-Federal securities: Market value (means of financing)	26,414	27,378	28,996
5013	Total investments, EOY: non-Federal securities: Market value (means of financing)	27,378	28,996	29,650

The Trust manages and invests the funds of the Railroad Retirement System in private securities and U.S. Treasury Securities.

Status of Funds (in millions of dollars)

Identification code 060–8118–0–7–601	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	27,473	28,858	29,915
0999 Total balance, start of year	27,473	28,858	29,915
Cash income during the year:			
Current law:			
Receipts:			
1150 Gains and Losses on Non-Federal Securities, National Railroad Retirement Investment Trust	2,405	2,298	1,887
1150 Earnings on Investments in Federal Securities, National Railroad Retirement Investment Trust	32	27	24
1150 Interest and Dividends on Non-Federal Securities, National Railroad Retirement Investment Trust	330	378	478
1199 Income under present law	2,767	2,703	2,389
1999 Total cash income	2,767	2,703	2,389
Cash outgo during year:			
Current law:			
2100 National Railroad Retirement Investment Trust	-1,381	-1,646	-1,713
2199 Outgo under current law	-1,381	-1,646	-1,713
2999 Total cash outgo (-)	-1,381	-1,646	-1,713
Surplus or deficit:			
3110 Excluding interest	-1,381	-1,646	-1,713
3120 Interest	2,767	2,703	2,389
3199 Subtotal, surplus or deficit	1,386	1,057	676
3298 Rounding adjustment	-1	.....	.....
3299 Total adjustments	-1	.....	.....
3999 Total change in fund balance	1,385	1,057	676
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	27,343	28,956	29,611
4200 National Railroad Retirement Investment Trust	1,515	959	980
4999 Total balance, end of year	28,858	29,915	30,591

Object Classification (in millions of dollars)

Identification code 060–8118–0–7–601	2025 actual	2026 est.	2027 est.
Direct obligations:			
25.2 Other services from non-Federal sources	57	71	71
94.0 Financial transfers	1,324	1,575	1,642
99.9 Total new obligations, unexpired accounts	1,381	1,646	1,713

Limitation on the Office of Inspector General

For expenses necessary for the Office of Inspector General for audit, investigatory and review activities, as authorized by the Inspector General Act of 1978, not more than $14,000,000, to be derived from the railroad retirement accounts and railroad unemployment insurance account.

Program and Financing (in millions of dollars)

Identification code 060–8018–0–7–601	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Rail Industry Pension Fund	8	10	10
0002 Railroad Social Security Equivalent Benefit	3	2	2
0003 Railroad Unemployment Insurance Trust	3	2	2
0100 Subtotal, direct program	14	14	14
0799 Total direct obligations	14	14	14
0900 Total new obligations, unexpired accounts	14	14	14
Budgetary resources:			
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	14	14	14
1900 Budget authority (total)	14	14	14
1930 Total budgetary resources available	14	14	14
Memorandum (non-add) entries:			
Special and non-revolving trust funds:			
1952 Expired unobligated balance, start of year	5	4	4
1953 Expired unobligated balance, end of year	4	4	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	8	.....
3010 New obligations, unexpired accounts	14	14	14
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-11	-22	-14
3041 Recoveries of prior year unpaid obligations, expired	-1	.....	.....
3050 Unpaid obligations, end of year	8	.....	.....
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	8	.....
3200 Obligated balance, end of year	8	.....	.....
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	14	14	14
Outlays, gross:			
4010 Outlays from new discretionary authority	10	14	14
4011 Outlays from discretionary balances	1	8	.....
4020 Outlays, gross (total)	11	22	14
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-14	-14	-14
4040 Offsets against gross budget authority and outlays (total)	-14	-14	-14
4180 Budget authority, net (total)	.....	.....	.....
4190 Outlays, net (total)	-3	8	.....

The Limitation on the Office of Inspector General receives an appropriation for audit, investigatory and review activities of the Railroad Retirement Board Office of Inspector General.

Object Classification (in millions of dollars)

Identification code 060–8018–0–7–601	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	6	7	7
12.1 Civilian personnel benefits	3	3	4
25.2 Other services from non-Federal sources	2	2	1
25.3 Other goods and services from Federal sources	3	2	2
99.0 Direct obligations	14	14	14
99.9 Total new obligations, unexpired accounts	14	14	14

Employment Summary

Identification code 060–8018–0–7–601	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	44	49	55

Railroad Social Security Equivalent Benefit Account

Special and Trust Fund Receipts (in millions of dollars)

Identification code 060–8010–0–7–601	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	408	339	380
0198 Reconciliation adjustment	-1	.....	.....
0199 Balance, start of year	407	339	380
Receipts:			
Current law:			
1110 Refunds, Railroad Social Security Equivalent Benefit Account	.....	-9	-9
1110 Railroad Social Security Equivalent Benefit Account, Taxes	3,377	3,465	3,542
1110 Railroad Social Security Equivalent Benefit Account, Receipts Transferred to Federal Hospital Insurance Trust Fund	-686	-668	-680
1140 Railroad Social Security Equivalent Benefit Account, Interest and Profits on Investments in Public Debt Securities	41	29	33
1140 Railroad Social Security Equivalent Benefit Account, Income Tax Credits	371	333	412
1140 Railroad Social Security Equivalent Benefit Account, Interest Transferred to Federal Hospital Insurance Trust Fund	-30	-27	-26
1140 Railroad Social Security Equivalent Benefit Account, Receipts from Federal Old-age Survivors Ins. Trust Fund	5,996	5,925	6,104
1140 Railroad Social Security Equivalent Benefit Account, Receipts from Federal Disability Insurance Trust Fund	-1	-86	-81

RAILROAD SOCIAL SECURITY EQUIVALENT BENEFIT ACCOUNT—Continued

Special and Trust Fund Receipts—Continued

Identification code 060–8010–0–7–601	2025 actual	2026 est.	2027 est.
1140 Advances from the General Fund for Financial Interchange Interest, Social Security Equivalent Benefit Account	8	7	7
1199 Total current law receipts	9,076	8,969	9,302
1999 Total receipts	9,076	8,969	9,302
2000 Total: Balances and receipts	9,483	9,308	9,682
Appropriations:			
Current law:			
2101 Railroad Social Security Equivalent Benefit Account	-24	-22	-23
2101 Railroad Social Security Equivalent Benefit Account	-9,051	-8,969	-9,303
2103 Railroad Social Security Equivalent Benefit Account	-1,151	-1,095	-1,135
2135 Railroad Social Security Equivalent Benefit Account	1,082	1,158	1,156
2199 Total current law appropriations	-9,144	-8,928	-9,305
2999 Total appropriations	-9,144	-8,928	-9,305
5099 Balance, end of year	339	380	377

Program and Financing (in millions of dollars)

Identification code 060–8010–0–7–601	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Railroad Social Security Equivalent Benefit Account (Direct)	8,976	9,080	9,211
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust)	24	22	23
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	9,051	8,969	9,303
1203 Appropriation (previously unavailable)(special or trust)	1,151	1,095	1,135
1220 Appropriations transferred to other accts [060–8011]	-311	.....	-108
1221 Appropriations transferred from other acct [060–8011]	.....	209	.....
1235 Appropriations precluded from obligation (special or trust)	-1,082	-1,158	-1,156
1236 Appropriations applied to repay debt	-5,073	-5,209	-5,167
1260 Appropriations, mandatory (total)	3,736	3,906	4,007
Borrowing authority, mandatory:			
1400 Borrowing authority	5,216	5,152	5,181
1900 Budget authority (total)	8,976	9,080	9,211
1930 Total budgetary resources available	8,976	9,080	9,211
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	730	742	.....
3010 New obligations, unexpired accounts	8,976	9,080	9,211
3020 Outlays (gross)	-8,964	-9,822	-9,198
3050 Unpaid obligations, end of year	742	.....	13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	730	742	.....
3200 Obligated balance, end of year	742	.....	13
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	24	22	23
Outlays, gross:			
4010 Outlays from new discretionary authority	24	22	23
Mandatory:			
4090 Budget authority, gross	8,952	9,058	9,188
Outlays, gross:			
4100 Outlays from new mandatory authority	8,940	9,058	9,175
4101 Outlays from mandatory balances	.....	742	.....
4110 Outlays, gross (total)	8,940	9,800	9,175
4180 Budget authority, net (total)	8,976	9,080	9,211
4190 Outlays, net (total)	8,964	9,822	9,198
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	1,087	1,119	1,135
5001 Total investments, EOY: Federal securities: Par value	1,119	1,135	1,146
5080 Outstanding debt, SOY	-4,605	-4,748	-4,691
5081 Outstanding debt, EOY	-4,748	-4,691	-4,705
5082 Borrowing	-5,216	-5,152	-5,181

All railroad retirees receive the equivalent of a Social Security benefit, and they may also receive other add-ons including rail industry pension payments, windfall payments, and supplemental annuities. Social Security benefits for former railroad employees are funded by the Social Security trust funds, and rail industry pension payments are the responsibility of the rail sector.

Under current law, a financial interchange occurs once each year between the Social Security trust funds and the Social Security Equivalent Benefit (SSEB) account. SSEB receives monthly advances from the general fund equal to an estimate of the transfer SSEB would have received for the previous month if the financial interchange transfers were on a monthly basis. Advances from the previous year are repaid annually to the general fund immediately after the financial interchange is received. In 2025, $5,216 million was advanced and $5,073 million was repaid.

Status of Funds (in millions of dollars)

Identification code 060–8010–0–7–601	2025 actual	2026 est.	2027 est.
Unexpended balance, start of year:			
0100 Balance, start of year	-3,453	-3,653	-4,297
0999 Total balance, start of year	-3,453	-3,653	-4,297
Cash income during the year:			
Current law:			
Receipts:			
1110 Refunds, Railroad Social Security Equivalent Benefit Account	.....	-9	-9
1110 Railroad Social Security Equivalent Benefit Account, Taxes	3,377	3,465	3,542
1110 Railroad Social Security Equivalent Benefit Account, Receipts Transferred to Federal Hospital Insurance Trust Fund	-686	-668	-680
1150 Railroad Social Security Equivalent Benefit Account, Interest and Profits on Investments in Public Debt Securities	41	29	33
1150 Railroad Social Security Equivalent Benefit Account, Interest Transferred to Federal Hospital Insurance Trust Fund	-30	-27	-26
1160 Railroad Social Security Equivalent Benefit Account, Income Tax Credits	371	333	412
1160 Railroad Social Security Equivalent Benefit Account, Receipts from Federal Old-age Survivors Ins. Trust Fund	5,996	5,925	6,104
1160 Railroad Social Security Equivalent Benefit Account, Receipts from Federal Disability Insurance Trust Fund	-1	-86	-81
1160 Advances from the General Fund for Financial Interchange Interest, Social Security Equivalent Benefit Account	8	7	7
1199 Income under present law	9,076	8,969	9,302
1999 Total cash income	9,076	8,969	9,302
Cash outgo during year:			
Current law:			
2100 Railroad Social Security Equivalent Benefit Account	-8,964	-9,822	-9,198
2199 Outgo under current law	-8,964	-9,822	-9,198
2999 Total cash outgo (-)	-8,964	-9,822	-9,198
Surplus or deficit:			
3110 Excluding interest	101	-855	97
3120 Interest	11	2	7
3199 Subtotal, surplus or deficit	112	-853	104
3230 Railroad Social Security Equivalent Benefit Account	-311	.....	-108
3230 Railroad Social Security Equivalent Benefit Account	.....	209	.....
3298 Rounding adjustment	-1	.....	.....
3299 Total adjustments	-312	209	-108
3999 Total change in fund balance	-200	-644	-4
Unexpended balance, end of year:			
4100 Uninvested balance (net), end of year	-4,772	-5,432	-5,447
4200 Railroad Social Security Equivalent Benefit Account	1,119	1,135	1,146
4999 Total balance, end of year	-3,653	-4,297	-4,301

Object Classification (in millions of dollars)

Identification code 060–8010–0–7–601	2025 actual	2026 est.	2027 est.
Direct obligations:			
42.0 Benefit payments	8,954	9,058	9,080
94.0 Financial transfers	.....	.....	108

94.0	Financial transfers	22	22	23
99.9	Total new obligations, unexpired accounts	8,976	9,080	9,211

SECURITIES AND EXCHANGE COMMISSION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses for the Securities and Exchange Commission, including services as authorized by 5 U.S.C. 3109, the rental of space (to include multiple year leases) in the District of Columbia and elsewhere, and not to exceed $3,500 for official reception and representation expenses, $1,908,000,000, to remain available until expended; of which not less than $20,050,000 shall be for the Office of Inspector General; of which not to exceed $275,000 shall be available for a permanent secretariat for the International Organization of Securities Commissions; and of which not to exceed $100,000 shall be available for expenses for consultations and meetings hosted by the Commission with foreign governmental and other regulatory officials, members of their delegations and staffs to exchange views concerning securities matters, such expenses to include necessary logistic and administrative expenses and the expenses of Commission staff and foreign invitees in attendance including: (1) incidental expenses such as meals; (2) travel and transportation; and (3) related lodging or subsistence: Provided, That any unobligated balances from funds made available under this heading in prior Acts for replacement leases for the Commission's headquarters and other regional office facilities may be used for such purposes at any Commission office facility, notwithstanding provisos in such Acts limiting use to particular office facilities, and notwithstanding provisos in such Acts requiring that de-obligated amounts derived from the general fund be returned to the general fund or that de-obligated amounts derived from fees or assessments be paid to national securities exchanges and national securities associations in proportion to any fees or assessments paid by such national securities exchange or national securities association.

For purposes of calculating the fee rate under section 31(j) of the Securities Exchange Act of 1934 (15 U.S.C. 78ee(j)) for fiscal year 2027, all amounts appropriated under this heading shall be deemed to be the regular appropriation to the Commission for fiscal year 2027: Provided, That fees and charges authorized by section 31 of the Securities Exchange Act of 1934 (15 U.S.C. 78ee) shall be credited to this account as offsetting collections: Provided further, That not to exceed $1,908,000,000 of such offsetting collections shall be available until expended for necessary expenses of this account: Provided further, That the total amount appropriated under this heading from the general fund for fiscal year 2027 shall be reduced as such offsetting fees are received so as to result in a final total fiscal year 2027 appropriation from the general fund estimated at not more than $0.

Program and Financing (in millions of dollars)

Identification code 050–0100–0–1–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Enforcement	694	607	634
0002	Examinations	500	470	467
0003	Corporation Finance	184	178	179
0004	Trading and Markets	123	113	115
0005	Investment Management	96	86	89
0006	Economic and Risk Analysis	85	82	83
0007	General Counsel	71	64	64
0008	Other Program Offices	110	100	102
0009	Agency Direction and Administrative Support	314	307	320
0010	Inspector General	25	25	25
0900	Total new obligations, unexpired accounts	2,202	2,032	2,078
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	142	444	587
1021	Recoveries of prior year unpaid obligations	315	25	25
1070	Unobligated balance (total)	457	469	612
	Budget authority:			
	Spending authority from offsetting collections, discretionary:			
1700	Collected	3,651	2,150	1,908
1700	Collected [Relocation Costs]	40	.....	.....
1724	Spending authority from offsetting collections precluded from obligation (limitation on obligations)	-1,502	.....	.....
1750	Spending auth from offsetting collections, disc (total)	2,189	2,150	1,908
1900	Budget authority (total)	2,189	2,150	1,908
1930	Total budgetary resources available	2,646	2,619	2,520
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	444	587	442
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	771	486	243
3010	New obligations, unexpired accounts	2,202	2,032	2,078
3020	Outlays (gross)	-2,172	-2,250	-2,044
3040	Recoveries of prior year unpaid obligations, unexpired	-315	-25	-25
3050	Unpaid obligations, end of year	486	243	252
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	771	486	243
3200	Obligated balance, end of year	486	243	252
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	2,189	2,150	1,908
	Outlays, gross:			
4010	Outlays from new discretionary authority	1,771	1,828	1,622
4011	Outlays from discretionary balances	401	422	422
4020	Outlays, gross (total)	2,172	2,250	2,044
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	.....	-1	.....
4034	Offsetting governmental collections	-3,651	-2,149	-1,908
4034	Offsetting governmental collections [Relocation Costs]	-40	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-3,691	-2,150	-1,908
4070	Budget authority, net (discretionary)	-1,502	.....	.....
4080	Outlays, net (discretionary)	-1,519	100	136
4180	Budget authority, net (total)	-1,502	.....	.....
4190	Outlays, net (total)	-1,519	100	136
	Memorandum (non-add) entries:			
5090	Unexpired unavailable balance, SOY: Offsetting collections	7,177	8,679	8,679
5092	Unexpired unavailable balance, EOY: Offsetting collections	8,679	8,679	8,679

The mission of the Securities and Exchange Commission (SEC) is to: protect investors; maintain fair, orderly, and efficient markets; and facilitate capital formation. The SEC's six major programs include the following:

Enforcement.—The Division of Enforcement investigates and prosecutes civil violations of the Federal securities laws and works closely with the Department of Justice and other law enforcement partners to coordinate and assist in criminal prosecutions.

Examinations.—The Division of Examinations conducts the SEC's examination program to detect violations of the Federal securities laws and evaluate internal compliance controls at securities firms registered with the SEC.

Corporation Finance.—The Division of Corporation Finance selectively reviews company disclosures to ensure that investors have the information necessary to make informed investment decisions and to help deter fraud and misrepresentation in securities transactions.

Trading and Markets.—The Division of Trading and Markets' (TM) mission is to establish and maintain standards for fair, orderly, and efficient markets while fostering investor protection and confidence in the markets. TM oversees the activities of industry self-regulatory organizations, such as the Financial Industry Regulatory Authority, and directly regulates market participants where Commission rulemaking is more effective than self-regulation.

Investment Management.—The Division of Investment Management works to protect investors, promote informed investment decision making, and facilitate appropriate innovation in investment products and services through regulation of the asset management industry.

Economic and Risk Analysis.—The Division of Economic and Risk Analysis integrates financial economics and rigorous data analytics into the core mission of the SEC.

Additional program offices directly support the major programs: the Office of International Affairs, the Office of the Chief Accountant, the Office of Credit Ratings, the Office of Investor Education and Assistance, the Office of the Investor Advocate, the Office of Administrative Law Judges, the

SALARIES AND EXPENSES—Continued

Office of the Advocate for Small Business Capital Formation, and the Office of Municipal Securities.

The SEC is funded through offsetting fees and assessments collected pursuant to section 31 of the Securities Exchange Act of 1934 (15 U.S.C. 78ee) at a rate intended to fully offset the SEC's appropriation.

Object Classification (in millions of dollars)

Identification code 050–0100–0–1–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	1,068	976	1,034
11.3	Other than full-time permanent	25	.....	.....
11.9	Total personnel compensation	1,093	976	1,034
12.1	Civilian personnel benefits	416	390	400
13.0	Benefits for former personnel	22	2	.....
21.0	Travel and transportation of persons	4	4	4
23.1	Rental payments to GSA	36	104	109
23.2	Rental payments to others	58	.....	.....
23.3	Communications, utilities, and miscellaneous charges	10	.....	.....
24.0	Printing and reproduction	12	1	5
25.1	Advisory and assistance services	25	24	24
25.2	Other services from non-Federal sources	67	65	63
25.3	Other goods and services from Federal sources	50	48	47
25.4	Operation and maintenance of facilities	10	10	9
25.7	Operation and maintenance of equipment	373	360	351
26.0	Supplies and materials	1	1	1
31.0	Equipment	24	46	30
42.0	Insurance claims and indemnities	1	1	1
99.9	Total new obligations, unexpired accounts	2,202	2,032	2,078

Employment Summary

Identification code 050–0100–0–1–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	4,542	4,024	4,177

SECURITIES AND EXCHANGE COMMISSION RESERVE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 050–5566–0–2–376		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	3	3	3
	Receipts:			
	Current law:			
1110	Registration Fees, Securities and Exchange Commission Reserve Fund	50	.....	.....
2000	Total: Balances and receipts	53	3	3
	Appropriations:			
	Current law:			
2101	Securities and Exchange Commission Reserve Fund	-50	.....	.....
2103	Securities and Exchange Commission Reserve Fund	-3	.....	.....
2132	Securities and Exchange Commission Reserve Fund	3	.....	.....
2199	Total current law appropriations	-50	.....	.....
2999	Total appropriations	-50	.....	.....
5099	Balance, end of year	3	3	3

Program and Financing (in millions of dollars)

Identification code 050–5566–0–2–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Enforcement	4	.....	.....
0002	Examinations	3	.....	.....
0003	Corporation Finance	1	.....	.....
0004	Trading and Markets	1	.....	.....
0005	Investment Management	1	.....	.....
0008	Other Program Offices	1	.....	.....
0009	Agency Direction and Administrative Support	2	.....	.....
0900	Total new obligations, unexpired accounts	13	.....	.....
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	2	43	.....
1021	Recoveries of prior year unpaid obligations	4	.....	.....
1029	Other balances withdrawn to Treasury	.....	-46	.....
1038	Sequester (previously unavailable) for withdrawal	.....	3	.....
1070	Unobligated balance (total)	6	.....	.....
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	50	.....	.....
1203	Appropriation (previously unavailable)(special or trust)	3	.....	.....
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-3	.....	.....
1260	Appropriations, mandatory (total)	50	.....	.....
1930	Total budgetary resources available	56	.....	.....
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	43	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	38	.....	.....
3010	New obligations, unexpired accounts	13	.....	.....
3020	Outlays (gross)	-47	.....	.....
3040	Recoveries of prior year unpaid obligations, unexpired	-4	.....	.....
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	38	.....	.....
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	50	.....	.....
	Outlays, gross:			
4100	Outlays from new mandatory authority	13	.....	.....
4101	Outlays from mandatory balances	34	.....	.....
4110	Outlays, gross (total)	47	.....	.....
4180	Budget authority, net (total)	50	.....	.....
4190	Outlays, net (total)	47	.....	.....

Object Classification (in millions of dollars)

Identification code 050–5566–0–2–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.7	Operation and maintenance of equipment	3	.....	.....
31.0	Equipment	10	.....	.....
99.9	Total new obligations, unexpired accounts	13	.....	.....

INVESTOR PROTECTION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 050–5567–0–2–376		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	28	22	17
0198	Reconciliation adjustment	1	.....	.....
0199	Balance, start of year	29	22	17
	Receipts:			
	Current law:			
1110	Monetary Sanctions, Investor Protection Fund	-1	274	193
1140	Interest, Investor Protection Fund	16	16	16
1199	Total current law receipts	15	290	209
1999	Total receipts	15	290	209
2000	Total: Balances and receipts	44	312	226
	Appropriations:			
	Current law:			
2101	Investor Protection Fund	-15	-290	-209
2103	Investor Protection Fund	-29	-22	-17
2132	Investor Protection Fund	22	17	12
2199	Total current law appropriations	-22	-295	-214
2999	Total appropriations	-22	-295	-214
5099	Balance, end of year	22	17	12

Program and Financing (in millions of dollars)

Identification code 050–5567–0–2–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Enforcement	65	314	213
0900	Total new obligations, unexpired accounts (object class 11.8)	65	314	213
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	362	319	300
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	15	290	209
1203	Appropriation (previously unavailable)(special or trust)	29	22	17
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-22	-17	-12
1260	Appropriations, mandatory (total)	22	295	214
1930	Total budgetary resources available	384	614	514
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	319	300	301
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	117	12	19
3010	New obligations, unexpired accounts	65	314	213
3020	Outlays (gross)	-170	-307	-213
3050	Unpaid obligations, end of year	12	19	19
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	117	12	19
3200	Obligated balance, end of year	12	19	19
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	22	295	214
	Outlays, gross:			
4100	Outlays from new mandatory authority		295	213
4101	Outlays from mandatory balances	170	12	
4110	Outlays, gross (total)	170	307	213
4180	Budget authority, net (total)	22	295	214
4190	Outlays, net (total)	170	307	213
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	472	334	334
5001	Total investments, EOY: Federal securities: Par value	334	334	334

As part of the Dodd-Frank Wall Street Reform and Consumer Protection Act (P.L. 111–203) (the Dodd-Frank Act), the Congress substantially expanded the Securities and Exchange Commission's (SEC or Commission) authority to pay whistleblower awards and enhanced the anti-retaliation protections available to whistleblowers. The intent is to incentivize submission of high-quality tips by motivating persons with knowledge of possible securities laws violations to assist the Federal Government in identifying and prosecuting individuals who violate the Federal securities laws.

To comply with direction provided in the Dodd-Frank Act, the SEC's Division of Enforcement established an Office of the Whistleblower to administer and enforce the whistleblower award program. The Investor Protection Fund (the Fund), established by the Dodd-Frank Act, provides resources for payments to whistleblowers and for the SEC's Office of the Inspector General Employee Suggestion Program. Deposits into the Fund are comprised of a portion of monetary sanctions collected by the SEC in judicial or administrative actions brought by the Commission under the Federal securities laws that are not added to a disgorgement fund or other fund under section 308 of the Sarbanes-Oxley Act of 2002 (P.L. 107–204), as well as amounts in such funds that will not be distributed to injured investors. No sanction collected by the Commission can be deposited into the Fund if the balance at the time the sanction is collected exceeds $300 million. No funds have been taken or withheld from harmed investors to pay whistleblower awards. The Commission is required to submit an annual report on the whistleblower award program to the Committee on Banking, Housing, and Urban Affairs of the Senate and the Committee on Financial Services of the House of Representatives.

The figures reported for 2026 and 2027 are based on assumptions regarding several variables inherent to litigation and to the Commission's whistleblower award process. Given the potential for significant variation in the payouts and their timing, it is possible that actual payouts will be either significantly higher or significantly lower than these estimates.

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Governmental receipts:			
050–109100 Post Judgement Penalties	11	3	3
General Fund Governmental receipts	11	3	3

SMITHSONIAN INSTITUTION

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Smithsonian Institution, as authorized by law, including research in the fields of art, science, and history; development, preservation, and documentation of the National Collections; presentation of public exhibits and performances; collection, preparation, dissemination, and exchange of information and publications; conduct of education, training, and museum assistance programs; maintenance, alteration, operation, lease agreements of no more than 30 years, and protection of buildings, facilities, and approaches; not to exceed $100,000 for services as authorized by 5 U.S.C. 3109; and purchase, rental, repair, and cleaning of uniforms for employees, $841,300,000, to remain available until September 30, 2028, except as otherwise provided herein; of which not to exceed $14,056,000 for the instrumentation program, collections acquisition, exhibition reinstallation, Smithsonian American Women's History Museum, and the repatriation of skeletal remains program shall remain available until expended; and including such funds as may be necessary to support American overseas research centers: Provided, That funds appropriated herein are available for advance payments to independent contractors performing research services or participating in official Smithsonian presentations: Provided further, That the Smithsonian Institution may expend Federal appropriations designated in this Act for lease or rent payments, as rent payable to the Smithsonian Institution, and such rent payments may be deposited into the general trust funds of the Institution to be available as trust funds for expenses associated with the purchase of a portion of the building at 600 Maryland Avenue, SW, Washington, D.C., to the extent that federally supported activities will be housed there: Provided further, That the use of such amounts in the general trust funds of the Institution for such purpose shall not be construed as Federal debt service for, a Federal guarantee of, a transfer of risk to, or an obligation of the Federal Government: Provided further, That no appropriated funds may be used directly to service debt which is incurred to finance the costs of acquiring a portion of the building at 600 Maryland Avenue, SW, Washington, D.C., or of planning, designing, and constructing improvements to such building: Provided further, That any agreement entered into by the Smithsonian Institution for the sale of its ownership interest, or any portion thereof, in such building so acquired may not take effect until the expiration of a 30 day period which begins on the date on which the Secretary of the Smithsonian submits to the Committees on Appropriations of the House of Representatives and Senate, the Committees on House Administration and Transportation and Infrastructure of the House of Representatives, and the Committee on Rules and Administration of the Senate a report, as outlined in the explanatory statement described in section 4 of the Further Consolidated Appropriations Act, 2020 (Public Law 116–94; 133 Stat. 2536) on the intended sale.

Program and Financing (in millions of dollars)

Identification code 033–0100–0–1–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Public programs	56	56	50
0002	Exhibitions	60	60	59
0003	Collections	83	85	81
0004	Research	111	111	105
0005	Facilities	275	298	284
0006	Security & safety	121	130	129

SALARIES AND EXPENSES—Continued

Program and Financing—Continued

Identification code 033–0100–0–1–503		2025 actual	2026 est.	2027 est.
0007	Information technology	60	62	59
0008	Operations	120	120	118
0009	Development	3	3	2
0799	Total direct obligations	889	925	887
0821	Salaries and Expenses (Reimbursable)	12	11	11
0900	Total new obligations, unexpired accounts	901	936	898
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	122	131	135
1001	Discretionary unobligated balance brought fwd, Oct 1	121	130	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	893	929	841
	Spending authority from offsetting collections, discretionary:			
1700	Collected	11	11	11
1701	Change in uncollected payments, Federal sources	6	.....	.....
1750	Spending auth from offsetting collections, disc (total)	17	11	11
1900	Budget authority (total)	910	940	852
1930	Total budgetary resources available	1,032	1,071	987
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	131	135	89
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	189	176	119
3010	New obligations, unexpired accounts	901	936	898
3020	Outlays (gross)	-912	-993	-873
3041	Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050	Unpaid obligations, end of year	176	119	144
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-25	-27	-27
3070	Change in uncollected pymts, Fed sources, unexpired	-6	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	4	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-27	-27	-27
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	164	149	92
3200	Obligated balance, end of year	149	92	117
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	910	940	852
	Outlays, gross:			
4010	Outlays from new discretionary authority	695	790	716
4011	Outlays from discretionary balances	217	203	157
4020	Outlays, gross (total)	912	993	873
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-15	-11	-11
4040	Offsets against gross budget authority and outlays (total)	-15	-11	-11
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-6	.....	.....
4052	Offsetting collections credited to expired accounts	4	.....	.....
4060	Additional offsets against budget authority only (total)	-2	.....	.....
4070	Budget authority, net (discretionary)	893	929	841
4080	Outlays, net (discretionary)	897	982	862
4180	Budget authority, net (total)	893	929	841
4190	Outlays, net (total)	897	982	862

The Smithsonian Institution conducts research in natural and physical sciences, history and the history of cultures, technology and the arts. The Institution acquires and preserves more than 157 million items of scientific, cultural, and historic importance for reference and study purposes. These resources may be accessed by millions of visitors and researchers worldwide either in person, or increasingly online. The Smithsonian's public exhibitions delve into subjects from aeronautics to zoology.

The Institution encompasses 21 museums, a zoological park and animal conservation and research center, research institutes, and supporting facilities.

Included in the presentation of the Salaries and Expenses account are data for the Canal Zone biological area fund. Donations, subscriptions, and fees are appropriated and used to defray part of the expenses of maintaining and operating the Canal Zone biological area (60 Stat. 1101; 20 U.S.C. 79, 79a).

Object Classification (in millions of dollars)

Identification code 033–0100–0–1–503		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	380	384	377
11.3	Other than full-time permanent	2	2	2
11.5	Other personnel compensation	24	24	24
11.9	Total personnel compensation	406	410	403
12.1	Civilian personnel benefits	149	154	151
21.0	Travel and transportation of persons	4	4	4
22.0	Transportation of things	2	2	2
23.3	Rent, Communications, and Utilities	99	103	105
24.0	Printing and reproduction	1	1	1
25.2	Other services	187	207	182
26.0	Supplies and materials	18	19	17
31.0	Equipment	21	23	20
32.0	Land and structures	2	2	2
99.0	Direct obligations	889	925	887
99.0	Reimbursable obligations	12	11	11
99.9	Total new obligations, unexpired accounts	901	936	898

Employment Summary

Identification code 033–0100–0–1–503		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	3,873	4,047	3,804

FACILITIES CAPITAL

For necessary expenses of repair, revitalization, and alteration of facilities owned or occupied by the Smithsonian Institution, by contract or otherwise, as authorized by section 2 of the Act of August 22, 1949 (63 Stat. 623), and for construction, including necessary personnel, $120,000,000, to remain available until expended, of which not to exceed $10,000 shall be for services as authorized by 5 U.S.C. 3109.

Program and Financing (in millions of dollars)

Identification code 033–0103–0–1–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0010	Construction	14	12	1
0020	Revitalization	153	179	120
0030	Facilities planning and design	19	40	22
0900	Total new obligations, unexpired accounts	186	231	143
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	108	120	41
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	198	152	120
1900	Budget authority (total)	198	152	120
1930	Total budgetary resources available	306	272	161
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	120	41	18
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	325	282	278
3010	New obligations, unexpired accounts	186	231	143
3020	Outlays (gross)	-229	-235	-139
3050	Unpaid obligations, end of year	282	278	282
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	325	282	278
3200	Obligated balance, end of year	282	278	282
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	198	152	120

	Outlays, gross:			
4010	Outlays from new discretionary authority	15	38	30
4011	Outlays from discretionary balances	214	197	109
4020	Outlays, gross (total)	229	235	139
4180	Budget authority, net (total)	198	152	120
4190	Outlays, net (total)	229	235	139

This account provides funding for major new construction projects to support the Smithsonian's existing and future programs in research, collections management, public exhibitions, and education. This account also includes major repairs, revitalization, code compliance changes, minor construction, alterations and modifications, and building system renewals of Smithsonian museum buildings and facilities for storage and conservation of collections, research, and support. The Facilities Capital account also includes planning and design funding related to these activities and to plan new museums authorized by Congress.

Object Classification (in millions of dollars)

Identification code 033–0103–0–1–503	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	5	6	6
12.1 Civilian personnel benefits	2	2	2
23.3 Communications, utilities, and miscellaneous charges	2	2	2
25.2 Other services from non-Federal sources	1	1	1
26.0 Supplies and materials	1	1	1
31.0 Equipment	4	4	4
32.0 Land and structures	171	215	127
99.9 Total new obligations, unexpired accounts	186	231	143

Employment Summary

Identification code 033–0103–0–1–503	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	53	53	40

Trump–kennedy Center for the Performing Arts

Operations and Maintenance

For necessary expenses for the operation, maintenance, and security of the Trump–Kennedy Center for the Performing Arts, including rent of temporary office space in the District of Columbia during renovations of such Center, $34,602,000, to remain available until September 30, 2028.

Program and Financing (in millions of dollars)

Identification code 033–0302–0–1–503	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Operations and Maintenance, JFK Center for the Performing Arts (Direct)	32	32	35
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	9	10
1001 Discretionary unobligated balance brought fwd, Oct 1	4	6	.....
1021 Recoveries of prior year unpaid obligations	.....	1	1
1070 Unobligated balance (total)	4	10	11
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	32	32	35
Appropriations, mandatory:			
1200 Appropriation (PL 119–21)	5	.....	.....
1900 Budget authority (total)	37	32	35
1930 Total budgetary resources available	41	42	46
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	9	10	11
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7	10	6
3010 New obligations, unexpired accounts	32	32	35
3020 Outlays (gross)	-29	-35	-36
3040 Recoveries of prior year unpaid obligations, unexpired	.....	-1	-1
3050 Unpaid obligations, end of year	10	6	4
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	10	6
3200 Obligated balance, end of year	10	6	4
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	32	32	35
Outlays, gross:			
4010 Outlays from new discretionary authority	22	26	28
4011 Outlays from discretionary balances	7	7	6
4020 Outlays, gross (total)	29	33	34
Mandatory:			
4090 Budget authority, gross	5	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances	.....	2	2
4180 Budget authority, net (total)	37	32	35
4190 Outlays, net (total)	29	35	36

This appropriation provides for the operating and maintenance expenses of the Trump–Kennedy Center for the Performing Arts, including maintenance, security, memorial interpretation, janitorial, short-term repair, and other services including rent of temporary office space in the District of Columbia during renovations of the Center.

Object Classification (in millions of dollars)

Identification code 033–0302–0–1–503	2025 actual	2026 est.	2027 est.
Direct obligations:			
11.1 Personnel compensation: Full-time permanent	6	7	7
12.1 Civilian personnel benefits	2	3	3
23.3 Communications, utilities, and miscellaneous charges	4	5	6
25.2 Other services from non-Federal sources	20	17	19
99.9 Total new obligations, unexpired accounts	32	32	35

Employment Summary

Identification code 033–0302–0–1–503	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	45	50	50

Capital Repair and Restoration

For necessary expenses for capital repair and restoration of the existing features of the building and site of the Trump–Kennedy Center for the Performing Arts, $2,398,000, to remain available until expended.

Program and Financing (in millions of dollars)

Identification code 033–0303–0–1–503	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Capital Repair and Restoration	9	180	52
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	45	300	126
1001 Discretionary unobligated balance brought fwd, Oct 1	45	.....	.....
1021 Recoveries of prior year unpaid obligations	.....	1	1
1070 Unobligated balance (total)	45	301	127
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	13	5	2
Appropriations, mandatory:			
1200 Appropriation	251	.....	.....
1900 Budget authority (total)	264	5	2
1930 Total budgetary resources available	309	306	129
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	300	126	77
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	11	9	5
3010 New obligations, unexpired accounts	9	180	52
3020 Outlays (gross)	-11	-183	-54
3040 Recoveries of prior year unpaid obligations, unexpired	.....	-1	-1
3050 Unpaid obligations, end of year	9	5	2

CAPITAL REPAIR AND RESTORATION—Continued

Program and Financing—Continued

Identification code 033–0303–0–1–503		2025 actual	2026 est.	2027 est.
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	11	9	5
3200	Obligated balance, end of year	9	5	2
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	13	5	2
	Outlays, gross:			
4010	Outlays from new discretionary authority	3	3	1
4011	Outlays from discretionary balances	8	5	3
4020	Outlays, gross (total)	11	8	4
	Mandatory:			
4090	Budget authority, gross	251	.....	.....
	Outlays, gross:			
4101	Outlays from mandatory balances	.....	175	50
4180	Budget authority, net (total)	264	5	2
4190	Outlays, net (total)	11	183	54

This appropriation provides for the repair, restoration and renovation of the Trump–Kennedy Center building, including safety improvements and major repair of interior spaces, including access for persons with disabilities.

Object Classification (in millions of dollars)

Identification code 033–0303–0–1–503		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1	2	1
25.2	Other services from non-Federal sources	8	3	1
32.0	Land and structures	.....	175	50
99.9	Total new obligations, unexpired accounts	9	180	52

Employment Summary

Identification code 033–0303–0–1–503		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	5	5	5

SALARIES AND EXPENSES

For the upkeep and operations of the National Gallery of Art, the protection and care of the works of art therein, and administrative expenses incident thereto, as authorized by the Act of March 24, 1937 (50 Stat. 51), as amended by the public resolution of April 13, 1939 (Public Resolution 9, 76th Congress), including services as authorized by 5 U.S.C. 3109; payment in advance when authorized by the treasurer of the Gallery for membership in library, museum, and art associations or societies whose publications or services are available to members only, or to members at a price lower than to the general public; purchase, repair, and cleaning of uniforms for guards, and uniforms, or allowances therefor, for other employees as authorized by law (5 U.S.C. 5901–5902); purchase or rental of devices and services for protecting buildings and contents thereof, and maintenance, alteration, improvement, and repair of buildings, approaches, and grounds; and purchase of services for restoration and repair of works of art for the National Gallery of Art by contracts made, without advertising, with individuals, firms, or organizations at such rates or prices and under such terms and conditions as the Gallery may deem proper, $178,250,000, to remain available until September 30, 2028, of which not to exceed $3,893,000 for the special exhibition program shall remain available until expended.

Program and Financing (in millions of dollars)

Identification code 033–0200–0–1–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and expenses	172	185	178
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	15	20	21
1021	Recoveries of prior year unpaid obligations	2	1	1
1070	Unobligated balance (total)	17	21	22
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	175	185	178
1930	Total budgetary resources available	192	206	200
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	20	21	22
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	47	37	22
3010	New obligations, unexpired accounts	172	185	178
3011	Obligations ("upward adjustments"), expired accounts	6	.....	.....
3020	Outlays (gross)	-179	-199	-180
3040	Recoveries of prior year unpaid obligations, unexpired	-2	-1	-1
3041	Recoveries of prior year unpaid obligations, expired	-7	.....	.....
3050	Unpaid obligations, end of year	37	22	19
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	47	37	22
3200	Obligated balance, end of year	37	22	19
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	175	185	178
	Outlays, gross:			
4010	Outlays from new discretionary authority	132	155	150
4011	Outlays from discretionary balances	47	44	30
4020	Outlays, gross (total)	179	199	180
4180	Budget authority, net (total)	175	185	178
4190	Outlays, net (total)	179	199	180

The National Gallery of Art receives, holds, and administers works of art acquired for the Nation by the Gallery's board of trustees. It also maintains the Gallery buildings to give maximum care and protection to art treasures and to enable these works of art to be exhibited. This account supports upkeep and operations, protection and care of the works of art, and administrative expenses.

Object Classification (in millions of dollars)

Identification code 033–0200–0–1–503		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	71	76	73
11.3	Other than full-time permanent	1	1	1
11.5	Other personnel compensation	7	7	7
11.9	Total personnel compensation	79	84	81
12.1	Civilian personnel benefits	30	31	29
22.0	Transportation of things	1	1	1
23.2	Rental payments to others	2	2	2
23.3	Communications, utilities, and miscellaneous charges	8	11	9
25.2	Other services	28	31	31
25.4	Operation and maintenance of facilities	11	12	12
26.0	Supplies and materials	3	3	3
31.0	Equipment	9	9	9
32.0	Land and structures	1	1	1
99.9	Total new obligations, unexpired accounts	172	185	178

Employment Summary

Identification code 033–0200–0–1–503		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	691	732	685

REPAIR, RESTORATION AND RENOVATION OF BUILDINGS

For necessary expenses of repair, restoration, and renovation of buildings, grounds and facilities owned or occupied by the National Gallery of Art, by contract or otherwise, for operating lease agreements of no more than 10 years, that address space needs created by the ongoing renovations in the Master Facilities Plan, as authorized, $7,750,000, to remain available until expended: Provided, That funds made available in prior Acts under this heading for the design and construction of an off-site art storage facility in partnership with the Smithsonian Institution may be used for the repair, restoration and renovation of other National Gallery of Art buildings, grounds, and facilities: Provided further, That contracts awarded for environmental systems, protection systems, and exterior repair or renovation of

buildings of the National Gallery of Art may be negotiated with selected contractors and awarded on the basis of contractor qualifications as well as price.

Program and Financing (in millions of dollars)

Identification code 033–0201–0–1–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Repair, Restoration, and Renovation of Buildings	19	26	8
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	12	28	21
1021	Recoveries of prior year unpaid obligations	1	.....	.....
1070	Unobligated balance (total)	13	28	21
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	34	19	8
1930	Total budgetary resources available	47	47	29
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	28	21	21
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	15	16	33
3010	New obligations, unexpired accounts	19	26	8
3020	Outlays (gross)	-17	-9	-28
3040	Recoveries of prior year unpaid obligations, unexpired	-1	.....	.....
3050	Unpaid obligations, end of year	16	33	13
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	15	16	33
3200	Obligated balance, end of year	16	33	13
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	34	19	8
	Outlays, gross:			
4010	Outlays from new discretionary authority	.....	2	1
4011	Outlays from discretionary balances	17	7	27
4020	Outlays, gross (total)	17	9	28
4180	Budget authority, net (total)	34	19	8
4190	Outlays, net (total)	17	9	28

This account encompasses repairs, alterations, and improvements; additions, renovations, and restorations of a long-term nature and utility; facilities planning and design, and leases of space necessitated by such renovations. The funds are used to keep National Gallery of Art facilities in good repair and efficient operating condition.

Object Classification (in millions of dollars)

Identification code 033–0201–0–1–503		2025 actual	2026 est.	2027 est.
	Direct obligations:			
23.2	Rental payments to others	1	1	1
25.2	Other services from non-Federal sources	6	4	4
31.0	Equipment	1	1	.....
32.0	Land and structures	11	20	3
99.9	Total new obligations, unexpired accounts	19	26	8

Employment Summary

Identification code 033–0201–0–1–503		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	2	3	2

Woodrow Wilson International Center for Scholars

Salaries and Expenses

Program and Financing (in millions of dollars)

Identification code 033–0400–0–1–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and expenses	12	5	1
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	3	6	6
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	15	5	.....
1930	Total budgetary resources available	18	11	6
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	6	6	5
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	5	1	3
3010	New obligations, unexpired accounts	12	5	1
3020	Outlays (gross)	-14	-3	-1
3041	Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050	Unpaid obligations, end of year	1	3	3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	5	1	3
3200	Obligated balance, end of year	1	3	3
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	15	5	.....
	Outlays, gross:			
4010	Outlays from new discretionary authority	9	1	.....
4011	Outlays from discretionary balances	5	2	1
4020	Outlays, gross (total)	14	3	1
4180	Budget authority, net (total)	15	5	.....
4190	Outlays, net (total)	14	3	1

The Budget eliminates Federal funding for the Woodrow Wilson Center.

Object Classification (in millions of dollars)

Identification code 033–0400–0–1–503		2025 actual	2026 est.	2027 est.
11.1	Direct obligations: Personnel compensation: Full-time permanent	7	1	.....
11.9	Total personnel compensation	7	1	.....
12.1	Civilian personnel benefits	2	1	.....
25.2	Other services from non-Federal sources	1	3	1
41.0	Grants, subsidies, and contributions	1	.....	.....
99.0	Direct obligations	11	5	1
99.5	Adjustment for rounding	1	.....	.....
99.9	Total new obligations, unexpired accounts	12	5	1

Employment Summary

Identification code 033–0400–0–1–503		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	42	14	.....

GREAT LAKES AUTHORITY

Federal Funds

Great Lakes Authority

(cancellation)

Of the unobligated balances from prior year appropriations available under this heading, $14,000,000 is hereby permanently cancelled.

GREAT LAKES AUTHORITY—Continued

Program and Financing (in millions of dollars)

Identification code 589–3745–0–1–452	2025 actual	2026 est.	2027 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			15
1020 Adjustment of unobligated bal brought forward, Oct 1		10	
1070 Unobligated balance (total)		10	15
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation		5	
1131 Unobligated balance of appropriations permanently reduced			-14
1160 Appropriation, discretionary (total)		5	-14
1930 Total budgetary resources available		15	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		15	1
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		5	-14
4180 Budget authority, net (total)		5	-14
4190 Outlays, net (total)			

The Great Lakes Authority (GLA) is authorized as a Federal-State partnership to provide assistance in the areas of the watershed of the Great Lakes and the Great Lakes System. The Budget proposes to eliminate several agencies, including the GLA. The Budget requests the permanent cancellation of $14 million in unobligated discretionary balances.

SOUTHEAST CRESCENT REGIONAL COMMISSION

Federal Funds

SOUTHEAST CRESCENT REGIONAL COMMISSION

(INCLUDING CANCELLATION OF FUNDS)

Of the unobligated balances from prior year appropriations available under this heading, $5,000,000 is hereby permanently cancelled: Provided, That any remaining unobligated balances from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Southeast Crescent Regional Commission.

Program and Financing (in millions of dollars)

Identification code 574–3744–0–1–452	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Base Activity	3	33	2
0801 Reimbursable program activity	2		
0900 Total new obligations, unexpired accounts	5	33	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	29	53	44
1001 Discretionary unobligated balance brought fwd, Oct 1	28		
1021 Recoveries of prior year unpaid obligations	1	2	
1070 Unobligated balance (total)	30	55	44
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	20	20	
1131 Unobligated balance of appropriations permanently reduced			-5
1160 Appropriation, discretionary (total)	20	20	-5
Spending authority from offsetting collections, discretionary:			
1700 Collected	7		
Spending authority from offsetting collections, mandatory:			
1800 Collected	1	2	
1900 Budget authority (total)	28	22	-5
1930 Total budgetary resources available	58	77	39
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	53	44	37
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	22	18	27
3010 New obligations, unexpired accounts	5	33	2
3020 Outlays (gross)	-8	-22	-18
3040 Recoveries of prior year unpaid obligations, unexpired	-1	-2	
3050 Unpaid obligations, end of year	18	27	11
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	22	18	27
3200 Obligated balance, end of year	18	27	11
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	27	20	-5
Outlays, gross:			
4010 Outlays from new discretionary authority	1	2	-5
4011 Outlays from discretionary balances	6	18	22
4020 Outlays, gross (total)	7	20	17
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-7		
Mandatory:			
4090 Budget authority, gross	1	2	
Outlays, gross:			
4100 Outlays from new mandatory authority		1	
4101 Outlays from mandatory balances	1	1	1
4110 Outlays, gross (total)	1	2	1
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-1	-2	
4180 Budget authority, net (total)	20	20	-5
4190 Outlays, net (total)		20	18

Southeast Crescent Regional Commission (SCRC) is a Federal-state partnership authorized in the 2008 Farm Bill to promote and encourage economic development in parts of Alabama, Georgia, Mississippi, North Carolina, South Carolina, Virginia, and all of Florida. The Budget proposes to eliminate several agencies, including SCRC. SCRC would use unobligated balances to conduct an orderly closeout of the agency in 2026. The Budget requests the permanent cancellation of $5 million in unobligated discretionary balances.

Object Classification (in millions of dollars)

Identification code 574–3744–0–1–452	2025 actual	2026 est.	2027 est.
41.0 Direct obligations: Grants, subsidies, and contributions	3	33	2
99.0 Direct obligations	3	33	2
99.0 Reimbursable obligations	2		
99.9 Total new obligations, unexpired accounts	5	33	2

Employment Summary

Identification code 574–3744–0–1–452	2025 actual	2026 est.	2027 est.
1001 Direct civilian full-time equivalent employment	2	1	1

SOUTHWEST BORDER REGIONAL COMMISSION

Federal Funds

SOUTHWEST BORDER REGIONAL COMMISSION

(INCLUDING CANCELLATION OF FUNDS)

Of the unobligated balances from prior year appropriations available under this heading, $1,000,000 is hereby permanently cancelled: Provided, That any remaining unobligated balances from amounts previously made available under this heading shall be available only for expenses necessary to carry out the closure of the Southwest Border Regional Commission.

Program and Financing (in millions of dollars)

Identification code 569–1500–0–1–452		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Grants	11	9	
0002	Administration	1	1	1
0900	Total new obligations, unexpired accounts	12	10	1
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	14	7	6
1001	Discretionary unobligated balance brought fwd, Oct 1	13	7	
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	5	6	
1121	Appropriations transferred from other acct [069–0548]		3	
1131	Unobligated balance of appropriations permanently reduced			-1
1160	Appropriation, discretionary (total)	5	9	-1
1930	Total budgetary resources available	19	16	5
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	7	6	4
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		11	21
3010	New obligations, unexpired accounts	12	10	1
3020	Outlays (gross)	-1		-7
3050	Unpaid obligations, end of year	11	21	15
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year		11	21
3200	Obligated balance, end of year	11	21	15
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	5	9	-1
	Outlays, gross:			
4010	Outlays from new discretionary authority	1		-1
4011	Outlays from discretionary balances			8
4020	Outlays, gross (total)	1		7
4180	Budget authority, net (total)	5	9	-1
4190	Outlays, net (total)	1		7

The Southwest Border Regional Commission (SBRC) is a Federal-State partnership providing grant funding, coordination, and capacity building to support economic development in distressed communities in parts of Arizona, California, New Mexico, and Texas. The Budget proposes to eliminate several agencies, including SBRC. SBRC would use prior year unobligated balances to conduct an orderly closeout of the agency in 2027. The Budget requests the permanent cancellation of $1 million in unobligated discretionary balances.

Object Classification (in millions of dollars)

Identification code 569–1500–0–1–452		2025 actual	2026 est.	2027 est.
41.0	Direct obligations: Grants, subsidies, and contributions	11	9	
99.0	Direct obligations	11	9	
99.5	Adjustment for rounding	1	1	1
99.9	Total new obligations, unexpired accounts	12	10	1

Employment Summary

Identification code 569–1500–0–1–452		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1	2	1

STATE JUSTICE INSTITUTE

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the State Justice Institute, as authorized by the State Justice Institute Act of 1984 (42 U.S.C. 10701 et seq.) $5,971,000, of which $500,000 shall remain available until September 30, 2028: Provided, That not to exceed $2,250 shall be available for official reception and representation expenses: Provided further, That, for the purposes of section 504 of this Act, the State Justice Institute shall be considered an agency of the United States Government.

Program and Financing (in millions of dollars)

Identification code 453–0052–0–1–752		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Salaries and Expenses (Direct)	8	8	6
0900	Total new obligations, unexpired accounts (object class 41.0)	8	8	6
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	8	8	6
1930	Total budgetary resources available	8	8	6
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	10	10	7
3010	New obligations, unexpired accounts	8	8	6
3020	Outlays (gross)	-8	-11	-8
3050	Unpaid obligations, end of year	10	7	5
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	10	10	7
3200	Obligated balance, end of year	10	7	5
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	8	8	6
	Outlays, gross:			
4010	Outlays from new discretionary authority	2	1	1
4011	Outlays from discretionary balances	6	10	7
4020	Outlays, gross (total)	8	11	8
4180	Budget authority, net (total)	8	8	6
4190	Outlays, net (total)	8	11	8

The State Justice Institute (SJI) was established by Federal law (42 U.S.C. 10701 et seq.) as a non-profit corporation to award grants and undertake other activities to improve the quality of justice in State courts and foster innovative, efficient solutions to common issues faced by all courts. SJI has the authority to assist all State courts—criminal, civil, juvenile, family, and appellate—and the mandate to share the success of one State's innovations with every State court system and the Federal courts. SJI's 2027 budget includes resources to address the unique challenges of the opioid epidemic, behavioral health issues, and technology in state courts.

SURFACE TRANSPORTATION BOARD

Federal Funds

SALARIES AND EXPENSES

For necessary expenses of the Surface Transportation Board, including services authorized by section 3109 of title 5, United States Code, $40,799,000: Provided, That, notwithstanding any other provision of law, not to exceed $1,250,000 from fees established by the Surface Transportation Board shall be credited to this appropriation as offsetting collections and used for necessary and authorized expenses under this heading: Provided further, That the sum herein appropriated from the general fund shall be reduced on a dollar-for-dollar basis by not more than $1,250,000 as such offsetting collections are received during fiscal year 2027, so as to result, if $1,250,000 or more of such offsetting collections are received, in a final appropriation from the general fund estimated at not more than $39,549,000: Provided further, That any fees established by the Surface Transportation Board received in excess of $1,250,000 in fiscal year 2027 shall be credited to this appro-

SALARIES AND EXPENSES—Continued

priation as offsetting collections, shall remain available until expended, and shall be used for necessary and authorized expenses under this heading.

Program and Financing (in millions of dollars)

Identification code 472–0301–0–1–401		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity - Rail Carriers	46	41	41
0100	Direct program activities, subtotal	46	41	41
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	46	40	40
	Spending authority from offsetting collections, discretionary:			
1700	Collected	1	1	1
1900	Budget authority (total)	47	41	41
1930	Total budgetary resources available	47	41	41
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1	.....	.....
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	14	12	4
3010	New obligations, unexpired accounts	46	41	41
3020	Outlays (gross)	-46	-49	-41
3041	Recoveries of prior year unpaid obligations, expired	-2	.....	.....
3050	Unpaid obligations, end of year	12	4	4
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	14	12	4
3200	Obligated balance, end of year	12	4	4
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	47	41	41
	Outlays, gross:			
4010	Outlays from new discretionary authority	36	37	37
4011	Outlays from discretionary balances	10	12	4
4020	Outlays, gross (total)	46	49	41
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4033	Non-Federal sources	-1	-1	-1
4040	Offsets against gross budget authority and outlays (total)	-1	-1	-1
4180	Budget authority, net (total)	46	40	40
4190	Outlays, net (total)	45	48	40

The Surface Transportation Board (STB or Board) exercises its statutory authority[1] to support an efficient, competitive, and sound transportation network underpinning robust domestic manufacturing, thriving farms, and American energy dominance. To carry out its mission, Congress gave the STB sole jurisdiction over transportation by rail carriers, including railroad rates, practices, and service. Congress also charged the STB with promoting a strong, nationally connected supply chain by giving the STB sole jurisdiction over new rail line constructions, rail mergers and consolidations, and rail discontinuances and abandonments. Congress provided the Board with certain authorities in emergencies and for national defense.

While most of the Board's statutorily required duties involve railroads, the STB also performs certain oversight of the intercity bus industry, non-energy and non-water pipelines, household goods carriers' tariffs, and rate regulation of non-contiguous domestic water transportation.

In furtherance of these statutory duties, the Board adjudicates cases, issues declaratory orders, facilitates market entry and exit (including new infrastructure construction), conducts rulemakings, initiates investigations, and executes other necessary functions. The Board also provides for alternative dispute resolution, informal dispute resolution, and other public outreach. The Board analyzes and uses data as part of its oversight and decision-making duties. When necessary, the Board's attorneys represent the agency and defend its decisions in court. The Board is also statutorily required to manage an advisory committee on critical aspects of the rail industry, focusing on railroad-shipper transportation issues.

Fiscal Year (FY) 2027 Program: The Board requests $40,799,000 to carry out its mission as directed under the law. This includes a request for $1,250,000 from offsetting collections of fees as a credit to the appropriation received, to the extent collected. Any fees received in excess of $1,250,000 in FY 2027 shall remain available until expended.

The STB's FY 2027 budget request remains flat relative to the Board's FY 2026 request. This level of funding will drive the most efficient delivery of the agency's statutorily required functions and high-quality, timely results for the public. It reflects a consolidated, flatter organizational structure, with better aligned mission functions, to support faster service and increased productivity as the Board continues to streamline processes, increase technological deployment, and adopt other efficiency improvements.

[1] 49 U.S.C. 10101–11908.

Object Classification (in millions of dollars)

Identification code 472–0301–0–1–401		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	20	17	17
11.3	Other than full-time permanent	1	1	1
11.9	Total personnel compensation	21	18	18
12.1	Civilian personnel benefits	8	7	7
23.1	Rental payments to GSA	3	3	3
25.2	Other services from non-Federal sources	2	2	2
25.3	Other goods and services from Federal sources	12	11	11
99.0	Direct obligations	46	41	41
99.9	Total new obligations, unexpired accounts	46	41	41

Employment Summary

Identification code 472–0301–0–1–401		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	129	114	114

TENNESSEE VALLEY AUTHORITY

Federal Funds

TENNESSEE VALLEY AUTHORITY FUND

Program and Financing (in millions of dollars)

Identification code 455–4110–0–3–999		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Power program: Operating expenses	11,097	11,644	11,763
0802	Power program: Capital expenditures	4,473	4,400	4,062
0803	Other Cash Items	14,675	16,250	13,697
0804	Non-Federal Investments	40,158	40,080	40,035
0809	Reimbursable program activities, subtotal	70,403	72,374	69,557
0900	Total new obligations, unexpired accounts	70,403	72,374	69,557
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	14,900	15,771	19,298
1022	Capital transfer of unobligated balances to general fund	-9	-12	-12
1070	Unobligated balance (total)	14,891	15,759	19,286
	Budget authority:			
	Borrowing authority, mandatory:			
1400	Borrowing authority	3,509	3,356	3,047
	Spending authority from offsetting collections, mandatory:			
1800	Collected	67,451	72,617	67,549
1801	Change in uncollected payments, Federal sources	323	-60	-12
1802	Offsetting collections (previously unavailable)	24	24	24
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-24	-24	-24
1850	Spending auth from offsetting collections, mand (total)	67,774	72,557	67,537
1900	Budget authority (total)	71,283	75,913	70,584
1930	Total budgetary resources available	86,174	91,672	89,870
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	15,771	19,298	20,313

	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	2,909	3,301	1,500
3010	New obligations, unexpired accounts	70,403	72,374	69,557
3020	Outlays (gross)	-70,011	-74,175	-69,542
3050	Unpaid obligations, end of year	3,301	1,500	1,515
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1,801	-2,124	-2,064
3070	Change in uncollected pymts, Fed sources, unexpired	-323	60	12
3090	Uncollected pymts, Fed sources, end of year	-2,124	-2,064	-2,052
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1,108	1,177	-564
3200	Obligated balance, end of year	1,177	-564	-537
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	71,283	75,913	70,584
	Outlays, gross:			
4100	Outlays from new mandatory authority	.....	70,867	69,542
4101	Outlays from mandatory balances	70,011	3,308	.....
4110	Outlays, gross (total)	70,011	74,175	69,542
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-445	-1,955	-1,955
4121	Interest on Federal securities	.....	-45	-45
4123	Non-Federal sources	-67,006	-70,617	-65,549
4130	Offsets against gross budget authority and outlays (total)	-67,451	-72,617	-67,549
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-323	60	12
4160	Budget authority, net (mandatory)	3,509	3,356	3,047
4170	Outlays, net (mandatory)	2,560	1,558	1,993
4180	Budget authority, net (total)	3,509	3,356	3,047
4190	Outlays, net (total)	2,560	1,558	1,993
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	1,099	1,078	1,078
5001	Total investments, EOY: Federal securities: Par value	1,078	1,078	1,078
5010	Total investments, SOY: non-Fed securities: Market value	13,290	14,870	14,870
5011	Total investments, EOY: non-Fed securities: Market value	14,870	14,870	14,870
5090	Unexpired unavailable balance, SOY: Offsetting collections	24	24	24
5092	Unexpired unavailable balance, EOY: Offsetting collections	24	24	24

Status of Direct Loans (in millions of dollars)

Identification code 455–4110–0–3–999		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	35	23	34
1231	Disbursements: Direct loan disbursements	.....	15	15
1251	Repayments: Repayments and prepayments	-12	-4	-3
1290	Outstanding, end of year	23	34	46

For more than 90 years, the Tennessee Valley Authority (TVA) has delivered on its mission to improve the quality of life of the people in seven Southeastern states. TVA's mission is to generate affordable, reliable power; manage the Tennessee River System to benefit the region; and attract jobs and capital investment.

Today, TVA has one of the nation's largest, most diverse energy portfolios comprised of nuclear, hydro, natural gas, coal, solar, and wind generation. TVA's management of the river system provides for flood control, navigation, land management, and other functions that would otherwise be the responsibility of other Federal agencies. Over the past five years, TVA is estimated to have helped create approximately $44 billion in projected capital investment and create more than 81,000 new jobs.

TVA's Power Program. TVA is the nation's third largest generator of electricity, operates the third largest nuclear fleet, and has one of the largest transmission systems with more than 16,000 miles of lines. TVA supplies electric power to an area of 80,000 square miles covering parts of the seven Tennessee Valley states: Tennessee, Alabama, Mississippi, Kentucky, Georgia, North Carolina and Virginia. Estimated income from power operations, net of interest charges, depreciation, and other operating expenses, is expected to be $0.6 billion in 2027 on operating revenues of $13.9 billion. Power generating facilities are financed from power revenues and power system financings. TVA's power system financings consist primarily of the sale of debt securities and secondarily of alternative forms of financing, such as lease arrangements.

TVA's Non-Power Programs. TVA operates a series of 49 dams and 47 reservoirs to reduce the risk of flooding, enable year-round navigation, generate affordable and reliable electricity, improve water quality and water supply, provide recreational opportunities, stimulate economic growth, and provide other public benefits. Each year, this work is estimated to help prevent an average of more than $300 million in flood loss and help move approximately 50 million tons of goods shipped on the Tennessee River.

TVA is responsible for stewardship activities within the Tennessee Valley that include water release regulation, maintenance of dam machinery and spillway gates, improvement of water quality and supply, management of shoreline erosion, regulation of shoreline development along the Tennessee River and its tributaries, planning and management of 293,000 acres of public land, and operation of public recreation areas. These services are funded entirely by TVA's power revenues and its user fees.

Economic Development. TVA works to foster capital investment and job growth in the Valley in collaboration with regional, state, and local organizations. In fiscal year 2025, TVA worked in partnership with communities and the business sector to help attract an estimated $6.6 billion in capital investment in the Tennessee Valley region and help with the announced creation of over 9,300 new jobs and retention of over 43,000 existing jobs in the Valley.

Strategic Financial Plan. In recent years, higher load growth and inflationary pressure have materialized across the Valley. TVA is responding by building new generation and investing in the reliability of our system, which is causing debt to increase. In addition, TVA is evaluating the potential for emerging technologies to play a role in the future of the power system. The TVA Board did not implement a base rate action for FY 2026 but may consider future rate increases to adapt to these evolving conditions. Currently, TVA's residential rates are lower than those paid by approximately 80% of customers of the top 100 U.S. utilities. Industrial rates are lower than those paid by approximately 90% of customers of the top 100 utilities. TVA remains committed to providing competitive rates and reliable power for all Valley customers.

Financing. Amounts estimated to become available for TVA programs in 2027 are to be derived from operating revenues of $13.9 billion. The outstanding balance of TVA's bonds, notes, and other evidences of indebtedness is limited by statute and cannot exceed $30 billion. TVA's outstanding debt and debt-like obligations were $23.8 billion at the beginning of 2026 and are estimated to be $27.3 billion by the end of 2027. At the beginning of 2026, TVA had $1.7 billion in debt-like obligations that was not counted against its statutory debt cap. At the beginning of 2026, TVA's proprietary capital balance was $18.5 billion. This balance is expected to grow in coming years and is estimated to be $19.7 billion by the end of 2027. Proprietary capital is the way TVA shows cumulative earnings on the balance sheet and is made up of net income accumulated over time and the government's original net investment.

Pension Funding. As of September 30, 2025, TVA employees' defined benefit pension plan (TVARS) had an 84% funding ratio and a $1.7 billion unfunded liability. This compares to a 79% funding ratio and $2.3 billion unfunded liability at September 30, 2024, and an 81% funding ratio and $1.9 billion unfunded liability at September 30, 2023. The increase in funding ratio and decrease in the unfunded liability in 2025 was driven by an increase in the liability discount rate. TVA contributed $300 million to TVARS and incurred $132 million in total actuarial costs in 2025. TVARS made $789 million in payments to beneficiaries and experienced an increase of $0.4B, or 4.2%, on plan investments in 2025. TVA is committed to meeting its obligations to current and future retirees and has worked with the TVARS Board in recent years to implement several significant changes to ensure the long-term health of the retirement system.

Operating Results and Financial Conditions. Payments to the Treasury as a return on the appropriation investment in the power program are estim-

TENNESSEE VALLEY AUTHORITY FUND—Continued

ated to be $12 million in 2027. Total capital spending for 2027 is estimated at $4.5 billion, which in addition to new generation capacity includes approximately $200 million for environmental projects and $1.0 billion to maintain TVA's existing generation assets. Total proprietary capital at September 30, 2027, is estimated to be $0.6 billion more than that at September 30, 2026.

Policy Initiatives. In our region and across the country, electricity demand is increasing. It is vital for energy and national security that TVA meet this growth with affordable, reliable, and resilient energy. TVA is building generation and making investments across the region to meet growing demand.

For example, in 2025 commercial operations began at a new aeroderivative Combustion Turbine (CT) plant at TVA's Johnsonville facility. Additionally, TVA has ongoing construction of natural gas projects at its Cumberland and Kingston sites along with an aeroderivative CT project at its Allen site. TVA is also constructing a new Caledonia simple cycle CT and is evaluating additional natural gas projects on the system.

TVA is also investing in and evaluating emerging technologies to meet future demand. In 2019, TVA received the nation's first Small Modular Reactor (SMR) Early Site Permit from the Nuclear Regulatory Commission (NRC). In May 2025, TVA submitted a construction permit application to the NRC for an SMR which is currently under review. The TVA Board approved up to $350 million to explore the development of an SMR at its Clinch River site. In addition, TVA and a consortium of co-applicants were selected by the U.S. Department of Energy to enter into negotiations for a $400 million grant to accelerate the deployment of a small modular reactor at the site.

Additionally, in 2025, TVA signed a Power Purchase Agreement to purchase up to 50 megawatts of electricity from the Kairos Power Hermes 2 Plant in Oak Ridge, Tennessee. The capacity is anticipated to come online as early as 2030. Also, in 2025, TVA and ENTRA1 Energy signed an agreement to explore the development of plants that could provide TVA with up to 6 gigawatts of new nuclear power generation through the deployment of six ENTRA1 Energy Plants utilizing NuScale's SMR technology. Furthermore, TVA is also conducting a study to evaluate increasing pumped storage hydropower capacity in the Valley.

As it undertakes these investments, TVA remains committed to providing affordable, reliable power to meet the energy needs of the Valley.

Balance Sheet (in millions of dollars)

Identification code 455–4110–0–3–999	2024 actual	2025 actual
ASSETS:		
Federal assets:		
1101 Fund balances with Treasury	31	31
Investments in U.S. securities:		
1106 Receivables, net	73	75
Non-Federal assets:		
1201 Investments in non-Federal securities, net	4,922	5,482
1206 Receivables, net	1,727	2,046
1207 Advances and prepayments	120	170
1601 Direct loans, gross	148	155
1603 Allowance for estimated uncollectible loans and interest (-)	-1	-1
1604 Direct loans and interest receivable, net	147	154
1605 Accounts receivable from foreclosed property	.....	.....
1699 Value of assets related to direct loans	147	154
Other Federal assets:		
1801 Cash and other monetary assets	8,484	8,735
1802 Inventories and related properties	1,155	1,193
1803 Property, plant and equipment, net	39,064	41,467
1901 Regulatory assets due to pensions	1,979	1,894
1999 Total assets	57,702	61,247
LIABILITIES:		
2101 Federal liabilities: Accounts payable	295	415
Non-Federal liabilities:		
2201 Accounts payable	2,867	3,143
2202 Interest payable	280	348
2203 Debt, Alternative Financing	934	1,681
2203 Debt, Notes/Bonds	20,056	21,831
2204 Liabilities for loan guarantees	.....	.....
2206 Pension and post-retirement benefits	2,683	2,432
2207 Other	13,424	12,879
2999 Total liabilities	40,539	42,729
NET POSITION:		
3300 Cumulative results of operations	17,163	18,518
4999 Total liabilities and net position	57,702	61,247

Object Classification (in millions of dollars)

Identification code 455–4110–0–3–999	2025 actual	2026 est.	2027 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,333	1,334	1,336
11.5 Other personnel compensation	248	248	243
11.9 Total personnel compensation	1,581	1,582	1,579
12.1 Civilian personnel benefits	693	694	679
21.0 Travel and transportation of persons	27	27	26
22.0 Transportation of things	7	7	7
23.2 Rental payments to others	12	12	12
25.1 Advisory and assistance services	61	61	59
25.2 Other services from non-Federal sources	329	330	323
25.7 Operation and maintenance of equipment	3,756	3,759	3,679
26.0 Supplies and materials	2,322	2,324	2,274
31.0 Equipment	482	483	473
32.0 Land and structures	25	25	24
33.0 Investments and loans	61,067	63,029	60,382
41.0 Grants, subsidies, and contributions	41	41	40
99.9 Total new obligations, unexpired accounts	70,403	72,374	69,557

Employment Summary

Identification code 455–4110–0–3–999	2025 actual	2026 est.	2027 est.
2001 Reimbursable civilian full-time equivalent employment	10,635	10,635	10,635

U.S. AGENCY FOR GLOBAL MEDIA

Federal Funds

INTERNATIONAL BROADCASTING OPERATIONS

Program and Financing (in millions of dollars)

Identification code 514–0206–0–1–154	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Broadcasting Board of Governors	740	675	.....
0100 Subtotal, direct obligations	740	675	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	18	36	.....
1001 Discretionary unobligated balance brought fwd, Oct 1	18	.....	.....
1010 Unobligated balance transfer to other accts [047–0616]	.....	-4	.....
1012 Unobligated balance transfers between expired and unexpired accounts	5	.....	.....
1070 Unobligated balance (total)	23	32	.....
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	857	643	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	.....	.....
1900 Budget authority (total)	858	643	.....
1930 Total budgetary resources available	881	675	.....
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-105	.....	.....
1941 Unexpired unobligated balance, end of year	36	.....	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	145	118	154
3010 New obligations, unexpired accounts	740	675	.....
3011 Obligations ("upward adjustments"), expired accounts	4	.....	.....
3020 Outlays (gross)	-764	-639	-102
3041 Recoveries of prior year unpaid obligations, expired	-7	.....	.....
3050 Unpaid obligations, end of year	118	154	52

	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-3	-3
3071	Change in uncollected pymts, Fed sources, expired	2		
3090	Uncollected pymts, Fed sources, end of year	-3	-3	-3
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	140	115	151
3200	Obligated balance, end of year	115	151	49
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	858	643	
	Outlays, gross:			
4010	Outlays from new discretionary authority	645	514	
4011	Outlays from discretionary balances	119	125	102
4020	Outlays, gross (total)	764	639	102
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-3		
4033	Non-Federal sources	-3		
4040	Offsets against gross budget authority and outlays (total)	-6		
	Additional offsets against gross budget authority only:			
4052	Offsetting collections credited to expired accounts	5		
4060	Additional offsets against budget authority only (total)	5		
4070	Budget authority, net (discretionary)	857	643	
4080	Outlays, net (discretionary)	758	639	102
4180	Budget authority, net (total)	857	643	
4190	Outlays, net (total)	758	639	102

No funding is requested in 2027 for the International Broadcasting Operations account. The 2027 Budget includes a new initiative under the Department of State for an International Communications Activities (ICA) account to advance U.S. foreign policy priorities through targeted international communications, enabling a response to evolving global information challenges. ICA funding will support the continuation of the United States Agency for Global Media's (USAGM) statutory functions and support language services critical to U.S. foreign policy objectives as produced by Voice of America (VOA), to include the Persian Service and Mandarin Service.

Object Classification (in millions of dollars)

Identification code 514–0206–0–1–154		2025 actual	2026 est.	2027 est.
	Direct obligations:			
	Personnel compensation:			
11.1	Full-time permanent	180	114	
11.3	Other than full-time permanent	8	2	
11.5	Other personnel compensation	9	6	
11.9	Total personnel compensation	197	122	
12.1	Civilian personnel benefits	64	45	
13.0	Benefits for former personnel	15	38	
21.0	Travel and transportation of persons	1		
23.1	Rental payments to GSA	22	22	
23.3	Communications, utilities, and miscellaneous charges	24	24	
25.1	Advisory and assistance services	3	3	
25.2	Other services from non-Federal sources	90	130	
25.3	Other goods and services from Federal sources	1	1	
25.4	Operation and maintenance of facilities	5	5	
25.5	Research and development contracts	1		
26.0	Supplies and materials	1	1	
31.0	Equipment	10	6	
41.0	Grants, subsidies, and contributions	304	276	
42.0	Insurance claims and indemnities	1	1	
43.0	Interest and dividends	1	1	
99.0	Direct obligations	740	675	
99.9	Total new obligations, unexpired accounts	740	675	

Employment Summary

Identification code 514–0206–0–1–154		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	1,055	800	

Broadcasting Capital Improvements

Program and Financing (in millions of dollars)

Identification code 514–0204–0–1–154		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0002	Broadcasting Capital Improvements	16	7	
0192	Total direct obligations	16	7	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	32	26	29
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	10	10	
1930	Total budgetary resources available	42	36	29
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	26	29	29
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	6	10	4
3010	New obligations, unexpired accounts	16	7	
3020	Outlays (gross)	-12	-13	-4
3050	Unpaid obligations, end of year	10	4	
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	6	10	4
3200	Obligated balance, end of year	10	4	
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	10	10	
	Outlays, gross:			
4010	Outlays from new discretionary authority	3	3	
4011	Outlays from discretionary balances	9	10	4
4020	Outlays, gross (total)	12	13	4
4180	Budget authority, net (total)	10	10	
4190	Outlays, net (total)	12	13	4

There is no funding requested in 2027 for Broadcasting Capital Improvements.

Object Classification (in millions of dollars)

Identification code 514–0204–0–1–154		2025 actual	2026 est.	2027 est.
	Direct obligations:			
25.2	Other services from non-Federal sources	4	4	
25.4	Operation and maintenance of facilities	1	1	
31.0	Equipment	11	2	
99.9	Total new obligations, unexpired accounts	16	7	

Buying Power Maintenance

Program and Financing (in millions of dollars)

Identification code 514–1147–0–1–154		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	23	23	23
1930	Total budgetary resources available	23	23	23
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	23	23	23
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

This account provides funding to offset losses due to exchange rate and overseas wage and price fluctuations as authorized.

Trust Funds

FOREIGN SERVICE NATIONAL SEPARATION LIABILITY TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 514–8285–0–7–602	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 Employing Agency Contributions, Foreign Service National Separation Liability Trust Fund	9		
2000 Total: Balances and receipts	9		
Appropriations:			
Current law:			
2101 Foreign Service National Separation Liability Trust Fund	-9		
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 514–8285–0–7–602	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	4		
0900 Total new obligations, unexpired accounts (object class 42.0)	4		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	11	11
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	9		
1930 Total budgetary resources available	15	11	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	11	11	11
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		2	
3010 New obligations, unexpired accounts	4		
3020 Outlays (gross)	-2	-2	
3050 Unpaid obligations, end of year	2		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		2	
3200 Obligated balance, end of year	2		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	9		
Outlays, gross:			
4101 Outlays from mandatory balances	2	2	
4180 Budget authority, net (total)	9		
4190 Outlays, net (total)	2	2	

This fund is maintained to pay separation costs for Foreign Service National employees of the United States Agency for Global Media in those countries in which such pay is legally authorized.

UNITED STATES COURT OF APPEALS FOR VETERANS CLAIMS

Federal Funds

SALARIES AND EXPENSES

For necessary expenses for the operation of the United States Court of Appeals for Veterans Claims as authorized by sections 7251 through 7298 of title 38, United States Code, ⟦$49,000,000⟧*$50,300,000*, of which ⟦$3,000,000⟧*$4,500,000* shall be available until September 30, ⟦2027⟧*2028*: *Provided,* That ⟦$4,256,000⟧*$4,400,000* shall be available for the purpose of providing financial assistance as described and in accordance with the process and reporting procedures set forth under this heading in Public Law 102–229. *(Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2026.)*

Program and Financing (in millions of dollars)

Identification code 345–0300–0–1–705	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Salaries and Expenses	42	49	50
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	47	49	50
1930 Total budgetary resources available	47	49	50
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-5		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5	5	5
3010 New obligations, unexpired accounts	42	49	50
3020 Outlays (gross)	-41	-49	-50
3041 Recoveries of prior year unpaid obligations, expired	-1		
3050 Unpaid obligations, end of year	5	5	5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5	5	5
3200 Obligated balance, end of year	5	5	5
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	47	49	50
Outlays, gross:			
4010 Outlays from new discretionary authority	38	44	45
4011 Outlays from discretionary balances	3	5	5
4020 Outlays, gross (total)	41	49	50
4180 Budget authority, net (total)	47	49	50
4190 Outlays, net (total)	41	49	50

The United States Court of Appeals for Veterans Claims (Court) is a national court of record established by the Veterans Judicial Review Act, Pub. L. No. 100687, Division A (1988) (Act). The Act, as amended, is codified in part at 38 U.S.C. 72517299. The Court is located in Washington, D.C., but as a national court may sit anywhere in the United States.

The Court is part of the federal judicial system and has a permanent authorization for seven judges, one of whom serves as chief judge. Over 15 years ago, in response to a growing caseload, Congress expanded the Court by authorizing two additional temporary judgeships, and in December 2024, Congress authorized a third temporary judgeship. All seven of the permanent judgeships and two of the three temporary judgeships are currently filled. Judges are appointed by the President, by and with the advice and consent of the Senate, for 15-year terms. Upon retirement, a judge may fully retire or may choose to be recall eligible and thus willing to be recalled to service by the Chief Judge. The Court has nine recall-eligible retired judges, with three currently serving in recall status. Recall-eligible retired judges may elect full retirement at any time.

The Court has exclusive jurisdiction to review decisions made by the Department of Veterans Affairs Board of Veterans' Appeals (Board) that adversely affect a person's entitlement to VA benefits. This judicial review, although specialized in scope, is the same as that performed by all other United States Courts of Appeals. In cases before it, the Court has the authority to decide all relevant questions of law; to interpret constitutional, statutory, and regulatory provisions; and to determine the meaning or applicability of actions/decisions by the Secretary of Veterans Affairs. The Court may affirm, set aside, modify, reverse, or remand those decisions as appropriate. Additionally, the Court has class action authority, has jurisdiction under 28 U.S.C. 1651 to act on petitions and issue all writs necessary or appropriate in aid of its jurisdiction, and acts on applications under 28 U.S.C. 2412(d), the Equal Access to Justice Act (EAJA). Certain decisions by the Court are reviewable by the United States Court of Appeals for the Federal Circuit and, if *certiorari* is granted, by the Supreme Court of the United States. For management, administration, and expenditure of funds in areas beyond the bounds of Chapter 72 of Title 38, the Court may exer-

cise the authorities provided for such purposes applicable to other courts of the United States as defined in Title 28, U.S. Code.

In 1992, Congress authorized the Court to transfer funds from its appropriation that year to the Legal Services Corporation (LSC), for the purpose of providing, facilitating, and furnishing legal and other assistance, through grant or contract, to veterans and others seeking recourse in the Court. That program, often called the pro bono representation program, has been ongoing since that time, with LSC responsible for oversight and grant distribution responsibilities. The Appropriations Subcommittees consider LSC's budget request separately from the Court's budget request, although both are submitted together.

Object Classification (in millions of dollars)

Identification code 345–0300–0–1–705		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.3	Personnel compensation: Other than full-time permanent	21	24	26
12.1	Civilian personnel benefits	8	11	10
23.1	Rental payments to GSA	3	3	3
25.2	Other services from non-Federal sources	3	3	3
25.3	Other goods and services from Federal sources	2	2	2
31.0	Equipment	2	2	2
41.0	Grants, subsidies, and contributions	3	4	4
99.9	Total new obligations, unexpired accounts	42	49	50

Employment Summary

Identification code 345–0300–0–1–705		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	133	164	166

Trust Funds

COURT OF APPEALS FOR VETERANS CLAIMS RETIREMENT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 345–8290–0–7–705		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	.....	.....	.....
	Receipts:			
	Current law:			
1140	Earnings on Investment, Court of Veterans Appeals Retirement Fund, LVE	2	1	1
1140	Employing Agency Contributions, Court of Appeals for Veterans Claims Retirement Fund	1	2	3
1199	Total current law receipts	3	3	4
1999	Total receipts	3	3	4
2000	Total: Balances and receipts	3	3	4
	Appropriations:			
	Current law:			
2101	Court of Appeals for Veterans Claims Retirement Fund	-3	-3	-4
5099	Balance, end of year	.....	.....	.....

Program and Financing (in millions of dollars)

Identification code 345–8290–0–7–705		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Court of Appeals for Veterans Claims Retirement Fund	3	2	1
0900	Total new obligations, unexpired accounts (object class 42.0)	3	2	1
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	66	66	67
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	3	3	4
1930	Total budgetary resources available	69	69	71
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	66	67	70
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	3	2	1
3020	Outlays (gross)	-3	-2	-1
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	3	3	4
	Outlays, gross:			
4100	Outlays from new mandatory authority	3	2	1
4180	Budget authority, net (total)	3	3	4
4190	Outlays, net (total)	3	2	1
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	71	69	71
5001	Total investments, EOY: Federal securities: Par value	69	71	72

The United States Court of Appeals for Veterans Claims Retirement Fund (Retirement Fund or Fund), established under 38 U.S.C. 7298, is used for judges' retired pay and for annuities, refunds, and allowances provided to surviving spouses and dependent children. Participating judges pay 1 percent of their salaries to cover creditable service for retired pay purposes and 2.2 percent of their salaries for survivor annuity purposes. Additional funds needed to cover the unfunded liability may be transferred to the Retirement Fund from the Court's annual appropriation. The Court's contribution to the Fund is estimated annually by an actuarial firm retained by the Court. The Fund is invested solely in government securities.

UNITED STATES HOLOCAUST MEMORIAL MUSEUM

Federal Funds

HOLOCAUST MEMORIAL MUSEUM

For expenses of the Holocaust Memorial Museum, as authorized by Public Law 106–292 (36 U.S.C. 2301–2310), $65,231,000, to remain available until September 30, 2028; of which $1,000,000 shall remain available until September 30, 2029, for the Museum's equipment replacement program; and of which $4,000,000 for the Museum's repair and rehabilitation program and $1,264,000 for the Museum's outreach initiatives program shall remain available until expended.

Program and Financing (in millions of dollars)

Identification code 456–3300–0–1–503		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Holocaust Memorial Museum	64	65	65
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	4	5	5
1001	Discretionary unobligated balance brought fwd, Oct 1	4	.....	.....
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	65	65	65
1930	Total budgetary resources available	69	70	70
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	5	5	5
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	34	30	26
3010	New obligations, unexpired accounts	64	65	65
3011	Obligations ("upward adjustments"), expired accounts	2	.....	.....
3020	Outlays (gross)	-66	-65	-67
3041	Recoveries of prior year unpaid obligations, expired	-4	-4	.....
3050	Unpaid obligations, end of year	30	26	24
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	34	30	26
3200	Obligated balance, end of year	30	26	24
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	65	65	65
	Outlays, gross:			
4010	Outlays from new discretionary authority	45	49	49
4011	Outlays from discretionary balances	21	16	18

HOLOCAUST MEMORIAL MUSEUM—Continued

Program and Financing—Continued

Identification code 456–3300–0–1–503		2025 actual	2026 est.	2027 est.
4020	Outlays, gross (total)	66	65	67
4180	Budget authority, net (total)	65	65	65
4190	Outlays, net (total)	66	65	67

A nonpartisan, Federal educational institution, the United States Holocaust Memorial Museum is America's national memorial to the victims of the Holocaust dedicated to ensuring the permanence of Holocaust memory, understanding, and relevance. Through the power of Holocaust history, the Museum challenges leaders and individuals worldwide to think critically about their role in society and to confront antisemitism and other forms of hate, prevent genocide, and promote human dignity.

Object Classification (in millions of dollars)

Identification code 456–3300–0–1–503		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	14	13	13
12.1	Civilian personnel benefits	6	5	5
21.0	Travel and transportation of persons	1	1	1
23.1	Rental payments to GSA	4	2	2
23.3	Communications, utilities, and miscellaneous charges	1	3	3
24.0	Printing and reproduction	1	1	1
25.2	Other services from non-Federal sources	23	27	27
25.4	Operation and maintenance of facilities	4	5	5
26.0	Supplies and materials	8	4	4
31.0	Equipment	2	4	4
99.9	Total new obligations, unexpired accounts	64	65	65

Employment Summary

Identification code 456–3300–0–1–503		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	102	96	94

UNITED STATES INSTITUTE OF PEACE

Federal Funds

UNITED STATES INSTITUTE OF PEACE

Program and Financing (in millions of dollars)

Identification code 458–1300–0–1–153		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Operating Expenses (Direct)	42	26	
0801	Operating Expenses (Reimbursable)	41		
0900	Total new obligations, unexpired accounts	83	26	
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	72	49	43
1001	Discretionary unobligated balance brought fwd, Oct 1	72	48	
1021	Recoveries of prior year unpaid obligations	3		
1070	Unobligated balance (total)	75	49	43
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	55	20	
	Spending authority from offsetting collections, discretionary:			
1700	Collected	14		
1701	Change in uncollected payments, Federal sources	-12		
1750	Spending auth from offsetting collections, disc (total)	2		
1900	Budget authority (total)	57	20	
1930	Total budgetary resources available	132	69	43
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	49	43	43
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	30	41	
3010	New obligations, unexpired accounts	83	26	
3011	Obligations ("upward adjustments"), expired accounts	7		
3020	Outlays (gross)	-74	-67	
3040	Recoveries of prior year unpaid obligations, unexpired	-3		
3041	Recoveries of prior year unpaid obligations, expired	-2		
3050	Unpaid obligations, end of year	41		
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-116	-61	
3070	Change in uncollected pymts, Fed sources, unexpired	12		
3071	Change in uncollected pymts, Fed sources, expired	43	61	
3090	Uncollected pymts, Fed sources, end of year	-61		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	-86	-20	
3200	Obligated balance, end of year	-20		
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	57	20	
	Outlays, gross:			
4010	Outlays from new discretionary authority	36		
4011	Outlays from discretionary balances	38	67	
4020	Outlays, gross (total)	74	67	
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-16		
4040	Offsets against gross budget authority and outlays (total)	-16		
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	12		
4052	Offsetting collections credited to expired accounts	2		
4060	Additional offsets against budget authority only (total)	14		
4070	Budget authority, net (discretionary)	55	20	
4080	Outlays, net (discretionary)	58	67	
4180	Budget authority, net (total)	55	20	
4190	Outlays, net (total)	58	67	

Consistent with Executive Order 14217, "Commencing the Reduction of the Federal Bureaucracy," the Budget proposes to eliminate funding for the U.S. Institute of Peace as part of the Administration's plans to move the Nation toward fiscal responsibility. There is no funding requested for 2027 for the U.S. Institute of Peace.

Object Classification (in millions of dollars)

Identification code 458–1300–0–1–153		2025 actual	2026 est.	2027 est.
	Direct obligations:			
12.1	Civilian personnel benefits	35	3	
21.0	Travel and transportation of persons	1		
25.2	Other services from non-Federal sources	6	23	
99.0	Direct obligations	42	26	
99.0	Reimbursable obligations	41		
99.9	Total new obligations, unexpired accounts	83	26	

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Offsetting receipts from the public:			
458–322013 General Fund Proprietary Receipts, Not Otherwise Classified, All Other	13		
General Fund Offsetting receipts from the public	13		

UNITED STATES INTERAGENCY COUNCIL ON HOMELESSNESS

Federal Funds

OPERATING EXPENSES

For necessary expenses to carry out the closure of the United States Interagency Council on Homelessness, $200,000, notwithstanding section 209 of title II of the McKinney-Vento Homeless Assistance Act, as amended.

Program and Financing (in millions of dollars)

Identification code 376–1300–0–1–808		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0101	Operations	3	4	
	Budgetary resources:			
	Budget authority:			
	Appropriations, discretionary:			
1100	Appropriation	4	4	
1930	Total budgetary resources available	4	4	
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-1		
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1	1
3010	New obligations, unexpired accounts	3	4	
3020	Outlays (gross)	-3	-4	
3050	Unpaid obligations, end of year	1	1	1
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1	1
3200	Obligated balance, end of year	1	1	1
	Budget authority and outlays, net:			
	Discretionary:			
4000	Budget authority, gross	4	4	
	Outlays, gross:			
4010	Outlays from new discretionary authority	3	4	
4180	Budget authority, net (total)	4	4	
4190	Outlays, net (total)	3	4	

The Budget proposes to terminate operations of the U.S. Interagency Council on Homelessness (USICH). The Budget requests $200,000 to conduct an orderly closeout of USICH, which includes sufficient funding for limited closeout activities and payroll liabilities. Title II of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11311 et seq.) authorizes USICH to coordinate the Federal response, in partnership with state and local governments and the private sector, to reduce and end homelessness. USICH's authorization will expire on October 1, 2028 under current law.

Object Classification (in millions of dollars)

Identification code 376–1300–0–1–808		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	1	2	
12.1	Civilian personnel benefits	1	1	
25.1	Advisory and assistance services	1	1	
99.9	Total new obligations, unexpired accounts	3	4	

Employment Summary

Identification code 376–1300–0–1–808		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	14	11	

VIETNAM EDUCATION FOUNDATION

Federal Funds

VIETNAM DEBT REPAYMENT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 519–5365–0–2–154		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	6	6	6
2000	Total: Balances and receipts	6	6	6
5099	Balance, end of year	6	6	6

Program and Financing (in millions of dollars)

Identification code 519–5365–0–2–154		2025 actual	2026 est.	2027 est.
	Budgetary resources:			
	Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	10	10	10
1930	Total budgetary resources available	10	10	10
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	10	10	10
4180	Budget authority, net (total)			
4190	Outlays, net (total)			

The Vietnam Education Foundation Act of 2000 (Title II of Public Law 106–554) created the Vietnam Education Foundation (VEF) to administer an international fellowship program under which Vietnamese nationals can undertake graduate and post-graduate level studies in the United States in the sciences (natural, physical, and environmental), mathematics, medicine, and technology, and American citizens can teach in these fields in appropriate Vietnamese institutions of higher education. The Act also authorized the establishment of the Vietnam Debt Repayment Fund, in which all payments (including interest payments) made by the Socialist Republic of Vietnam under the United States-Vietnam debt agreement shall be deposited as offsetting receipts. From 2002 through 2018, amounts deposited annually were available to VEF for operations and fellowship programs. From 2015 through 2018, the remaining amounts deposited were also made available to support the establishment of an independent, not-for-profit academic institution in the Socialist Republic of Vietnam.

FEDERALLY CREATED NON-FEDERAL ENTITIES

FEDERALLY CREATED NON-FEDERAL ENTITIES

The majority of budgetary accounts are associated with departments or other entities that are clearly Federal agencies. In other cases, budgetary accounts reflect a measure of Governmental activity in the economy, though the activity may have no direct relationship with the United States Treasury. Federally created non-Federal entities may be in the Budget because they were created by Federal law, they have some measure of regulatory or other authority conferred to them by law, or because they serve a public good directed by the Government. The following accounts are each deemed to be budgetary and fulfill the goal of presenting a Budget that is comprehensive of the full range of Federal activities.

AFFORDABLE HOUSING PROGRAM

Federal Funds

AFFORDABLE HOUSING PROGRAM

Special and Trust Fund Receipts (in millions of dollars)

Identification code 530–5528–0–2–604		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			29
	Receipts:			
	Current law:			
1110	Contributions, Federal Home Loan Banks, Affordable Housing Program	650	515	515

AFFORDABLE HOUSING PROGRAM—Continued

Special and Trust Fund Receipts—Continued

Identification code 530–5528–0–2–604	2025 actual	2026 est.	2027 est.
2000 Total: Balances and receipts	650	515	544
Appropriations:			
Current law:			
2101 Affordable Housing Program	-650	-515	-515
2132 Affordable Housing Program	.....	29	29
2199 Total current law appropriations	-650	-486	-486
2999 Total appropriations	-650	-486	-486
5099 Balance, end of year	.....	29	58

Program and Financing (in millions of dollars)

Identification code 530–5528–0–2–604	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Affordable Housing Program (Direct)	650	486	486
0900 Total new obligations, unexpired accounts (object class 41.0)	650	486	486
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	650	515	515
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	.....	-29	-29
1260 Appropriations, mandatory (total)	650	486	486
1930 Total budgetary resources available	650	486	486
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	650	486	486
3020 Outlays (gross)	-650	-486	-486
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	650	486	486
Outlays, gross:			
4100 Outlays from new mandatory authority	650	486	486
4180 Budget authority, net (total)	650	486	486
4190 Outlays, net (total)	650	486	486

The Affordable Housing Program was created by the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA). FIRREA requires each of the Federal Home Loan Banks to contribute 10-percent of its previous year's net earnings to an Affordable Housing Program (AHP) to be used to subsidize the cost of affordable homeownership and rental housing. The Federal Housing Finance Agency (FHFA) regulates the AHP and ensures that the AHP fulfills its mission.

CORPORATION FOR TRAVEL PROMOTION

Federal Funds

TRAVEL PROMOTION FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 580–5585–0–2–376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	425	543	733
Receipts:			
Current law:			
1110 Fees, Travel Promotion Fund	218	215	215
2000 Total: Balances and receipts	643	758	948
Appropriations:			
Current law:			
2101 Travel Promotion Fund	-100	-20	-20
2103 Travel Promotion Fund	-6	-6	-1
2132 Travel Promotion Fund	6	1	1
2199 Total current law appropriations	-100	-25	-20
2999 Total appropriations	-100	-25	-20
5099 Balance, end of year	543	733	928

Program and Financing (in millions of dollars)

Identification code 580–5585–0–2–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Travel Promotion Fund	100	25	20
0900 Total new obligations, unexpired accounts (object class 41.0)	100	25	20
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	100	20	20
1203 Appropriation (previously unavailable)(special or trust)	6	6	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-6	-1	-1
1260 Appropriations, mandatory (total)	100	25	20
1930 Total budgetary resources available	100	25	20
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	57	31	6
3010 New obligations, unexpired accounts	100	25	20
3020 Outlays (gross)	-126	-50	-20
3050 Unpaid obligations, end of year	31	6	6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	57	31	6
3200 Obligated balance, end of year	31	6	6
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	100	25	20
Outlays, gross:			
4100 Outlays from new mandatory authority	78	19	20
4101 Outlays from mandatory balances	48	31	.....
4110 Outlays, gross (total)	126	50	20
4180 Budget authority, net (total)	100	25	20
4190 Outlays, net (total)	126	50	20

The Corporation for Travel Promotion (also known as Brand USA) was established by the Travel Promotion Act of 2009 to promote the United States as a travel destination and to communicate U.S. entry and exit policies and procedures. The public-private partnership, funded through a combination of private sector contributions and Federal matching funds, works with the travel industry to encourage increased travel and tourism in the United States.

A surcharge to the Electronic System for Travel Authorization (ESTA) fee that travelers from visa waiver countries pay before arriving in the United States provides Brand USA's Federal matching funds.

CONCRETE MASONRY PRODUCTS BOARD

Federal Funds

CONCRETE MASONRY CHECKOFF

Special and Trust Fund Receipts (in millions of dollars)

Identification code 257–5768–0–2–376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	10	16	22
Receipts:			
Current law:			
1110 Concrete Masonry Products, Available	10	10	11
2000 Total: Balances and receipts	20	26	33
Appropriations:			
Current law:			
2101 Concrete Masonry Checkoff	-6	-6	-6
2135 Concrete Masonry Checkoff	2	2	2
2199 Total current law appropriations	-4	-4	-4
2999 Total appropriations	-4	-4	-4
5099 Balance, end of year	16	22	29

Program and Financing (in millions of dollars)

Identification code 257–5768–0–2–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Direct program activity	4	4	4
0900 Total new obligations, unexpired accounts (object class 25.2)	4	4	4
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	6	6	6
1235 Appropriations precluded from obligation (special or trust)	-2	-2	-2
1260 Appropriations, mandatory (total)	4	4	4
1930 Total budgetary resources available	4	4	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		4	
3010 New obligations, unexpired accounts	4	4	4
3020 Outlays (gross)		-8	-4
3050 Unpaid obligations, end of year	4		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		4	
3200 Obligated balance, end of year	4		
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	4	4	4
Outlays, gross:			
4100 Outlays from new mandatory authority		4	4
4101 Outlays from mandatory balances		4	
4110 Outlays, gross (total)		8	4
4180 Budget authority, net (total)	4	4	4
4190 Outlays, net (total)		8	4

The Concrete Masonry Products Research, Education, and Promotion Act of 2018 (the Act) authorized the establishment of a program, including funds for marketing and market research activities, that is designed to: (1) strengthen the position of the concrete masonry products industry in the domestic marketplace; (2) maintain, develop, and expand markets and uses for concrete masonry products in the domestic marketplace; and (3) promote the use of concrete masonry products in construction and building.

The Act required the Secretary of Commerce to issue an order providing for the establishment of a Concrete Masonry Product Board to carry out a program of generic promotion, research, and education regarding concrete masonry products. Further, the Act provides that funding for the Board's activities shall be derived from an assessment on manufacturers of concrete masonry products.

ELECTRIC RELIABILITY ORGANIZATION

Federal Funds

ELECTRIC RELIABILITY ORGANIZATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 531–5522–0–2–276	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	7	7	7
Receipts:			
Current law:			
1110 Fees, Electric Reliability Organization	116	116	116
2000 Total: Balances and receipts	123	123	123
Appropriations:			
Current law:			
2101 Electric Reliability Organization	-123	-123	-123
2132 Electric Reliability Organization	7	7	7
2199 Total current law appropriations	-116	-116	-116
2999 Total appropriations	-116	-116	-116
5099 Balance, end of year	7	7	7

Program and Financing (in millions of dollars)

Identification code 531–5522–0–2–276	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Electric Reliability Organization (Direct)	116	116	116
0900 Total new obligations, unexpired accounts (object class 25.2)	116	116	116
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	123	123	123
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-7	-7	-7
1260 Appropriations, mandatory (total)	116	116	116
1930 Total budgetary resources available	116	116	116
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	116	116	116
3020 Outlays (gross)	-116	-116	-116
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	116	116	116
Outlays, gross:			
4100 Outlays from new mandatory authority	116	116	116
4180 Budget authority, net (total)	116	116	116
4190 Outlays, net (total)	116	116	116

The Energy Policy Act of 2005 (P.L. 109–58) authorizes the Federal Energy Regulatory Commission (FERC) to certify an Electric Reliability Organization (ERO) to establish and enforce reliability standards for the electric bulk-power system. These standards include requirements for operating existing bulk-power system facilities, including cybersecurity protection, and design of planned additions or modifications to these facilities to provide for reliable operation, but does not include requirements to construct new transmission or generation capacity. On July 20, 2006, FERC certified the North American Electric Reliability Corporation as the ERO. ERO is funded by fees on end users of the bulk-power system. Since the ERO does not report budget data to Treasury, ERO funding is based on estimates.

FEDERAL RETIREMENT THRIFT INVESTMENT BOARD

Federal Funds

PROGRAM EXPENSES

Special and Trust Fund Receipts (in millions of dollars)

Identification code 026–5290–0–2–602	2025 actual	2026 est.	2027 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1130 Reimbursement for Program Expenses, Federal Retirement Thrift Investment Board	501	490	503
2000 Total: Balances and receipts	501	490	503
Appropriations:			
Current law:			
2101 Program Expenses	-501	-490	-503
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 026–5290–0–2–602	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Administrative expenses	468	490	503
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		33	33

PROGRAM EXPENSES—Continued

Program and Financing—Continued

Identification code 026–5290–0–2–602		2025 actual	2026 est.	2027 est.
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	501	490	503
1930	Total budgetary resources available	501	523	536
	Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	33	33	33
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	468	490	503
3020	Outlays (gross)	-468	-490	-503
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	501	490	503
	Outlays, gross:			
4100	Outlays from new mandatory authority	468	490	503
4180	Budget authority, net (total)	501	490	503
4190	Outlays, net (total)	468	490	503

The Federal Retirement Thrift Investment Board (FRTIB) is responsible for administering the Thrift Savings Fund. The FRTIB administers the Thrift Savings Fund solely for the benefit of its participants and beneficiaries. Program administration for the Fund is financed from the Fund. If the forfeited funds and transaction processing fees are not sufficient to meet the program expenses, expenses are then charged on all participant and agency contributions to the Fund. No appropriation is required to support the operation and administration of the Fund.

The Thrift Savings Fund is a special tax-deferred savings fund established by the Federal Employees' Retirement System Act of 1986. Due to the fiduciary nature of the Fund, it is excluded from the Federal Budget totals. Information on the financial status and activities of the Fund follows this account.

Object Classification (in millions of dollars)

Identification code 026–5290–0–2–602		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent	40	43	44
12.1	Civilian personnel benefits	15	17	16
21.0	Travel and transportation of persons	12	10	10
23.2	Rental payments to others	6	5	5
23.3	Communications, utilities, and miscellaneous charges	1	1	1
25.1	Advisory and assistance services	363	371	384
25.2	Other services from non-Federal sources	9	21	20
25.3	Other goods and services from Federal sources	19	19	20
31.0	Equipment	3	3	3
99.9	Total new obligations, unexpired accounts	468	490	503

Employment Summary

Identification code 026–5290–0–2–602		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment	239	257	257

INFORMATION SCHEDULES FOR THE THRIFT SAVINGS FUND

The Fund is composed of individual accounts maintained by the Federal Retirement Thrift Investment Board on behalf of the individual participants in the Fund. All Federal civilian employees and members of the uniformed services are eligible to contribute to the Fund. Civilian employees covered by the Federal Employees' Retirement System (or equivalent retirement systems) receive an automatic agency one percent contribution and matching contributions in accordance with the formulas prescribed by law. Beginning in January 2018, all new members of the uniformed services, and those members of the uniformed services with less than 12 years of service, participate in the Thrift Savings Fund. Uniformed service members are automatically enrolled in the TSP after sixty days of service at five percent of their basic pay and receive matching contributions and agency one percent contributions. They are also automatically reenrolled each year if they've stopped contributing at any point. Employees can invest in five core investment funds: a U.S. Government securities investment fund; a fixed income index investment fund; a common stock index investment fund; a small capitalization stock index investment fund; an international stock index investment fund. Alternatively, they can invest in eleven lifecycle funds. Lifecycle funds are composed of varying allocations of the five core investment funds. The allocations are based on the target maturity date of each fund. Participants who meet certain criteria also have the option of using a mutual fund window to invest a portion of their account in roughly 4,600 commercially available mutual funds.

The estimated status of the Fund is shown below:

STATUS OF THRIFT SAVINGS FUND

(in millions of dollars)

	2025 actual	2026 est.	2027 est.
Thrift Savings Fund investment balance, start of year	954,255	1,059,356	1,082,903
Receipts during the year:			
Employee contributions	35,196	36,252	37,339
Contributions on behalf of employees[1]	15,629	16,098	16,581
Earnings and adjustments[2]	117,743	36,576	37,674
Total receipts	168,568	88,926	91,594
Outlays during the year:			
Withdrawals	62,455	64,329	66,259
Loans to employees, net of repayments	544	560	577
Administrative expenses	468	490	503
Total cash outlays	63,467	65,379	67,339
Thrift Savings Fund investment balance, end of year[3]	1,059,356	1,082,903	1,107,158

Notes:	2025 actual	2026 est.	2027 est.
[1]2025 Employer contributions included:			
Automatic contributions for FERS employees:	3,405	3,507	3,612
Matching contributions for FERS employees:	12,224	12,591	12,968
	15,629	16,098	16,580
[2]2025 Earnings included:			
Return on investment in Government Securities	13,623	14,032	14,453
Return on non-government instruments	103,731	22,144	22,808
Interest on loans to employees	374	385	397
Agency payments for lost earnings	15	15	16
[3]Investment Balances at 9/30/2025 were:			
TSP G Fund - U.S. Government Securities Investment Fund	321,231		
TSP F Fund - Fixed Income Index Investment Fund	38,396		
TSP C Fund - Common Stock Index Investment Fund	467,157		
TSP S Fund - Small Cap Stock Index Investment Fund	119,782		
TSP I Fund - International Stock Index Investment Fund	112,055		
Mutual Fund Window	735		

Assumptions for growth: FY 2026 and FY 2027 projections are based on 3% increase from FY 2025 actuals, excluding the FY 2025 start of the year balance.

MEDICAL CENTER RESEARCH ORGANIZATIONS

Federal Funds

MEDICAL CENTER RESEARCH ORGANIZATIONS

Program and Financing (in millions of dollars)

Identification code 185–4026–0–3–703		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0801	Operating expenses	333	325	332
	Budgetary resources:			
	Budget authority:			
	Spending authority from offsetting collections, mandatory:			
1800	Collected	333	325	332
1930	Total budgetary resources available	333	325	332
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	.....	.....	244
3010	New obligations, unexpired accounts	333	325	332

3020	Outlays (gross)	-333	-81	-164
3050	Unpaid obligations, end of year		244	412
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year			244
3200	Obligated balance, end of year		244	412
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	333	325	332
	Outlays, gross:			
4100	Outlays from new mandatory authority	333	81	83
4101	Outlays from mandatory balances			81
4110	Outlays, gross (total)	333	81	164
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-333	-325	-332
4180	Budget authority, net (total)			
4190	Outlays, net (total)		-244	-168

These nonprofit corporations provide a flexible funding mechanism for the conduct of approved research at Department of Veterans Affairs medical centers. These organizations will derive funds to operate various research activities from Federal and non-Federal sources. No appropriation is required to support these activities.

Object Classification (in millions of dollars)

Identification code 185–4026–0–3–703		2025 actual	2026 est.	2027 est.
	Reimbursable obligations:			
21.0	Travel and transportation of persons	1	1	1
25.2	Other services from non-Federal sources	301	293	300
26.0	Supplies and materials	20	20	20
31.0	Equipment	11	11	11
99.9	Total new obligations, unexpired accounts	333	325	332

NATIONAL ASSOCIATION OF REGISTERED AGENTS AND BROKERS

Federal Funds

NATIONAL ASSOCIATION OF REGISTERED AGENTS AND BROKERS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 543–5743–0–2–376		2025 actual	2026 est.	2027 est.
0100	Balance, start of year			
	Receipts:			
	Current law:			
1110	Membership Fees, NARAB			2
2000	Total: Balances and receipts			2
	Appropriations:			
	Current law:			
2101	National Association of Registered Agents and Brokers			-2
5099	Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 543–5743–0–2–376		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Administrative support			1
0002	Advisory and assistant services			1
0900	Total new obligations, unexpired accounts			2
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)			2
1930	Total budgetary resources available			2
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts			2
3020	Outlays (gross)			-2
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross			2
	Outlays, gross:			
4100	Outlays from new mandatory authority			2
4180	Budget authority, net (total)			2
4190	Outlays, net (total)			2

Object Classification (in millions of dollars)

Identification code 543–5743–0–2–376		2025 actual	2026 est.	2027 est.
	Direct obligations:			
11.1	Personnel compensation: Full-time permanent			1
25.1	Advisory and assistance services			1
99.9	Total new obligations, unexpired accounts			2

Employment Summary

Identification code 543–5743–0–2–376		2025 actual	2026 est.	2027 est.
1001	Direct civilian full-time equivalent employment			7

NATIONAL OILHEAT RESEARCH ALLIANCE

Federal Funds

NATIONAL OILHEAT RESEARCH ALLIANCE

Special and Trust Fund Receipts (in millions of dollars)

Identification code 544–5643–0–2–276		2025 actual	2026 est.	2027 est.
0100	Balance, start of year	8	10	12
0198	Escrow adjustment			
0199	Balance, start of year	8	10	12
	Receipts:			
	Current law:			
1110	Fees, National Oilheat Research Alliance	8	8	5
2000	Total: Balances and receipts	16	18	17
	Appropriations:			
	Current law:			
2101	National Oilheat Research Alliance	-6	-6	-6
5099	Balance, end of year	10	12	11

Program and Financing (in millions of dollars)

Identification code 544–5643–0–2–276		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	6	6	6
0900	Total new obligations, unexpired accounts (object class 25.2)	6	6	6
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	6	6	6
1930	Total budgetary resources available	6	6	6
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	6	6	6
3020	Outlays (gross)	-6	-6	-6
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	6	6	6
	Outlays, gross:			
4100	Outlays from new mandatory authority	6	6	6
4180	Budget authority, net (total)	6	6	6
4190	Outlays, net (total)	6	6	6

The National Oilheat Research Alliance (NORA) was first authorized by the National Oilheat Research Alliance Act of 2000, as amended in 2014

NATIONAL OILHEAT RESEARCH ALLIANCE—Continued

(P.L. 113–79), and reauthorized by the Agriculture Improvement Act of 2018 (P.L. 115–334) to develop programs and projects and enter into contracts or other agreements to enhance consumer and employee safety and training; to provide for research, development, and demonstration of clean and efficient oilheat fuel utilization equipment; and to educate consumers. NORA is funded via statutorily-mandated fees of $0.002 on every gallon of heating oil sold, collected at the wholesale level. Since NORA does not report budget data to Treasury, NORA funding is based on estimates.

PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD

Federal Funds

PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD

Special and Trust Fund Receipts (in millions of dollars)

Identification code 526–5376–0–2–376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	36	48	52
Receipts:			
Current law:			
1110 Accounting Support Fees, Public Company Accounting Oversight Board	376	303	313
1120 Civil Monetary Penalties, Public Company Accounting Oversight Board	12	15	15
1130 Interest on Investments	11	7	7
1199 Total current law receipts	399	325	335
1999 Total receipts	399	325	335
2000 Total: Balances and receipts	435	373	387
Appropriations:			
Current law:			
2101 Public Company Accounting Oversight Board	-12	-15	-15
2101 Public Company Accounting Oversight Board	-376	-303	-313
2103 Public Company Accounting Oversight Board	-22	-23	-20
2132 Public Company Accounting Oversight Board	23	20	18
2199 Total current law appropriations	-387	-321	-330
2999 Total appropriations	-387	-321	-330
5099 Balance, end of year	48	52	57

Program and Financing (in millions of dollars)

Identification code 526–5376–0–2–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Accounting Oversight	372	324	330
0002 Accounting Scholarship Program	10	10	10
0900 Total new obligations, unexpired accounts (object class 25.1)	382	334	340
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	227	263	250
1020 Adjustment of unobligated bal brought forward, Oct 1 (Error in PY Gross Outlays)	31	.....	.....
1070 Unobligated balance (total)	258	263	250
Budget authority:			
Appropriations, discretionary:			
1101 Appropriation (special or trust) (Civil Money Penalties)	12	15	15
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	376	303	313
1203 Appropriation (previously unavailable)(special or trust)	22	23	20
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-23	-20	-18
1260 Appropriations, mandatory (total)	375	306	315
1900 Budget authority (total)	387	321	330
1930 Total budgetary resources available	645	584	580
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	263	250	240
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	382	334	340
3020 Outlays (gross)	-382	-334	-340
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	12	15	15
Outlays, gross:			
4010 Outlays from new discretionary authority	10	10	10
4011 Outlays from discretionary balances	.....	.....	5
4020 Outlays, gross (total)	10	10	15
Mandatory:			
4090 Budget authority, gross	375	306	315
Outlays, gross:			
4100 Outlays from new mandatory authority	366	306	315
4101 Outlays from mandatory balances	6	18	10
4110 Outlays, gross (total)	372	324	325
4180 Budget authority, net (total)	387	321	330
4190 Outlays, net (total)	382	334	340
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	120	111	111
5001 Total investments, EOY: Federal securities: Par value	111	111	111

Note: Because the Public Company Accounting Oversight Board (PCAOB) does not report budgetary data to Treasury, amounts shown above were derived from the PCAOB's financial data, which is based on a calendar year.

The Sarbanes-Oxley Act of 2002 (the Act) (P.L. 107–204), as amended by the Dodd-Frank Wall Street Reform and Consumer Protection Act (P.L. 111–203), established the PCAOB to oversee the audits and auditors of both public companies that are subject to Federal securities laws and broker-dealers registered with the Securities and Exchange Commission (SEC) in order to protect the interests of investors and further the public interest in the preparation of informative, accurate, and independent audit reports.

Funding for the PCAOB comes from registration and annual fees paid by public accounting firms and accounting support fees paid by public companies and SEC-registered broker-dealers. The Act designated the Commission to oversee the PCAOB and specifies that the PCAOB's budget and the accounting support fee be subject to approval by the Commission.

SECURITIES INVESTOR PROTECTION CORPORATION

Federal Funds

SECURITIES INVESTOR PROTECTION CORPORATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 576–5600–0–2–376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	5,085	5,558	5,883
0198 Reconciliation adjustment pursuant to agency documentation	.....	.....	.....
0199 Balance, start of year	5,085	5,558	5,883
Receipts:			
Current law:			
1110 Assessments, SIPC	519	420	424
1130 Earnings on Investments, SIPC	145	179	189
1199 Total current law receipts	664	599	613
1999 Total receipts	664	599	613
2000 Total: Balances and receipts	5,749	6,157	6,496
Appropriations:			
Current law:			
2101 Securities Investor Protection Corporation	-190	-280	-217
2103 Securities Investor Protection Corporation	-11	-10	-16
2132 Securities Investor Protection Corporation	10	16	12
2199 Total current law appropriations	-191	-274	-221
2999 Total appropriations	-191	-274	-221
5099 Balance, end of year	5,558	5,883	6,275

Program and Financing (in millions of dollars)

Identification code 576–5600–0–2–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Program Management	24	36	26

0002	Customer Claims	167	238	195
0900	Total new obligations, unexpired accounts (object class 25.1)	191	274	221
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	190	280	217
1203	Appropriation (previously unavailable)(special or trust)	11	10	16
1232	Appropriations and/or unobligated balance of appropriations temporarily reduced	-10	-16	-12
1260	Appropriations, mandatory (total)	191	274	221
1930	Total budgetary resources available	191	274	221
	Change in obligated balance:			
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		1	
3010	New obligations, unexpired accounts	191	274	221
3020	Outlays (gross)	-190	-275	-221
3050	Unpaid obligations, end of year	1		
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year		1	
3200	Obligated balance, end of year	1		
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	191	274	221
	Outlays, gross:			
4100	Outlays from new mandatory authority	190	274	221
4101	Outlays from mandatory balances		1	
4110	Outlays, gross (total)	190	275	221
4180	Budget authority, net (total)	191	274	221
4190	Outlays, net (total)	190	275	221
	Memorandum (non-add) entries:			
5000	Total investments, SOY: Federal securities: Par value	5,154	5,627	5,952
5001	Total investments, EOY: Federal securities: Par value	5,627	5,952	6,344

Note: Because the Securities Investor Protection Corporation (SIPC) does not report budgetary data to Treasury, amounts shown above were derived from SIPC's financial data, which is based on a calendar year. Earnings on investments are presented for all three years using an unamortized cost rather than the market value, to comply with OMB Circular A-11 requirements.

SIPC was created by the Securities Investor Protection Act of 1970 (SIPA) to protect customers against loss resulting from broker-dealer failure and, thereby, promote investor confidence in the Nation's securities markets. SIPC is a non-profit membership corporation. Its members are, with some exceptions, all persons registered as brokers or dealers under section 15(b) of the Securities Exchange Act of 1934 and all persons who are members of a national securities exchange. SIPC's funding is derived entirely from assessments on its membership and from interest earned on its investments, which are limited to U.S. Government or agency securities.

SIPC may borrow up to $2.5 billion from the U.S. Department of the Treasury, through the Securities and Exchange Commission, in the event that the fund maintained by SIPC is insufficient to satisfy the claims of customers of brokerage firms in SIPA liquidation or for other purposes of SIPA. SIPC has not accessed these loans to date and the Budget does not project that SIPC will require use of these loans over the next 10 years.

STANDARD SETTING BODY

Federal Funds

PAYMENT TO STANDARD SETTING BODY

Special and Trust Fund Receipts (in millions of dollars)

Identification code 527–5377–0–2–376	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	2	2	2
Receipts:			
Current law:			
1110 Accounting Support Fees, Standard Setting Body	33	29	30
2000 Total: Balances and receipts	35	31	32
Appropriations:			
Current law:			
2101 Payment to Standard Setting Body	-33	-29	-30
2103 Payment to Standard Setting Body	-2	-2	-2
2132 Payment to Standard Setting Body	2	2	2
2199 Total current law appropriations	-33	-29	-30
2999 Total appropriations	-33	-29	-30
5099 Balance, end of year	2	2	2

Program and Financing (in millions of dollars)

Identification code 527–5377–0–2–376	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 Advisory and assistance services	33	29	30
0900 Total new obligations, unexpired accounts (object class 25.1)	33	29	30
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	33	29	30
1203 Appropriation (previously unavailable)(special or trust)	2	2	2
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-2	-2	-2
1260 Appropriations, mandatory (total)	33	29	30
1930 Total budgetary resources available	33	29	30
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	33	29	30
3020 Outlays (gross)	-33	-29	-30
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	33	29	30
Outlays, gross:			
4100 Outlays from new mandatory authority	33	29	30
4180 Budget authority, net (total)	33	29	30
4190 Outlays, net (total)	33	29	30

Note: Because the standard setting body does not provide budgetary data to Treasury, amounts shown above were derived from the standard setting body's financial data, which is based on a calendar year.

The Financial Accounting Standards Board (FASB) is an independent, private-sector organization organized in 1973 within the Financial Accounting Foundation (FAF), which is an independent, private-sector, not-for-profit corporation. The FASB consists of a seven-member board, whose members are appointed by the FAF. The FASB was originally designated by the Securities and Exchange Commission (Commission) as the authoritative standard setter for purposes of the Federal securities laws in 1973. In April 2003, the Commission reaffirmed the status of the FASB as a designated private-sector standard setting body pursuant to the Sarbanes-Oxley Act of 2002 (the Act) (P.L. 107–204), stating that the FASB's financial accounting and reporting standards are recognized as "generally accepted" for purposes of the Federal securities laws.

The Act authorizes funding for the standard setting body to be derived from an accounting support fee assessed on public companies, although the FAF has, on a voluntary basis, partially offset the fees that could be assessed pursuant to the Act by payments derived from publication sales and licensing fees. Prior to the Act, the FASB was funded by voluntary contributions from public companies, public accounting firms, and other stakeholders. The standard setting body's accounting support fee is subject to review by the Commission.

UNITED MINE WORKERS OF AMERICA BENEFIT FUNDS

Trust Funds

UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 476–8295–0–7–551	2025 actual	2026 est.	2027 est.
0100 Balance, start of year	373	373	409

UNITED MINE WORKERS OF AMERICA COMBINED BENEFIT FUND—Continued

Special and Trust Fund Receipts—Continued

Identification code 476–8295–0–7–551	2025 actual	2026 est.	2027 est.
Receipts:			
Current law:			
1110 Premiums, Combined Fund and 1992 Plan, UMWA	9	34	31
1140 Transfers from Abandoned Mine Reclamation Fund	398	383	444
1140 Federal Payment to United Mine Workers of America	718	719	724
1140 Federal Payment to United Mine Workers of America	387	6	5
1199 Total current law receipts	1,512	1,142	1,204
1999 Total receipts	1,512	1,142	1,204
2000 Total: Balances and receipts	1,885	1,515	1,613
Appropriations:			
Current law:			
2101 United Mine Workers of America 1992 Benefit Plan	-111	-51	-52
2101 United Mine Workers of America Combined Benefit Fund	-19	-26	-21
2101 United Mine Workers of America 1993 Benefit Plan	-664	-310	-369
2101 United Mine Workers of America Pension Funds	-718	-719	-724
2199 Total current law appropriations	-1,512	-1,106	-1,166
2999 Total appropriations	-1,512	-1,106	-1,166
5099 Balance, end of year	373	409	447

Program and Financing (in millions of dollars)

Identification code 476–8295–0–7–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 United Mine Workers of America Combined Benefit Fund	19	26	21
0900 Total new obligations, unexpired accounts (object class 42.0)	19	26	21
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	19	26	21
1930 Total budgetary resources available	19	26	21
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	19	26	21
3020 Outlays (gross)	-19	-26	-21
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	19	26	21
Outlays, gross:			
4100 Outlays from new mandatory authority	19	26	21
4180 Budget authority, net (total)	19	26	21
4190 Outlays, net (total)	19	26	21

The Combined Benefit Fund was established by the Coal Industry Retiree Health Benefit Act of 1992 to take over paying for medical care of retired miners and their dependents who were eligible for health care from the private 1950 and 1974 United Mine Workers of America Benefit Plans. The Fund's trustees represent the United Mine Workers of America and coal companies. The Fund is financed by assessments on current and former signatories to labor agreements with the United Mine Workers; past transfers from the United Mine Workers pension fund; transfers from the Abandoned Mine Land Reclamation fund; and the General Fund of the Treasury.

UNITED MINE WORKERS OF AMERICA 1992 BENEFIT PLAN

Program and Financing (in millions of dollars)

Identification code 476–8260–0–7–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 United Mine Workers of America 1992 Benefit Plan	111	51	52
0900 Total new obligations, unexpired accounts (object class 42.0)	111	51	52
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	111	51	52
1930 Total budgetary resources available	111	51	52
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	111	51	52
3020 Outlays (gross)	-111	-51	-52
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	111	51	52
Outlays, gross:			
4100 Outlays from new mandatory authority	111	51	52
4180 Budget authority, net (total)	111	51	52
4190 Outlays, net (total)	111	51	52

The 1992 Benefit Plan was established by the Coal Industry Retiree Health Benefit Act of 1992. It pays for health care for those miners who retired between July 21, 1992 and September 30, 1994, and their dependents, who are eligible for benefits under an employer plan and cease to be covered, usually because an employer is out of business. Plan trustees are appointed by the United Mine Workers of America and the Bituminous Coal Operators Association, a coal industry bargaining group. The Plan is supported by signers of the 1988 labor agreement with the United Mine Workers of America; transfers from the Abandoned Mine Land Reclamation fund; and the General Fund of the Treasury.

UNITED MINE WORKERS OF AMERICA 1993 BENEFIT PLAN

Program and Financing (in millions of dollars)

Identification code 476–8535–0–7–551	2025 actual	2026 est.	2027 est.
Obligations by program activity:			
0001 United Mine Workers of America 1993 Benefit Plan	664	310	369
0900 Total new obligations, unexpired accounts (object class 42.0)	664	310	369
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	664	310	369
1930 Total budgetary resources available	664	310	369
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	664	310	369
3020 Outlays (gross)	-664	-310	-369
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	664	310	369
Outlays, gross:			
4100 Outlays from new mandatory authority	664	310	369
4180 Budget authority, net (total)	664	310	369
4190 Outlays, net (total)	664	310	369

The 1993 Benefit Plan provides health benefits to certain retired mine workers and disabled mine workers who are not eligible for benefits under the Coal Industry Retiree Health Benefit Act of 1992 and who are not receiving benefits from employers' benefit plans. The 1993 Benefit Plan was established through collective bargaining under the National Bituminous Coal Wage Agreement of 1993. Plan trustees are appointed by the United Mine Workers of America and the Bituminous Coal Operators Association, a coal industry bargaining group. The Plan is financed by signatories to the National Bituminous Coal Wage Agreement; transfers from the Abandoned Mine Land Reclamation fund; and the General Fund of the Treasury.

United Mine Workers of America Pension Funds

Program and Financing (in millions of dollars)

Identification code 476–8553–0–7–601		2025 actual	2026 est.	2027 est.
	Obligations by program activity:			
0001	Direct program activity	718	719	724
0900	Total new obligations, unexpired accounts (object class 42.0)	718	719	724
	Budgetary resources:			
	Budget authority:			
	Appropriations, mandatory:			
1201	Appropriation (special or trust fund)	718	719	724
1930	Total budgetary resources available	718	719	724
	Change in obligated balance:			
	Unpaid obligations:			
3010	New obligations, unexpired accounts	718	719	724
3020	Outlays (gross)	-718	-719	-724
	Budget authority and outlays, net:			
	Mandatory:			
4090	Budget authority, gross	718	719	724
	Outlays, gross:			
4100	Outlays from new mandatory authority	718	719	724
4180	Budget authority, net (total)	718	719	724
4190	Outlays, net (total)	718	719	724

The 1974 United Mine Workers of America Pension Plan provides pensions to eligible mine workers who retire, to those who become totally disabled as a result of mine accidents, and to the eligible surviving spouses of mine workers. The Bipartisan Miners Act of 2019 (Division M of Public Law 116–94), authorizes mandatory Treasury payments to the 1974 United Mine Workers of America Pension Plan, subject to certain limitations, until the Plans funded percentage reaches 100 percent.

AMENDMENTS TO AND REVISIONS IN BUDGET AUTHORITY

STATEMENT ON CHANGES

(Between the Transmittal of the 2026 and 2027 Budgets)

A statement of all amendments to, or revisions in, budget authority requested between transmittal of the 2026 Budget and the 2027 Budget is presented below. This statement is included in the Budget in accordance with the Congressional Budget Act of 1974 (31 U.S.C. 1105(d)).

The modifications to proposals for 2026 budget authority that were made through the course of the past year took the form of Presidential amendments to the Budget transmitted on May 2, 2025, and other requests.

These modifications were printed in the documents of the House of Representatives that are identified on the following listing.

Transmitted to the Congress on	Agencies affected	Printed as
June 3, 2025	Corporation for Public Broadcasting	H.Doc. No. 119–55

ADVANCE APPROPRIATIONS

An advance appropriation is one made to become available one year or more beyond the year for which the appropriations act is passed. Advance appropriations in 2027 appropriations acts will become available for programs in 2028 or beyond. Since these appropriations are not available until after 2027, the amounts will not be included in the 2027 totals, but will be reflected in the totals for the year for which they are requested.

The Congressional Budget Act of 1974 (31 U.S.C. 1105(a)(17)) requires inclusion in the budget of "information on estimates of appropriations for the fiscal year following the fiscal year for which the budget is submitted for grants, contracts, and other payments under each program for which there is an authorization of appropriations for that following fiscal year when the appropriations are authorized to be included in an appropriation law for the fiscal year before the fiscal year in which the appropriation is to be available for obligation." In fulfillment of this requirement, the accompanying table lists those accounts that have either received discretionary or mandatory advance appropriations since 2025 or will request, in 2027, advance appropriations for 2028 and beyond and cites the applicable authorizing statute.

For additional information on advance appropriations, please refer to the Budget Process chapter in the *Analytical Perspectives* volume.

Advance Appropriations by Agency in the 2027 Budget

(Budget authority in millions of dollars)

Agency/Program	Pre-Transfer Enacted Levels 2025	2026	2027	2028 Request
Discretionary One-year Advances:				
Department of Education (20 U.S.C. 1223):				
Education for the Disadvantaged	10,841	10,841	10,841	10,841
Special Education	9,283	9,283	9,283	9,283
Career, Technical, and Adult Education	791	791	791	791
School Improvement Programs	1,681	1,681	1,681	1,681
Department of Health and Human Services:				
Indian Health Services	4,684	4,723	4,790	5,099
Indian Health Facilities	507	511	517	538
Department of Housing and Urban Development (42 U.S.C. 1437 et seq.):				
Tenant-Based Rental Assistance	4,000	4,000	4,000	4,000
Project-Based Rental Assistance	400	400	400	400
Department of Labor:				
Training and Employment Services (29 U.S.C. 2801 et seq.)	1,772	1,772	1,772	1,772
Enacted Cancellations of Advances	*–75*	.....	.....	.....
Department of Veterans Affairs (Public Law 111–81):				
Medical Services	71,000	75,039	59,858	.....
Medical Community Care	20,382	34,000	38,700	.....
Medical Support and Compliance	11,800	12,700	12,000	.....
Medical Facilities	9,400	9,700	11,700	.....
Direct Care	.....	.....	.....	96,240
Community Care	.....	.....	.....	42,000
Enacted Cancellations of Advances	.....	*–16,499*	.....	.....
Discretionary Two-year Advances:				
Corporation for Public Broadcasting (47 U.S.C. 396)[1]	525	535	535	.....
Enacted Rescissions of Advances	.....	*–535*	*–535*	.....
Subtotal, Discretionary Advance Appropriations	***146,991***	***148,942***	***156,333***	***172,645***
Mandatory:				
Department of Health and Human Services:				
Grants to States for Medicaid (42 U.S.C. 1396–1)	245,580	261,064	316,515	321,205
Payments to States for Child Support Enforcement and Family Support (42 U.S.C. Ch. 7)	1,400	1,600	1,800	1,700
Payments for Foster Care and Permanency (42 U.S.C. 670 et seq.)	3,400	3,600	3,800	4,000
Department of Labor:				
Special Benefits for Disabled Coal Miners (30 U.S.C. 921)	7	6	6	5
Department of Veterans Affairs (Public Law 113–235):				
Compensation and Pensions	182,311	227,240	246,631	283,807
Readjustment Benefits	13,400	20,372	24,704	23,566
Veterans Insurance and Indemnities	135	132	97	91
Cost of War Toxic Exposures Fund	.....	.....	.....	53,760
Social Security Administration:				
Supplemental Security Income Program (42 U.S.C. 1381)	21,700	22,100	23,500	24,000
Total, Advance Appropriations	***614,924***	***685,056***	***773,387***	***884,778***

[1]The enacted 2026 and 2027 advance appropriations for the Corporation for Public Broadcasting (CPB) were recinded by the Rescissions Act of 2025 (Public Law 119–28). The 2027 Budget does not request advance appropriations in 2029 for CPB.

The Infrastructure Investments and Jobs Appropriations Act (division J of Public Law 117–58; IIJAA) was enacted in fiscal year 2022 and provided advance appropriations for several programs that become available in fiscal years 2023 through 2026. In accordance with the Congressional Budget Act requirement, the table below lists the programs that recieved advance appropriations in IIJAA.

Infrastructure Investments and Jobs Appropriations Act

(Budget authority in millions of dollars)

Agency/Program	Pre-Transfer Enacted Levels 2025	2026
Department of Agriculture:		
Capital Improvement and Maintenance	72	72
Forest and Rangeland Research	2	2
State and Private Forestry	305	305
National Forest System	530	530
Wildland Fire Management	36	36
Department of Commerce:		
Operations, Research, and Facilities	516	507
Pacific Coastal Salmon Recovery	34	34
Digital Equity	550	550
Department of Energy:		
Fossil Energy	1,450	1,317
Electricity	1,610	1,610
Nuclear Energy	1,200	1,200
Energy Efficiency and Renewable Energy	1,945	1,945
Cybersecurity, Energy Security, and Emergency Response	100	100
Office of Clean Energy Demonstrations	4,526	2,900
Department of Health and Human Services:		
Indian Health Facilities	700	700
Low Income Home Energy Assistance	100	100
Department of Homeland Security:		
Cybersecurity Response and Recovery Fund	20	20
Federal Assistance, Federal Emergency Management Agency	200	100
Disaster Relief Fund	200	200
National Flood Insurance Fund	700	700
Department of the Interior:		
Water and Related Resources	1,660	1,660
Surveys, Investigations, and Research	69	64
Resource Management	91	91
Operation of Indian Programs	43	43
Construction, Bureau of Indian Affairs	50	50
Departmental Operations	142	142
Wildland Fire Management	263	263
Department of Transportation:		
National Infrastructure Investments	2,500	2,500
National Culvert Removal, Replacement, and Restoration Grants	200	200
Strengthening Mobility and Revolutionizing Transportation Grant Program	100	100
Safe Streets and Roads for All	1,000	1,000
Facilities and Equipment	1,000	1,000
Airport Terminal Program	1,000	1,000
Airport Infrastructure Grants	3,000	3,000
Highway Infrastructure Programs	9,454	9,454
Motor Carrier Safety Grants	125	125
Motor Carrier Safety Operations and Programs	10	10
Vehicle Safety and Behavioral Research Programs	110	110
Crash Data	150	150
Supplemental Highway Traffic Safety Programs	62	62
Federal-State Partnership for Intercity Passenger Rail Grants	7,200	7,200
Railroad Crossing Elimination Program	600	600
Northeast Corridor Grants to the National Railroad Passenger Corporation	1,200	1,200
National Network Grants to the National Railroad Passenger Corporation	3,200	3,200
Consolidated Rail Infrastructure and Safety Improvements	1,000	1,000

ADVANCE APPROPRIATIONS—Continued

Infrastructure Investments and Jobs Appropriations Act—Continued

Agency/Program	Pre-Transfer Enacted Levels 2025	2026
Capital Investment Grants	1,600	1,600
Electric or Low-Emitting Ferry Program	50	50
All Stations Accessibility Program	350	350
Ferry Service for Rural Communities	200	200
Transit Infrastructure Grants	2,050	2,050
Natural Gas Distribution Infrastructure Safety and Modernization	200	200
Port Infrastructure Development Program	450	450
Environmental Protection Agency:		
State and Tribal Assistance Grants	11,621	11,621
Environmental Programs and Management	387	387
Appalachian Regional Commission:		
Appalachian Regional Commission	200	200
Federal Permitting Improvement Steering Council:		
Environmental Review Improvement Fund	1	.....
Total, IIJAA Advance Appropriations	***66,134***	***55,595***

The Bipartisan Safer Communities Supplemental Appropriations Act, 2022 (division B of Public Law 117–159; BSCA) was enacted in fiscal year 2022 and provided advance appropriations for several programs that become available in fiscal years 2023 through 2026. In accordance with the Congressional Budget Act requirement, the table below lists the programs that recieved advance appropriations in BSCA.

Bipartisan Safer Communities Supplemental Appropriations Act, 2022

(Budget authority in millions of dollars)

Agency/Program	Pre-Transfer Enacted Levels 2025	2026
Department of Education:		
Safe Schools and Citizenship Education	200	200
Department of Health and Human Services:		
Substance Abuse and Mental Health Services Administration	163	.....
Public Health and Social Services Emergency Fund	32	12
Department of Justice:		
State and Local Law Enforcement Assistance	280	280
Community Oriented Policing Services	20	20
Total, BSCA Advance Appropriations	***695***	***512***

FINANCING VEHICLES AND THE BOARD OF GOVERNORS OF THE FEDERAL RESERVE

This chapter contains descriptions of, and data on, financing vehicles and the Board of Governors of the Federal Reserve System (Board). The Resolution Funding Corporation provided financing for the Resolution Trust Corporation (RTC) and is subject to the general oversight and direction of the Secretary of the Treasury.

The Board's transactions are not included in the Budget because of its unique status in the conduct of monetary policy. The Board provides data on its administrative budget, which is included here for information. Its budget is not subject to review by the President and is executed and presented here on a calendar year basis. The previous year's data reflects the final budget, as approved by the Board.

Resolution Funding Corporation

The Resolution Funding Corporation (REFCORP) is a mixed-ownership Government corporation established by Title V of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 or FIRREA (P.L. 101–73). The sole purpose of REFCORP was to provide financing for the Resolution Trust Corporation (RTC). Pursuant to FIRREA, REFCORP was authorized to issue debentures, bonds, and other obligations, subject to limitations contained in the Act and regulations established by the Thrift Depositor Protection Oversight Board. The proceeds of the debt (less any discount, plus any premium, net of issuance cost) were used solely to purchase nonredeemable capital certificates of RTC or to refund any previously issued obligations.

Until October 29, 1998, REFCORP was subject to the general oversight and direction of the Thrift Depositor Protection Oversight Board. At that time, the Oversight Board was abolished and its authority and duties were transferred to the Secretary of the Treasury. The day-to-day operations of REFCORP are under the management of a three-member Directorate composed of the Chief Executive Officer of the Office of Finance of the Federal Home Loan Banks and two members selected from among the presidents of the 11 Federal Home Loan Banks (FHLBs). Members of the Directorate serve without compensation, and REFCORP is not permitted to have any paid employees.

FIRREA, as amended, and the regulations adopted by the Thrift Depositor Protection Oversight Board and the Secretary of the Treasury required that FHLBs contribute 20 percent of net earnings annually to assist in the payment of interest on bonds issued by REFCORP until such time as the total payments are equivalent to a $300 million annual annuity with a final maturity date of April 15, 2030. The FHLBs fulfilled this obligation on August 5, 2011. Since then, with the exception of funds derived from the sale of former RTC assets managed by the Federal Deposit Insurance Corporation's Federal Savings and Loan Insurance Corporation (FSLIC) Resolution Fund, only the U.S. Treasury has paid interest on REFCORP's long-term obligations. For details, please see the Payment to the Resolution Funding Corporation account in the Department of the Treasury section of the *Appendix* volume of the Budget.

Balance Sheet (in millions of dollars)

Identification code 920–4981–0–4–373	2024 actual	2025 actual
ASSETS:		
Federal assets:		
Investments in U.S. securities:		
1102 Principal fund account investment, net	7,019	7,704
1206 Non-Federal assets: Assessments receivable for interest expense	314	301
1999 Total assets	7,333	8,005
LIABILITIES:		
Non-Federal liabilities:		
2202 Accrued interest payable on long-term obligations	314	301
2203 Debt	10,539	10,532
2999 Total liabilities	10,853	10,833
NET POSITION:		
3100 Nonvoting capital stock issued to FHLBanks	2,513	2,513
3300 Cumulative results of operations	24,196	24,888
3300 RTC nonredeemable capital certificates	-31,286	-31,286
3300 Contributed capital - principal fund assessments	1,057	1,057
3999 Total net position	-3,520	-2,828
4999 Total liabilities and net position	7,333	8,005

Board of Governors of the Federal Reserve System

Program and Financing (in millions of dollars)

Identification code 920–4982–0–4–803	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Research and Statistics	117	125	123
0802 International Finance	48	56	56
0803 Monetary Affairs	55	62	64
0804 Financial Stability	24	24	24
0805 Supervision and Regulation	140	152	146
0806 Consumer and Community Affairs	43	48	45
0807 Reserve Bank Operations and Payment Systems	56	60	62
0808 Board Members	33	33	32
0809 Reimbursable program activities, subtotal	516	560	552
0810 Secretary and Legal	54	59	58
0811 Chief Operating Officer	20	6	3
0812 Financial Management	17	20	19
0813 Information Technology	187	245	247
0814 Management	201	235	222
0815 Centrally Managed Benefits, Extraordinary Items, and Savings and Reallocations	53	24	25
0818 Survey of Consumer Finances	2	20	2
0819 Reimbursable program activities, subtotal	534	609	576
0820 Office of Inspector General operating expenses	40	41	52
0821 Currency operating expenses (Board incurred)	57	63	58
0900 Total new obligations, unexpired accounts	1,147	1,273	1,238
Budgetary resources:			
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	1,147	1,273	1,238
1930 Total budgetary resources available	1,147	1,273	1,238
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1,147	1,273	1,238
3020 Outlays (gross)	-1,147	-1,273	-1,238
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	1,147	1,273	1,238
4110 Outlays, gross (total)	1,147	1,273	1,238
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-1,147	-1,273	-1,238
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

The Federal Reserve System operates under the provisions of the Federal Reserve Act of 1913, as amended, and other acts of the Congress. To carry out its responsibilities under this Act, the Board of Governors (Board) determines general monetary, credit, and operating policies for the System as a whole and formulates the rules and regulations necessary to carry out the purposes of the Act. The Board's principal duties consist of exerting an influence over credit conditions and supervising the Federal Reserve banks and member banks.

Under the provisions of section 10 of the Federal Reserve Act, the Board levies upon the Federal Reserve banks, in proportion to their capital and surplus, an assessment sufficient to pay its estimated expenses. Also under the Act, the Board determines and prescribes the manner in which its obligations are incurred and its expenses paid. Funds derived from assessments

BOARD OF GOVERNORS OF THE FEDERAL RESERVE SYSTEM—Continued

are deposited in the Federal Reserve Bank of Richmond and the Act provides that such funds "not be construed to be Government funds or appropriated moneys." No Government appropriation is required to support operations of the Board.

The Board issues U.S. currency (Federal Reserve notes) and the Reserve Banks distribute currency through depository institutions. The Board incurs costs and assesses the Reserve Banks for these costs related to producing, issuing, and retiring Federal Reserve notes, as well as providing other services. The assessment is allocated based on each Reserve Bank's share of the number of notes comprising the System's net liability for Federal Reserve notes on December 31 of the prior year. The Board recognizes the assessment in the year in which the associated costs are incurred.

Since 2017, the Board has undertaken a greater role in the currency program, including in research and development and quality assurance. This expanded role is reflected in the reclassification of certain transactions compared to prior years. The information presented pertains to Board operations only, which includes these new programs; expenditures for the currency program costs specific to the work performed by Treasury, including production, issuance and retirement, are not included.

Section 11 of the Federal Reserve Act (as amended) directs the Board to collect assessments, fees, or other charges equal to the total expenses the Board estimates are necessary or appropriate to carry out the supervisory and regulatory responsibilities of the Board for certain bank holding companies and savings and loan holding companies and nonbank financial companies designated for Board supervision by the FSOC. As an agent, the Board does not recognize the supervision and regulation assessments as revenue nor does the Board use the collections to fund Board expenses; the funds are transferred to the United States Treasury (Treasury).

Object Classification (in millions of dollars)

Identification code 920–4982–0–4–803		2024 actual	2025 est.	2026 est.
	Reimbursable obligations:			
11.1	Personnel compensation: Full-time permanent	651	695	664
12.1	Civilian personnel benefits	129	137	136
13.0	Benefits for former personnel	21	26	25
21.0	Travel and transportation of persons	9	12	12
22.0	Transportation of things	19	22	21
23.2	Rental payments to others	44	39	43
23.3	Communications, utilities, and miscellaneous charges	9	8	10
25.1	Advisory and assistance services	141	188	168
25.2	Other services from non-Federal sources	59	63	81
25.4	Operation and maintenance of facilities	5	6	4
25.7	Operation and maintenance of equipment	10	11	10
26.0	Supplies and materials	1	1	1
31.0	Equipment	49	65	63
99.9	Total new obligations, unexpired accounts	1,147	1,273	1,238

GOVERNMENT-SPONSORED ENTERPRISES

This chapter contains descriptions of the data on the Government-sponsored enterprises listed below. These enterprises were established and chartered by the Federal Government for public policy purposes. They are not included in the Federal Budget because they are private companies, and their securities are not backed by the full faith and credit of the Federal Government. However, because of their public purpose, statements of financial condition are presented, to the extent such information is available, on a basis that is as consistent as practicable with the basis for the budget data of Government agencies.

—The Federal National Mortgage Association and the Federal Home Loan Mortgage Corporation provide assistance to the secondary market for residential mortgages.

—The Federal Home Loan Banks assist thrift institutions, banks, insurance companies, and credit unions in providing financing for housing and community development.

—Institutions of the Farm Credit System, which include the Agricultural Credit Bank and Farm Credit Banks, provide financing to agriculture. They are regulated by the Farm Credit Administration.

—The Federal Agricultural Mortgage Corporation, also a Farm Credit System institution under the regulation of the Farm Credit Administration, provides a secondary market for agricultural real estate, rural housing loans, and certain rural utility loans, as well as for farm and business loans guaranteed by the U.S. Department of Agriculture.

FEDERAL NATIONAL MORTGAGE ASSOCIATION

PORTFOLIO PROGRAMS

Status of Direct Loans (in millions of dollars)

Identification code 915–4986–0–4–371		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	87,897	98,779	98,779
1264	Other adjustments, net (+ or -)	10,882	.....	.....
1290	Outstanding, end of year	98,779	98,779	98,779

The Federal National Mortgage Association (Fannie Mae) is a Government-sponsored enterprise (GSE) in the housing finance market. As a housing GSE, Fannie Mae is a federally chartered, shareholder-owned, private company with a public mission to provide stability in and increase the liquidity of the residential mortgage market and to help increase the availability of mortgage credit to low- and moderate-income families and in underserved areas. Fannie Mae engages primarily in two forms of business: guaranteeing residential mortgage securities and investing in portfolios of residential mortgages.

Fannie Mae was established in 1938 to assist private markets in providing a steady supply of funds for housing. Fannie Mae was originally a subsidiary of the Reconstruction Finance Corporation and was permitted to purchase only loans insured by the Federal Housing Administration (FHA). In 1954, Fannie Mae was restructured as a mixed ownership (part government, part private) corporation. Legislation directed the sale of the Government's remaining interest in Fannie Mae in 1968 and completed the transformation to private shareholder ownership in 1970.

The Housing and Economic Recovery Act of 2008 reformed housing GSE regulation by creating the Federal Housing Finance Agency (FHFA), a new independent regulator, and providing temporary authority for the U.S. Department of the Treasury to purchase obligations of the housing GSEs. On September 6, 2008, FHFA placed Fannie Mae under Federal conservatorship in response to the GSEs' declining capital adequacy and to support the safety and soundness of the GSEs. On the following day, the U.S. Department of the Treasury entered into a Senior Preferred Stock Purchase Agreement (PSPA) with Fannie Mae to make investments of up to $100 billion in senior preferred stock as required to maintain positive equity. In May 2009, Treasury increased the funding commitments for the PSPA to $200 billion and in December 2009, Treasury modified the funding commitments in the PSPA to the greater of $200 billion or $200 billion plus cumulative net worth deficits experienced during 2010–2012, less any surplus remaining as of December 31, 2012. Based on the financial results reported by Fannie Mae as of December 31, 2012, and under the terms of the PSPA, the cumulative funding commitment cap for Fannie Mae was set at $233.7 billion. As of December 31, 2025, Fannie Mae had received $119.8 billion under the PSPA, and had made a total of $181.4 billion in dividend payments to Treasury on the senior preferred stock. The Budget continues to reflect the GSEs as non-budgetary entities, though their status will continue to be reviewed. All of the current Federal assistance being provided to Fannie Mae, including the PSPA, is shown on-budget.

Balance Sheet (in millions of dollars)

Identification code 915–4986–0–4–371		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
	Investments in U.S. securities:		
1102	Treasury securities, par	60,100	66,166
1201	Non-Federal assets: Investments in non-Federal securities, net	18,065	61,913
	Net value of assets related to direct loans receivable and acquired defaulted guaranteed loans receivable:		
1601	Mortgage Loans and Mortgage Related Securities	46,767	51,429
1601	Mortgage Loans and Mortgage Related Securities - Consolidated Trusts	4,093,581	4,077,063
1604	Direct loans and interest receivable, net	4,140,348	4,128,492
1606	Acquired Property, net	.....	.....
1699	Value of assets related to direct loans	4,140,348	4,128,492
	Other Federal assets:		
1801	Cash and other monetary assets	102,480	66,058
1901	Other assets	13,563	13,227
1999	Total assets	4,334,556	4,335,856
	LIABILITIES:		
	Non-Federal liabilities:		
2202	Interest payable	11,451	12,080
2203	Debt	121,715	126,390
2203	Debt - Consolidated Trusts	4,096,063	4,076,945
2207	Other	14,797	14,956
2999	Total liabilities	4,244,026	4,230,371
	NET POSITION:		
3300	Senior Preferred Stock	120,836	120,836
3300	Private Equity	-30,306	-15,351
3300	Noncontrolling Interest	.....	.....
3999	Total net position	90,530	105,485
4999	Total liabilities and net position	4,334,556	4,335,856

MORTGAGE-BACKED SECURITIES

Status of Direct Loans (in millions of dollars)

Identification code 915–4987–0–4–371		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	4,073,981	4,067,183	4,067,183
1231	Disbursements: Direct loan disbursements	397,170	.....	.....
1251	Repayments: Repayments and prepayments	-403,968	.....	.....
1290	Outstanding, end of year	4,067,183	4,067,183	4,067,183

Prior to January 1, 2010, the mortgages in the pools of loans supporting the mortgage-backed securities guaranteed by Fannie Mae were considered to be owned by the holders of these securities according to the accounting standards for private corporations. Consequently, on the books of Fannie Mae, these mortgages were not considered assets and the securities outstanding were not considered liabilities. New accounting standards implemented on January 1, 2010, require consolidation of many, but not all, of these securities in Fannie Mae's financial statements. For the purposes of

MORTGAGE-BACKED SECURITIES—Continued

the Budget they are presented as direct loans for mortgage-backed securities. "Disbursements" and "Repayments" are budgetary terms. These items are reported by Fannie Mae as "Issuances" and "Liquidations," respectively.

FEDERAL HOME LOAN MORTGAGE CORPORATION

PORTFOLIO PROGRAMS

Status of Direct Loans (in millions of dollars)

Identification code 913–4988–0–4–371		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	94,379	116,423	116,423
1264	Other adjustments, net (+ or -)	22,044	.....	.....
1290	Outstanding, end of year	116,423	116,423	116,423

The Federal Home Loan Mortgage Corporation (Freddie Mac) is a Government-sponsored enterprise (GSE) in the housing finance market. As a housing GSE, Freddie Mac is a federally chartered, shareholder-owned, private company with a public mission to provide stability in and increase the liquidity of the residential mortgage market, and to help increase the availability of mortgage credit to low- and moderate-income families and in underserved areas. Freddie Mac engages primarily in two forms of business: guaranteeing residential mortgage securities and investing in portfolios of residential mortgages.

Freddie Mac was established in 1970 under the Emergency Home Finance Act. The Congress chartered Freddie Mac to provide mortgage lenders with an organized national secondary market enabling them to manage their conventional mortgage portfolio more effectively and gain indirect access to a ready source of additional funds to meet new demands for mortgages. Freddie Mac serves as a conduit facilitating the flow of investment dollars from the capital markets to mortgage lenders, and ultimately, to homebuyers.

The Housing and Economic Recovery Act of 2008 reformed housing GSE regulation by creating the Federal Housing Finance Agency (FHFA), a new independent regulator, and provided temporary authority for the U.S. Department of the Treasury to purchase obligations of the housing GSEs. On September 6, 2008, FHFA placed Freddie Mac under Federal conservatorship in response to the GSEs' declining capital adequacy and to support the safety and soundness of the GSEs. On the following day, the U.S. Department of the Treasury entered into a Senior Preferred Stock Purchase Agreement (PSPA) with Freddie Mac to make investments of up to $100 billion in senior preferred stock as required to maintain positive equity. In May 2009, Treasury increased the funding commitments for the PSPA to $200 billion and in December 2009, Treasury modified the funding commitments in the PSPA to the greater of $200 billion or $200 billion plus cumulative net worth deficits experienced during 2010–2012, less any surplus remaining as of December 31, 2012. Based on the financial results reported by Freddie Mac as of December 31, 2012, and under the terms of the PSPA, the cumulative funding commitment cap for Freddie Mac was set at $211.8 billion. As of December 31, 2025, Freddie Mac had received $71.6 billion under the PSPA, and had made a total of $119.7 billion in dividend payments to Treasury on the senior preferred stock. The Budget continues to reflect the GSEs as non-budgetary entities, though their status will continue to be reviewed. All of the current Federal assistance being provided to Freddie Mac, including the PSPA, is shown on-budget.

Balance Sheet (in millions of dollars)

Identification code 913–4988–0–4–371		2024 actual	2025 actual
	ASSETS:		
	Federal assets:		
	Investments in U.S. securities:		
1102	Treasury securities, par	30,531	69,829
1201	Non-Federal assets: Investments in non-Federal securities, net	107,356	89,965
	Net value of assets related to direct loans receivable and acquired defaulted guaranteed loans receivable:		
1601	Mortgage Loans and Mortgage Related Securities	76,375	93,604
1601	Mortgage Loans and Mortgage Related Securities - Consolidated Trusts	3,084,458	3,167,302
1604	Direct loans and interest receivable, net	3,160,833	3,260,906
1606	Acquired property, net	.....	.....
1699	Value of assets related to direct loans	3,160,833	3,260,906
	Other Federal assets:		
1801	Cash and other monetary assets	39,133	42,760
1901	Other assets	4,730	4,727
1999	Total assets	3,342,583	3,468,187
	LIABILITIES:		
	Non-Federal liabilities:		
2202	Interest payable	9,222	10,185
2203	Debt	173,127	203,609
2203	Debt - Consolidated Trusts	3,092,140	3,175,464
2207	Other	11,704	11,329
2999	Total liabilities	3,286,193	3,400,587
	NET POSITION:		
3300	Senior Preferred Stock	72,650	72,648
3300	Private Equity	-16,260	-5,048
3999	Total net position	56,390	67,600
4999	Total liabilities and net position	3,342,583	3,468,187

MORTGAGE-BACKED SECURITIES

Status of Direct Loans (in millions of dollars)

Identification code 914–4989–0–4–371		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	3,434,909	3,514,241	3,514,241
1231	Disbursements: Direct loan disbursements	435,702	.....	.....
1251	Repayments: Repayments and prepayments	-356,370	.....	.....
1290	Outstanding, end of year	3,514,241	3,514,241	3,514,241

Prior to January 1, 2010, the mortgages in the pools of loans supporting the mortgage-backed securities guaranteed by Freddie Mac were considered to be owned by the holders of these securities according to the accounting standards for private corporations. Consequently, on the books of Freddie Mac, these mortgages were not considered assets and the securities outstanding were not considered liabilities. New accounting standards implemented on January 1, 2010, require consolidation of many, but not all, of these securities in Freddie Mac's financial statements. For the purposes of the Budget, they are presented as direct loans for mortgage-backed securities. "Disbursements" and "Repayments" are budgetary terms. These items are reported by Freddie Mac as "Issuances" and "Liquidations," respectively.

FEDERAL HOME LOAN BANK SYSTEM

FEDERAL HOME LOAN BANKS

Status of Direct Loans (in millions of dollars)

Identification code 913–4990–0–4–371		2025 actual	2026 est.	2027 est.
	Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year	823,935	770,633	770,633
1231	Disbursements: Direct loan disbursements	7,600,038	.....	.....
1251	Repayments: Repayments and prepayments	-7,652,980	.....	.....
1264	Other adjustments, net (+ or -)	-360	.....	.....
1290	Outstanding, end of year	770,633	770,633	770,633

The Federal Home Loan Bank System is a Government-sponsored enterprise (GSE) in the housing finance market. The Federal Home Loan Banks (FHLBanks) were chartered by the Federal Home Loan Bank Board under the authority of the Federal Home Loan Bank Act of 1932 (Act). The 11 Federal Home Loan Banks are under the supervision of the Federal Housing Finance Agency (FHFA), established by the Congress in 2008. The common mission of FHLBanks is to facilitate the extension of credit through their

members. To accomplish this mission, FHLBanks make loans, called "advances", and provide other credit products and services to their nearly 6,500 member commercial banks, savings associations, insurance companies, and credit unions. Advances and letters of credit must be fully secured by eligible collateral, and long-term advances may be made only for the purpose of providing funds for residential housing finance. However, "community financial institutions" may also use long-term advances to finance small businesses, small farms, and small agribusinesses. Specialized advance programs provide funds for community reinvestment and affordable housing programs. All regulated financial depositories, certified community development financial institutions, and insurance companies engaged in residential housing finance are eligible for membership, and must meet other requirements in the Act to obtain membership. Each FHLBank operates in a geographic district and together FHLBanks cover all of the United States, including the District of Columbia, Puerto Rico, the Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands. The principal source of funds for the lending operation is the sale of consolidated obligations to the public. The consolidated obligations are not guaranteed by the U.S. Government as to principal or interest. Other sources of lendable funds include members' deposits and capital. Funds not immediately needed for advances to members are invested. The capital stock of the Federal Home Loan Banks is owned entirely by the members. Initially the U.S. Government purchased stock of the banks in the amount of $125 million. The banks had repurchased the Government's investment in full by mid–1951. The Act, as amended in 1989, requires each FHLBank to operate an Affordable Housing Program (AHP). Each FHLBank provides subsidies in the form of direct grants or below-market rate advances for members that use the funds for qualifying affordable housing projects. Statute directs each of the FHLBanks to set aside annually 10 percent of its previous year's net earnings, subject to an aggregate minimum of $100 million, for the AHP.

Balance Sheet (in millions of dollars)

Identification code 913–4990–0–4–371	2024 actual	2025 actual
ASSETS:		
Federal assets:		
Investments in U.S. securities:		
1102 Treasury securities, par	56,261	63,824
Non-Federal assets:		
1201 Investments in non-Federal securities, net	373,050	439,118
1206 Interest receivable	4,267	3,948
1401 Net value of assets related to direct loans receivable: Direct loans receivable, gross	823,906	770,902
Other Federal assets:		
1801 Cash and other monetary assets	350	405
1901 Other assets	5,811	3,484
1999 Total assets	1,263,645	1,281,681
LIABILITIES:		
2101 Federal liabilities: REFCORP and Affordable Housing Program	1,667	1,902
Non-Federal liabilities:		
2202 Interest payable	5,937	5,538
2203 Debt	1,165,775	1,178,509
2207 Deposit funds and other borrowing	13,948	15,955
2207 Other	3,589	6,061
2999 Total liabilities	1,190,916	1,207,965
NET POSITION:		
3100 Invested capital	72,729	73,716
4999 Total liabilities and net position	1,263,645	1,281,681

FARM CREDIT SYSTEM

The Farm Credit System (System) is a Government-sponsored enterprise that provides privately financed credit to agricultural and rural communities. The major functional entities of the System are: (1) the agricultural credit bank (ACB); (2) the farm credit banks (FCBs); and (3) the direct-lender associations. The Federal Agricultural Mortgage Corporation (Farmer Mac), which is also an institution of the System, is discussed separately below. The history and specific functions of the bank entities are discussed after the presentation of financial schedules for each bank.

System entities are regulated and examined by the Farm Credit Administration (FCA), an agency in the executive branch of the U.S. Government. The administrative costs of FCA are financed by assessments on System institutions, including Farmer Mac.

System banks finance loans primarily from sales of bonds to the public and from their own capital funds. The System bonds issued by the banks are not guaranteed by the U.S. Government as to either principal or interest. The bonds are backed by an insurance fund, administered by the Farm Credit System Insurance Corporation (FCSIC), a U.S. Government-controlled corporation that collects insurance premiums from member banks to fund insurance reserves. All of FCSIC's operating expenses are also paid from the insurance premiums it receives from the System banks; as a result, FCSIC does not require budgetary resources from the Federal Government.

Agricultural Credit Bank

Status of Direct Loans (in millions of dollars)

Identification code 912–4991–0–4–351	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	152,317	156,557	167,455
1231 Disbursements: Direct loan disbursements	781,190	813,451	847,044
1251 Repayments: Repayments and prepayments	-776,790	-802,376	-839,963
1263 Write-offs for default: Direct loans	-160	-177	-166
1290 Outstanding, end of year	156,557	167,455	174,370

CoBank, Agricultural Credit Bank, which is headquartered near Denver, Colorado, provides funding to eligible cooperatives nationwide and agricultural credit associations (ACAs) in its chartered district. CoBank is the only ACB in the System. An ACB operates under statutory authority that combines the authorities of an FCB and a bank for cooperatives (BC). CoBank is the only System bank with the authorities of a BC. In exercising its FCB authority, CoBank's charter limits its lending to 16 ACAs located in the northeast, central, and western regions of the country. And, in exercising its BC authority, CoBank is chartered to provide credit and related services nationwide to eligible cooperatives primarily engaged in farm supply, grain, marketing, and processing (including sugar, dairy, and ethanol). CoBank also makes loans to rural utilities, including telecommunications companies, and it provides international loans for the financing of agricultural exports.

Statement of Changes in Net Worth (in thousands of dollars)

	2024 act.	2025 act.	2026 est.	2027 est.
Beginning balance of net worth	10,348,331	12,605,047	13,604,452	14,643,306
Capital stock and participations issued	433,753	489,767	145,913	1,128,090
Capital stock and participations retired	45,845	349,968	46,075	860,472
Net income	1,656,444	1,637,878	1,668,643	1,772,743
Cash/Dividends/Patronage distributions	-979,739	-1,081,515	-940,198	-1,029,310
Other, net	1,192,103	303,243	210,571	123,862
Ending balance of net worth	12,605,047	13,604,452	14,643,306	15,778,219

Financing Activities (in thousands of dollars)

	2024 act.	2025 act.	2026 est.	2027 est.
Beginning balance of outstanding system obligations	169,783,534	180,068,265	190,796,124	200,987,197
Consolidated systemwide and other bank bonds issued	85,366,615	90,578,772	94,319,461	98,214,630
Consolidated systemwide and other bank bonds retired	75,574,429	79,850,913	84,128,388	91,136,457
Consolidated systemwide notes, net	492,545	0	0	0
Other (Net)	0	0	0	0
Ending balance of outstanding system obligations	180,068,265	190,796,124	200,987,197	208,065,370

Balance Sheet (in millions of dollars)

Identification code 912–4991–0–4–351	2024 actual	2025 actual
ASSETS:		
Non-Federal assets:		
1201 Cash and investment securities	44,476	51,479
1206 Accrued interest receivable on loans	1,089	1,116

AGRICULTURAL CREDIT BANK—Continued

Balance Sheet—Continued

Identification code 912–4991–0–4–351	2024 actual	2025 actual
Net value of assets related to direct loans receivable and acquired defaulted guaranteed loans receivable:		
1601 Direct loans, gross	152,317	156,578
1603 Allowance for estimated uncollectible loans and interest (-)	-711	-728
1699 Value of assets related to direct loans	151,606	155,850
1803 Other Federal assets: Property, plant and equipment, net	1,875	1,734
1999 Total assets	199,046	210,179
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury	2,447	2,522
Non-Federal liabilities:		
2201 Consolidated systemwide and other bank bonds	180,068	190,796
2201 Notes payable and other interest-bearing liabilities	2,571	2,041
2202 Accrued interest payable	1,355	1,215
2999 Total liabilities	186,441	196,574
NET POSITION:		
3300 Cumulative results of operations	12,605	13,605
4999 Total liabilities and net position	199,046	210,179

FARM CREDIT BANKS

Status of Direct Loans (in millions of dollars)

Identification code 912–4992–0–4–371	2025 actual	2026 est.	2027 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	225,574	244,533	263,587
1231 Disbursements: Direct loan disbursements	415,238	436,509	456,538
1251 Repayments: Repayments and prepayments	-396,214	-417,357	-440,123
1263 Write-offs for default: Direct loans	-65	-98	-103
1290 Outstanding, end of year	244,533	263,587	279,899

The Agricultural Credit Act of 1987 (1987 Act) required the Federal land banks (FLBs) and Federal intermediate credit banks (FICBs) to merge into an FCB in each of the 12 Farm Credit districts. FCBs operate under statutory authority that combines the prior authorities of an FLB and an FICB. As a result of mergers and consolidations of FCBs across district lines, three FCBs, headquartered in the following cities, remain as of October 1, 2025: AgFirst Farm Credit Bank, Columbia, South Carolina; AgriBank, FCB, St. Paul, Minnesota; and FCB of Texas, Austin, Texas.

FCBs serve as discount banks and, as of October 1, 2025, provided funds to one Federal land credit association and 38 agricultural credit associations. These direct-lender associations, in turn, primarily make short- and intermediate-term production loans and long-term real estate loans to eligible farmers and ranchers, farm-related businesses, and rural homeowners. FCBs can also lend to other financing institutions, including commercial banks, as authorized by the Farm Credit Act of 1971, as amended (1971 Act).

All the capital stock of the FICBs, from their organization in 1923 to December 31, 1956, was held by the U.S. Government. The Farm Credit Act of 1956 provided a long-range plan for the eventual ownership of the FICBs by the production credit associations and the gradual retirement of the Government's investment in the banks. This retirement was accomplished in full on December 31, 1968. The last of the Government capital that had been invested in FLBs was repaid in 1947.

Statement of Changes in Net Worth (in thousands of dollars)

	2024 act.	2025 act.	2026 est.	2027 est.
Beginning balance of net worth	11,018,976	13,098,463	14,603,596	16,502,380
Capital stock and participations issued	1,433,264	1,277,034	1,189,083	446,556
Capital stock and participations retired	610,009	361,272	0	0
Surplus retired	1,473	0	0	0
Net income	1,388,236	1,499,036	1,670,280	1,866,388
Cash/Dividends/Patronage distributions	-990,642	-931,586	-1,154,063	-1,433,307
Other, net	860,111	21,921	193,484	118,374
Ending balance of net worth	13,098,463	14,603,596	16,502,380	17,500,391

Financing Activities (in thousands of dollars)

	2024 act.	2025 act.	2026 est.	2027 est.
Beginning balance of outstanding system obligations	232,543,293	251,737,807	269,780,550	290,654,987
Consolidated systemwide and other bank bonds issued	177,622,909	157,756,194	147,737,202	150,284,609
Consolidated systemwide and other bank bonds retired	158,741,529	139,970,772	126,980,740	134,458,287
Consolidated systemwide notes, net	0	0	0	0
Other (Net)	313,134	257,321	117,975	186,851
Ending balance of outstanding system obligations	251,737,807	269,780,550	290,654,987	306,668,160

Balance Sheet (in millions of dollars)

Identification code 912–4992–0–4–371	2024 actual	2025 actual
ASSETS:		
Non-Federal assets:		
1201 Cash and investment securities	43,178	43,635
1206 Accrued Interest Receivable	2,212	2,356
Net value of assets related to direct loans receivable and acquired defaulted guaranteed loans receivable:		
1601 Direct loans, gross	225,587	244,533
1603 Allowance for estimated uncollectible loans and interest (-)	-98	-172
1699 Value of assets related to direct loans	225,489	244,361
1803 Other Federal assets: Property, plant and equipment, net	1,203	1,246
1999 Total assets	272,082	291,598
LIABILITIES:		
2104 Federal liabilities: Resources payable to Treasury	678	745
Non-Federal liabilities:		
2201 Consolidated systemwide and other bank bonds	251,738	269,781
2201 Notes payable and other interest-bearing liabilities	4,864	4,706
2202 Accrued interest payable	1,704	1,762
2999 Total liabilities	258,984	276,994
NET POSITION:		
3300 Cumulative results of operations	13,098	14,604
4999 Total liabilities and net position	272,082	291,598

FEDERAL AGRICULTURAL MORTGAGE CORPORATION

Status of Guaranteed Loans (in millions of dollars)

Identification code 912–4993–0–4–351	2025 actual	2026 est.	2027 est.
Cumulative balance of guaranteed loans outstanding:			
2210 Outstanding, start of year	27,905	30,710	30,710
2231 Disbursements of new guaranteed loans	8,621	.....	.....
2251 Repayments and prepayments	-5,816	.....	.....
2290 Outstanding, end of year	30,710	30,710	30,710
Memorandum:			
2299 Guaranteed amount of guaranteed loans outstanding, end of year	2,623	.....	.....

FARMER MAC

Farmer Mac is authorized under the Farm Credit Act of 1971 (as amended by the 1987 Act) to create a secondary market for agricultural real estate and rural home mortgages. The Farmer Mac title of the 1971 Act was amended by the 1990 farm bill to authorize Farmer Mac to purchase, pool, and securitize the guaranteed portions of farmer program, rural business, and community development loans guaranteed by the U.S. Department of Agriculture (USDA). The Farmer Mac title was amended in 1991 to clarify Farmer Mac's authority to issue debt obligations, provide for the establishment of minimum capital standards, establish the Office of Secondary Market Oversight at the Farm Credit Administration (FCA), and expand the Agency's rulemaking authority. The Farm Credit System Reform Act of 1996 (1996 Act) amended the Farmer Mac title to allow Farmer Mac to purchase loans directly from lenders and to issue and guarantee mortgage-backed securities without requiring that a minimum cash reserve or subordinated (first loss) interest be maintained by poolers as had been required under its original authority. The 1996 Act expanded FCA's regulatory authority to include provisions for establishing a conservatorship or receivership, if necessary, and provided for increased core capital requirements at

Farmer Mac phased in over three years. The 2008 Farm Bill, known as the Food, Conservation and Energy Act of 2008, amended the Farmer Mac title to authorize the financing of rural electric and telephone cooperatives. Most recently, the Agricultural Improvement Act of 2018 increased the acreage exception provided in section 8.8(c)(2) of the Farm Credit Act of 1971 from 1,000 acres to 2,000 acres. The change became effective on June 18, 2020.

Farmer Mac is a government-sponsored enterprise with the mission of providing a secondary market for a variety of loans made to borrowers in rural America. Farmer Mac's secondary market activities include: (1) purchasing eligible loans directly from lenders; (2) guaranteeing and purchasing securities issued by lenders and other financial institutions that are secured by pools of eligible loans; (3) issuing and guaranteeing securities that represent interests in, or obligations secured by, pools of eligible loans; (4) servicing eligible loans, including loans that have been purchased or securitized by Farmer Mac or that would be eligible for purchase by Farmer Mac but are owned by a third party; and (5) providing long-term standby purchase commitments for eligible loans. Farmer Mac engages in these secondary market activities across two lines of business: Agricultural Finance and Infrastructure Finance. Within the two lines of business are five segments: Farm & Ranch, Corporate AgFinance, Power & Utilities, Broadband Infrastructure, and Renewable Energy. Loans purchased by Farmer Mac may be aggregated into pools that back Farmer Mac guaranteed securities, which are held by Farmer Mac or sold into the capital markets.

Farmer Mac is governed by a 15-member Board of directors. Ten Board members are elected by stockholders, including five by stockholders that are Farm Credit System (FCS) institutions and five by stockholders that are non-FCS financial services firms. Five are appointed by the President, subject to Senate confirmation.

Financing

Financial support and routine funding for Farmer Mac's operations come from several sources: sale of common and preferred stock, issuance of debt obligations, and income. Under procedures specified in the legislation, Farmer Mac also has the ability to issue obligations to the U.S. Treasury in a cumulative amount not to exceed $1.5 billion to fulfill Farmer Mac's guarantee obligations should that ever be necessary.

Guarantees

Farmer Mac provides a guarantee of timely payment of principal and interest on securities backed by qualified loans or pools of qualified loans. These securities are not guaranteed by the United States and are not considered Government securities.

Farmer Mac is subject to reporting requirements under securities laws, and its guaranteed mortgage-backed securities are subject to registration with the Securities and Exchange Commission under the 1933 and 1934 Securities Acts.

Regulation

Farmer Mac is federally regulated by FCA through FCA's Office of Secondary Market Oversight. FCA is responsible for the supervision of, examination of, and rulemaking for Farmer Mac.

Balance Sheet (in millions of dollars)

Identification code 912–4993–0–4–351		2024 actual	2025 actual
	ASSETS:		
	Non-Federal assets:		
1201	Investment in securities	5,896	6,679
1206	Receivables, net	169	181
	Net value of assets related to direct loans receivable:		
1401	Direct loans receivable, gross	23,455	25,334
1402	Interest receivable	253	285
1499	Net present value of assets related to direct loans	23,708	25,619
1801	Other Federal assets: Cash and other monetary assets	842	901
1999	Total assets	30,615	33,380
	LIABILITIES:		
	Non-Federal liabilities:		
2201	Accounts payable	147	118
2202	Interest payable	215	239
2203	Debt	28,746	31,286
2204	Liabilities for loan guarantees	45	50
2999	Total liabilities	29,153	31,693
	NET POSITION:		
3300	Invested capital	1,462	1,687
4999	Total liabilities and net position	30,615	33,380

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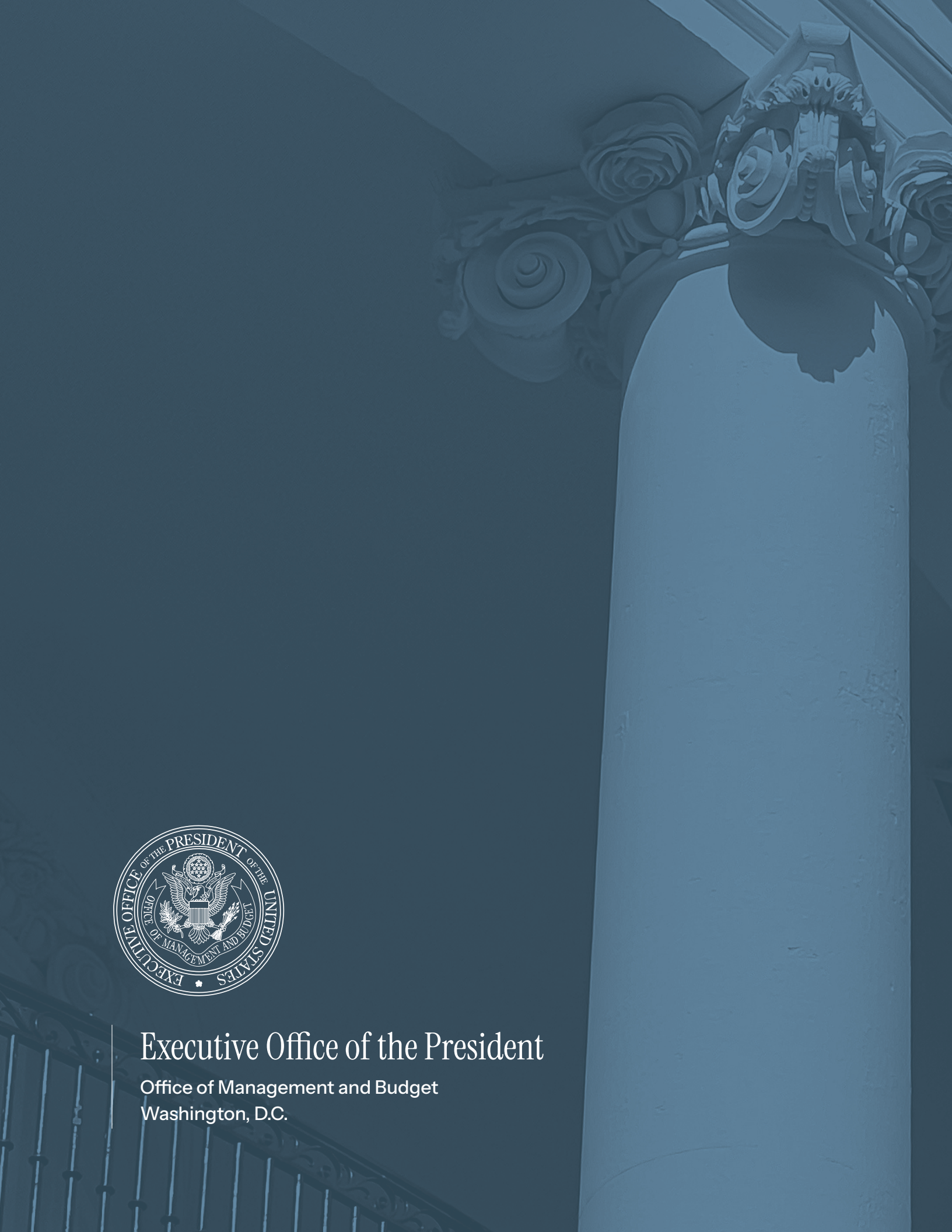

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