

Technical Supplement
to the 2026 Budget

*Department of Defense
Appendix*

Office of Management and Budget

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to the 2026 Budget

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President's Budget: Volumes and Documents



GENERAL NOTES

1. All years referenced for budget data are fiscal years unless otherwise noted. All years referenced for economic data are calendar years unless otherwise noted.
2. The Full-Year Continuing Appropriations and Extensions Act, 2025 did not provide account-by-account appropriations language for the 2025 enacted level. Accordingly, the 2026 Budget includes appropriations language in italics, reflecting the Administration's proposed language. The appropriations language for the Department of Defense in this document and in the *Technical Supplement to the 2026 Budget: Appendix* (Addendum) are identical.
3. This document contains the detailed budget estimates for the Department of Defense referenced in the *Technical Supplement to the 2026 Budget: Appendix* (Addendum), released on May 30, 2025.
4. Mandatory spending and receipts proposals in this document are limited to those proposals that support the President's 2026 discretionary request.
5. In the current year and the budget year, detailed budget estimates and estimates of full-time equivalent employment may not reflect all of the management and administrative actions underway or planned in Federal agencies.
6. Detail in this document may not add to the totals due to rounding.

BUDGET INFORMATION IS AVAILABLE ONLINE

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<https://whitehouse.gov/omb/budget/>

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DEPARTMENT OF DEFENSE—MILITARY PROGRAMS

MILITARY PERSONNEL

ACTIVE AND RESERVE FORCES

These appropriations finance the personnel costs of the Active, Reserve, and Guard forces of the Army, Navy, Marine Corps, Air Force, and Space Force. They include pay and allowances of officers, enlisted personnel, cadets and midshipmen, permanent change of station travel, inactive duty and active duty training, accruing retirement and health benefits, enlistment, reenlistment and affiliation bonuses, special and incentive pays, and other personnel costs.

The Administration assumes enactment of a reconciliation bill later this year that will include resources for defense. Of those resources, the Administration assumes \$0.7 billion for military personnel costs in FY 2026.

Included in these accounts is funding for a 3.8 percent across-the-board pay raise for all pay grades, effective January 1, 2026. This pay raise is equal to the increase in the Employment Cost Index (ECI) for wages and salaries, for private industry workers as called for in law. With this increase, military salaries, as defined by Regular Military Compensation, which includes basic pay, a tax-free allowance for housing or the value of in-kind housing, a tax-free allowance for subsistence (food), and the tax savings because these allowances are tax free, will continue to grow and will average more than \$85,700 for enlisted personnel and more than \$146,100 for officers in FY 2026. Many military personnel also receive one-time or yearly bonuses, monthly special pays, other allowances, and significant non-cash benefits, including comprehensive health care.

The Ronald W. Reagan National Defense Authorization Act for Fiscal Year 2005 (P.L. 108–375) provided permanent, indefinite appropriations to finance the cost of accruing TRICARE benefits of uniformed service-members. These costs are included in the Department of Defense discretionary total.

The following summary table reflects the FY 2025 enacted Full-Year Continuing Appropriations and Extensions Act, 2025 (P.L. 119–4) and Supplementals from the American Relief Act, 2025 (P.L. 118–158) and the FY 2026 military personnel appropriation request and the additional amounts for TRICARE accrual funded from permanent, indefinite authority. The total FY 2026 military personnel requirements are \$194,653 million.

MILITARY PERSONNEL TOTALS WITH TRICARE ACCRUAL AMOUNTS^{1,2}

	2025 Appropriation Enacted (\$ mil) With Accrual	2026 Appropriation Request (\$ mil) With Accrual
Military Personnel, Army	51,181	54,862
Tricare accrual (permanent, indefinite authority)	3,022	3,551
Total, Military Personnel, Army	54,204	58,413
Military Personnel, Navy	38,813	40,744
Tricare accrual (permanent, indefinite authority)	2,264	2,681
Total, Military Personnel, Navy	41,077	43,425
Military Personnel, Marine Corps	16,151	17,120
Tricare accrual (permanent, indefinite authority)	1,176	1,348
Total, Military Personnel, Marine Corps	17,327	18,468
Military Personnel, Air Force	37,023	39,142
Tricare accrual (permanent, indefinite authority)	2,192	2,527
Total, Military Personnel, Air Force	39,216	41,669
Military Personnel, Space Force	1,312	1,497
Tricare accrual (permanent, indefinite authority)	67	81
Total, Military Personnel, Space Force	1,379	1,578
Reserve Personnel, Army	5,491	5,834
Tricare accrual (permanent, indefinite authority)	511	590
Total, Reserve Personnel, Army	6,002	6,423
Reserve Personnel, Navy	2,567	2,737
Tricare accrual (permanent, indefinite authority)	187	218

Total, Reserve Personnel, Navy	2,754	2,955
Reserve Personnel, Marine Corps	944	1,019
Tricare accrual (permanent, indefinite authority)	93	108
Total, Reserve Personnel, Marine Corps	1,037	1,127
Reserve Personnel, Air Force	2,597	2,741
Tricare accrual (permanent, indefinite authority)	196	225
Total, Reserve Personnel, Air Force	2,794	2,966
National Guard Personnel, Army	10,020	10,510
Tricare accrual (permanent, indefinite authority)	954	1,090
Total, National Guard Personnel, Army	10,973	11,600
National Guard Personnel, Air Force	5,287	5,599
Tricare accrual (permanent, indefinite authority)	384	431
Total, National Guard Personnel, Air Force	5,672	6,030
Total, Appropriated Military Personnel Accounts	171,388	181,803
Total, Permanent, Indefinite Authority	11,046	12,850
Total, Military Personnel	182,434	194,653

1Direct.

2Totals may not add due to rounding.

ACTIVE FORCES

YEAR-END NUMBER

	2024 actual	2025 est. ¹	2026 est.
Defense total	1,280,652	1,291,272	1,302,800
Officers	233,581	235,328	236,625
Enlisted	1,034,157	1,042,978	1,053,366
Academy cadets and midshipmen	12,914	12,966	12,809
Army	449,816	451,904	454,000
Officers	92,014	92,038	91,965
Enlisted	353,326	355,395	357,576
Military Academy cadets	4,476	4,471	4,459
Navy	332,336	338,453	344,600
Officers	55,144	55,655	56,570
Enlisted	272,792	278,382	283,680
Naval Academy midshipmen	4,400	4,416	4,350
Marine Corps	173,096	172,606	172,300
Officers	21,341	21,512	21,560
Enlisted	151,755	151,094	150,740
Air Force	315,958	318,235	321,500
Officers	60,508	61,451	61,687
Enlisted	251,412	252,705	255,813
Air Force Academy cadets	4,038	4,079	4,000
Space Force	9,446	10,074	10,400
Officer	4,574	4,672	4,843
Enlisted	4,872	5,402	5,557

1 The FY 2025 column reflects the projected end strength levels.

RESERVE FORCES

The number of National Guard and Reserve personnel estimated to participate in the Selected Reserve training programs and the number of full-time active duty military personnel provided for are summarized in the following table.

YEAR-END NUMBER

	2024 actual	2025 est. ¹	2026 est.
Defense total	754,403	761,496	764,900
Trained inactive duty	613,274	610,038	620,161
Training pipeline	50,237	59,291	53,185
Full-time active duty	90,892	92,167	91,554
Army Reserve	172,717	170,200	172,000
Trained inactive duty	145,967	143,749	146,689
Training pipeline	10,114	9,922	8,800
Full-time active duty	16,636	16,529	16,511
Navy Reserve	56,067	58,332	57,500
Trained inactive duty	45,444	47,252	46,476
Training pipeline	702	980	615

YEAR-END NUMBER—Continued

	2024 actual	2025 est. ¹	2026 est.
Full-time active duty	9,921	10,100	10,409
Marine Corps Reserve	32,579	32,855	33,600
Trained inactive duty	28,102	27,729	28,485
Training pipeline	2,119	2,726	2,715
Full-time active duty	2,358	2,400	2,400
Air Force Reserve	65,679	65,984	67,500
Trained inactive duty	56,892	57,147	58,753
Training pipeline	2,713	2,526	2,529
Full-time active duty	6,074	6,311	6,218
Army National Guard	323,756	328,000	328,000
Trained inactive duty	260,647	260,266	263,140
Training pipeline	32,269	36,889	34,015
Full-time active duty	30,840	30,845	30,845
Air National Guard	103,605	106,125	106,300
Trained inactive duty	76,222	73,895	76,618
Training pipeline	2,320	6,248	4,511
Full-time active duty	25,063	25,982	25,171

¹ The 2025 column reflects the FY 2025 projected end strength levels.

The Reserve Officers' Training Corps (ROTC) program provides training for reserve and regular officer candidates who have enrolled in the course while attending a college at which an ROTC unit has been established. College graduates who satisfactorily complete the advanced course of the program are commissioned and may be ordered to active duty for a minimum of three years.

The Reserve Officers' Training Corps Vitalization Act of 1964, as amended, authorizes a limited number of scholarships for ROTC students on a competitive basis. Successful candidates for the scholarships generally serve a minimum period of four years on active duty upon graduation and appointment as a commissioned officer. A number of scholarship recipients will fulfill their entire obligation in the Reserve components.

The Armed Forces Health Professions Scholarship Program provides a source of active duty commissioned officers for the various health professions.

The numbers of commissioned officers graduated from these programs are summarized below:

	2024 actual	2025 est. ¹	2026 est.
ROTC:			
Army	5,447	5,400	5,600
Navy	1,007	1,028	1,028
Air Force	1,632	1,954	1,819
Total	8,086	8,382	8,447
Marine Corps officer candidates	424	372	350
Total	424	372	350
Health Professions scholarship:			
Army	420	426	432
Navy	296	345	359
Air Force	370	379	385
Total	1,086	1,150	1,176

Federal Funds

MILITARY PERSONNEL, ARMY

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Army on active duty (except members of reserve components provided for elsewhere), cadets, and aviation cadets; for members of the Reserve Officers' Training Corps; and for payments pursuant to section 156 of Public Law 97-377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, \$54,862,079,000, of which \$2,130,149,000 shall remain available until September 30, 2027, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 021-2010-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Pay and Allowances of Officers	16,211	16,278	17,040
0002 Pay and Allowances of Enlisted	29,633	30,370	35,322
0003 Pay and Allowances of Cadets	108	113	116
0004 Subsistence of Enlisted Personnel	2,341	2,370	.....
0005 Permanent change of station travel	1,815	1,792	2,169
0006 Other military personnel costs	232	258	226
0799 Total direct obligations	50,340	51,181	54,873
0801 Reimbursable program activity	1,069	638	344
0900 Total new obligations, unexpired accounts	51,409	51,819	55,217
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	18	18
1011 Unobligated balance transfer from other acct [097-0801]	171	.....	.....
1011 Unobligated balance transfer from other acct [097-4930.001]	653	.....	.....
1011 Unobligated balance transfer from other acct [097-4930.002]	76	.....	.....
1011 Unobligated balance transfer from other acct [097-0100]	3	.....	.....
1070 Unobligated balance (total)	904	18	18
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	50,169	51,181	54,862
1120 Appropriations transferred to other acct [097-0105]	-1	.....	.....
1121 Appropriations transferred from other acct [097-0105]	5	.....	.....
1121 Appropriations transferred from other acct [097-0100]	15	.....	.....
1160 Appropriation, discretionary (total)	50,188	51,181	54,862
Spending authority from offsetting collections, discretionary:			
1700 Collected	144	638	344
1701 Change in uncollected payments, Federal sources	31	.....	.....
1750 Spending auth from offsetting collections, disc (total)	175	638	344
Spending authority from offsetting collections, mandatory:			
1800 Collected	166	.....	.....
1900 Budget authority (total)	50,529	51,819	55,206
1930 Total budgetary resources available	51,433	51,837	55,224
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6	.....	.....
1941 Unexpired unobligated balance, end of year	18	18	7
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,921	3,977	2,815
3010 New obligations, unexpired accounts	51,409	51,819	55,217
3011 Obligations ("upward adjustments"), expired accounts	1,490	.....	.....
3020 Outlays (gross)	-50,418	-52,981	-54,748
3041 Recoveries of prior year unpaid obligations, expired	-1,425	.....	.....
3050 Unpaid obligations, end of year	3,977	2,815	3,284
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-729	-720	-720
3070 Change in uncollected pymts, Fed sources, unexpired	-31	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	40	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-720	-720	-720
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,192	3,257	2,095
3200 Obligated balance, end of year	3,257	2,095	2,564
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	50,363	51,819	55,206
Outlays, gross:			
4010 Outlays from new discretionary authority	48,264	49,004	52,189
4011 Outlays from discretionary balances	1,988	3,977	2,559
4020 Outlays, gross (total)	50,252	52,981	54,748
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-191	-638	-344
4033 Non-Federal sources	-15	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-206	-638	-344
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-31	.....	.....
4052 Offsetting collections credited to expired accounts	62	.....	.....
4060 Additional offsets against budget authority only (total)	31	.....	.....
4070 Budget authority, net (discretionary)	50,188	51,181	54,862
4080 Outlays, net (discretionary)	50,046	52,343	54,404

Mandatory:			
4090	Budget authority, gross	166	.....
Outlays, gross:			
4100	Outlays from new mandatory authority	166	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120	Federal sources	-166	.....
4180	Budget authority, net (total)	50,188	51,181 54,862
4190	Outlays, net (total)	50,046	52,343 54,404

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	50,188	51,181	54,862
Outlays	50,046	52,343	54,404
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	180
Outlays .....	.....	.....	169
Total:			
Budget Authority	50,188	51,181	55,042
Outlays	50,046	52,343	54,573

Object Classification (in millions of dollars)

Identification code 021–2010–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.6 Military personnel—basic allowance for housing	8,347	8,538	9,202
11.7 Military personnel	28,186	29,350	31,967
11.9 Total personnel compensation	36,533	37,888	41,169
12.2 Military personnel benefits	7,240	6,726	6,711
12.2 Military personnel benefits	4,908	4,986	5,029
21.0 Travel and transportation of persons	315	305	326
22.0 Transportation of things	1,164	1,085	1,448
25.7 Operation and maintenance of equipment	16	13	14
26.0 Supplies and materials	115	128	131
42.0 Insurance claims and indemnities	47	48	43
43.0 Interest and dividends	2	2	2
99.0 Direct obligations	50,340	51,181	54,873
99.0 Reimbursable obligations	1,069	638	344
99.9 Total new obligations, unexpired accounts	51,409	51,819	55,217

MILITARY PERSONNEL, ARMY

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021–2010–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0006 Other Military Personnel Costs	169
0900 Total new obligations, unexpired accounts (object class 12.2)	169
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	180
1930 Total budgetary resources available	180
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	11
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	169
3020 Outlays (gross)	-169
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	180
Outlays, gross:			
4100 Outlays from new mandatory authority	169
4180 Budget authority, net (total)	180
4190 Outlays, net (total)	169

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, ARMY**Program and Financing** (in millions of dollars)

Identification code 021–1004–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Health care contribution - Officers	593	640	770
0002 Health care contribution - Enlisted	2,254	2,382	2,781
0900 Total new obligations, unexpired accounts (object class 12.2)	2,847	3,022	3,551
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,847	3,022	3,551
1930 Total budgetary resources available	2,847	3,022	3,551
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	2,847	3,022	3,551
3020 Outlays (gross)	-2,847	-3,022	-3,551
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,847	3,022	3,551
Outlays, gross:			
4010 Outlays from new discretionary authority	2,847	3,022	3,551
4180 Budget authority, net (total)	2,847	3,022	3,551
4190 Outlays, net (total)	2,847	3,022	3,551

MILITARY PERSONNEL, NAVY

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Navy on active duty (except members of the Reserve provided for elsewhere), midshipmen, and aviation cadets; for members of the Reserve Officers' Training Corps; and for payments pursuant to section 156 of Public Law 97–377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, \$40,744,435,000, of which \$1,291,237,000 shall remain available until September 30, 2027, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 017–1453–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Pay and allowances of officers	10,029	10,478	10,808
0002 Pay and allowances of enlisted personnel	24,137	25,377	28,397
0003 Pay and allowances of Cadets	111	117	120
0004 Subsistence of enlisted personnel	1,566	1,606	.....
0005 Permanent change of station travel	1,095	1,127	1,299
0006 Other Military Personnel Costs	97	108	121
0799 Total direct obligations	37,035	38,813	40,745
0801 Reimbursable program activity	469	471	477
0900 Total new obligations, unexpired accounts	37,504	39,284	41,222
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1011 Unobligated balance transfer from other acct [097–0801]	84	.....	.....
1011 Unobligated balance transfer from other acct [097–4930.002]	208	.....	.....
1070 Unobligated balance (total)	293	1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	36,647	38,813	40,744
1120 Appropriations transferred to other acct [097–9999]	-1	.....	.....
1121 Appropriations transferred from other acct [097–0105]	1	.....	.....
1121 Appropriations transferred from other acct [017–1109]	24	.....	.....
1121 Appropriations transferred from other acct [017–1319]	43	.....	.....
1121 Appropriations transferred from other acct [017–1506]	21	.....	.....
1160 Appropriation, discretionary (total)	36,735	38,813	40,744

MILITARY PERSONNEL, NAVY—Continued
Program and Financing—Continued

Identification code 017–1453–0–1–051	2024 actual	2025 est.	2026 est.
Spending authority from offsetting collections, discretionary:			
1700 Collected	267	471	477
1701 Change in uncollected payments, Federal sources	13		
1750 Spending auth from offsetting collections, disc (total)	280	471	477
Spending authority from offsetting collections, mandatory:			
1800 Collected	225		
1900 Budget authority (total)	37,240	39,284	41,221
1930 Total budgetary resources available	37,533	39,285	41,222
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-28		
1941 Unexpired unobligated balance, end of year	1	1	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	988	2,032	1,941
3010 New obligations, unexpired accounts	37,504	39,284	41,222
3011 Obligations ("upward adjustments"), expired accounts	593		
3020 Outlays (gross)	-36,354	-39,375	-40,931
3041 Recoveries of prior year unpaid obligations, expired	-699		
3050 Unpaid obligations, end of year	2,032	1,941	2,232
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-10	-14	-14
3070 Change in uncollected pymts, Fed sources, unexpired	-13		
3071 Change in uncollected pymts, Fed sources, expired	9		
3090 Uncollected pymts, Fed sources, end of year	-14	-14	-14
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	978	2,018	1,927
3200 Obligated balance, end of year	2,018	1,927	2,218
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	37,015	39,284	41,221
Outlays, gross:			
4010 Outlays from new discretionary authority	35,462	37,343	39,184
4011 Outlays from discretionary balances	667	2,032	1,747
4020 Outlays, gross (total)	36,129	39,375	40,931
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-268	-471	-477
4033 Non-Federal sources	-8		
4040 Offsets against gross budget authority and outlays (total)	-276	-471	-477
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-13		
4052 Offsetting collections credited to expired accounts	9		
4060 Additional offsets against budget authority only (total)	-4		
4070 Budget authority, net (discretionary)	36,735	38,813	40,744
4080 Outlays, net (discretionary)	35,853	38,904	40,454
Mandatory:			
4090 Budget authority, gross	225		
Outlays, gross:			
4100 Outlays from new mandatory authority	225		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-190		
4124 Offsetting governmental collections	-35		
4130 Offsets against gross budget authority and outlays (total)	-225		
4180 Budget authority, net (total)	36,735	38,813	40,744
4190 Outlays, net (total)	35,853	38,904	40,454

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	36,735	38,813	40,744
Outlays	35,853	38,904	40,454
Legislative proposal, subject to PAYGO:			
Budget Authority			170
Outlays			160
Total:			
Budget Authority	36,735	38,813	40,914
Outlays	35,853	38,904	40,614

Object Classification (in millions of dollars)

Identification code 017–1453–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.6 Military personnel—basic allowance for housing	7,862	8,494	8,636
11.7 Military personnel	19,114	22,248	23,917
11.9 Total personnel compensation	26,976	30,742	32,553
12.2 Military personnel benefits	8,196	4,638	4,630
12.2 Military personnel benefits	14	2,510	2,231
13.0 Benefits for former personnel	59	41	48
21.0 Travel and transportation of persons	604	78	305
22.0 Transportation of things	488	654	833
25.3 Other goods and services from Federal sources	16		
25.7 Operation and maintenance of equipment		21	15
25.8 Subsistence and support of persons	25		
26.0 Supplies and materials	657	106	103
42.0 Insurance claims and indemnities		2	3
43.0 Interest and dividends		21	24
99.0 Direct obligations	37,035	38,813	40,745
99.0 Reimbursable obligations	469	471	477
99.9 Total new obligations, unexpired accounts	37,504	39,284	41,222

MILITARY PERSONNEL, NAVY
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–1453–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0006 Other Military Personnel Costs			160
0900 Total new obligations, unexpired accounts (object class 12.2)			160
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			170
1930 Total budgetary resources available			170
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			10
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			160
3020 Outlays (gross)			-160
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			170
Outlays, gross:			
4100 Outlays from new mandatory authority			160
4180 Budget authority, net (total)			170
4190 Outlays, net (total)			160

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, NAVY

Program and Financing (in millions of dollars)

Identification code 017–1000–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Health care contribution - Officers	363	386	448
0002 Health care contribution - Enlisted	1,813	1,878	2,233
0900 Total new obligations, unexpired accounts (object class 12.2)	2,176	2,264	2,681
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,176	2,264	2,681
1930 Total budgetary resources available	2,176	2,264	2,681
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	2,176	2,264	2,681

3020	Outlays (gross)	-2,176	-2,264	-2,681
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	2,176	2,264	2,681
Outlays, gross:				
4010	Outlays from new discretionary authority	2,176	2,264	2,681
4180	Budget authority, net (total)	2,176	2,264	2,681
4190	Outlays, net (total)	2,176	2,264	2,681

MILITARY PERSONNEL, MARINE CORPS

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Marine Corps on active duty (except members of the Reserve provided for elsewhere); and for payments pursuant to section 156 of Public Law 97–377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, \$17,119,947,000, of which \$621,686,000 shall remain available until September 30, 2027, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 017–1105–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Pay and allowances of officers	3,608	3,674	3,900
0002 Pay and allowances of enlisted personnel	10,351	10,943	12,559
0004 Subsistence of enlisted personnel	858	949	.....
0005 Permanent change of station travel	547	555	631
0006 Other military personnel costs	27	30	30
0799 Total direct obligations	15,391	16,151	17,120
0801 Reimbursable program activity	28	25	26
0900 Total new obligations, unexpired accounts	15,419	16,176	17,146
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1 .....	.....	3	3
1011 Unobligated balance transfer from other acct [097–0801]	15	.....	.....
1070 Unobligated balance (total)	15	3	3
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	15,258	16,151	17,120
1120 Appropriations transferred to other acct [097–0105]	-1	.....	.....
1121 Appropriations transferred from other acct [097–0100]	2	.....	.....
1121 Appropriations transferred from other acct [097–0105]	1	.....	.....
1121 Appropriations transferred from other acct [017–1804]	41	.....	.....
1121 Appropriations transferred from other acct [017–1506]	20	.....	.....
1121 Appropriations transferred from other acct [017–1319]	34	.....	.....
1121 Appropriations transferred from other acct [017–1810]	48	.....	.....
1121 Appropriations transferred from other acct [097–9999]	2	.....	.....
1160 Appropriation, discretionary (total)	15,405	16,151	17,120
Spending authority from offsetting collections, discretionary:			
1700 Collected	28	25	26
1900 Budget authority (total)	15,433	16,176	17,146
1930 Total budgetary resources available	15,448	16,179	17,149
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-26	.....	.....
1941 Unexpired unobligated balance, end of year	3	3	3
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	342	1,027	1,078
3010 New obligations, unexpired accounts	15,419	16,176	17,146
3011 Obligations ("upward adjustments"), expired accounts	216	.....	.....
3020 Outlays (gross)	-14,779	-16,125	-16,952
3041 Recoveries of prior year unpaid obligations, expired	-171	.....	.....
3050 Unpaid obligations, end of year	1,027	1,078	1,272
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-1	-1
3071 Change in uncollected pymts, Fed sources, expired	2	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1

Memorandum (non-add) entries:			
3100 Obligated balance, start of year	339	1,026	1,077
3200 Obligated balance, end of year	1,026	1,077	1,271

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	15,433	16,176	17,146
Outlays, gross:			
4010 Outlays from new discretionary authority	14,440	15,126	16,033
4011 Outlays from discretionary balances	339	999	919
4020 Outlays, gross (total)	14,779	16,125	16,952
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-18	-25	-26
4033 Non-Federal sources	-16	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-34	-25	-26
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	6	.....	.....
4060 Additional offsets against budget authority only (total)	6	.....	.....
4070 Budget authority, net (discretionary)	15,405	16,151	17,120
4080 Outlays, net (discretionary)	14,745	16,100	16,926
4180 Budget authority, net (total)	15,405	16,151	17,120
4190 Outlays, net (total)	14,745	16,100	16,926

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	15,405	16,151	17,120
Outlays	14,745	16,100	16,926
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	118
Outlays .....	.....	.....	110
Total:			
Budget Authority	15,405	16,151	17,238
Outlays	14,745	16,100	17,036

Object Classification (in millions of dollars)

Identification code 017–1105–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.6 Military personnel—basic allowance for housing	2,589	2,654	2,937
11.7 Military personnel	8,574	9,277	10,113
11.9 Total personnel compensation	11,163	11,931	13,050
12.2 Military personnel benefits	2,253	2,153	2,112
12.2 Military personnel benefits	1,229	1,486	1,433
13.0 Benefits for former personnel	11	10	11
21.0 Travel and transportation of persons	314	305	300
22.0 Transportation of things	215	240	179
25.7 Operation and maintenance of equipment	15	11	19
26.0 Supplies and materials	179	.....	3
42.0 Insurance claims and indemnities	12	15	13
99.0 Direct obligations	15,391	16,151	17,120
99.0 Reimbursable obligations	28	25	26
99.9 Total new obligations, unexpired accounts	15,419	16,176	17,146

MILITARY PERSONNEL, MARINE CORPS (Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–1105–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0006 Other Military Personnel Costs	110
0900 Total new obligations, unexpired accounts (object class 12.2)	110
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	118
1930 Total budgetary resources available	118
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8

MILITARY PERSONNEL, MARINE CORPS—Continued
Program and Financing—Continued

Identification code 017–1105–4–1–051	2024 actual	2025 est.	2026 est.
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			110
3020 Outlays (gross)			-110
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			118
Outlays, gross:			
4100 Outlays from new mandatory authority			110
4180 Budget authority, net (total)			118
4190 Outlays, net (total)			110

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, MARINE CORPS

Program and Financing (in millions of dollars)

Identification code 017–1001–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Health care contribution - Officers	139	150	172
0002 Health care contribution - Enlisted	964	1,026	1,176
0900 Total new obligations, unexpired accounts (object class 12.2)	1,103	1,176	1,348
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,103	1,176	1,348
1930 Total budgetary resources available	1,103	1,176	1,348
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1,103	1,176	1,348
3020 Outlays (gross)	-1,103	-1,176	-1,348
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,103	1,176	1,348
Outlays, gross:			
4010 Outlays from new discretionary authority	1,103	1,176	1,348
4180 Budget authority, net (total)	1,103	1,176	1,348
4190 Outlays, net (total)	1,103	1,176	1,348

MILITARY PERSONNEL, AIR FORCE

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Air Force on active duty (except members of reserve components provided for elsewhere), cadets, and aviation cadets; for members of the Reserve Officers' Training Corps; and for payments pursuant to section 156 of Public Law 97–377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, \$39,141,538,000, of which \$2,050,947,000 shall remain available until September 30, 2027, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 057–3500–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Pay and allowances of officers	11,236	11,422	12,166
0002 Pay and allowances of enlisted	21,329	22,200	24,640
0003 Pay and allowances of cadets	98	102	105
0004 Subsistence of enlisted personnel	1,583	1,587	.....
0005 Permanent Change of Station Travel	1,571	1,581	2,094
0006 Other Military Personnel Costs	124	131	144

0799 Total direct obligations	35,941	37,023	39,149
0801 Reimbursable program activity	493	502	515
0900 Total new obligations, unexpired accounts	36,434	37,525	39,664

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		7	7
1011 Unobligated balance transfer from other acct [097–0801]	225	.....	.....
1011 Unobligated balance transfer from other acct [097–0100]	3	.....	.....
1070 Unobligated balance (total)	228	7	7
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	36,089	37,023	39,142
1120 Appropriations transferred to other acct [057–3400]	-108	.....	.....
1120 Appropriations transferred to other acct [021–2020]	-249	.....	.....
1160 Appropriation, discretionary (total)	35,732	37,023	39,142
Spending authority from offsetting collections, discretionary:			
1700 Collected	182	502	515
1701 Change in uncollected payments, Federal sources	94	.....	.....
1750 Spending auth from offsetting collections, disc (total)	276	502	515
Spending authority from offsetting collections, mandatory:			
1800 Collected	218	.....	.....
1900 Budget authority (total)	36,226	37,525	39,657
1930 Total budgetary resources available	36,454	37,532	39,664
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-13	.....	.....
1941 Unexpired unobligated balance, end of year	7	7	.....

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,185	3,290	2,955
3010 New obligations, unexpired accounts	36,434	37,525	39,664
3011 Obligations ("upward adjustments"), expired accounts	610	.....	.....
3020 Outlays (gross)	-34,904	-37,860	-39,303
3041 Recoveries of prior year unpaid obligations, expired	-1,035	.....	.....
3050 Unpaid obligations, end of year	3,290	2,955	3,316
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-110	-94	-94
3070 Change in uncollected pymts, Fed sources, unexpired	-94	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	110	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-94	-94	-94
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,075	3,196	2,861
3200 Obligated balance, end of year	3,196	2,861	3,222

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	36,008	37,525	39,657
Outlays, gross:			
4010 Outlays from new discretionary authority	33,952	34,563	36,526
4011 Outlays from discretionary balances	734	3,297	2,777
4020 Outlays, gross (total)	34,686	37,860	39,303
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-303	-502	-515
4033 Non-Federal sources	-29	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-332	-502	-515
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-94	.....	.....
4052 Offsetting collections credited to expired accounts	150	.....	.....
4060 Additional offsets against budget authority only (total)	56	.....	.....
4070 Budget authority, net (discretionary)	35,732	37,023	39,142
4080 Outlays, net (discretionary)	34,354	37,358	38,788
Mandatory:			
4090 Budget authority, gross	218	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	218	.....	.....
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-218	.....	.....
4180 Budget authority, net (total)	35,732	37,023	39,142
4190 Outlays, net (total)	34,354	37,358	38,788

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	35,732	37,023	39,142

Outlays	34,354	37,358	38,788
Legislative proposal, subject to PAYGO:			
Budget Authority			159
Outlays			149
Total:			
Budget Authority	35,732	37,023	39,301
Outlays	34,354	37,358	38,937

Object Classification (in millions of dollars)

Identification code 057—3500—0—1—051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.6 Military personnel—basic allowance for housing	6,436	6,874	7,257
11.7 Military personnel	19,747	20,746	21,874
11.9 Total personnel compensation	26,183	27,620	29,131
12.2 Military personnel benefits	5,093	4,714	4,629
12.2 Military personnel benefits	3,110	3,125	3,491
13.0 Benefits for former personnel	20	22	25
21.0 Travel and transportation of persons	414	400	579
22.0 Transportation of things	975	995	1,159
25.7 Operation and maintenance of equipment	34	33	
26.0 Supplies and materials	87	88	109
42.0 Insurance claims and indemnities	24	24	24
43.0 Interest and dividends	2	2	2
99.0 Direct obligations	35,942	37,023	39,149
99.0 Reimbursable obligations	492	502	515
99.9 Total new obligations, unexpired accounts	36,434	37,525	39,664

MILITARY PERSONNEL, AIR FORCE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057—3500—4—1—051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0006 Other Military Personnel Costs			149
0900 Total new obligations, unexpired accounts (object class 12.2)			149
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			159
1930 Total budgetary resources available			159
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			10
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			149
3020 Outlays (gross)			-149

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross			159
Outlays, gross:			
4100 Outlays from new mandatory authority			149
4180 Budget authority, net (total)			159
4190 Outlays, net (total)			149

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, AIR FORCE**Program and Financing** (in millions of dollars)

Identification code 057—1007—0—1—051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Health care contribution - Officers	391	427	490
0002 Health care contribution - Air Force	1,657	1,765	2,037
0900 Total new obligations, unexpired accounts (object class 12.2)	2,048	2,192	2,527
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,048	2,192	2,527

1930 Total budgetary resources available	2,048	2,192	2,527
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	2,048	2,192	2,527
3020 Outlays (gross)	-2,048	-2,192	-2,527

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	2,048	2,192	2,527
Outlays, gross:			
4010 Outlays from new discretionary authority	2,048	2,192	2,527
4180 Budget authority, net (total)	2,048	2,192	2,527
4190 Outlays, net (total)	2,048	2,192	2,527

MILITARY PERSONNEL, SPACE FORCE

For pay, allowances, individual clothing, subsistence, interest on deposits, gratuities, permanent change of station travel (including all expenses thereof for organizational movements), and expenses of temporary duty travel between permanent duty stations, for members of the Space Force on duty as described in section 20108 of title 10, United States Code and cadets; for members of the Reserve Officers' Training Corps; for expenses authorized by section 16131 of title 10, United States Code; and for payments pursuant to section 156 of Public Law 97-377, as amended (42 U.S.C. 402 note), and to the Department of Defense Military Retirement Fund, \$1,496,608,000, of which \$61,706,000 shall remain available until September 30, 2027, for permanent change of station travel (including all expenses thereof for organizational movements) and expenses of temporary duty travel between permanent duty stations.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 057—3510—0—1—051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Pay and Allowances of Officers	774	775	866
0002 Pay and Allowances of Enlisted	419	464	562
0004 Subsistence of Enlisted Personnel	25	28	
0005 Permanent Change of Station Travel	45	43	66
0006 Other Personnel Costs	2	3	3
0799 Total direct obligations	1,265	1,313	1,497
0900 Total new obligations, unexpired accounts	1,265	1,313	1,497

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	
1011 Unobligated balance transfer from other acct [097-0801]	2		
1070 Unobligated balance (total)	2	1	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,259	1,312	1,497
1121 Appropriations transferred from other acct [057-3022]	5		
1160 Appropriation, discretionary (total)	1,264	1,312	1,497
1900 Budget authority (total)	1,264	1,312	1,497
1930 Total budgetary resources available	1,266	1,313	1,497
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1		

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	55	195	93
3010 New obligations, unexpired accounts	1,265	1,313	1,497
3011 Obligations ("upward adjustments"), expired accounts	18		
3020 Outlays (gross)	-1,125	-1,415	-1,477
3041 Recoveries of prior year unpaid obligations, expired	-18		
3050 Unpaid obligations, end of year	195	93	113
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	55	195	93
3200 Obligated balance, end of year	195	93	113

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	1,264	1,312	1,497
Outlays, gross:			
4010 Outlays from new discretionary authority	1,119	1,220	1,392

MILITARY PERSONNEL, SPACE FORCE—Continued
Program and Financing—Continued

Identification code 057–3510–0–1–051	2024 actual	2025 est.	2026 est.
4011 Outlays from discretionary balances	6	195	85
4020 Outlays, gross (total)	1,125	1,415	1,477
4180 Budget authority, net (total)	1,264	1,312	1,497
4190 Outlays, net (total)	1,125	1,415	1,477

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	1,264	1,312	1,497
Outlays	1,125	1,415	1,477
Legislative proposal, subject to PAYGO:			
Budget Authority			8
Outlays			8
Total:			
Budget Authority	1,264	1,312	1,505
Outlays	1,125	1,415	1,485

Object Classification (in millions of dollars)

Identification code 057–3510–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.6 Military personnel—basic allowance for housing	237	198	228
11.7 Military personnel	699	774	867
11.9 Total personnel compensation	936	972	1,095
12.2 Military personnel benefits	195	189	196
12.2 Military personnel benefits	92	111	150
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	8	10	14
22.0 Transportation of things	33	27	39
25.7 Operation and maintenance of equipment		1	
26.0 Supplies and materials		2	2
99.9 Total new obligations, unexpired accounts	1,265	1,313	1,497

MILITARY PERSONNEL, SPACE FORCE
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–3510–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0006 Other Military Personnel Costs			8
0900 Total new obligations, unexpired accounts (object class 12.2)			8
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			8
1930 Total budgetary resources available			8
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			8
3020 Outlays (gross)			-8
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			8
Outlays, gross:			
4100 Outlays from new mandatory authority			8
4180 Budget authority, net (total)			8
4190 Outlays, net (total)			8

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, SPACE FORCE
Program and Financing (in millions of dollars)

Identification code 057–1010–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Health care contribution - Officers	29	32	38
0002 Health care contribution - Enlisted	29	35	43
0900 Total new obligations, unexpired accounts (object class 12.2)	58	67	81
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	58	67	81
1930 Total budgetary resources available	58	67	81
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	58	67	81
3020 Outlays (gross)	-58	-67	-81
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	58	67	81
Outlays, gross:			
4010 Outlays from new discretionary authority	58	67	81
4180 Budget authority, net (total)	58	67	81
4190 Outlays, net (total)	58	67	81

RESERVE PERSONNEL, ARMY

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Army Reserve on active duty under sections 10211, 10302, and 7038 of title 10, United States Code, or while serving on active duty under section 12301(d) of title 10, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing reserve training, or while performing drills or equivalent duty or other duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, \$5,833,586,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 021–2070–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Reserve component training and support	5,374	5,491	5,834
0799 Total direct obligations	5,374	5,491	5,834
0801 Reimbursable program activity	82	43	51
0900 Total new obligations, unexpired accounts	5,456	5,534	5,885
Budgetary resources:			
Unobligated balance:			
1011 Unobligated balance transfer from other acct [097–4930.001]	45		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5,367	5,491	5,834
1120 Appropriations transferred to other acct [097–0105]	-3		
1121 Appropriations transferred from other acct [097–0100]	3		
1121 Appropriations transferred from other acct [097–0105]	7		
1160 Appropriation, discretionary (total)	5,374	5,491	5,834
Spending authority from offsetting collections, discretionary:			
1700 Collected	33	43	51
1701 Change in uncollected payments, Federal sources	4		
1750 Spending auth from offsetting collections, disc (total)	37	43	51
1900 Budget authority (total)	5,411	5,534	5,885
1930 Total budgetary resources available	5,456	5,534	5,885
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	509	666	412
3010 New obligations, unexpired accounts	5,456	5,534	5,885
3011 Obligations ("upward adjustments"), expired accounts	406		
3020 Outlays (gross)	-5,328	-5,788	-5,831

3041	Recoveries of prior year unpaid obligations, expired	-377		
3050	Unpaid obligations, end of year	666	412	466
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-61	-58	-58
3070	Change in uncollected pymts, Fed sources, unexpired	-4		
3071	Change in uncollected pymts, Fed sources, expired	7		
3090	Uncollected pymts, Fed sources, end of year	-58	-58	-58
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	448	608	354
3200	Obligated balance, end of year	608	354	408

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	5,411	5,534	5,885
	Outlays, gross:			
4010	Outlays from new discretionary authority	5,044	5,122	5,447
4011	Outlays from discretionary balances	284	666	384
4020	Outlays, gross (total)	5,328	5,788	5,831
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-39	-43	-51
4033	Non-Federal sources	-30		
4040	Offsets against gross budget authority and outlays (total)	-69	-43	-51
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-4		
4052	Offsetting collections credited to expired accounts	36		
4060	Additional offsets against budget authority only (total)	32		
4070	Budget authority, net (discretionary)	5,374	5,491	5,834
4080	Outlays, net (discretionary)	5,259	5,745	5,780
4180	Budget authority, net (total)	5,374	5,491	5,834
4190	Outlays, net (total)	5,259	5,745	5,780

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	5,374	5,491	5,834
Outlays	5,259	5,745	5,780
Legislative proposal, subject to PAYGO:			
Budget Authority			7
Outlays			7
Total:			
Budget Authority	5,374	5,491	5,841
Outlays	5,259	5,745	5,787

Object Classification (in millions of dollars)

Identification code 021-2070-0-1-051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.6 Military personnel—basic allowance for housing	656	671	709
11.7 Military personnel	3,074	3,205	3,401
11.9 Total personnel compensation	3,730	3,876	4,110
12.2 Military personnel benefits	763	747	762
12.2 Military personnel benefits	535	534	611
21.0 Travel and transportation of persons	298	293	317
26.0 Supplies and materials	38	40	33
42.0 Insurance claims and indemnities	10	1	1
99.0 Direct obligations	5,374	5,491	5,834
99.0 Reimbursable obligations	82	43	51
99.9 Total new obligations, unexpired accounts	5,456	5,534	5,885

RESERVE PERSONNEL, ARMY

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021-2070-4-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Reserve Component Training and Support			7
0900 Total new obligations, unexpired accounts (object class 12.2)			7

Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			7
1930 Total budgetary resources available			7

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts			7
3020 Outlays (gross)			-7

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross			7
Outlays, gross:			
4100 Outlays from new mandatory authority			7
4180 Budget authority, net (total)			7
4190 Outlays, net (total)			7

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, RESERVE PERSONNEL, ARMY**Program and Financing** (in millions of dollars)

Identification code 021-1005-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Health care contribution - Reserve component	510	511	590
0900 Total new obligations, unexpired accounts (object class 12.2)	510	511	590

Budgetary resources:

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	510	511	590
1930 Total budgetary resources available	510	511	590

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts	510	511	590
3020 Outlays (gross)	-510	-511	-590

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	510	511	590
Outlays, gross:			
4010 Outlays from new discretionary authority	510	511	590
4180 Budget authority, net (total)	510	511	590
4190 Outlays, net (total)	510	511	590

RESERVE PERSONNEL, NAVY

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Navy Reserve on active duty under section 10211 of title 10, United States Code, or while serving on active duty under section 12301(d) of title 10, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing reserve training, or while performing drills or equivalent duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, \$2,736,595,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 017-1405-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Reserve Component Training and Support	2,474	2,567	2,737
0799 Total direct obligations	2,474	2,567	2,737
0801 Reimbursable program activity	17	41	42
0900 Total new obligations, unexpired accounts	2,491	2,608	2,779

RESERVE PERSONNEL, NAVY—Continued
Program and Financing—Continued

Identification code 017–1405–0–1–051	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,473	2,567	2,737
1121 Appropriations transferred from other acct [097–0100]	1		
1121 Appropriations transferred from other acct [097–0105]	6		
1160 Appropriation, discretionary (total)	2,480	2,567	2,737
Spending authority from offsetting collections, discretionary:			
1700 Collected	7	41	42
1701 Change in uncollected payments, Federal sources	10		
1750 Spending auth from offsetting collections, disc (total)	17	41	42
1900 Budget authority (total)	2,497	2,608	2,779
1930 Total budgetary resources available	2,497	2,609	2,780
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-5		
1941 Unexpired unobligated balance, end of year	1	1	1

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	95	143	153
3010 New obligations, unexpired accounts	2,491	2,608	2,779
3011 Obligations ("upward adjustments"), expired accounts	61		
3020 Outlays (gross)	-2,433	-2,598	-2,756
3041 Recoveries of prior year unpaid obligations, expired	-71		
3050 Unpaid obligations, end of year	143	153	176
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-20	-23	-23
3070 Change in uncollected pymts, Fed sources, unexpired	-10		
3071 Change in uncollected pymts, Fed sources, expired	7		
3090 Uncollected pymts, Fed sources, end of year	-23	-23	-23
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	75	120	130
3200 Obligated balance, end of year	120	130	153

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	2,497	2,608	2,779
Outlays, gross:			
4010 Outlays from new discretionary authority	2,370	2,454	2,615
4011 Outlays from discretionary balances	63	144	141
4020 Outlays, gross (total)	2,433	2,598	2,756
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-12	-41	-42
4040 Offsets against gross budget authority and outlays (total)	-12	-41	-42
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-10		
4052 Offsetting collections credited to expired accounts	5		
4060 Additional offsets against budget authority only (total)	-5		
4070 Budget authority, net (discretionary)	2,480	2,567	2,737
4080 Outlays, net (discretionary)	2,421	2,557	2,714
4180 Budget authority, net (total)	2,480	2,567	2,737
4190 Outlays, net (total)	2,421	2,557	2,714

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	2,480	2,567	2,737
Outlays	2,421	2,557	2,714
Legislative proposal, subject to PAYGO:			
Budget Authority			5
Outlays			5
Total:			
Budget Authority	2,480	2,567	2,742
Outlays	2,421	2,557	2,719

Object Classification (in millions of dollars)

Identification code 017–1405–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.6 Military personnel—basic allowance for housing	354	390	402
11.7 Military personnel	1,333	1,378	1,466
11.9 Total personnel compensation	1,687	1,768	1,868
12.2 Military personnel benefits	310	301	310
12.2 Military personnel benefits	227	225	291
21.0 Travel and transportation of persons	220	237	235
22.0 Transportation of things	26	29	27
26.0 Supplies and materials	4	7	6
99.0 Direct obligations	2,474	2,567	2,737
99.0 Reimbursable obligations	17	41	42
99.9 Total new obligations, unexpired accounts	2,491	2,608	2,779

RESERVE PERSONNEL, NAVY
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–1405–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Reserve Component Training and Support			5
0900 Total new obligations, unexpired accounts (object class 12.2)			5
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			5
1930 Total budgetary resources available			5

Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			5
3020 Outlays (gross)			-5

Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			5
Outlays, gross:			
4100 Outlays from new mandatory authority			5
4180 Budget authority, net (total)			5
4190 Outlays, net (total)			5

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, RESERVE PERSONNEL,
NAVY

Program and Financing (in millions of dollars)

Identification code 017–1002–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Health care contribution - Reserve component	184	187	218
0900 Total new obligations, unexpired accounts (object class 12.2)	184	187	218

Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	184	187	218
1930 Total budgetary resources available	184	187	218

Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	184	187	218
3020 Outlays (gross)	-184	-187	-218

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	184	187	218
Outlays, gross:			
4010 Outlays from new discretionary authority	184	187	218
4180 Budget authority, net (total)	184	187	218

4190	Outlays, net (total)	184	187	218
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RESERVE PERSONNEL, MARINE CORPS

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Marine Corps Reserve on active duty under section 10211 of title 10, United States Code, or while serving on active duty under section 12301(d) of title 10, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing reserve training, or while performing drills or equivalent duty, and for members of the Marine Corps platoon leaders class, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, \$1,019,171,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 017–1108–0–1–051	2024 actual	2025 est.	2026 est.
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Obligations by program activity:

0001	Reserve component training and support	914	944	1,019
0799	Total direct obligations	914	944	1,019
0801	Reimbursable program activity	7	16	13
0900	Total new obligations, unexpired accounts	921	960	1,032

Budgetary resources:

Budget authority:

Appropriations, discretionary:				
1100	Appropriation	879	944	1,019
1121	Appropriations transferred from other acct [017–1106]	7		
1121	Appropriations transferred from other acct [097–0100]	1		
1121	Appropriations transferred from other acct [017–1319]	8		
1121	Appropriations transferred from other acct [017–1107]	2		
1121	Appropriations transferred from other acct [017–1109]	20		
1160	Appropriation, discretionary (total)	917	944	1,019
Spending authority from offsetting collections, discretionary:				
1700	Collected	4	16	13
1701	Change in uncollected payments, Federal sources	3		
1750	Spending auth from offsetting collections, disc (total)	7	16	13
1900	Budget authority (total)	924	960	1,032
1930	Total budgetary resources available	924	960	1,032
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-3		

Change in obligated balance:

Unpaid obligations:

3000	Unpaid obligations, brought forward, Oct 1	54	65	57
3010	New obligations, unexpired accounts	921	960	1,032
3011	Obligations ("upward adjustments"), expired accounts	40		
3020	Outlays (gross)	-907	-968	-1,023
3041	Recoveries of prior year unpaid obligations, expired	-43		
3050	Unpaid obligations, end of year	65	57	66
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-4	-4
3070	Change in uncollected pymts, Fed sources, unexpired	-3		
3071	Change in uncollected pymts, Fed sources, expired	5		
3090	Uncollected pymts, Fed sources, end of year	-4	-4	-4
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	48	61	53
3200	Obligated balance, end of year	61	53	62

Budget authority and outlays, net:

Discretionary:

4000	Budget authority, gross	924	960	1,032
Outlays, gross:				
4010	Outlays from new discretionary authority	870	903	971
4011	Outlays from discretionary balances	37	65	52
4020	Outlays, gross (total)	907	968	1,023
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-9	-16	-13
4040	Offsets against gross budget authority and outlays (total)	-9	-16	-13
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-3		

4052	Offsetting collections credited to expired accounts	5		
4060	Additional offsets against budget authority only (total)	2		
4070	Budget authority, net (discretionary)	917	944	1,019
4080	Outlays, net (discretionary)	898	952	1,010
4180	Budget authority, net (total)	917	944	1,019
4190	Outlays, net (total)	898	952	1,010

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	917	944	1,019
Outlays	898	952	1,010
Legislative proposal, subject to PAYGO:			
Budget Authority			4
Outlays			4
Total:			
Budget Authority	917	944	1,023
Outlays	898	952	1,014

Object Classification (in millions of dollars)

Identification code 017–1108–0–1–051	2024 actual	2025 est.	2026 est.
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Direct obligations:

Personnel compensation:

11.6	Military personnel—basic allowance for housing	107	114	119
11.7	Military personnel	497	530	567
11.9	Total personnel compensation	604	644	686
12.2	Military personnel benefits	114	107	120
12.2	Military personnel benefits	108	104	117
21.0	Travel and transportation of persons	64	65	71
22.0	Transportation of things	13	11	12
26.0	Supplies and materials	10	12	12
41.0	Grants, subsidies, and contributions	1	1	1
99.0	Direct obligations	914	944	1,019
99.0	Reimbursable obligations	7	16	13
99.9	Total new obligations, unexpired accounts	921	960	1,032

RESERVE PERSONNEL, MARINE CORPS

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–1108–4–1–051	2024 actual	2025 est.	2026 est.
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Obligations by program activity:

0001	Reserve Component Training and Support			4
0900	Total new obligations, unexpired accounts (object class 12.2)			4

Budgetary resources:

Budget authority:

Appropriations, mandatory:				
1200	Appropriation			4
1930	Total budgetary resources available			4

Change in obligated balance:

Unpaid obligations:

3010	New obligations, unexpired accounts			4
3020	Outlays (gross)			-4

Budget authority and outlays, net:

Mandatory:

4090	Budget authority, gross			4
Outlays, gross:				
4100	Outlays from new mandatory authority			4
4180	Budget authority, net (total)			4
4190	Outlays, net (total)			4

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, RESERVE PERSONNEL,
MARINE CORPS

Program and Financing (in millions of dollars)

Identification code 017–1003–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Health care contribution - Reserve component	94	93	108
0900 Total new obligations, unexpired accounts (object class 12.2)	94	93	108
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	94	93	108
1930 Total budgetary resources available	94	93	108
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	94	93	108
3020 Outlays (gross)	-94	-93	-108
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	94	93	108
Outlays, gross:			
4010 Outlays from new discretionary authority	94	93	108
4180 Budget authority, net (total)	94	93	108
4190 Outlays, net (total)	94	93	108

RESERVE PERSONNEL, AIR FORCE

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Air Force Reserve on active duty under sections 10211, 10305, and 9038 of title 10, United States Code, or while serving on active duty under section 12301(d) of title 10, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing reserve training, or while performing drills or equivalent duty or other duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, \$2,740,547,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 057–3700–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Reserve component training and support	2,416	2,597	2,741
0799 Total direct obligations	2,416	2,597	2,741
0801 Reimbursable program activity	13	22	13
0900 Total new obligations, unexpired accounts	2,429	2,619	2,754
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,429	2,597	2,741
1120 Appropriations transferred to other acct [097–0105]	-1		
1121 Appropriations transferred from other acct [097–0105]	5		
1121 Appropriations transferred from other acct [097–0100]	5		
1160 Appropriation, discretionary (total)	2,438	2,597	2,741
Spending authority from offsetting collections, discretionary:			
1700 Collected	11	22	13
1900 Budget authority (total)	2,449	2,619	2,754
1930 Total budgetary resources available	2,449	2,619	2,754
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-20		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	208	252	390
3010 New obligations, unexpired accounts	2,429	2,619	2,754
3011 Obligations ("upward adjustments"), expired accounts	48		
3020 Outlays (gross)	-2,344	-2,481	-2,720
3041 Recoveries of prior year unpaid obligations, expired	-89		
3050 Unpaid obligations, end of year	252	390	424

Uncollected payments:

3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-21	-1	-1
3071 Change in uncollected pymts, Fed sources, expired	20		
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	187	251	389
3200 Obligated balance, end of year	251	389	423

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	2,449	2,619	2,754
Outlays, gross:			
4010 Outlays from new discretionary authority	2,243	2,229	2,343
4011 Outlays from discretionary balances	101	252	377
4020 Outlays, gross (total)	2,344	2,481	2,720
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-32	-22	-13
4040 Offsets against gross budget authority and outlays (total)	-32	-22	-13
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	21		
4060 Additional offsets against budget authority only (total)	21		
4070 Budget authority, net (discretionary)	2,438	2,597	2,741
4080 Outlays, net (discretionary)	2,312	2,459	2,707
4180 Budget authority, net (total)	2,438	2,597	2,741
4190 Outlays, net (total)	2,312	2,459	2,707

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	2,438	2,597	2,741
Outlays	2,312	2,459	2,707
Legislative proposal, subject to PAYGO:			
Budget Authority			5
Outlays			5
Total:			
Budget Authority	2,438	2,597	2,746
Outlays	2,312	2,459	2,712

Object Classification (in millions of dollars)

Identification code 057–3700–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.6 Military personnel—basic allowance for housing	301	340	342
11.7 Military personnel	1,390	1,476	1,607
11.9 Total personnel compensation	1,691	1,816	1,949
12.2 Military personnel benefits	305	282	314
12.2 Military personnel benefits	159	210	201
21.0 Travel and transportation of persons	235	251	252
22.0 Transportation of things	9	1	1
26.0 Supplies and materials	16	34	22
42.0 Insurance claims and indemnities	1	3	2
99.0 Direct obligations	2,416	2,597	2,741
99.0 Reimbursable obligations	13	22	13
99.9 Total new obligations, unexpired accounts	2,429	2,619	2,754

RESERVE PERSONNEL, AIR FORCE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–3700–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Reserve Component Training and Support			5
0900 Total new obligations, unexpired accounts (object class 12.2)			5
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			5
1930 Total budgetary resources available			5

Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts	5	
3020	Outlays (gross)	-5	
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	5	
Outlays, gross:			
4100	Outlays from new mandatory authority	5	
4180	Budget authority, net (total)	5	
4190	Outlays, net (total)	5	

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, RESERVE PERSONNEL, AIR FORCE

Program and Financing (in millions of dollars)

Identification code 057–1008–0–1–051		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Health care contribution - Reserve component	198	196	225
0900	Total new obligations, unexpired accounts (object class 12.2)	198	196	225

Budgetary resources:				
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	198	196	225
1930	Total budgetary resources available	198	196	225

Change in obligated balance:				
Unpaid obligations:				
3010	New obligations, unexpired accounts	198	196	225
3020	Outlays (gross)	-198	-196	-225

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	198	196	225
	Outlays, gross:			
4010	Outlays from new discretionary authority	198	196	225
4180	Budget authority, net (total)	198	196	225
4190	Outlays, net (total)	198	196	225

NATIONAL GUARD PERSONNEL, ARMY

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Army National Guard while on duty under sections 10211, 10302, or 12402 of title 10 or section 708 of title 32, United States Code, or while serving on duty under section 12301(d) of title 10 or section 502(f) of title 32, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing training, or while performing drills or equivalent duty or other duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, \$10,509,845,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 021–2060–0–1–051		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Reserve Component Training and Support	10,016	10,020	10,510
0801	Reimbursable program activity	36	49	55
0900	Total new obligations, unexpired accounts	10,052	10,069	10,565
Budgetary resources:				
Unobligated balance:				
1011	Unobligated balance transfer from other acct [097–4930.001]	6		
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	9,791	10,020	10,510
1121	Appropriations transferred from other acct [097–0105]	240		
1121	Appropriations transferred from other acct [097–0100]	2		

1160	Appropriation, discretionary (total)	10,033	10,020	10,510
Spending authority from offsetting collections, discretionary:				
1700	Collected	6	49	55
1701	Change in uncollected payments, Federal sources	24		
1750	Spending auth from offsetting collections, disc (total)	30	49	55
1900	Budget authority (total)	10,063	10,069	10,565
1930	Total budgetary resources available	10,069	10,069	10,565
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-17		

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	469	866	802
3010	New obligations, unexpired accounts	10,052	10,069	10,565
3011	Obligations ("upward adjustments"), expired accounts	799	.....	.....
3020	Outlays (gross)	-9,797	-10,133	-10,476
3041	Recoveries of prior year unpaid obligations, expired	-657	.....	.....
3050	Unpaid obligations, end of year	866	802	891
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-177	-192	-192
3070	Change in uncollected pymts, Fed sources, unexpired	-24	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	9	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-192	-192	-192
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	292	674	610
3200	Obligated balance, end of year	674	610	699

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	10,063	10,069	10,565
Outlays, gross:				
4010	Outlays from new discretionary authority	9,424	9,267	9,724
4011	Outlays from discretionary balances	373	866	752
		<hr/>	<hr/>	<hr/>
4020	Outlays, gross (total)	9,797	10,133	10,476
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-28	-49	-55
4033	Non-Federal sources	-33		
		<hr/>	<hr/>	<hr/>
4040	Offsets against gross budget authority and outlays (total)	-61	-49	-55
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-24		
4052	Offsetting collections credited to expired accounts	55		
		<hr/>	<hr/>	<hr/>
4060	Additional offsets against budget authority only (total)	31		
		<hr/>	<hr/>	<hr/>
4070	Budget authority, net (discretionary)	10,033	10,020	10,510
4080	Outlays, net (discretionary)	9,736	10,084	10,421
4180	Budget authority, net (total)	10,033	10,020	10,510
4190	Outlays, net (total)	9,736	10,084	10,421

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	10,033	10,020	10,510
Outlays	9,736	10,084	10,421
Legislative proposal, subject to PAYGO:			
Budget Authority			15
Outlays			14
Total:			
Budget Authority	10,033	10,020	10,525
Outlays	9,736	10,084	10,435

Object Classification (in millions of dollars)

Identification code 021–2060–0–1–051		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.6	Military personnel—basic allowance for housing	1,055	1,398	1,434
11.7	Military personnel	6,297	6,122	6,363
11.9	Total personnel compensation	7,352	7,520	7,797
12.2	Military personnel benefits	1,341	1,311	1,349
12.2	Military personnel benefits	986	818	938
21.0	Travel and transportation of persons	261	283	321
26.0	Supplies and materials	75	87	104
42.0	Insurance claims and indemnities	1	1	1
99.0	Direct obligations	10,016	10,020	10,510
99.0	Reimbursable obligations	36	49	55

NATIONAL GUARD PERSONNEL, ARMY—Continued
Object Classification—Continued

Identification code 021–2060–0–1–051	2024 actual	2025 est.	2026 est.
99.9 Total new obligations, unexpired accounts	10,052	10,069	10,565

NATIONAL GUARD PERSONNEL, ARMY
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021–2060–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Reserve Component Training and Support			14
0900 Total new obligations, unexpired accounts (object class 12.2)			14
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			15
1930 Total budgetary resources available			15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			14
3020 Outlays (gross)			-14
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			15
Outlays, gross:			
4100 Outlays from new mandatory authority			14
4180 Budget authority, net (total)			15
4190 Outlays, net (total)			14

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, NATIONAL GUARD
PERSONNEL, ARMY

Program and Financing (in millions of dollars)

Identification code 021–1006–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Health care contribution - Reserve component	944	954	1,090
0900 Total new obligations, unexpired accounts (object class 12.2)	944	954	1,090
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	944	954	1,090
1930 Total budgetary resources available	944	954	1,090
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	944	954	1,090
3020 Outlays (gross)	-944	-954	-1,090
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	944	954	1,090
Outlays, gross:			
4010 Outlays from new discretionary authority	944	954	1,090
4180 Budget authority, net (total)	944	954	1,090
4190 Outlays, net (total)	944	954	1,090

NATIONAL GUARD PERSONNEL, AIR FORCE

For pay, allowances, clothing, subsistence, gratuities, travel, and related expenses for personnel of the Air National Guard on duty under sections 10211, 10305, or 12402 of title 10 or section 708 of title 32, United States Code, or while serving on

duty under section 12301(d) of title 10 or section 502(f) of title 32, United States Code, in connection with performing duty specified in section 12310(a) of title 10, United States Code, or while undergoing training, or while performing drills or equivalent duty or other duty, and expenses authorized by section 16131 of title 10, United States Code; and for payments to the Department of Defense Military Retirement Fund, \$5,598,786,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 057–3850–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Reserve component training and support	5,339	5,287	5,599
0799 Total direct obligations	5,339	5,287	5,599
0801 Reimbursable program activity	61	74	78
0900 Total new obligations, unexpired accounts	5,400	5,361	5,677
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		1	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5,272	5,287	5,599
1120 Appropriations transferred to other acct [097–0105]	-9		
1121 Appropriations transferred from other acct [097–0100]	5		
1121 Appropriations transferred from other acct [097–0105]	82		
1160 Appropriation, discretionary (total)	5,350	5,287	5,599
Spending authority from offsetting collections, discretionary:			
1700 Collected	46	74	78
1701 Change in uncollected payments, Federal sources	15		
1750 Spending auth from offsetting collections, disc (total)	61	74	78
1900 Budget authority (total)	5,411	5,361	5,677
1930 Total budgetary resources available	5,411	5,362	5,678
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-10		
1941 Unexpired unobligated balance, end of year	1	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	419	922	369
3010 New obligations, unexpired accounts	5,400	5,361	5,677
3011 Obligations ("upward adjustments"), expired accounts	74		
3020 Outlays (gross)	-4,846	-5,914	-5,632
3041 Recoveries of prior year unpaid obligations, expired	-125		
3050 Unpaid obligations, end of year	922	369	414
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-66	-71	-71
3070 Change in uncollected pymts, Fed sources, unexpired	-15		
3071 Change in uncollected pymts, Fed sources, expired	10		
3090 Uncollected pymts, Fed sources, end of year	-71	-71	-71
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	353	851	298
3200 Obligated balance, end of year	851	298	343
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5,411	5,361	5,677
Outlays, gross:			
4010 Outlays from new discretionary authority	4,749	5,044	5,341
4011 Outlays from discretionary balances	97	870	291
4020 Outlays, gross (total)	4,846	5,914	5,632
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-53	-74	-78
4033 Non-Federal sources	-3		
4040 Offsets against gross budget authority and outlays (total)	-56	-74	-78
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-15		
4052 Offsetting collections credited to expired accounts	10		
4060 Additional offsets against budget authority only (total)	-5		
4070 Budget authority, net (discretionary)	5,350	5,287	5,599
4080 Outlays, net (discretionary)	4,790	5,840	5,554
4180 Budget authority, net (total)	5,350	5,287	5,599
4190 Outlays, net (total)	4,790	5,840	5,554

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	5,350	5,287	5,599
Outlays	4,790	5,840	5,554
Legislative proposal, subject to PAYGO:			
Budget Authority			15
Outlays			14
Total:			
Budget Authority	5,350	5,287	5,614
Outlays	4,790	5,840	5,568

Object Classification (in millions of dollars)

Identification code 057–3850–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.6 Military personnel—basic allowance for housing	897	913	927
11.7 Military personnel	3,113	3,099	3,329
11.9 Total personnel compensation	4,010	4,012	4,256
12.2 Military personnel benefits	777	680	712
12.2 Military personnel benefits	336	380	445
21.0 Travel and transportation of persons	204	200	171
22.0 Transportation of things	12	10	11
42.0 Insurance claims and indemnities		5	4
99.0 Direct obligations	5,339	5,287	5,599
99.0 Reimbursable obligations	61	74	78
99.9 Total new obligations, unexpired accounts	5,400	5,361	5,677

NATIONAL GUARD PERSONNEL, AIR FORCE
(Legislative proposal, subject to PAYGO)**Program and Financing** (in millions of dollars)

Identification code 057–3850–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0006 Reserve Component Training and Support			14
0900 Total new obligations, unexpired accounts (object class 12.2)			14
Budgetary resources:			
Budget authority:			
1200 Appropriations, mandatory:			
Appropriation			15
1930 Total budgetary resources available			15
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			1
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			14
3020 Outlays (gross)			-14
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			15
Outlays, gross:			
4100 Outlays from new mandatory authority			14
4180 Budget authority, net (total)			15
4190 Outlays, net (total)			14

MEDICARE-ELIGIBLE RETIREE HEALTH FUND CONTRIBUTION, NATIONAL GUARD PERSONNEL, AIR FORCE**Program and Financing** (in millions of dollars)

Identification code 057–1009–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Health care contribution - Reserve component	372	384	431
0900 Total new obligations, unexpired accounts (object class 12.2)	372	384	431

Budgetary resources:

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	372	384	431
1930 Total budgetary resources available	372	384	431

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts	372	384	431
3020 Outlays (gross)	-372	-384	-431

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	372	384	431
Outlays, gross:			
4010 Outlays from new discretionary authority	372	384	431
4180 Budget authority, net (total)	372	384	431
4190 Outlays, net (total)	372	384	431

CONCURRENT RECEIPT ACCRUAL PAYMENTS TO THE MILITARY RETIREMENT FUND**Program and Financing** (in millions of dollars)

Identification code 097–0041–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 Concurrent receipt payment to military retirement fund	19,874	20,713	25,444
0900 Total new obligations, unexpired accounts (object class 12.2)	19,874	20,713	25,444

Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	21,673	22,588	27,747
1230 Appropriations and/or unobligated balance of			
appropriations permanently reduced	-1,799	-1,875	-2,303
1260 Appropriations, mandatory (total)	19,874	20,713	25,444
1930 Total budgetary resources available	19,874	20,713	25,444

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts	19,874	20,713	25,444
3020 Outlays (gross)	-19,874	-20,713	-25,444

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	19,874	20,713	25,444
Outlays, gross:			
4100 Outlays from new mandatory authority	19,874	20,713	25,444
4180 Budget authority, net (total)	19,874	20,713	25,444
4190 Outlays, net (total)	19,874	20,713	25,444

OPERATION AND MAINTENANCE

These appropriations finance the cost of operating and maintaining the Armed Forces, including the Reserve components and related support activities of the Department of Defense, except military personnel pay and allowances. Included are amounts for training and operation costs, pay of civilians, contract services for maintenance of equipment and facilities, fuel, supplies, and repair parts for weapons and equipment. Financial requirements are influenced by many factors, including the number of aircraft squadrons, Army brigades and Marine Corps regiments, installations, military strength and deployments, rates of operational activity, and the quantity and complexity of major equipment (aircraft, ships, missiles, tanks, et cetera) in operation.

The Administration assumes enactment of a reconciliation bill later this year that will include resources for defense. Of those resources, the Administration assumes \$22.7 billion for operation and maintenance activities in FY 2026.

Federal Funds**OPERATION AND MAINTENANCE, ARMY**

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Army, as authorized by law, \$58,975,065,000, of which \$2,948,753,000 shall remain available until September 30, 2027: Provided, That not to exceed \$12,478,000 may be used for emergencies and extraordinary expenses, to be expended upon the approval or authority of the Secretary of the Army, and payments may be made upon the Secretary's certificate of necessity for confidential military purposes.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

OPERATION AND MAINTENANCE, ARMY

■For an additional amount for "Operation and Maintenance, Army", \$451,894,000, to remain available until September 30, 2025, for necessary expenses related to the consequences of severe storms, straight-line winds, tornadoes, microbursts, and hurricanes in calendar years 2023 and 2024: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. **■** (*Disaster Relief Supplemental Appropriations Act, 2025.*)

Program and Financing (in millions of dollars)

Identification code 021–2020–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operating Forces	43,196	37,710	41,933
0002 Mobilization	1,048	951	469
0003 Training and Recruiting	5,847	6,044	5,590
0004 Administration and Service-wide Activities	13,862	12,853	11,813
0799 Total direct obligations	63,953	57,558	59,805
0801 Reimbursable program activity	10,794	14,375	14,650
0900 Total new obligations, unexpired accounts	74,747	71,933	74,455
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	231	777	801
1001 Discretionary unobligated balance brought fwd, Oct 1	93		
1010 Unobligated balance transfer to other accts [021–2035]	-6		
1010 Unobligated balance transfer to other accts [021–2040]	-11		
1011 Unobligated balance transfer from other acct [097–0100]	25		
1011 Unobligated balance transfer from other acct [097–0801]	410		
1011 Unobligated balance transfer from other acct [097–4930.001]	487		
1011 Unobligated balance transfer from other acct [047–0616]	7		
1011 Unobligated balance transfer from other acct [097–0811]	26		
1011 Unobligated balance transfer from other acct [097–4930.002]	23		
1012 Unobligated balance transfers between expired and unexpired accounts	41		
1021 Recoveries of prior year unpaid obligations	2		
1033 Recoveries of prior year paid obligations	6		
1070 Unobligated balance (total)	1,241	777	801
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	62,612	57,558	58,975
1120 Appropriations transferred to other acct [097–0100]	-1,118		
1120 Appropriations transferred to other acct [021–0810]	-1		
1121 Appropriations transferred from other acct [097–0105]	224		
1121 Appropriations transferred from other acct [097–0100]	1,403		
1121 Appropriations transferred from other acct [097–0810]	242		
1121 Appropriations transferred from other acct [017–1506]	10		
1121 Appropriations transferred from other acct [021–2034]	3		
1121 Appropriations transferred from other acct [021–2040]	38		
1121 Appropriations transferred from other acct [017–1319]	80		
1121 Appropriations transferred from other acct [021–2032]	45		
1121 Appropriations transferred from other acct [021–2035]	11		
1121 Appropriations transferred from other acct [097–0811]	233		
1121 Appropriations transferred from other acct [057–3500]	249		
1121 Appropriations transferred from other acct [057–3600]	1		
1160 Appropriation, discretionary (total)	64,032	57,558	58,975
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011–5512]	8	24	29
Spending authority from offsetting collections, discretionary:			
1700 Collected	4,308	14,375	14,650
1701 Change in uncollected payments, Federal sources	5,975		
1750 Spending auth from offsetting collections, disc (total)	10,283	14,375	14,650
Spending authority from offsetting collections, mandatory:			
1800 Collected	20		

1900	Budget authority (total)	74,343	71,957	73,654
1930	Total budgetary resources available	75,584	72,734	74,455
	Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-60		
1941	Unexpired unobligated balance, end of year	777	801	

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	45,397	46,613	43,125
3010	New obligations, unexpired accounts	74,747	71,933	74,455
3011	Obligations ("upward adjustments"), expired accounts	7,160		
3020	Outlays (gross)	-71,832	-75,421	-77,492
3040	Recoveries of prior year unpaid obligations, unexpired	-2		
3041	Recoveries of prior year unpaid obligations, expired	-8,857		
3050	Unpaid obligations, end of year	46,613	43,125	40,088
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-10,078	-10,489	-10,489
3070	Change in uncollected pymts, Fed sources, unexpired	-5,975		
3071	Change in uncollected pymts, Fed sources, expired	5,564		
3090	Uncollected pymts, Fed sources, end of year	-10,489	-10,489	-10,489
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	35,319	36,124	32,636
3200	Obligated balance, end of year	36,124	32,636	29,599

Budget authority and outlays, net:

	Discretionary:			
4000	Budget authority, gross	74,315	71,933	73,625
	Outlays, gross:			
4010	Outlays from new discretionary authority	44,515	47,183	48,266
4011	Outlays from discretionary balances	27,317	28,224	29,184
4020	Outlays, gross (total)	71,832	75,407	77,450
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-8,957	-14,375	-14,650
4033	Non-Federal sources	-872		
4040	Offsets against gross budget authority and outlays (total)	-9,829	-14,375	-14,650
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-5,975		
4052	Offsetting collections credited to expired accounts	5,515		
4053	Recoveries of prior year paid obligations, unexpired accounts	6		
4060	Additional offsets against budget authority only (total)	-454		
4070	Budget authority, net (discretionary)	64,032	57,558	58,975
4080	Outlays, net (discretionary)	62,003	61,032	62,800
	Mandatory:			
4090	Budget authority, gross	28	24	29
	Outlays, gross:			
4100	Outlays from new mandatory authority		14	17
4101	Outlays from mandatory balances			25
4110	Outlays, gross (total)		14	42
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-20		
4180	Budget authority, net (total)	64,040	57,582	59,004
4190	Outlays, net (total)	61,983	61,046	62,842

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	64,040	57,582	59,004
Outlays	61,983	61,046	62,842
Legislative proposal, subject to PAYGO:			
Budget Authority			2,111
Outlays			1,203
Total:			
Budget Authority	64,040	57,582	61,115
Outlays	61,983	61,046	64,045

Object Classification (in millions of dollars)

Identification code 021–2020–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	8,920	9,075	7,896
11.3 Other than full-time permanent	107	102	97
11.5 Other personnel compensation	513	369	325
11.6 Military personnel—basic allowance for housing	5		
11.9 Total personnel compensation	9,545	9,546	8,318

12.1	Civilian personnel benefits	3,766	3,810	3,357
13.0	Benefits for former personnel	11	14	12
21.0	Travel and transportation of persons	1,928	1,436	1,082
22.0	Transportation of things	2,160	1,148	1,409
23.1	Rental payments to GSA	101	156	161
23.2	Rental payments to others	410	535	507
23.3	Communications, utilities, and miscellaneous charges	1,898	2,179	2,282
24.0	Printing and reproduction	125	266	220
25.1	Advisory and assistance services	4,214	2,901	2,405
25.2	Other services from non-Federal sources	1,007	4,312	4,380
25.3	Other goods and services from Federal sources	9,031	3,652	4,147
25.3	Other goods and services from Federal sources	438	400	401
25.3	Other goods and services from Federal sources	4,431	4,464	5,831
25.4	Operation and maintenance of facilities	7,804	5,368	6,408
25.6	Medical care	84	35	37
25.7	Operation and maintenance of equipment	5,611	6,240	6,509
25.8	Subsistence and support of persons	405	215	373
26.0	Supplies and materials	8,292	8,509	9,231
31.0	Equipment	1,174	1,163	1,281
32.0	Land and structures	945	608	738
41.0	Grants, subsidies, and contributions	541	535	610
42.0	Insurance claims and indemnities	28	39	79
43.0	Interest and dividends	4	26	27
44.0	Refunds		1	
99.0	Direct obligations	63,953	57,558	59,805
99.0	Reimbursable obligations	10,794	14,375	14,650
99.9	Total new obligations, unexpired accounts	74,747	71,933	74,455

Employment Summary

Identification code 021—2020—0—1—051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	98,547	98,316	86,775
2001 Reimbursable civilian full-time equivalent employment	10,791	9,039	7,711

OPERATION AND MAINTENANCE, ARMY

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021—2020—4—1—051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0004 Administration and Service-Wide Activities			1,203
0900 Total new obligations, unexpired accounts (object class 31.0)			1,203
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			2,111
1930 Total budgetary resources available			2,111
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			908
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			1,203
3020 Outlays (gross)			-1,203
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			2,111
Outlays, gross:			
4100 Outlays from new mandatory authority			1,203
4180 Budget authority, net (total)			2,111
4190 Outlays, net (total)			1,203

OPERATION AND MAINTENANCE, NAVY

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Navy and the Marine Corps, as authorized by law, \$74,080,120,000, of which \$3,704,006,000 shall remain available until September 30, 2027: *Provided, That not to exceed \$15,055,000 may be used for emergencies and extraordinary expenses, to be expended upon the approval or authority of the Secretary of the Navy, and payments may be made upon the Secretary's certificate of necessity for confidential military purposes.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

OPERATION AND MAINTENANCE, NAVY

For an additional amount for "Operation and Maintenance, Navy", \$1,454,153,000, to remain available until September 30, 2025, for necessary expenses related to the consequences of Hurricanes Ian, Nicole, Idalia, Helene, and Milton, Typhoon Mawar, and severe storms in calendar year 2023: *Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.* (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 017—1804—0—1—051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operating forces	63,524	63,387	63,984
0002 Mobilization	1,670	2,439	1,779
0003 Training and recruiting	2,806	2,851	2,567
0004 Administration and servicewide activities	6,680	6,085	5,995
0799 Total direct obligations	74,680	74,762	74,325
0801 Reimbursable program activity	5,862	6,366	6,787
0900 Total new obligations, unexpired accounts	80,542	81,128	81,112

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	56	179	207
1001 Discretionary unobligated balance brought fwd, Oct 1	26		
1010 Unobligated balance transfer to other accts [017—1319]	-28		
1011 Unobligated balance transfer from other acct [097—0100]	309		
1011 Unobligated balance transfer from other acct [097—4930.002]	100		
1011 Unobligated balance transfer from other acct [097—0801]	79		
1012 Unobligated balance transfers between expired and unexpired accounts	40		
1021 Recoveries of prior year unpaid obligations	3		
1070 Unobligated balance (total)	559	179	207
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	73,234	74,761	74,080
1120 Appropriations transferred to other acct [097—0105]	-3		
1120 Appropriations transferred to other acct [017—4557]	-32		
1120 Appropriations transferred to other acct [017—1105]	-41		
1121 Appropriations transferred from other acct [097—0810]	410		
1121 Appropriations transferred from other acct [097—0105]	155		
1121 Appropriations transferred from other acct [097—0100]	680		
1121 Appropriations transferred from other acct [097—0105]	1		
1160 Appropriation, discretionary (total)	74,404	74,761	74,080
Appropriations, mandatory:			
1220 Appropriations transferred to other acct [011—5512]	-1		
1221 Appropriations transferred from other acct [011—5512]	13	29	38
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-1		
1260 Appropriations, mandatory (total)	11	29	38
Spending authority from offsetting collections, discretionary:			
1700 Collected	5,466	6,366	6,787
1701 Change in uncollected payments, Federal sources	286		
1750 Spending auth from offsetting collections, disc (total)	5,752	6,366	6,787
Spending authority from offsetting collections, mandatory:			
1800 Collected	17		
1801 Change in uncollected payments, Federal sources	-8		
1850 Spending auth from offsetting collections, mand (total)	9		
1900 Budget authority (total)	80,176	81,156	80,905
1930 Total budgetary resources available	80,735	81,335	81,112
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-14		
1941 Unexpired unobligated balance, end of year	179	207	

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	33,359	36,163	39,061
3010 New obligations, unexpired accounts	80,542	81,128	81,112
3011 Obligations ("upward adjustments"), expired accounts	3,865		
3020 Outlays (gross)	-76,360	-78,230	-80,683
3040 Recoveries of prior year unpaid obligations, unexpired	-3		
3041 Recoveries of prior year unpaid obligations, expired	-5,240		
3050 Unpaid obligations, end of year	36,163	39,061	39,490
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-3,595	-915	-915
3070 Change in uncollected pymts, Fed sources, unexpired	-278		

OPERATION AND MAINTENANCE, NAVY—Continued
Program and Financing—Continued

Identification code 017–1804–0–1–051	2024 actual	2025 est.	2026 est.
3071 Change in uncollected pymts, Fed sources, expired	2,958		
3090 Uncollected pymts, Fed sources, end of year	-915	-915	-915
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	29,764	35,248	38,146
3200 Obligated balance, end of year	35,248	38,146	38,575
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	80,156	81,127	80,867
Outlays, gross:			
4010 Outlays from new discretionary authority	55,486	54,213	54,198
4011 Outlays from discretionary balances	20,846	23,998	26,440
4020 Outlays, gross (total)	76,332	78,211	80,638
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-5,300	-6,366	-6,787
4033 Non-Federal sources	-1,015		
4040 Offsets against gross budget authority and outlays (total)	-6,315	-6,366	-6,787
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-286		
4052 Offsetting collections credited to expired accounts	849		
4060 Additional offsets against budget authority only (total)	563		
4070 Budget authority, net (discretionary)	74,404	74,761	74,080
4080 Outlays, net (discretionary)	70,017	71,845	73,851
Mandatory:			
4090 Budget authority, gross	20	29	38
Outlays, gross:			
4100 Outlays from new mandatory authority	14	19	24
4101 Outlays from mandatory balances	14		21
4110 Outlays, gross (total)	28	19	45
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-8		
4123 Non-Federal sources	-9		
4130 Offsets against gross budget authority and outlays (total)	-17		
Additional offsets against gross budget authority only:			
4140 Change in uncollected pymts, Fed sources, unexpired	8		
4160 Budget authority, net (mandatory)	11	29	38
4170 Outlays, net (mandatory)	11	19	45
4180 Budget authority, net (total)	74,415	74,790	74,118
4190 Outlays, net (total)	70,028	71,864	73,896

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	74,415	74,790	74,118
Outlays	70,028	71,864	73,896
Legislative proposal, subject to PAYGO:			
Budget Authority			4,613
Outlays			2,952
Total:			
Budget Authority	74,415	74,790	78,731
Outlays	70,028	71,864	76,848

Object Classification (in millions of dollars)

Identification code 017–1804–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	9,603	10,555	10,180
11.3 Other than full-time permanent	127	88	114
11.5 Other personnel compensation	892	638	722
11.8 Special personal services payments	47	49	22
11.9 Total personnel compensation	10,669	11,330	11,038
12.1 Civilian personnel benefits	4,163	4,457	4,316
13.0 Benefits for former personnel	6	11	8
21.0 Travel and transportation of persons	1,523	1,007	990
22.0 Transportation of things	753	557	668
23.1 Rental payments to GSA	35	50	47
23.2 Rental payments to others	412	323	582
23.3 Communications, utilities, and miscellaneous charges	1,681	1,891	2,247

24.0 Printing and reproduction	126	128	150
25.1 Advisory and assistance services	3,552	1,885	1,959
25.2 Other services from non-Federal sources	1,727	1,693	1,638
25.3 Other goods and services from Federal sources	6,049	4,327	4,856
25.3 Other goods and services from Federal sources	71	55	56
25.3 Other goods and services from Federal sources	10,411	11,922	10,993
25.4 Operation and maintenance of facilities	4,084	5,398	5,218
25.5 Research and development contracts	126	32	45
25.6 Medical care	18	72	10
25.7 Operation and maintenance of equipment	12,142	14,516	12,695
25.8 Subsistence and support of persons	148	177	172
26.0 Supplies and materials	9,036	12,408	13,980
31.0 Equipment	6,180	1,584	1,761
32.0 Land and structures	1,724	886	841
41.0 Grants, subsidies, and contributions	35	35	36
42.0 Insurance claims and indemnities	8	18	18
43.0 Interest and dividends	1		
99.0 Direct obligations	74,680	74,762	74,324
99.0 Reimbursable obligations	5,862	6,366	6,788
99.9 Total new obligations, unexpired accounts	80,542	81,128	81,112

Employment Summary

Identification code 017–1804–0–1–051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	99,048	101,169	98,906
2001 Reimbursable civilian full-time equivalent employment	13,357	13,776	13,295

OPERATION AND MAINTENANCE, NAVY
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–1804–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operating Forces			2,952
0900 Total new obligations, unexpired accounts (object class 25.7)			2,952
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			4,613
1930 Total budgetary resources available			4,613
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			1,661
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			2,952
3020 Outlays (gross)			-2,952
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			4,613
Outlays, gross:			
4100 Outlays from new mandatory authority			2,952
4180 Budget authority, net (total)			4,613
4190 Outlays, net (total)			2,952

OPERATION AND MAINTENANCE, MARINE CORPS

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Marine Corps, as authorized by law, \$11,004,201,000, of which \$550,210,000 shall remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

OPERATION AND MAINTENANCE, MARINE CORPS

■ For an additional amount for "Operation and Maintenance, Marine Corps", \$8,900,000, to remain available until September 30, 2025, for necessary expenses related to the consequences of Hurricanes Helene and Milton: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 017–1106–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operating forces	8,532	8,375	9,434
0003 Training and recruiting	1,133	1,059	1,055
0004 Administration and Service-wide Activities	602	592	593
0799 Total direct obligations	10,267	10,026	11,082
0801 Reimbursable program activity	364	331	337
0900 Total new obligations, unexpired accounts	10,631	10,357	11,419
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	40	47	75
1010 Unobligated balance transfer to other accts [017–1319]	-6	.....	.....
1011 Unobligated balance transfer from other acct [097–0100]	14	.....	.....
1011 Unobligated balance transfer from other acct [097–0801]	33	.....	.....
1012 Unobligated balance transfers between expired and unexpired accounts	9	.....	.....
1070 Unobligated balance (total)	90	47	75
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	10,165	10,026	11,004
1120 Appropriations transferred to other acct [097–0105]	-1	.....	.....
1120 Appropriations transferred to other acct [017–1108]	-7	.....	.....
1120 Appropriations transferred to other acct [097–0100]	-8	.....	.....
1121 Appropriations transferred from other acct [097–0105]	8	.....	.....
1121 Appropriations transferred from other acct [097–0100]	27	.....	.....
1121 Appropriations transferred from other acct [017–1319]	32	.....	.....
1160 Appropriation, discretionary (total)	10,216	10,026	11,004
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011–5512]	10	28	3
Spending authority from offsetting collections, discretionary:			
1700 Collected	262	331	337
1701 Change in uncollected payments, Federal sources	102	.....	.....
1750 Spending auth from offsetting collections, disc (total)	364	331	337
Spending authority from offsetting collections, mandatory:			
1800 Collected	9	.....	.....
1900 Budget authority (total)	10,599	10,385	11,344
1930 Total budgetary resources available	10,689	10,432	11,419
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-11	.....	.....
1941 Unexpired unobligated balance, end of year	47	75	.....
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,509	5,606	6,000
3010 New obligations, unexpired accounts	10,631	10,357	11,419
3011 Obligations ("upward adjustments"), expired accounts	456	.....	.....
3020 Outlays (gross)	-10,324	-9,963	-10,554
3041 Recoveries of prior year unpaid obligations, expired	-666	.....	.....
3050 Unpaid obligations, end of year	5,606	6,000	6,865
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-103	-148	-148
3070 Change in uncollected pymts, Fed sources, unexpired	-102	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	57	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-148	-148	-148
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5,406	5,458	5,852
3200 Obligated balance, end of year	5,458	5,852	6,717

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	10,580	10,357	11,341
Outlays, gross:			
4010 Outlays from new discretionary authority	6,587	6,146	6,719
4011 Outlays from discretionary balances	3,700	3,801	3,825
4020 Outlays, gross (total)	10,287	9,947	10,544
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-222	-331	-337
4033 Non-Federal sources	-92	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-314	-331	-337
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-102	.....	.....
4052 Offsetting collections credited to expired accounts	52	.....	.....
4060 Additional offsets against budget authority only (total)	-50	.....	.....
4070 Budget authority, net (discretionary)	10,216	10,026	11,004

4080 Outlays, net (discretionary)	9,973	9,616	10,207
Mandatory:			
4090 Budget authority, gross	19	28	3
Outlays, gross:			
4100 Outlays from new mandatory authority	6	16	2
4101 Outlays from mandatory balances	31	.....	8
4110 Outlays, gross (total)	37	16	10
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-9	.....	.....
4180 Budget authority, net (total)	10,226	10,054	11,007
4190 Outlays, net (total)	10,001	9,632	10,217

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	10,226	10,054	11,007
Outlays	10,001	9,632	10,217
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	1,853
Outlays .....	.....	.....	1,075
Total:			
Budget Authority	10,226	10,054	12,860
Outlays	10,001	9,632	11,292

Object Classification (in millions of dollars)

Identification code 017–1106–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,474	1,616	1,555
11.3 Other than full-time permanent	25	.....	.....
11.5 Other personnel compensation	87	40	44
11.9 Total personnel compensation	1,586	1,656	1,599
12.1 Civilian personnel benefits	592	570	558
21.0 Travel and transportation of persons	466	471	412
22.0 Transportation of things	230	211	240
23.1 Rental payments to GSA	14	13	14
23.2 Rental payments to others	44	42	49
23.3 Communications, utilities, and miscellaneous charges	397	398	552
24.0 Printing and reproduction	182	144	162
25.1 Advisory and assistance services	1,373	1,338	1,258
25.2 Other services from non-Federal sources	403	348	380
25.3 Other goods and services from Federal sources	603	552	622
25.3 Other goods and services from Federal sources	16	27	28
25.3 Other goods and services from Federal sources	625	752	1,057
25.4 Operation and maintenance of facilities	1,075	1,085	1,227
25.5 Research and development contracts	33	21	24
25.6 Medical care	3	2	2
25.7 Operation and maintenance of equipment	798	726	830
25.8 Subsistence and support of persons	22	34	37
26.0 Supplies and materials	635	796	985
31.0 Equipment	923	650	685
32.0 Land and structures	244	187	320
41.0 Grants, subsidies, and contributions	2	2	2
42.0 Insurance claims and indemnities .....	.....	.....	38
43.0 Interest and dividends	1	1	1
99.0 Direct obligations	10,267	10,026	11,082
99.0 Reimbursable obligations	364	331	337
99.9 Total new obligations, unexpired accounts	10,631	10,357	11,419

Employment Summary

Identification code 017–1106–0–1–051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	15,652	16,047	14,713
2001 Reimbursable civilian full-time equivalent employment	594	726	726

OPERATION AND MAINTENANCE, MARINE CORPS

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–1106–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operating Forces	1,075

OPERATION AND MAINTENANCE, MARINE CORPS—Continued
Program and Financing—Continued

Identification code 017–1106–4–1–051	2024 actual	2025 est.	2026 est.
0900 Total new obligations, unexpired accounts (object class 25.4)			1,075
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			1,853
1930 Total budgetary resources available			1,853
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			778
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			1,075
3020 Outlays (gross)			-1,075
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			1,853
Outlays, gross:			
4100 Outlays from new mandatory authority			1,075
4180 Budget authority, net (total)			1,853
4190 Outlays, net (total)			1,075

OPERATION AND MAINTENANCE, AIR FORCE

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Air Force, as authorized by law, \$62,429,535,000, of which \$3,121,477,000 shall remain available until September 30, 2027: Provided, That not to exceed \$8,238,000 may be used for emergencies and extraordinary expenses, to be expended upon the approval or authority of the Secretary of the Air Force, and payments may be made upon the Secretary's certificate of necessity for confidential military purposes.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

OPERATION AND MAINTENANCE, AIR FORCE

■ For an additional amount for "Operation and Maintenance, Air Force", \$912,778,000, to remain available until September 30, 2025, for necessary expenses related to the consequences of Hurricanes Helene and Milton and Typhoon Mawar: Provided, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 057–3400–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operating forces	49,923	50,353	49,402
0002 Mobilization	3,817	4,100	3,671
0003 Training and recruiting	3,179	3,244	3,343
0004 Administration and servicewide activities	6,375	6,066	6,210
0799 Total direct obligations	63,294	63,763	62,626
0801 Reimbursable program activity	3,340	3,830	5,011
0900 Total new obligations, unexpired accounts	66,634	67,593	67,637
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	91	139	162
1001 Discretionary unobligated balance brought fwd, Oct 1	4		
1010 Unobligated balance transfer to other accts [011–5512]	-3		
1011 Unobligated balance transfer from other acct [097–9999]	1		
1011 Unobligated balance transfer from other acct [097–0801]	199		
1011 Unobligated balance transfer from other acct [097–0100]	110		
1012 Unobligated balance transfers between expired and unexpired accounts	40		
1021 Recoveries of prior year unpaid obligations	6		
1070 Unobligated balance (total)	444	139	162
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	61,571	63,763	62,430

1120 Appropriations transferred to other acct [097–0105]	-38		
1120 Appropriations transferred to other acct [097–0100]	-41		
1120 Appropriations transferred to other acct [057–3600]	-22		
1120 Appropriations transferred to other acct [057–3410]	-10		
1120 Appropriations transferred to other acct [057–0810]	-132		
1120 Appropriations transferred to other acct [057–3840]	-1		
1121 Appropriations transferred from other acct [017–1109]	30		
1121 Appropriations transferred from other acct [017–1319]	31		
1121 Appropriations transferred from other acct [017–1506]	13		
1121 Appropriations transferred from other acct [017–1806]	5		
1121 Appropriations transferred from other acct [017–1810]	33		
1121 Appropriations transferred from other acct [057–3010]	105		
1121 Appropriations transferred from other acct [057–3020]	27		
1121 Appropriations transferred from other acct [057–3080]	49		
1121 Appropriations transferred from other acct [057–3500]	108		
1121 Appropriations transferred from other acct [057–3600]	182		
1121 Appropriations transferred from other acct [057–3620]	44		
1121 Appropriations transferred from other acct [057–3840]	1		
1121 Appropriations transferred from other acct [097–0100]	367		
1121 Appropriations transferred from other acct [097–0105]	256		
1121 Appropriations transferred from other acct [097–0810]	516		
1160 Appropriation, discretionary (total)	63,094	63,763	62,430
Appropriations, mandatory:			
1220 Appropriations transferred to other acct [011–5512]	-1		
1221 Appropriations transferred from other acct [011–5512]	2	23	34
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-1		
1260 Appropriations, mandatory (total)		23	34
Spending authority from offsetting collections, discretionary:			
1700 Collected	2,374	3,830	5,011
1701 Change in uncollected payments, Federal sources	965		
1750 Spending auth from offsetting collections, disc (total)	3,339	3,830	5,011
Spending authority from offsetting collections, mandatory:			
1800 Collected	11		
1900 Budget authority (total)	66,444	67,616	67,475
1930 Total budgetary resources available	66,888	67,755	67,637
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-115		
1941 Unexpired unobligated balance, end of year	139	162	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	36,796	37,405	41,298
3010 New obligations, unexpired accounts	66,634	67,593	67,637
3011 Obligations ("upward adjustments"), expired accounts	15,260		
3020 Outlays (gross)	-64,760	-63,700	-66,857
3040 Recoveries of prior year unpaid obligations, unexpired	-6		
3041 Recoveries of prior year unpaid obligations, expired	-16,519		
3050 Unpaid obligations, end of year	37,405	41,298	42,078
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1,680	-1,901	-1,901
3070 Change in uncollected pymts, Fed sources, unexpired	-965		
3071 Change in uncollected pymts, Fed sources, expired	744		
3090 Uncollected pymts, Fed sources, end of year	-1,901	-1,901	-1,901
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	35,116	35,504	39,397
3200 Obligated balance, end of year	35,504	39,397	40,177
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	66,433	67,593	67,441
Outlays, gross:			
4010 Outlays from new discretionary authority	41,057	39,537	39,972
4011 Outlays from discretionary balances	23,671	24,150	26,857
4020 Outlays, gross (total)	64,728	63,687	66,829
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2,701	-3,830	-5,011
4033 Non-Federal sources	-421		
4040 Offsets against gross budget authority and outlays (total)	-3,122	-3,830	-5,011
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-965		
4052 Offsetting collections credited to expired accounts	748		
4060 Additional offsets against budget authority only (total)	-217		
4070 Budget authority, net (discretionary)	63,094	63,763	62,430
4080 Outlays, net (discretionary)	61,606	59,857	61,818
Mandatory:			
4090 Budget authority, gross	11	23	34
Outlays, gross:			
4100 Outlays from new mandatory authority	2	13	19
4101 Outlays from mandatory balances	30		9

4110	Outlays, gross (total)	32	13	28
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-11		
4180	Budget authority, net (total)	63,094	63,786	62,464
4190	Outlays, net (total)	61,627	59,870	61,846

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	63,094	63,786	62,464
Outlays	61,627	59,870	61,846
Legislative proposal, subject to PAYGO:			
Budget Authority			4,294
Outlays			2,405
Total:			
Budget Authority	63,094	63,786	66,758
Outlays	61,627	59,870	64,251

Object Classification (in millions of dollars)

Identification code 057-3400-0-1-051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	7,067	7,951	7,487
11.3 Other than full-time permanent	23	1	1
11.5 Other personnel compensation	326	106	109
11.9 Total personnel compensation	7,416	8,058	7,597
12.1 Civilian personnel benefits	2,818	2,063	2,302
13.0 Benefits for former personnel	5	184	33
21.0 Travel and transportation of persons	1,740	1,396	1,341
22.0 Transportation of things	220	230	263
23.1 Rental payments to GSA	2	4	4
23.2 Rental payments to others	253	209	300
23.3 Communications, utilities, and miscellaneous charges	4,001	5,197	5,495
24.0 Printing and reproduction	151	132	161
25.1 Advisory and assistance services	2,599	1,897	1,621
25.2 Other services from non-Federal sources	2,488	1,896	2,210
25.3 Other goods and services from Federal sources	1,152	631	810
25.3 Other goods and services from Federal sources	15	8	6
25.3 Other goods and services from Federal sources	6,725	7,331	7,546
25.4 Operation and maintenance of facilities	1,659	1,771	2,316
25.5 Research and development contracts	35	24	189
25.6 Medical care	124	38	41
25.7 Operation and maintenance of equipment	14,692	15,876	12,207
25.8 Subsistence and support of persons	359	268	316
26.0 Supplies and materials	9,874	9,934	9,487
31.0 Equipment	3,156	3,333	3,485
32.0 Land and structures	3,808	3,192	4,797
41.0 Grants, subsidies, and contributions		63	40
42.0 Insurance claims and indemnities		27	57
43.0 Interest and dividends	2	1	2
99.0 Direct obligations	63,294	63,763	62,626
99.0 Reimbursable obligations	3,340	3,830	5,011
99.9 Total new obligations, unexpired accounts	66,634	67,593	67,637

Employment Summary

Identification code 057-3400-0-1-051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	76,269	76,953	72,986
2001 Reimbursable civilian full-time equivalent employment	5,437	5,354	5,366

OPERATION AND MAINTENANCE, AIR FORCE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057-3400-4-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operating Forces			2,405
0900 Total new obligations, unexpired accounts (object class 25.7)			2,405
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			4,294
1930 Total budgetary resources available			4,294

Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			1,889
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			2,405
3020 Outlays (gross)			-2,405

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross			4,294
Outlays, gross:			
4100 Outlays from new mandatory authority			2,405
4180 Budget authority, net (total)			4,294
4190 Outlays, net (total)			2,405

OPERATION AND MAINTENANCE, SPACE FORCE

For expenses, not otherwise provided for, necessary for the operation and maintenance of the Space Force, as authorized by law, \$5,888,163,000, of which \$294,408,000 shall remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

OPERATION AND MAINTENANCE, SPACE FORCE

For an additional amount for "Operation and Maintenance, Space Force", \$90,230,000, to remain available until September 30, 2025, for necessary expenses related to the consequences of Hurricanes Helene and Milton and Typhoon Mawar: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 057-3410-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operating Forces	4,782	4,938	5,690
0004 Administration and Service-Wide Activities	163	197	221
0799 Total direct obligations	4,945	5,135	5,911
0801 Reimbursable program activity	378	370	815
0900 Total new obligations, unexpired accounts	5,323	5,505	6,726
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		2	17
1011 Unobligated balance transfer from other acct [097-0801]	17		
1070 Unobligated balance (total)	17	2	17
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4,882	5,133	5,888
1121 Appropriations transferred from other acct [057-3620]	53		
1121 Appropriations transferred from other acct [057-3400]	10		
1121 Appropriations transferred from other acct [057-3022]	3		
1121 Appropriations transferred from other acct [097-0100]	3		
1160 Appropriation, discretionary (total)	4,951	5,133	5,888
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011-5512]		17	13
Spending authority from offsetting collections, discretionary:			
1700 Collected	161	370	815
1701 Change in uncollected payments, Federal sources	217		
1750 Spending auth from offsetting collections, disc (total)	378	370	815
1900 Budget authority (total)	5,329	5,520	6,716
1930 Total budgetary resources available	5,346	5,522	6,733
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-21		
1941 Unexpired unobligated balance, end of year	2	17	7

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,726	3,761	3,827
3010 New obligations, unexpired accounts	5,323	5,505	6,726
3011 Obligations ("upward adjustments"), expired accounts	110		
3020 Outlays (gross)	-4,285	-5,439	-6,886
3041 Recoveries of prior year unpaid obligations, expired	-113		
3050 Unpaid obligations, end of year	3,761	3,827	3,667

OPERATION AND MAINTENANCE, SPACE FORCE—Continued
Program and Financing—Continued

Identification code 057–3410–0–1–051	2024 actual	2025 est.	2026 est.
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-168	-281	-281
3070 Change in uncollected pymts, Fed sources, unexpired	-217		
3071 Change in uncollected pymts, Fed sources, expired	104		
3090 Uncollected pymts, Fed sources, end of year	-281	-281	-281
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,558	3,480	3,546
3200 Obligated balance, end of year	3,480	3,546	3,386
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	5,329	5,503	6,703
Outlays, gross:			
4010 Outlays from new discretionary authority	2,313	3,501	4,407
4011 Outlays from discretionary balances	1,972	1,930	2,468
4020 Outlays, gross (total)	4,285	5,431	6,875
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-166	-370	-815
4033 Non-Federal sources	-103		
4040 Offsets against gross budget authority and outlays (total)	-269	-370	-815
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-217		
4052 Offsetting collections credited to expired accounts	108		
4060 Additional offsets against budget authority only (total)	-109		
4070 Budget authority, net (discretionary)	4,951	5,133	5,888
4080 Outlays, net (discretionary)	4,016	5,061	6,060
Mandatory:			
4090 Budget authority, gross		17	13
Outlays, gross:			
4100 Outlays from new mandatory authority		8	6
4101 Outlays from mandatory balances			5
4110 Outlays, gross (total)		8	11
4180 Budget authority, net (total)	4,951	5,150	5,901
4190 Outlays, net (total)	4,016	5,069	6,071

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	4,951	5,150	5,901
Outlays	4,016	5,069	6,071
Legislative proposal, subject to PAYGO:			
Budget Authority			22
Outlays			11
Total:			
Budget Authority	4,951	5,150	5,923
Outlays	4,016	5,069	6,082

Object Classification (in millions of dollars)

Identification code 057–3410–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	296	429	421
11.3 Other than full-time permanent		1	1
11.5 Other personnel compensation	16	1	1
11.9 Total personnel compensation	312	431	423
12.1 Civilian personnel benefits	111	98	131
13.0 Benefits for former personnel		1	1
21.0 Travel and transportation of persons	66	68	61
22.0 Transportation of things	12	33	38
23.2 Rental payments to others	6	33	36
23.3 Communications, utilities, and miscellaneous charges	136	192	209
24.0 Printing and reproduction	19	1	1
25.1 Advisory and assistance services	392	191	160
25.2 Other services from non-Federal sources	73	238	226
25.3 Other goods and services from Federal sources	34	1	1
25.3 Other goods and services from Federal sources	67	35	44
25.4 Operation and maintenance of facilities	132	90	113
25.5 Research and development contracts	6		
25.6 Medical care	4	1	1
25.7 Operation and maintenance of equipment	2,373	2,824	3,364
25.8 Subsistence and support of persons		1	1

26.0 Supplies and materials	137	103	114
31.0 Equipment	326	349	414
32.0 Land and structures	739	445	573
99.0 Direct obligations	4,945	5,135	5,911
99.0 Reimbursable obligations	378	370	815
99.9 Total new obligations, unexpired accounts	5,323	5,505	6,726

Employment Summary

Identification code 057–3410–0–1–051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	2,729	2,915	2,853

OPERATION AND MAINTENANCE, SPACE FORCE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–3410–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0004 Administration and Service-Wide Activities			11
0900 Total new obligations, unexpired accounts (object class 31.0)			11
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			22
1930 Total budgetary resources available			22
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			11
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			11
3020 Outlays (gross)			-11
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			22
Outlays, gross:			
4100 Outlays from new mandatory authority			11
4180 Budget authority, net (total)			22
4190 Outlays, net (total)			11

OPERATION AND MAINTENANCE, DEFENSE-WIDE

(INCLUDING TRANSFER OF FUNDS)

For expenses, not otherwise provided for, necessary for the operation and maintenance of activities and agencies of the Department of Defense (other than the military departments), as authorized by law, \$55,935,718,000: Provided, That not more than \$2,981,000 may be used for the Combatant Commander Initiative Fund authorized under section 166a of title 10, United States Code: Provided further, That not to exceed \$36,000,000 may be used for emergencies and extraordinary expenses, to be expended upon the approval or authority of the Secretary of Defense, and payments may be made upon the Secretary's certificate of necessity for confidential military purposes: Provided further, That of the funds provided under this heading, \$27,693,000, to remain available until expended, shall be available only for expenses relating to certain classified activities, and may be transferred as necessary by the Secretary of Defense to operation and maintenance appropriations or research, development, test and evaluation appropriations, to be merged with and to be available for the same time period as the appropriations to which transferred: Provided further, That any ceiling on the investment item unit cost of items that may be purchased with operation and maintenance funds shall not apply to the funds described in the preceding proviso: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act: Provided further, That of the funds provided under this heading, \$2,796,786,000 shall remain available until September 30, 2027, of which \$3,121,000 shall be available only for expenses relating to certain classified activities.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

OPERATION AND MAINTENANCE, DEFENSE-WIDE

【For an additional amount for "Operation and Maintenance, Defense-Wide", \$1,208,000, to remain available until September 30, 2025, for necessary expenses related to the consequences of Hurricanes Helene and Milton: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.】 (*Disaster Relief Supplemental Appropriations Act, 2025.*)

Program and Financing (in millions of dollars)

Identification code 097–0100–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operating forces	12,993	12,489	14,051
0003 Training and recruiting	333	342	327
0004 Administration and servicewide activities	47,861	49,393	44,758
0799 Total direct obligations	61,187	62,224	59,136
0801 Reimbursable program activity	1,812	3,264	3,332
0900 Total new obligations, unexpired accounts	62,999	65,488	62,468
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	9,000	24,573	24,573
1001 Discretionary unobligated balance brought fwd, Oct 1	8,979		
1010 Unobligated balance transfer to other accts [017–1106]	-14		
1010 Unobligated balance transfer to other accts [017–1507]	-129		
1010 Unobligated balance transfer to other accts [017–1508]	-144		
1010 Unobligated balance transfer to other accts [017–1804]	-309		
1010 Unobligated balance transfer to other accts [021–2010]	-3		
1010 Unobligated balance transfer to other accts [021–2020]	-25		
1010 Unobligated balance transfer to other accts [021–2032]	-1,163		
1010 Unobligated balance transfer to other accts [021–2033]	-210		
1010 Unobligated balance transfer to other accts [021–2034]	-547		
1010 Unobligated balance transfer to other accts [021–2035]	-242		
1010 Unobligated balance transfer to other accts [057–3020]	-369		
1010 Unobligated balance transfer to other accts [057–3400]	-110		
1010 Unobligated balance transfer to other accts [057–3500]	-3		
1010 Unobligated balance transfer to other accts [097–0130]	-31		
1010 Unobligated balance transfer to other accts [097–0300]	-29		
1010 Unobligated balance transfer to other accts [057–3011]	-10		
1010 Unobligated balance transfer to other accts [097–4930.005]	-319		
1010 Unobligated balance transfer to other accts [011–5512]	-11		
1011 Unobligated balance transfer from other acct [017–1109]	14		
1011 Unobligated balance transfer from other acct [017–1508]	100		
1011 Unobligated balance transfer from other acct [017–1810]	4		
1011 Unobligated balance transfer from other acct [021–2032]	38		
1011 Unobligated balance transfer from other acct [021–2033]	488		
1011 Unobligated balance transfer from other acct [021–2035]	24		
1011 Unobligated balance transfer from other acct [097–0801]	37		
1011 Unobligated balance transfer from other acct [097–0810]	4		
1021 Recoveries of prior year unpaid obligations	5		
1070 Unobligated balance (total)	6,046	24,573	24,573
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	89,758	62,223	55,936
1120 Appropriations transferred to other acct [017–1105]	-2		
1120 Appropriations transferred to other acct [017–1106]	-27		
1120 Appropriations transferred to other acct [072–1037]	-15		
1120 Appropriations transferred to other acct [017–1108]	-1		
1120 Appropriations transferred to other acct [017–1109]	-593		
1120 Appropriations transferred to other acct [017–1319]	-63		
1120 Appropriations transferred to other acct [017–1405]	-1		
1120 Appropriations transferred to other acct [017–1507]	-403		
1120 Appropriations transferred to other acct [017–1508]	-869		
1120 Appropriations transferred to other acct [017–1804]	-680		
1120 Appropriations transferred to other acct [017–1810]	-563		
1120 Appropriations transferred to other acct [021–2010]	-15		
1120 Appropriations transferred to other acct [021–2020]	-1,403		
1120 Appropriations transferred to other acct [021–2032]	-1,192		
1120 Appropriations transferred to other acct [021–2033]	-2,431		
1120 Appropriations transferred to other acct [021–2034]	-192		
1120 Appropriations transferred to other acct [021–2035]	-817		
1120 Appropriations transferred to other acct [021–2060]	-2		
1120 Appropriations transferred to other acct [021–2070]	-3		
1120 Appropriations transferred to other acct [057–3011]	-9		
1120 Appropriations transferred to other acct [057–3020]	-433		
1120 Appropriations transferred to other acct [057–3080]	-10		
1120 Appropriations transferred to other acct [075–0944]	-5		
1120 Appropriations transferred to other acct [057–3400]	-367		
1120 Appropriations transferred to other acct [057–3410]	-3		
1120 Appropriations transferred to other acct [057–3600]	-74		
1120 Appropriations transferred to other acct [057–3620]	-51		
1120 Appropriations transferred to other acct [057–3700]	-5		

1120 Appropriations transferred to other acct [057–3850]	-5		
1120 Appropriations transferred to other acct [097–0105]	-2		
1120 Appropriations transferred to other acct [097–0130]	-1		
1120 Appropriations transferred to other acct [097–0300]	-403		
1120 Appropriations transferred to other acct [097–0360]	-10		
1120 Appropriations transferred to other acct [097–0400]	-267		
1120 Appropriations transferred to other acct [097–0810]	-2		
1120 Appropriations transferred to other acct [097–0819]	-83		
1121 Appropriations transferred from other acct [097–0130]	3		
1121 Appropriations transferred from other acct [021–2020]	1,118		
1121 Appropriations transferred from other acct [021–2065]	33		
1121 Appropriations transferred from other acct [097–0105]	92		
1121 Appropriations transferred from other acct [097–0300]	12		
1121 Appropriations transferred from other acct [097–0810]	9		
1121 Appropriations transferred from other acct [017–1319]	10		
1121 Appropriations transferred from other acct [057–3400]	41		
1121 Appropriations transferred from other acct [017–1806]	8		
1121 Appropriations transferred from other acct [017–1810]	121		
1131 Unobligated balance of appropriations permanently reduced	-85	-25	
1160 Appropriation, discretionary (total)	80,118	62,198	55,936
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011–5512]	3	26	49
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,014	3,264	3,332
1701 Change in uncollected payments, Federal sources	796		
1750 Spending auth from offsetting collections, disc (total)	1,810	3,264	3,332
1900 Budget authority (total)	81,931	65,488	59,317
1930 Total budgetary resources available	87,977	90,061	83,890
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-405		
1941 Unexpired unobligated balance, end of year	24,573	24,573	21,422
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	24,849	25,543	22,447
3001 Adjustments to unpaid obligations brought forward, Oct 1	-43		
3010 New obligations, unexpired accounts	62,999	65,488	62,468
3011 Obligations ("upward adjustments"), expired accounts	1,938		
3020 Outlays (gross)	-61,056	-68,584	-68,976
3040 Recoveries of prior year unpaid obligations, unexpired	-5		
3041 Recoveries of prior year unpaid obligations, expired	-3,139		
3050 Unpaid obligations, end of year	25,543	22,447	15,939
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1,377	-1,257	-1,257
3070 Change in uncollected pymts, Fed sources, unexpired	-796		
3071 Change in uncollected pymts, Fed sources, expired	916		
3090 Uncollected pymts, Fed sources, end of year	-1,257	-1,257	-1,257
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	23,429	24,286	21,190
3200 Obligated balance, end of year	24,286	21,190	14,682
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	81,928	65,462	59,268
Outlays, gross:			
4010 Outlays from new discretionary authority	39,627	37,535	34,153
4011 Outlays from discretionary balances	21,418	31,035	34,781
4020 Outlays, gross (total)	61,045	68,570	68,934
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources:	-1,943	-3,264	-3,332
4033 Non-Federal sources:	-147		
4040 Offsets against gross budget authority and outlays (total)	-2,090	-3,264	-3,332
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-796		
4052 Offsetting collections credited to expired accounts	1,076		
4060 Additional offsets against budget authority only (total)	280		
4070 Budget authority, net (discretionary)	80,118	62,198	55,936
4080 Outlays, net (discretionary)	58,955	65,306	65,602
Mandatory:			
4090 Budget authority, gross	3	26	49
Outlays, gross:			
4100 Outlays from new mandatory authority	2	14	27
4101 Outlays from mandatory balances	9		15
4110 Outlays, gross (total)	11	14	42
4180 Budget authority, net (total)	80,121	62,224	55,985
4190 Outlays, net (total)	58,966	65,320	65,644

OPERATION AND MAINTENANCE, DEFENSE-WIDE—Continued

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	80,121	62,224	55,985
Outlays	58,966	65,320	65,644
Legislative proposal, subject to PAYGO:			
Budget Authority			7,398
Outlays			4,076
Total:			
Budget Authority	80,121	62,224	63,383
Outlays	58,966	65,320	69,720

Object Classification (in millions of dollars)

Identification code 097–0100–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	10,956	11,101	11,008
11.3 Other than full-time permanent	149	184	190
11.5 Other personnel compensation	570	605	596
11.8 Special personal services payments	111	71	67
Total personnel compensation	11,786	11,961	11,861
12.1 Civilian personnel benefits	4,320	4,465	4,358
13.0 Benefits for former personnel	8	6	15
21.0 Travel and transportation of persons	1,346	1,191	1,398
22.0 Transportation of things	279	287	401
23.1 Rental payments to GSA	136	116	120
23.2 Rental payments to others	616	603	604
23.3 Communications, utilities, and miscellaneous charges	2,661	1,705	2,097
24.0 Printing and reproduction	62	37	100
25.1 Advisory and assistance services	8,872	7,656	7,077
25.2 Other services from non-Federal sources	11,934	13,663	11,764
25.3 Other goods and services from Federal sources	3,797	4,185	3,877
25.3 Other goods and services from Federal sources	10	11	11
25.3 Other goods and services from Federal sources	1,110	1,396	1,523
25.4 Operation and maintenance of facilities	1,053	1,173	1,163
25.5 Research and development contracts	23	46	271
25.6 Medical care	94	91	80
25.7 Operation and maintenance of equipment	8,008	8,912	7,287
25.8 Subsistence and support of persons	49	36	39
26.0 Supplies and materials	1,343	1,371	1,509
31.0 Equipment	2,434	2,357	2,891
32.0 Land and structures	211	336	346
41.0 Grants, subsidies, and contributions	1,031	617	341
42.0 Insurance claims and indemnities	1		
43.0 Interest and dividends	3	3	3
99.0 Direct obligations	61,187	62,224	59,136
99.0 Reimbursable obligations	1,812	3,264	3,332
99.9 Total new obligations, unexpired accounts	62,999	65,488	62,468

Employment Summary

Identification code 097–0100–0–1–051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	90,049	90,216	86,780
2001 Reimbursable civilian full-time equivalent employment	2,693	2,859	2,972

OPERATION AND MAINTENANCE, DEFENSE-WIDE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097–0100–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0004 Administration and Service-wide Activities			4,076
0900 Total new obligations, unexpired accounts (object class 25.7)			4,076
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			7,398
1930 Total budgetary resources available			7,398
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			3,322

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts			4,076
3020 Outlays (gross)			-4,076

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross			7,398
Outlays, gross:			
4100 Outlays from new mandatory authority			4,076
4180 Budget authority, net (total)			7,398
4190 Outlays, net (total)			4,076

OFFICE OF THE INSPECTOR GENERAL

For expenses and activities of the Office of the Inspector General in carrying out the provisions of the Inspector General Act of 1978, as amended, \$502,599,000, of which \$496,895,000 shall be for operation and maintenance, of which not to exceed \$700,000 is available for emergencies and extraordinary expenses to be expended upon the approval or authority of the Inspector General, and payments may be made upon the Inspector General's certificate of necessity for confidential military purposes; of which \$1,079,000, to remain available for obligation until September 30, 2028, shall be for procurement; and of which \$4,625,000, to remain available until September 30, 2027, shall be for research, development, test and evaluation.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 097–0107–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operation and maintenance	521	545	497
0002 Research, Development, Test, and Evaluation	2	4	5
0003 Procurement	1	2	1
0799 Total direct obligations	524	551	503
0801 Reimbursable program activity	7	10	10
0900 Total new obligations, unexpired accounts	531	561	513
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	13	2
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	3	13	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	537	540	503
Spending authority from offsetting collections, discretionary:			
1700 Collected	3	10	10
1701 Change in uncollected payments, Federal sources	4		
1750 Spending auth from offsetting collections, disc (total)	7	10	10
1900 Budget authority (total)	544	550	513
1930 Total budgetary resources available	547	563	515
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3		
1941 Unexpired unobligated balance, end of year	13	2	2

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	101	114	162
3010 New obligations, unexpired accounts	531	561	513
3011 Obligations ("upward adjustments"), expired accounts	12		
3020 Outlays (gross)	-516	-513	-516
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3041 Recoveries of prior year unpaid obligations, expired	-13		
3050 Unpaid obligations, end of year	114	162	159
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-7	-7
3070 Change in uncollected pymts, Fed sources, unexpired	-4		
3071 Change in uncollected pymts, Fed sources, expired	2		
3090 Uncollected pymts, Fed sources, end of year	-7	-7	-7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	96	107	155
3200 Obligated balance, end of year	107	155	152

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	544	550	513
Outlays, gross:				
4010	Outlays from new discretionary authority	441	415	387
4011	Outlays from discretionary balances	75	98	129
4020	Outlays, gross (total)	516	513	516
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-3	-10	-10
4040	Offsets against gross budget authority and outlays (total)	-3	-10	-10
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-4	.....	.....
4060	Additional offsets against budget authority only (total)	-4	.....	.....
4070	Budget authority, net (discretionary)	537	540	503
4080	Outlays, net (discretionary)	513	503	506
4180	Budget authority, net (total)	537	540	503
4190	Outlays, net (total)	513	503	506

Object Classification (in millions of dollars)

Identification code 097-0107-0-1-051				
	2024 actual	2025 est.	2026 est.	
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	224	262	219
11.3	Other than full-time permanent	8	.....	.....
11.5	Other personnel compensation	38	24	22
11.9	Total personnel compensation	270	286	241
12.1	Civilian personnel benefits	102	105	87
21.0	Travel and transportation of persons	12	12	14
23.1	Rental payments to GSA	8	8	9
23.2	Rental payments to others	13	7	15
23.3	Communications, utilities, and miscellaneous charges	1	6	6
25.1	Advisory and assistance services	23	7	6
25.2	Other services from non-Federal sources	4	1	.....
25.3	Other goods and services from Federal sources	13	36	31
25.4	Operation and maintenance of facilities	7	4	10
25.5	Research and development contracts	3	2	5
25.7	Operation and maintenance of equipment	60	63	73
26.0	Supplies and materials	1	2	1
31.0	Equipment	7	12	5
99.0	Direct obligations	524	551	503
99.0	Reimbursable obligations	7	10	10
99.9	Total new obligations, unexpired accounts	531	561	513

Employment Summary

Identification code 097-0107-0-1-051				
	2024 actual	2025 est.	2026 est.	
1001	Direct civilian full-time equivalent employment	1,802	1,867	1,518
2001	Reimbursable civilian full-time equivalent employment	1	.....	2

OPERATION AND MAINTENANCE, ARMY RESERVE

For expenses, not otherwise provided for, necessary for the operation and maintenance, including training, organization, and administration, of the Army Reserve; repair of facilities and equipment; hire of passenger motor vehicles; travel and transportation; care of the dead; recruiting; procurement of services, supplies, and equipment; and communications, \$3,314,178,000, of which \$165,709,000 shall remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

OPERATION AND MAINTENANCE, ARMY RESERVE

For an additional amount for "Operation and Maintenance, Army Reserve", \$19,594,000, to remain available until September 30, 2025, for necessary expenses related to the consequences of Hurricanes Helene and Milton and microbursts in calendar year 2024: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 021-2080-0-1-051				
	2024 actual	2025 est.	2026 est.	
Obligations by program activity:				
0001	Operating forces	3,398	3,133	3,217
0004	Administration and servicewide activities	172	121	102
0799	Total direct obligations	3,570	3,254	3,319
0801	Reimbursable program activity	17	19	19
0900	Total new obligations, unexpired accounts	3,587	3,273	3,338
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	7	5	5
1012	Unobligated balance transfers between expired and unexpired accounts	3	.....	.....
1070	Unobligated balance (total)	10	5	5
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	3,563	3,254	3,314
1121	Appropriations transferred from other acct [097-0105]	3	.....	.....
1160	Appropriation, discretionary (total)	3,566	3,254	3,314
Spending authority from offsetting collections, discretionary:				
1700	Collected	12	19	19
1701	Change in uncollected payments, Federal sources	5	.....	.....
1750	Spending auth from offsetting collections, disc (total)	17	19	19
1900	Budget authority (total)	3,583	3,273	3,333
1930	Total budgetary resources available	3,593	3,278	3,338
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-1	.....	.....
1941	Unexpired unobligated balance, end of year	5	5	.....
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	1,609	1,902	1,979
3010	New obligations, unexpired accounts	3,587	3,273	3,338
3011	Obligations ("upward adjustments"), expired accounts	158	.....	.....
3020	Outlays (gross)	-3,207	-3,196	-3,458
3041	Recoveries of prior year unpaid obligations, expired	-245	.....	.....
3050	Unpaid obligations, end of year	1,902	1,979	1,859
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-7	-8	-8
3070	Change in uncollected pymts, Fed sources, unexpired	-5	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	4	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-8	-8	-8
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	1,602	1,894	1,971
3200	Obligated balance, end of year	1,894	1,971	1,851

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	3,583	3,273	3,333
Outlays, gross:				
4010	Outlays from new discretionary authority	2,201	2,069	2,107
4011	Outlays from discretionary balances	1,006	1,127	1,351
4020	Outlays, gross (total)	3,207	3,196	3,458
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-16	-19	-19
4033	Non-Federal sources	-6	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-22	-19	-19
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-5	.....	.....
4052	Offsetting collections credited to expired accounts	10	.....	.....
4060	Additional offsets against budget authority only (total)	5	.....	.....
4070	Budget authority, net (discretionary)	3,566	3,254	3,314
4080	Outlays, net (discretionary)	3,185	3,177	3,439
4180	Budget authority, net (total)	3,566	3,254	3,314
4190	Outlays, net (total)	3,185	3,177	3,439

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	3,566	3,254	3,314
Outlays	3,185	3,177	3,439

OPERATION AND MAINTENANCE, ARMY RESERVE—Continued
Summary of Budget Authority and Outlays—Continued

	2024 actual	2025 est.	2026 est.
Legislative proposal, subject to PAYGO:			
Budget Authority			76
Outlays			48
Total:			
Budget Authority	3,566	3,254	3,390
Outlays	3,185	3,177	3,487
Object Classification (in millions of dollars)			
Identification code 021–2080–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	825	830	793
11.5 Other personnel compensation	29	26	24
11.9 Total personnel compensation	854	856	817
12.1 Civilian personnel benefits	354	358	345
21.0 Travel and transportation of persons	185	126	129
22.0 Transportation of things	87	80	85
23.1 Rental payments to GSA	6	6	6
23.2 Rental payments to others	33	27	32
23.3 Communications, utilities, and miscellaneous charges	128	105	111
24.0 Printing and reproduction	2	3	3
25.1 Advisory and assistance services	21	26	19
25.2 Other services from non-Federal sources	125	195	214
25.3 Other goods and services from Federal sources	247	134	136
25.3 Other goods and services from Federal sources	100	90	85
25.4 Operation and maintenance of facilities	576	438	493
25.6 Medical care	94	119	130
25.7 Operation and maintenance of equipment	98	101	109
25.8 Subsistence and support of persons	34	42	43
26.0 Supplies and materials	469	477	455
31.0 Equipment	95	48	66
32.0 Land and structures	62	23	41
99.0 Direct obligations	3,570	3,254	3,319
99.0 Reimbursable obligations	17	19	19
99.9 Total new obligations, unexpired accounts	3,587	3,273	3,338

Employment Summary

	2024 actual	2025 est.	2026 est.
Identification code 021–2080–0–1–051			
1001 Direct civilian full-time equivalent employment	10,560	10,320	9,886
2001 Reimbursable civilian full-time equivalent employment	18	21	21

OPERATION AND MAINTENANCE, ARMY RESERVE
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Identification code 021–2080–4–1–051			
Obligations by program activity:			
0001 Operating forces			48
0799 Total direct obligations			48
0900 Total new obligations, unexpired accounts (object class 31.0)			48
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			76
1930 Total budgetary resources available			76
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			28
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			48
3020 Outlays (gross)			-48
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			76
Outlays, gross:			
4100 Outlays from new mandatory authority			48

4180 Budget authority, net (total)			76
4190 Outlays, net (total)			48

OPERATION AND MAINTENANCE, NAVY RESERVE

For expenses, not otherwise provided for, necessary for the operation and maintenance, including training, organization, and administration, of the Navy Reserve; repair of facilities and equipment; hire of passenger motor vehicles; travel and transportation; care of the dead; recruiting; procurement of services, supplies, and equipment; and communications, \$1,442,054,000, of which \$72,102,700 shall remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Identification code 017–1806–0–1–051			
Obligations by program activity:			
0001 Operating Forces	1,343	1,299	1,416
0004 Administration and Service-wide Activities	16	18	26
0799 Total direct obligations	1,359	1,317	1,442
0801 Reimbursable program activity	13	19	19
0900 Total new obligations, unexpired accounts	1,372	1,336	1,461
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,371	1,317	1,442
1120 Appropriations transferred to other acct [097–0100]	-3		
1120 Appropriations transferred to other acct [057–3400]	-5		
1160 Appropriation, discretionary (total)	1,363	1,317	1,442
Spending authority from offsetting collections, discretionary:			
1700 Collected	12	19	19
1900 Budget authority (total)	1,375	1,336	1,461
1930 Total budgetary resources available	1,375	1,336	1,461
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-3		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	578	613	645
3010 New obligations, unexpired accounts	1,372	1,336	1,461
3011 Obligations ("upward adjustments"), expired accounts	37		
3020 Outlays (gross)	-1,287	-1,304	-1,430
3041 Recoveries of prior year unpaid obligations, expired	-87		
3050 Unpaid obligations, end of year	613	645	676
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-12	-7	-7
3071 Change in uncollected pymts, Fed sources, expired	5		
3090 Uncollected pymts, Fed sources, end of year	-7	-7	-7
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	566	606	638
3200 Obligated balance, end of year	606	638	669
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,375	1,336	1,461
Outlays, gross:			
4010 Outlays from new discretionary authority	915	875	956
4011 Outlays from discretionary balances	372	429	474
4020 Outlays, gross (total)	1,287	1,304	1,430
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-12	-19	-19
4033 Non-Federal sources	-5		
4040 Offsets against gross budget authority and outlays (total)	-17	-19	-19
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	5		
4060 Additional offsets against budget authority only (total)	5		
4070 Budget authority, net (discretionary)	1,363	1,317	1,442
4080 Outlays, net (discretionary)	1,270	1,285	1,411
4180 Budget authority, net (total)	1,363	1,317	1,442
4190 Outlays, net (total)	1,270	1,285	1,411

Object Classification (in millions of dollars)

Identification code 017–1806–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	78	83	75
11.5 Other personnel compensation	4	2	3
11.6 Military personnel—basic allowance for housing			9
11.9 Total personnel compensation	82	85	87
12.1 Civilian personnel benefits	30	31	28
21.0 Travel and transportation of persons	49	54	55
22.0 Transportation of things	4	10	7
23.2 Rental payments to others	2	1	1
23.3 Communications, utilities, and miscellaneous charges	33	43	42
24.0 Printing and reproduction		1	1
25.1 Advisory and assistance services	14	7	7
25.2 Other services from non-Federal sources	27	30	25
25.3 Other goods and services from Federal sources	75	54	57
25.3 Other goods and services from Federal sources	230	198	236
25.4 Operation and maintenance of facilities	91	44	58
25.6 Medical care	4	9	10
25.7 Operation and maintenance of equipment	311	348	405
25.8 Subsistence and support of persons	13	19	15
26.0 Supplies and materials	314	341	381
31.0 Equipment	77	27	16
32.0 Land and structures	3	16	11
99.0 Direct obligations	1,359	1,318	1,442
99.0 Reimbursable obligations	13	18	19
99.9 Total new obligations, unexpired accounts	1,372	1,336	1,461

Employment Summary

Identification code 017–1806–0–1–051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	927	955	899
2001 Reimbursable civilian full-time equivalent employment	11	11	11

OPERATION AND MAINTENANCE, MARINE CORPS RESERVE

For expenses, not otherwise provided for, necessary for the operation and maintenance, including training, organization, and administration, of the Marine Corps Reserve; repair of facilities and equipment; hire of passenger motor vehicles; travel and transportation; care of the dead; recruiting; procurement of services, supplies, and equipment; and communications, \$362,045,000, of which \$18,102,000 shall remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 017–1107–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operating forces	310	321	312
0004 Administration and servicewide activities	11	13	50
0799 Total direct obligations	321	334	362
0801 Reimbursable program activity	1	2	2
0900 Total new obligations, unexpired accounts	322	336	364
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	325	334	362
1120 Appropriations transferred to other acct [017–1108]	-2		
1160 Appropriation, discretionary (total)	323	334	362
Spending authority from offsetting collections, discretionary:			
1700 Collected		2	2
1701 Change in uncollected payments, Federal sources	1		
1750 Spending auth from offsetting collections, disc (total)	1	2	2
1900 Budget authority (total)	324	336	364
1930 Total budgetary resources available	324	336	364
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		

Change in obligated balance:

3000 Unpaid obligations:			
3010 Unpaid obligations, brought forward, Oct 1	235	256	270
3010 New obligations, unexpired accounts	322	336	364
3011 Obligations ("upward adjustments"), expired accounts	13		
3020 Outlays (gross)	-295	-322	-400
3041 Recoveries of prior year unpaid obligations, expired	-19		
3050 Unpaid obligations, end of year	256	270	234
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1	-2	-2
3070 Change in uncollected pymts, Fed sources, unexpired	-1		
3090 Uncollected pymts, Fed sources, end of year	-2	-2	-2
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	234	254	268
3200 Obligated balance, end of year	254	268	232
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	324	336	364
Outlays, gross:			
4010 Outlays from new discretionary authority	171	182	197
4011 Outlays from discretionary balances	124	140	203
4020 Outlays, gross (total)	295	322	400
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources		-2	-2
4040 Offsets against gross budget authority and outlays (total)		-2	-2
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1		
4060 Additional offsets against budget authority only (total)	-1		
4070 Budget authority, net (discretionary)	323	334	362
4080 Outlays, net (discretionary)	295	320	398
4180 Budget authority, net (total)	323	334	362
4190 Outlays, net (total)	295	320	398

Object Classification (in millions of dollars)

Identification code 017–1107–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	18	23	24
11.3 Other than full-time permanent	1		
11.5 Other personnel compensation	1	1	1
11.9 Total personnel compensation	20	24	25
12.1 Civilian personnel benefits	7	8	9
21.0 Travel and transportation of persons	26	22	19
22.0 Transportation of things	17	16	13
23.3 Communications, utilities, and miscellaneous charges	17	16	16
25.1 Advisory and assistance services	25	11	9
25.2 Other services from non-Federal sources	5	11	12
25.3 Other goods and services from Federal sources	5	4	4
25.3 Other goods and services from Federal sources	24	24	24
25.4 Operation and maintenance of facilities	61	65	69
25.6 Medical care	9		
25.7 Operation and maintenance of equipment	26	29	29
25.8 Subsistence and support of persons	15	10	9
26.0 Supplies and materials	41	70	63
31.0 Equipment	22	20	19
32.0 Land and structures	2	4	4
42.0 Insurance claims and indemnities			38
99.0 Direct obligations	322	334	362
99.0 Reimbursable obligations		2	2
99.9 Total new obligations, unexpired accounts	322	336	364

Employment Summary

Identification code 017–1107–0–1–051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	205	253	266

OPERATION AND MAINTENANCE, AIR FORCE RESERVE

For expenses, not otherwise provided for, necessary for the operation and maintenance, including training, organization, and administration, of the Air Force Reserve; repair of facilities and equipment; hire of passenger motor vehicles; travel

OPERATION AND MAINTENANCE, AIR FORCE RESERVE—Continued

and transportation; care of the dead; recruiting; procurement of services, supplies, and equipment; and communications, \$4,322,617,000, of which \$216,131,000 shall remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

OPERATION AND MAINTENANCE, AIR FORCE RESERVE

■ For an additional amount for "Operation and Maintenance, Air Force Reserve", \$1,319,000, to remain available until September 30, 2025, for necessary expenses related to the consequences of Hurricanes Helene and Milton and Typhoon Mawar: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 057-3740-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operating forces	3,800	3,912	4,202
0004 Administration and servicewide activities	119	118	125
0799 Total direct obligations	3,919	4,030	4,327
0801 Reimbursable program activity	194	301	308
0900 Total new obligations, unexpired accounts	4,113	4,331	4,635
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	4	4
1001 Discretionary unobligated balance brought fwd, Oct 1	1		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4,006	4,030	4,323
1120 Appropriations transferred to other acct [057-3840]	-2		
1121 Appropriations transferred from other acct [097-0105]	2		
1160 Appropriation, discretionary (total)	4,006	4,030	4,323
Spending authority from offsetting collections, discretionary:			
1700 Collected	132	301	308
1701 Change in uncollected payments, Federal sources	63		
1750 Spending auth from offsetting collections, disc (total)	195	301	308
1900 Budget authority (total)	4,201	4,331	4,631
1930 Total budgetary resources available	4,203	4,335	4,635
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-86		
1941 Unexpired unobligated balance, end of year	4	4	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,201	1,315	1,480
3010 New obligations, unexpired accounts	4,113	4,331	4,635
3011 Obligations ("upward adjustments"), expired accounts	235		
3020 Outlays (gross)	-4,000	-4,166	-4,683
3041 Recoveries of prior year unpaid obligations, expired	-234		
3050 Unpaid obligations, end of year	1,315	1,480	1,432
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-53	-74	-74
3070 Change in uncollected pymts, Fed sources, unexpired	-63		
3071 Change in uncollected pymts, Fed sources, expired	42		
3090 Uncollected pymts, Fed sources, end of year	-74	-74	-74
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,148	1,241	1,406
3200 Obligated balance, end of year	1,241	1,406	1,358

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	4,201	4,331	4,631
Outlays, gross:			
4010 Outlays from new discretionary authority	3,092	3,243	3,464
4011 Outlays from discretionary balances	908	923	1,219
4020 Outlays, gross (total)	4,000	4,166	4,683
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-173	-301	-308
4033 Non-Federal sources	-8		
4040 Offsets against gross budget authority and outlays (total)	-181	-301	-308
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-63		

4052 Offsetting collections credited to expired accounts	49		
4060 Additional offsets against budget authority only (total)	-14		
4070 Budget authority, net (discretionary)	4,006	4,030	4,323
4080 Outlays, net (discretionary)	3,819	3,865	4,375
4180 Budget authority, net (total)	4,006	4,030	4,323
4190 Outlays, net (total)	3,819	3,865	4,375

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	4,006	4,030	4,323
Outlays	3,819	3,865	4,375
Legislative proposal, subject to PAYGO:			
Budget Authority			61
Outlays			46
Total:			
Budget Authority	4,006	4,030	4,384
Outlays	3,819	3,865	4,421

Object Classification (in millions of dollars)

Identification code 057-3740-0-1-051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	824	896	926
11.5 Other personnel compensation	84	45	44
11.9 Total personnel compensation	908	941	970
12.1 Civilian personnel benefits	384	420	399
21.0 Travel and transportation of persons	33	37	29
22.0 Transportation of things	4	7	7
23.2 Rental payments to others	6		
23.3 Communications, utilities, and miscellaneous charges	47	51	52
24.0 Printing and reproduction	1		
25.1 Advisory and assistance services	8	7	10
25.2 Other services from non-Federal sources	8	6	3
25.3 Other goods and services from Federal sources	10	9	9
25.3 Other goods and services from Federal sources	915	859	1,052
25.4 Operation and maintenance of facilities	100	94	94
25.6 Medical care	3	4	4
25.7 Operation and maintenance of equipment	416	663	611
25.8 Subsistence and support of persons	54	52	51
26.0 Supplies and materials	802	722	798
31.0 Equipment	105	58	60
32.0 Land and structures	109	94	160
42.0 Insurance claims and indemnities	6	6	18
99.0 Direct obligations	3,919	4,030	4,327
99.0 Reimbursable obligations	194	301	308
99.9 Total new obligations, unexpired accounts	4,113	4,331	4,635

Employment Summary

Identification code 057-3740-0-1-051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	9,971	11,229	10,027
2001 Reimbursable civilian full-time equivalent employment		12	12

OPERATION AND MAINTENANCE, AIR FORCE RESERVE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057-3740-4-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0004 Administration and Service-Wide Activities			46
0900 Total new obligations, unexpired accounts (object class 26.0)			46
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			61
1930 Total budgetary resources available			61
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			15

Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts	46	
3020	Outlays (gross)	-46	
Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	61	
Outlays, gross:			
4100	Outlays from new mandatory authority	46	
4180	Budget authority, net (total)	61	
4190	Outlays, net (total)	46	

OPERATION AND MAINTENANCE, ARMY NATIONAL GUARD

For expenses of training, organizing, and administering the Army National Guard, including medical and hospital treatment and related expenses in non-Federal hospitals; maintenance, operation, and repairs to structures and facilities; hire of passenger motor vehicles; personnel services in the National Guard Bureau; travel expenses (other than mileage), as authorized by law for Army personnel on active duty, for Army National Guard division, regimental, and battalion commanders while inspecting units in compliance with National Guard Bureau regulations when specifically authorized by the Chief, National Guard Bureau; supplying and equipping the Army National Guard as authorized by law; and expenses of repair, modification, maintenance, and issue of supplies and equipment (including aircraft), \$8,673,981,000, of which \$433,699,000 shall remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

OPERATION AND MAINTENANCE, ARMY NATIONAL GUARD

■ For an additional amount for "Operation and Maintenance, Army National Guard", \$26,065,000, to remain available until September 30, 2025, for necessary expenses related to the consequences of Hurricanes Helene and Milton, Typhoon Mawar, and severe storms in calendar years 2023 and 2024: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 021–2065–0–1–051		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Operating forces	8,114	8,055	8,364
0004	Administration and servicewide activities	491	367	327
0799	Total direct obligations	8,605	8,422	8,691
0801	Reimbursable program activity	104	263	263
0900	Total new obligations, unexpired accounts	8,709	8,685	8,954

Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	28	18	17
1010	Unobligated balance transfer to other accts [021–2040]	-1	.....	.....
1012	Unobligated balance transfers between expired and unexpired accounts	9	.....	.....
1033	Recoveries of prior year paid obligations	6	.....	.....
1070	Unobligated balance (total)	42	18	17
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	8,599	8,421	8,674
1120	Appropriations transferred to other acct [097–0100]	-33	.....	.....
1120	Appropriations transferred to other acct [097–0105]	-13	.....	.....
1121	Appropriations transferred from other acct [097–0105]	75	.....	.....
1121	Appropriations transferred from other acct [021–2040]	1	.....	.....
1160	Appropriation, discretionary (total)	8,629	8,421	8,674
Spending authority from offsetting collections, discretionary:				
1700	Collected	29	263	263
1701	Change in uncollected payments, Federal sources	74	.....	.....
1750	Spending auth from offsetting collections, disc (total)	103	263	263
1900	Budget authority (total)	8,732	8,684	8,937
1930	Total budgetary resources available	8,774	8,702	8,954
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-47	.....	.....
1941	Unexpired unobligated balance, end of year	18	17	.....

Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	4,041	4,181	4,419
3010	New obligations, unexpired accounts	8,709	8,685	8,954
3011	Obligations ("upward adjustments"), expired accounts	1,183	.....	.....
3020	Outlays (gross)	-8,480	-8,447	-8,964
3041	Recoveries of prior year unpaid obligations, expired	-1,272	.....	.....
3050	Unpaid obligations, end of year	4,181	4,419	4,409
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-56	-92	-92
3070	Change in uncollected pymts, Fed sources, unexpired	-74	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	38	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-92	-92	-92
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	3,985	4,089	4,327
3200	Obligated balance, end of year	4,089	4,327	4,317

Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	8,732	8,684	8,937
	Outlays, gross:			
4010	Outlays from new discretionary authority	5,721	5,653	5,814
4011	Outlays from discretionary balances	2,759	2,794	3,150
4020	Outlays, gross (total)	8,480	8,447	8,964
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-66	-263	-263
4033	Non-Federal sources	-44		
4040	Offsets against gross budget authority and outlays (total)	-110	-263	-263
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-74		
4052	Offsetting collections credited to expired accounts	75		
4053	Recoveries of prior year paid obligations, unexpired accounts	6		
4060	Additional offsets against budget authority only (total)	7		
4070	Budget authority, net (discretionary)	8,629	8,421	8,674
4080	Outlays, net (discretionary)	8,370	8,184	8,701
4180	Budget authority, net (total)	8,629	8,421	8,674
4190	Outlays, net (total)	8,370	8,184	8,701

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	8,629	8,421	8,674
Outlays	8,370	8,184	8,701
Legislative proposal, subject to PAYGO:			
Budget Authority			128
Outlays			82
Total:			
Budget Authority	8,629	8,421	8,802
Outlays	8,370	8,184	8,783

Object Classification (in millions of dollars)

Identification code 021–2065–0–1–051		2024 actual	2025 est.	2026 est.
Direct obligations:				
Personnel compensation:				
11.1	Full-time permanent	2,197	2,216	2,181
11.5	Other personnel compensation	38	66	65
11.9	Total personnel compensation	2,235	2,282	2,246
12.1	Civilian personnel benefits	967	983	965
13.0	Benefits for former personnel	2		
21.0	Travel and transportation of persons	141	128	112
22.0	Transportation of things	97	109	168
23.1	Rental payments to GSA	51	49	51
23.2	Rental payments to others	25	27	25
23.3	Communications, utilities, and miscellaneous charges	285	285	300
24.0	Printing and reproduction	57	69	76
25.1	Advisory and assistance services	244	257	229
25.2	Other services from non-Federal sources	528	345	370
25.3	Other goods and services from Federal sources	134	108	123
25.3	Other goods and services from Federal sources	377	213	205
25.4	Operation and maintenance of facilities	412	500	555
25.6	Medical care	7	103	84
25.7	Operation and maintenance of equipment	126	73	85
25.8	Subsistence and support of persons	27	28	37
26.0	Supplies and materials	1,327	1,432	1,463
31.0	Equipment	243	180	204
32.0	Land and structures	1,110	1,039	1,157

OPERATION AND MAINTENANCE, ARMY NATIONAL GUARD—Continued
Object Classification—Continued

Identification code 021–2065–0–1–051	2024 actual	2025 est.	2026 est.
41.0 Grants, subsidies, and contributions	209	212	236
43.0 Interest and dividends	1		
99.0 Direct obligations	8,605	8,422	8,691
99.0 Reimbursable obligations	104	263	263
99.9 Total new obligations, unexpired accounts	8,709	8,685	8,954

Employment Summary

Identification code 021–2065–0–1–051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	27,470	27,311	26,688
2001 Reimbursable civilian full-time equivalent employment	24		

OPERATION AND MAINTENANCE, ARMY NATIONAL GUARD
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021–2065–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0004 Administration and servicewide activities			82
0900 Total new obligations, unexpired accounts (object class 31.0)			82
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			128
1930 Total budgetary resources available			128
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			46
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			82
3020 Outlays (gross)			-82
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			128
Outlays, gross:			
4100 Outlays from new mandatory authority			82
4180 Budget authority, net (total)			128
4190 Outlays, net (total)			82

OPERATION AND MAINTENANCE, AIR NATIONAL GUARD

For expenses of training, organizing, and administering the Air National Guard, including medical and hospital treatment and related expenses in non-Federal hospitals; maintenance, operation, and repairs to structures and facilities; transportation of things, hire of passenger motor vehicles; supplying and equipping the Air National Guard, as authorized by law; expenses for repair, modification, maintenance, and issue of supplies and equipment, including those furnished from stocks under the control of agencies of the Department of Defense; travel expenses (other than mileage) on the same basis as authorized by law for Air National Guard personnel on active Federal duty, for Air National Guard commanders while inspecting units in compliance with National Guard Bureau regulations when specifically authorized by the Chief, National Guard Bureau, \$7,332,599,000, of which \$366,630,000 shall remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

OPERATION AND MAINTENANCE, AIR NATIONAL GUARD

For an additional amount for "Operation and Maintenance, Air National Guard", \$2,209,000, to remain available until September 30, 2025, for necessary expenses related to the consequences of Hurricane Helene and Typhoon Mawar: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency

Deficit Control Act of 1985.] (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 057–3840–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operating Forces	7,232	7,130	7,202
0004 Administration and Service-wide Activities	108	121	133
0799 Total direct obligations	7,340	7,251	7,335
0801 Reimbursable program activity	644	700	720
0900 Total new obligations, unexpired accounts	7,984	7,951	8,055
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6	2	2
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	7	2	2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7,335	7,251	7,333
1120 Appropriations transferred to other acct [057–3400]	-1		
1120 Appropriations transferred to other acct [097–0105]	-1		
1121 Appropriations transferred from other acct [057–3740]	2		
1121 Appropriations transferred from other acct [057–3400]	1		
1121 Appropriations transferred from other acct [097–0105]	4		
1160 Appropriation, discretionary (total)	7,340	7,251	7,333
Spending authority from offsetting collections, discretionary:			
1700 Collected	504	700	720
1701 Change in uncollected payments, Federal sources	140		
1750 Spending auth from offsetting collections, disc (total)	644	700	720
Spending authority from offsetting collections, mandatory:			
1800 Collected	1		
1900 Budget authority (total)	7,985	7,951	8,053
1930 Total budgetary resources available	7,992	7,953	8,055
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6		
1941 Unexpired unobligated balance, end of year	2	2	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3,670	3,570	3,400
3010 New obligations, unexpired accounts	7,984	7,951	8,055
3011 Obligations ("upward adjustments"), expired accounts	660		
3020 Outlays (gross)	-7,969	-8,121	-8,107
3041 Recoveries of prior year unpaid obligations, expired	-775		
3050 Unpaid obligations, end of year	3,570	3,400	3,348
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-161	-168	-168
3070 Change in uncollected pymts, Fed sources, unexpired	-140		
3071 Change in uncollected pymts, Fed sources, expired	133		
3090 Uncollected pymts, Fed sources, end of year	-168	-168	-168
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3,509	3,402	3,232
3200 Obligated balance, end of year	3,402	3,232	3,180
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	7,984	7,951	8,053
Outlays, gross:			
4010 Outlays from new discretionary authority	5,582	5,631	5,706
4011 Outlays from discretionary balances	2,386	2,490	2,401
4020 Outlays, gross (total)	7,968	8,121	8,107
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-578	-700	-720
4033 Non-Federal sources	-14		
4040 Offsets against gross budget authority and outlays (total)	-592	-700	-720
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-140		
4052 Offsetting collections credited to expired accounts	88		
4060 Additional offsets against budget authority only (total)	-52		
4070 Budget authority, net (discretionary)	7,340	7,251	7,333
4080 Outlays, net (discretionary)	7,376	7,421	7,387
Mandatory:			
4090 Budget authority, gross	1		

4100	Outlays, gross:			
	Outlays from new mandatory authority	1		
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4123	Non-Federal sources	-2		
	Additional offsets against gross budget authority only:			
4143	Recoveries of prior year paid obligations, unexpired accounts	1		
4170	Outlays, net (mandatory)	-1		
4180	Budget authority, net (total)	7,340	7,251	7,333
4190	Outlays, net (total)	7,375	7,421	7,387

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	7,340	7,251	7,333
Outlays	7,375	7,421	7,387
Legislative proposal, subject to PAYGO:			
Budget Authority			151
Outlays			106
Total:			
Budget Authority	7,340	7,251	7,484
Outlays	7,375	7,421	7,493

Object Classification (in millions of dollars)

Identification code 057-3840-0-1-051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,257	1,252	1,326
11.5 Other personnel compensation	60	178	182
11.9 Total personnel compensation	1,317	1,430	1,508
12.1 Civilian personnel benefits	532	481	477
13.0 Benefits for former personnel	2	1	2
21.0 Travel and transportation of persons	109	74	53
22.0 Transportation of things	12	8	9
23.2 Rental payments to others	5	3	19
23.3 Communications, utilities, and miscellaneous charges	94	114	92
24.0 Printing and reproduction	40	36	36
25.1 Advisory and assistance services	52	36	34
25.2 Other services from non-Federal sources	170	41	43
25.3 Other goods and services from Federal sources	14	1	4
25.3 Other goods and services from Federal sources	760	876	958
25.4 Operation and maintenance of facilities	369	376	387
25.6 Medical care	21	4	4
25.7 Operation and maintenance of equipment	1,451	1,549	1,562
25.8 Subsistence and support of persons	27	13	14
26.0 Supplies and materials	1,781	1,776	1,684
31.0 Equipment	35	58	91
32.0 Land and structures	549	359	357
42.0 Insurance claims and indemnities		15	1
99.0 Direct obligations	7,340	7,251	7,335
99.0 Reimbursable obligations	644	700	720
99.9 Total new obligations, unexpired accounts	7,984	7,951	8,055

Employment Summary

Identification code 057-3840-0-1-051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	14,151	15,122	15,219
2001 Reimbursable civilian full-time equivalent employment	353	453	292

OPERATION AND MAINTENANCE, AIR NATIONAL GUARD
(Legislative proposal, subject to PAYGO)**Program and Financing** (in millions of dollars)

Identification code 057-3840-4-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0004 Administration and Service-Wide Activities			106
0900 Total new obligations, unexpired accounts (object class 32.0)			106
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			151
1930 Total budgetary resources available			151

1941	Memorandum (non-add) entries:			
	Unexpired unobligated balance, end of year			45

Change in obligated balance:

3010	Unpaid obligations:			
	New obligations, unexpired accounts			106
3020	Outlays (gross)			-106

Budget authority and outlays, net:

4090	Mandatory:			
	Budget authority, gross			151
	Outlays, gross:			
4100	Outlays from new mandatory authority			106
4180	Budget authority, net (total)			151
4190	Outlays, net (total)			106

OVERSEAS CONTINGENCY OPERATIONS TRANSFER FUND**Program and Financing** (in millions of dollars)

Identification code 097-0118-0-1-051		2024 actual	2025 est.	2026 est.
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	10	10	10
1930	Total budgetary resources available	10	10	10
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	10	10	10
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total) .....	.....	.....	.....

UNITED STATES COURT OF APPEALS FOR THE ARMED FORCES

For salaries and expenses necessary for the United States Court of Appeals for the Armed Forces, \$21,243,000, of which not to exceed \$10,000 may be used for official representation purposes.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 097-0104-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0004 Administration and associated activities	17	21	21
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	17	21	21
1930 Total budgetary resources available	17	21	21

Change in obligated balance:

3000	Unpaid obligations:			
	Unpaid obligations, brought forward, Oct 1	5	8	6
3010	New obligations, unexpired accounts	17	21	21
3020	Outlays (gross)	-14	-23	-22
3050	Unpaid obligations, end of year	8	6	5
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	5	8	6
3200	Obligated balance, end of year	8	6	5

Budget authority and outlays, net:

4000	Discretionary:			
	Budget authority, gross	17	21	21
	Outlays, gross:			
4010	Outlays from new discretionary authority	13	17	17
4011	Outlays from discretionary balances	1	6	5
4020	Outlays, gross (total)	14	23	22
4180	Budget authority, net (total)	17	21	21
4190	Outlays, net (total)	14	23	22

UNITED STATES COURT OF APPEALS FOR THE ARMED FORCES—Continued

Object Classification (in millions of dollars)

Identification code 097–0104–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	5	8	8
11.3 Other than full-time permanent	1		
11.9 Total personnel compensation	6	8	8
12.1 Civilian personnel benefits	1	3	3
23.1 Rental payments to GSA	1	1	1
23.3 Communications, utilities, and miscellaneous charges		1	1
25.1 Advisory and assistance services	3	3	3
25.3 Other goods and services from Federal sources	4		
25.3 Other goods and services from Federal sources		4	4
25.4 Operation and maintenance of facilities	1		
25.7 Operation and maintenance of equipment		1	1
26.0 Supplies and materials	1		
99.9 Total new obligations, unexpired accounts	17	21	21

Employment Summary

Identification code 097–0104–0–1–051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	47	59	59

DRUG INTERDICTION AND COUNTER-DRUG ACTIVITIES, DEFENSE

(INCLUDING TRANSFER OF FUNDS)

For drug interdiction and counter-drug activities of the Department of Defense, for transfer to appropriations available to the Department of Defense for military personnel of the reserve components serving under the provisions of title 10 and title 32, United States Code; for operation and maintenance; for procurement; and for research, development, test and evaluation, \$904,301,000: Provided, That the funds appropriated under this heading shall be available for obligation for the same time period and for the same purpose as the appropriation to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority contained elsewhere in this Act: Provided further, That funds appropriated under this heading may be used to support a new start program or project only after written prior notification to the Committees on Appropriations of the House of Representatives and the Senate.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 097–0105–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Drug interdiction and counter drug activities		653	653
0002 Drug Demand Reduction Program		136	135
0003 National Guard Counterdrug Program		295	110
0004 National Guard Counterdrug Schools		26	6
0900 Total new obligations, unexpired accounts		1,110	904

Budgetary resources:

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,177	1,110	904
1120 Appropriations transferred to other acct [017–1810]	-15		
1120 Appropriations transferred to other acct [057–3840]	-4		
1120 Appropriations transferred to other acct [097–0130]	-4		
1120 Appropriations transferred to other acct [017–1105]	-1		
1120 Appropriations transferred to other acct [097–0100]	-92		
1120 Appropriations transferred to other acct [021–2035]	-4		
1120 Appropriations transferred to other acct [017–1106]	-8		
1120 Appropriations transferred to other acct [017–1405]	-6		
1120 Appropriations transferred to other acct [057–3850]	-82		
1120 Appropriations transferred to other acct [017–1453]	-1		
1120 Appropriations transferred to other acct [057–3700]	-5		
1120 Appropriations transferred to other acct [021–2065]	-75		
1120 Appropriations transferred to other acct [021–2020]	-224		
1120 Appropriations transferred to other acct [057–3010]	-24		

1120 Appropriations transferred to other acct [017–1804]	-156		
1120 Appropriations transferred to other acct [021–2010]	-5		
1120 Appropriations transferred to other acct [057–3400]	-256		
1120 Appropriations transferred to other acct [021–2070]	-7		
1120 Appropriations transferred to other acct [057–3740]	-2		
1120 Appropriations transferred to other acct [057–3600]	-31		
1120 Appropriations transferred to other acct [021–2040]	-7		
1120 Appropriations transferred to other acct [021–2080]	-3		
1120 Appropriations transferred to other acct [021–2060]	-240		
1121 Appropriations transferred from other acct [057–3840]	1		
1121 Appropriations transferred from other acct [017–1105]	1		
1121 Appropriations transferred from other acct [097–0100]	2		
1121 Appropriations transferred from other acct [017–1106]	1		
1121 Appropriations transferred from other acct [057–3850]	9		
1121 Appropriations transferred from other acct [057–3700]	1		
1121 Appropriations transferred from other acct [021–2065]	13		
1121 Appropriations transferred from other acct [057–3010]	2		
1121 Appropriations transferred from other acct [021–2010]	1		
1121 Appropriations transferred from other acct [017–1804]	3		
1121 Appropriations transferred from other acct [021–2070]	3		
1121 Appropriations transferred from other acct [057–3400]	38		
1160 Appropriation, discretionary (total)	1,110		904
1930 Total budgetary resources available	1,110		904

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			388
3010 New obligations, unexpired accounts	1,110		904
3020 Outlays (gross)	-722		-810
3050 Unpaid obligations, end of year		388	482
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			388
3200 Obligated balance, end of year		388	482

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	1,110		904
Outlays, gross:			
4010 Outlays from new discretionary authority	722		588
4011 Outlays from discretionary balances			222
4020 Outlays, gross (total)	722		810
4180 Budget authority, net (total)	1,110		904
4190 Outlays, net (total)	722		810

Object Classification (in millions of dollars)

Identification code 097–0105–0–1–051	2024 actual	2025 est.	2026 est.
11.8 Direct obligations: Personnel compensation: Special personal services payments		339	
11.9 Total personnel compensation		339	
21.0 Travel and transportation of persons		8	8
22.0 Transportation of things		10	10
23.2 Rental payments to others		5	5
23.3 Communications, utilities, and miscellaneous charges		27	27
25.1 Advisory and assistance services		25	25
25.2 Other services from non-Federal sources		24	25
25.3 Other goods and services from Federal sources		221	349
25.3 Other goods and services from Federal sources		30	30
25.4 Operation and maintenance of facilities		38	39
25.7 Operation and maintenance of equipment		140	142
26.0 Supplies and materials		168	170
31.0 Equipment		75	74
99.9 Total new obligations, unexpired accounts		1,110	904

SUPPORT FOR INTERNATIONAL SPORTING COMPETITIONS

Program and Financing (in millions of dollars)

Identification code 097–0838–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 International Sporting Competitions	1	1	1
0900 Total new obligations, unexpired accounts (object class 23.3)	1	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	13	12	11
1930 Total budgetary resources available	13	12	11

Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	12	11	10
<hr/>				
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1		1	1
3010	New obligations, unexpired accounts	1	1	1
3020	Outlays (gross)		-1	-1
		<hr/>	<hr/>	<hr/>
3050	Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:				
3100	Obligated balance, start of year		1	1
3200	Obligated balance, end of year	1	1	1
<hr/>				
Budget authority and outlays, net:				
Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances		1	1
4180	Budget authority, net (total)			
4190	Outlays, net (total)		1	1

FOREIGN CURRENCY FLUCTUATIONS

Program and Financing (in millions of dollars)

Identification code 097-0801-0-1-051	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	970	970
1010	Unobligated balance transfer to other accts [057-3500]	-225	
1010	Unobligated balance transfer to other accts [057-3510]	-2	
1010	Unobligated balance transfer to other accts [057-3410]	-17	
1010	Unobligated balance transfer to other accts [097-0100]	-37	
1010	Unobligated balance transfer to other accts [017-1453]	-84	
1010	Unobligated balance transfer to other accts [021-2020]	-410	
1010	Unobligated balance transfer to other accts [097-0130]	-33	
1010	Unobligated balance transfer to other accts [057-3400]	-199	
1010	Unobligated balance transfer to other accts [021-2010]	-171	
1010	Unobligated balance transfer to other accts [017-1105]	-15	
1010	Unobligated balance transfer to other accts [017-1106]	-33	
1010	Unobligated balance transfer to other accts [017-1804]	-79	
1012	Unobligated balance transfers between expired and unexpired accounts	1,305	
1070	Unobligated balance (total)	970	970
1930	Total budgetary resources available	970	970
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	970	970
4180	Budget authority, net (total)		
4190	Outlays, net (total)		

This account transfers funds to operation and maintenance and military personnel appropriations, for Defense activities that purchase foreign currencies, to finance upward adjustments of recorded obligations due to foreign currency fluctuations above the budget rate. Transfers occur when disbursement requirements exceed funds available for obligation adjustment. Net gains resulting from favorable exchange rates are transferred to this appropriation and are available for subsequent transfer when needed. The account is replenished through the utilization of a special transfer authority that allows the Department to withdraw unobligated balances from prior years' operation and maintenance and military personnel appropriations. By statute (10 U.S.C. 2779(d)(3)), the total amount of discretionary budget authority in this transfer account may not exceed \$970,000,000.

DEFENSE HEALTH PROGRAM

For expenses, not otherwise provided for, for medical and health care programs of the Department of Defense as authorized by law, \$40,502,123,000; of which \$39,174,590,000 shall be for operation and maintenance, of which not to exceed two percent shall remain available for obligation until September 30, 2027, and of which up to \$21,023,765,000 may be available for contracts entered into under the TRICARE program; of which \$354,821,000, to remain available for obligation until September 30, 2028, shall be for procurement; and of which \$972,712,000, to remain available for obligation until September 30, 2027, shall be for research, development, test and evaluation.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

DEFENSE HEALTH PROGRAM

For an additional amount for "Defense Health Program", \$17,362,000, to remain available until September 30, 2025, for necessary expenses related to the consequences of Hurricanes Helene and Milton: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 097-0130-0-1-051	2024 actual	2025 est.	2026 est.	
Obligations by program activity:				
0001	Operation and maintenance	39,903	38,344	41,175
0002	Research, Development, Test, & Evaluation	3,172	1,815	1,047
0003	Procurement	486	199	262
0799	Total direct obligations	43,561	40,358	42,484
0801	Reimbursable program activity	1,399	5,652	86
0900	Total new obligations, unexpired accounts	44,960	46,010	42,570
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	2,677	2,404	2,239
1001	Discretionary unobligated balance brought fwd, Oct 1	2,653		
1011	Unobligated balance transfer from other acct [097-0100]	31		
1011	Unobligated balance transfer from other acct [097-0801]	33		
1012	Unobligated balance transfers between expired and unexpired accounts	356		
1021	Recoveries of prior year unpaid obligations	88		
1033	Recoveries of prior year paid obligations	11		
1070	Unobligated balance (total)	3,196	2,404	2,239
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	39,870	40,371	40,502
1120	Appropriations transferred to other acct [036-0165]	-15	-15	-15
1120	Appropriations transferred to other acct [036-0169]	-172	-163	-165
1120	Appropriations transferred to other acct [097-0300]	-4		
1121	Appropriations transferred from other acct [097-0100]	1		
1121	Appropriations transferred from other acct [097-0105]	4		
1160	Appropriation, discretionary (total)	39,684	40,193	40,322
Spending authority from offsetting collections, discretionary:				
1700	Collected	2,348	5,652	86
1701	Change in uncollected payments, Federal sources	316		
1750	Spending auth from offsetting collections, disc (total)	2,664	5,652	86
Spending authority from offsetting collections, mandatory:				
1800	Collected	1,885		
1900	Budget authority (total)	44,233	45,845	40,408
1930	Total budgetary resources available	47,429	48,249	42,647
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-65		
1941	Unexpired unobligated balance, end of year	2,404	2,239	77

DEFENSE HEALTH PROGRAM—Continued
Program and Financing—Continued

Identification code 097–0130–0–1–051	2024 actual	2025 est.	2026 est.
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2,278	-5,652	-86
4033 Non-Federal sources	-289		
4040 Offsets against gross budget authority and outlays (total)	-2,567	-5,652	-86
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-316		
4052 Offsetting collections credited to expired accounts	208		
4053 Recoveries of prior year paid obligations, unexpired accounts	11		
4060 Additional offsets against budget authority only (total)	-97		
4070 Budget authority, net (discretionary)	39,684	40,193	40,322
4080 Outlays, net (discretionary)	38,901	41,162	40,333
Mandatory:			
4090 Budget authority, gross	1,885		
Outlays, gross:			
4100 Outlays from new mandatory authority	1,881		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4120 Federal sources	-1,881		
4123 Non-Federal sources	-4		
4130 Offsets against gross budget authority and outlays (total)	-1,885		
4170 Outlays, net (mandatory)	-4		
4180 Budget authority, net (total)	39,684	40,193	40,322
4190 Outlays, net (total)	38,897	41,162	40,333

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	39,684	40,193	40,322
Outlays	38,897	41,162	40,333
Legislative proposal, subject to PAYGO:			
Budget Authority			2,000
Outlays			1,400
Total:			
Budget Authority	39,684	40,193	42,322
Outlays	38,897	41,162	41,733

The Defense Health Program (DHP) provides care to current and retired members of the Armed Forces, their family members, and other eligible beneficiaries. Beneficiaries may obtain care from the Military Department medical and dental facilities or the civilian health care network under the TRICARE program.

Accrual accounting for Medicare-eligible beneficiaries began in 2003, and the health care for these beneficiaries is funded by the Department of Defense Medicare-Eligible Retiree Health Care Fund. The DHP also manages Research and Development funds appropriated by Congress, which support medical research and health information management systems development.

The DHP and the Department of Veterans Affairs (VA) aim to improve the access, quality, and cost-effectiveness of health care provided by the VA and DOD. To this end, each Department contributes a minimum of \$15 million per year for joint healthcare incentives.

The requested appropriation for the Defense Health Program is \$40.5 billion.

Health care is provided in military facilities as follows:

	2024	2025	2026
Inpatient Facilities	46	46	46
Outpatient Clinics	555	570	570
Dental Clinics	113	109	109

The DHP is staffed by:

	2024	2025	2026
Civilian work years (thousands)	52	53	54
Military personnel (thousands)	73	73	73

The number of eligible beneficiaries of the Defense Health Program is estimated as follows:

Eligible Beneficiary Categories	2024	2025	2026
Active Duty (AD) Personnel	1,521,490	1,525,779	1,531,922

Active Duty Family Members	1,765,236	1,767,622	1,771,032
(Medicare Eligible AD Family Members)	(3,806)	(3,816)	(3,846)
Retirees	1,060,775	1,054,785	1,047,258
(Medicare Eligible Retirees)	(1,247,046)	(1,262,629)	(1,277,528)
Retiree Family Members and Survivors	2,507,451	2,499,729	2,490,693
(Medicare Eligible Retiree Family Members and Survivors)	(1,289,562)	(1,295,299)	(1,302,136)
(Medicare Eligible Other)	(2,802)	(2,802)	(2,802)
Total	9,398,168	9,412,461	9,427,217
(Total Medicare Eligible)	(2,543,216)	(2,564,546)	(2,586,312)

Object Classification (in millions of dollars)

Identification code 097–0130–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	4,969	4,938	5,011
11.5 Other personnel compensation	309	604	615
11.9 Total personnel compensation	5,278	5,542	5,626
12.1 Civilian personnel benefits	1,775	1,789	1,811
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	158	132	136
22.0 Transportation of things	15	12	2
23.1 Rental payments to GSA	3	24	
23.2 Rental payments to others	50	41	40
23.3 Communications, utilities, and miscellaneous charges	382	484	470
24.0 Printing and reproduction	17	20	32
25.1 Advisory and assistance services	1,047	405	739
25.2 Other services from non-Federal sources	599	509	743
25.3 Other goods and services from Federal sources	825	452	453
25.3 Other goods and services from Federal sources	45	34	36
25.3 Other goods and services from Federal sources	2	170	81
25.4 Operation and maintenance of facilities	1,384	1,124	2,436
25.5 Research and development contracts	664	376	235
25.6 Medical care	19,594	19,413	20,113
25.7 Operation and maintenance of equipment	2,286	1,877	1,956
25.8 Subsistence and support of persons	20	3	12
26.0 Supplies and materials	6,873	5,942	6,258
31.0 Equipment	681	951	924
32.0 Land and structures	15	18	17
41.0 Grants, subsidies, and contributions	1,836	1,037	356
42.0 Insurance claims and indemnities	10		
43.0 Interest and dividends	1	2	7
99.0 Direct obligations	43,561	40,358	42,484
99.0 Reimbursable obligations	1,399	5,652	86
99.9 Total new obligations, unexpired accounts	44,960	46,010	42,570

Employment Summary

Identification code 097–0130–0–1–051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	51,209	56,016	53,244
2001 Reimbursable civilian full-time equivalent employment	509	411	510

DEFENSE HEALTH PROGRAM
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097–0130–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operation and Maintenance			1,400
0900 Total new obligations, unexpired accounts (object class 25.6)			1,400
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			2,000
1930 Total budgetary resources available			2,000
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			600
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			1,400
3020 Outlays (gross)			-1,400
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			2,000

Outlays, gross:		
4100	Outlays from new mandatory authority	1,400
4180	Budget authority, net (total)	2,000
4190	Outlays, net (total)	1,400

THE DEPARTMENT OF DEFENSE ENVIRONMENTAL RESTORATION ACCOUNTS

ENVIRONMENTAL RESTORATION, ARMY

(INCLUDING TRANSFER OF FUNDS)

For the Department of the Army, \$148,070,000, to remain available until transferred: Provided, That the Secretary of the Army shall, upon determining that such funds are required for environmental restoration, reduction and recycling of hazardous waste, removal of unsafe buildings and debris of the Department of the Army, or for similar purposes, transfer the funds made available by this appropriation to other appropriations made available to the Department of the Army, to be merged with and to be available for the same purposes and for the same time period as the appropriations to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation to be merged with and to be available for the same purposes and for the same time period as this appropriation: Provided further, That amounts transferred back under the preceding proviso, and amounts credited to appropriations made under this heading pursuant to section 2703(e) of title 10, United States Code, are available until transferred under conditions set forth in the preceding provisos: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act.

ENVIRONMENTAL RESTORATION, NAVY

(INCLUDING TRANSFER OF FUNDS)

For the Department of the Navy, \$357,949,000, to remain available until transferred: Provided, That the Secretary of the Navy shall, upon determining that such funds are required for environmental restoration, reduction and recycling of hazardous waste, removal of unsafe buildings and debris of the Department of the Navy, or for similar purposes, transfer the funds made available by this appropriation to other appropriations made available to the Department of the Navy, to be merged with and to be available for the same purposes and for the same time period as the appropriations to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation to be merged with and to be available for the same purposes and for the same time period as this appropriation: Provided further, That amounts transferred back under the preceding proviso, and amounts credited to appropriations made under this heading pursuant to section 2703(e) of title 10, United States Code, are available until transferred under conditions set forth in the preceding provisos: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act.

ENVIRONMENTAL RESTORATION, AIR FORCE

(INCLUDING TRANSFER OF FUNDS)

For the Department of the Air Force, \$342,149,000, to remain available until transferred: Provided, That the Secretary of the Air Force shall, upon determining that such funds are required for environmental restoration, reduction and recycling of hazardous waste, removal of unsafe buildings and debris of the Department of the Air Force, or for similar purposes, transfer the funds made available by this appropriation to other appropriations made available to the Department of the Air Force, to be merged with and to be available for the same purposes and for the same time period as the appropriations to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation to be merged with and to be available for the same purposes and for the same time period as this appropriation: Provided further, That amounts transferred back under the preceding proviso, and amounts credited to appropriations made under this heading pursuant to section 2703(e) of title 10, United States Code, are available until transferred under conditions set forth in the preceding provisos: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act.

ENVIRONMENTAL RESTORATION, DEFENSE-WIDE

(INCLUDING TRANSFER OF FUNDS)

For the Department of Defense, \$8,885,000, to remain available until transferred: Provided, That the Secretary of Defense shall, upon determining that such funds are required for environmental restoration, reduction and recycling of hazardous waste, removal of unsafe buildings and debris of the Department of Defense, or for similar purposes, transfer the funds made available by this appropriation to other appropriations made available to the Department of Defense, to be merged with and to be available for the same purposes and for the same time period as the appropriations to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation to be merged with and to be available for the same purposes and for the same time period as this appropriation: Provided further, That amounts transferred back under the preceding proviso, and amounts credited to appropriations made under this heading pursuant to section 2703(e) of title 10, United States Code, are available until transferred under conditions set forth in the preceding provisos: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 097-0810-0-1-051		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Department of the Army	1	283	268
0002	Department of the Navy		344	344
0003	Department of the Air Force		331	320
0004	Defense-wide		9	
0900	Total new obligations, unexpired accounts	1	967	932
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	75	75	75
1010	Unobligated balance transfer to other accts [097-0100]	-4		
1020	Adjustment of unobligated bal brought forward, Oct 1	1		
1070	Unobligated balance (total)	72	75	75
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	1,046	967	857
1120	Appropriations transferred to other acct [097-0100]	-9		
1120	Appropriations transferred to other acct [057-3400]	-516		
1120	Appropriations transferred to other acct [021-2020]	-242		
1120	Appropriations transferred to other acct [017-1804]	-410		
1121	Appropriations transferred from other acct [097-0100]	2		
1121	Appropriations transferred from other acct [057-3400]	132		
1121	Appropriations transferred from other acct [021-2020]	1		
1160	Appropriation, discretionary (total)	4	967	857
1900	Budget authority (total)	4	967	857
1930	Total budgetary resources available	76	1,042	932
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	75	75	
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1			459
3010	New obligations, unexpired accounts	1	967	932
3020	Outlays (gross)	-1	-508	-696
3050	Unpaid obligations, end of year		459	695
Memorandum (non-add) entries:				
3100	Obligated balance, start of year			459
3200	Obligated balance, end of year		459	695
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	4	967	857
Outlays, gross:				
4010	Outlays from new discretionary authority		484	424
4011	Outlays from discretionary balances	1	24	272
4020	Outlays, gross (total)	1	508	696
4180	Budget authority, net (total)	4	967	857
4190	Outlays, net (total)	1	508	696

THE DEPARTMENT OF DEFENSE ENVIRONMENTAL RESTORATION ACCOUNTS—Continued

Object Classification (in millions of dollars)

Identification code 097–0810–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.2 Other services from non-Federal sources		5	3
25.7 Operation and maintenance of equipment		3	3
32.0 Land and structures	1	959	926
99.9 Total new obligations, unexpired accounts	1	967	932

ENVIRONMENTAL RESTORATION, FORMERLY USED DEFENSE SITES

(INCLUDING TRANSFER OF FUNDS)

For the Department of the Army, \$235,156,000, to remain available until transferred: Provided, That the Secretary of the Army shall, upon determining that such funds are required for environmental restoration, reduction and recycling of hazardous waste, removal of unsafe buildings and debris at sites formerly used by the Department of Defense, transfer the funds made available by this appropriation to other appropriations made available to the Department of the Army, to be merged with and to be available for the same purposes and for the same time period as the appropriations to which transferred: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back to this appropriation to be merged with and to be available for the same purposes and for the same time period as this appropriation: Provided further, That amounts transferred back under the preceding proviso, and amounts credited to appropriations made under this heading pursuant to section 2703(e) of title 10, United States Code, are available until transferred under conditions set forth in the preceding provisos: Provided further, That the transfer authority provided under this heading is in addition to any other transfer authority provided elsewhere in this Act.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 097–0811–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0005 DEFENSE-WIDE		236	234
0900 Total new obligations, unexpired accounts (object class 32.0)		236	234
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	26		
1010 Unobligated balance transfer to other accts [021–2020]	-26		
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	233	236	235
1120 Appropriations transferred to other acct [021–2020]	-233		
1160 Appropriation, discretionary (total)		236	235
1930 Total budgetary resources available		236	235
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			118
3010 New obligations, unexpired accounts		236	234
3020 Outlays (gross)		-118	-177
3050 Unpaid obligations, end of year		118	175
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			118
3200 Obligated balance, end of year		118	175
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross		236	235
Outlays, gross:			
4010 Outlays from new discretionary authority		118	118
4011 Outlays from discretionary balances			59
4020 Outlays, gross (total)		118	177
4180 Budget authority, net (total)		236	235
4190 Outlays, net (total)		118	177

The Defense Environmental Restoration Program (DERP) provides for the identification, investigation, and cleanup of contamination resulting from past DOD activities. The Department has 35,557 sites that have a remedy in place or a response completed, leaving 3,789 open sites at active and Base Realignment and Closure (BRAC) military installations and 1,576 open sites at Formerly Used Defense Sites (FUDS). For these remaining open sites, DOD is engaged in the cleanup process, including investigation to determine the extent of the contamination and the actual clean-up of the contamination, as appropriate.

The DERP is funded by five separate environmental restoration accounts, one for each military department, one for defense agencies and one for FUDS. The first four accounts, Army, Navy, Air Force and defense-wide environmental restoration accounts cover funding for active installations, and are shown separately from the FUDS program environmental restoration account, which funds environmental cleanup on properties no longer owned and/or used by DOD. These five accounts include restoration activities ranging from inventory to preliminary assessment, then to investigation and cleanup of contamination, and finally to closeout of a site. BRAC sites are funded separately under the BRAC account.

OVERSEAS HUMANITARIAN, DISASTER, AND CIVIC AID

For expenses relating to the Overseas Humanitarian, Disaster, and Civic Aid programs of the Department of Defense (consisting of the programs provided under sections 401, 402, 404, 407, 2557, and 2561 of title 10, United States Code), \$100,793,000, to remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 097–0819–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Humanitarian assistance	210	259	101
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	138	144	
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	143	115	101
1121 Appropriations transferred from other acct [097–0100]	83		
1160 Appropriation, discretionary (total)		226	115
1900 Budget authority (total)		226	115
1930 Total budgetary resources available		364	259
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-10		
1941 Unexpired unobligated balance, end of year	144		
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	935	471	348
3010 New obligations, unexpired accounts	210	259	101
3011 Obligations ("upward adjustments"), expired accounts	46		
3020 Outlays (gross)	-503	-382	-182
3041 Recoveries of prior year unpaid obligations, expired	-217		
3050 Unpaid obligations, end of year		471	348
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	935	471	348
3200 Obligated balance, end of year	471	348	267
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	226	115	101
Outlays, gross:			
4010 Outlays from new discretionary authority	12	48	42
4011 Outlays from discretionary balances	491	334	140
4020 Outlays, gross (total)	503	382	182
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-5		
4040 Offsets against gross budget authority and outlays (total)	-5		

4052	Additional offsets against gross budget authority only: Offsetting collections credited to expired accounts	5	.....	.....
4060	Additional offsets against budget authority only (total)	5	.....	.....
4070	Budget authority, net (discretionary)	226	115	101
4080	Outlays, net (discretionary)	498	382	182
4180	Budget authority, net (total)	226	115	101
4190	Outlays, net (total)	498	382	182

Object Classification (in millions of dollars)

Identification code 097—0819—0—1—051	2024 actual	2025 est.	2026 est.
Direct obligations:			
21.0 Travel and transportation of persons	5	6	6
22.0 Transportation of things	10	10	10
25.1 Advisory and assistance services .....	.....	14	14
25.2 Other services from non-Federal sources	52	77	24
25.3 Other goods and services from Federal sources .....	.....	9	9
25.6 Medical care .....	.....	24	5
26.0 Supplies and materials	47	19	9
31.0 Equipment	49	54	9
32.0 Land and structures	47	46	15
99.9 Total new obligations, unexpired accounts	210	259	101

COOPERATIVE THREAT REDUCTION ACCOUNT

For assistance, including assistance provided by contract or by grants, under programs and activities of the Department of Defense Cooperative Threat Reduction Program authorized under the Department of Defense Cooperative Threat Reduction Act, \$282,830,000, to remain available until September 30, 2028.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097—0134—0—1—051	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	1
Receipts:			
Current law:			
1130 Collections, Contributions to the Cooperative Threat Reduction Program	1	1
2000 Total: Balances and receipts	1	2
5099 Balance, end of year	1	2

Program and Financing (in millions of dollars)

Identification code 097—0134—0—1—051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 FSU Threat Reduction	277	357	329
0801 Reimbursable program activity	16	38	3
0900 Total new obligations, unexpired accounts	293	395	332
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	206	231	79
1001 Discretionary unobligated balance brought fwd, Oct 1	206	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	10	.....	.....
1021 Recoveries of prior year unpaid obligations	16	.....	.....
1070 Unobligated balance (total)	232	231	79
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	351	296	283
1131 Unobligated balance of appropriations permanently reduced	-74	-91	.....
1160 Appropriation, discretionary (total)	277	205	283
Spending authority from offsetting collections, discretionary:			
1700 Collected .....	.....	38	3
1701 Change in uncollected payments, Federal sources	15	.....	.....
1750 Spending auth from offsetting collections, disc (total)	15	38	3
1900 Budget authority (total)	292	243	286
1930 Total budgetary resources available	524	474	365
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	231	79	33

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	450	398	411
3001 Adjustments to unpaid obligations brought forward, Oct 1	-17	.....	.....
3010 New obligations, unexpired accounts	293	395	332
3011 Obligations ("upward adjustments"), expired accounts	1	.....	.....
3020 Outlays (gross)	-310	-382	-388
3040 Recoveries of prior year unpaid obligations, unexpired	-16	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-3	.....	.....
3050 Unpaid obligations, end of year	398	411	355
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-7	-16	-16
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-1	.....	.....
3070 Change in uncollected pymts, Fed sources, unexpired	-15	.....	.....
3071 Change in uncollected pymts, Fed sources, expired	7	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-16	-16	-16
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	425	382	395
3200 Obligated balance, end of year	382	395	339

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	292	243	286
Outlays, gross:			
4010 Outlays from new discretionary authority	30	132	133
4011 Outlays from discretionary balances	277	250	255
4020 Outlays, gross (total)	307	382	388
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-7	-38	-3
4040 Offsets against gross budget authority and outlays (total)	-7	-38	-3
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-15	.....	.....
4052 Offsetting collections credited to expired accounts	7	.....	.....
4060 Additional offsets against budget authority only (total)	-8	.....	.....
4070 Budget authority, net (discretionary)	277	205	283
4080 Outlays, net (discretionary)	300	344	385
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	3	.....	.....
4180 Budget authority, net (total)	277	205	283
4190 Outlays, net (total)	303	344	385

Object Classification (in millions of dollars)

Identification code 097—0134—0—1—051	2024 actual	2025 est.	2026 est.
Direct obligations:			
21.0 Travel and transportation of persons	3	6	2
23.3 Communications, utilities, and miscellaneous charges	1	.....	.....
25.1 Advisory and assistance services	90	60	53
25.2 Other services from non-Federal sources	43	103	110
25.3 Other goods and services from Federal sources	49	78	78
25.5 Research and development contracts	2	1	2
25.7 Operation and maintenance of equipment .....	.....	6	5
26.0 Supplies and materials	22	34	26
31.0 Equipment	6	4	8
32.0 Land and structures	19	30	40
41.0 Grants, subsidies, and contributions	42	35	5
99.0 Direct obligations	277	357	329
99.0 Reimbursable obligations	16	38	3
99.9 Total new obligations, unexpired accounts	293	395	332

AFGHANISTAN SECURITY FORCES FUND**Program and Financing** (in millions of dollars)

Identification code 021—2091—0—1—051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0004 Afghan National Army	5	.....	.....
0005 Ministry of Defense	14	.....	.....
0799 Total direct obligations	19	.....	.....
0900 Total new obligations, unexpired accounts (object class 25.3)	19	.....	.....

AFGHANISTAN SECURITY FORCES FUND—Continued
Program and Financing—Continued

Identification code 021–2091–0–1–051	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	142	128	48
1021 Recoveries of prior year unpaid obligations	5	.....	.....
1070 Unobligated balance (total)	147	128	48
Budget authority:			
Appropriations, discretionary:			
1131 Unobligated balance of appropriations permanently reduced .....	.....	-80	.....
1900 Budget authority (total) .....	.....	-80	.....
1930 Total budgetary resources available	147	48	48
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	128	48	48
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	217	195	156
3010 New obligations, unexpired accounts	19	.....	.....
3011 Obligations ("upward adjustments"), expired accounts	377	.....	.....
3020 Outlays (gross)	-21	-39	-115
3040 Recoveries of prior year unpaid obligations, unexpired	-5	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-392	.....	.....
3050 Unpaid obligations, end of year	195	156	41
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	217	195	156
3200 Obligated balance, end of year	195	156	41
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross .....	.....	-80	.....
Outlays, gross:			
4010 Outlays from new discretionary authority .....	.....	-80	.....
4011 Outlays from discretionary balances	21	119	115
4020 Outlays, gross (total)	21	39	115
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-338	.....	.....
4040 Offsets against gross budget authority and outlays (total)	-338	.....	.....
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	338	.....	.....
4060 Additional offsets against budget authority only (total)	338	.....	.....
4070 Budget authority, net (discretionary) .....	.....	-80	.....
4080 Outlays, net (discretionary)	-317	39	115
4180 Budget authority, net (total) .....	.....	-80	.....
4190 Outlays, net (total)	-317	39	115

COUNTER-ISIS TRAIN AND EQUIP FUND

For the "Counter-Islamic State of Iraq and Syria Train and Equip Fund", \$357,516,000, to remain available until September 30, 2027: Provided, That such funds shall be available to the Secretary of Defense in coordination with the Secretary of State, to provide assistance, including training; equipment; logistics support, supplies, and services; stipends; infrastructure repair and renovation; construction for facility fortification and humane treatment; and sustainment, to foreign security forces, irregular forces, groups, or individuals participating, or preparing to participate in activities to counter the Islamic State of Iraq and Syria, and their affiliated or associated groups: Provided further, That amounts made available under this heading shall be available to provide assistance only for activities in a country designated by the Secretary of Defense, in coordination with the Secretary of State, as having a security mission to counter the Islamic State of Iraq and Syria, and following written notification to the congressional defense committees of such designation: Provided further, That the Secretary of Defense shall ensure that prior to providing assistance to elements of any forces or individuals, such elements or individuals are appropriately vetted, including at a minimum, assessing such elements for associations with terrorist groups or groups associated with the Government of Iran; and receiving commitments from such elements to promote respect for human rights and the rule of law: Provided further, That the Secretary of Defense may accept and retain contributions, including assistance in-kind, from foreign governments, including the Government of Iraq and other entities, to carry out assistance author-

ized under this heading: Provided further, That contributions of funds for the purposes provided herein from any foreign government or other entity may be credited to this Fund, to remain available until expended, and used for such purposes: Provided further, That the Secretary of Defense shall prioritize such contributions when providing any assistance for construction for facility fortification: Provided further, That the Secretary of Defense may waive a provision of law relating to the acquisition of items and support services or sections 40 and 40A of the Arms Export Control Act (22 U.S.C. 2780 and 2785) if the Secretary determines that such provision of law would prohibit, restrict, delay or otherwise limit the provision of such assistance and a notice of and justification for such waiver is submitted to the congressional defense committees, the Committees on Appropriations and Foreign Relations of the Senate and the Committees on Appropriations and Foreign Affairs of the House of Representatives: Provided further, That the United States may accept equipment procured using funds provided under this heading that was transferred to security forces, irregular forces, or groups participating, or preparing to participate in activities to counter the Islamic State of Iraq and Syria and returned by such forces or groups to the United States, and such equipment may be treated as stocks of the Department of Defense upon written notification to the congressional defense committees: Provided further, That equipment procured using funds provided under this heading, or under the heading, "Iraq Train and Equip Fund" in prior Acts, and not yet transferred to security forces, irregular forces, or groups participating, or preparing to participate in activities to counter the Islamic State of Iraq and Syria may be treated as stocks of the Department of Defense when determined by the Secretary to no longer be required for transfer to such forces or groups and upon written notification to the congressional defense committees: Provided further, That the Secretary of Defense shall provide quarterly reports to the congressional defense committees on the use of funds provided under this heading, including, but not limited to, the number of individuals trained, the nature and scope of support and sustainment provided to each group or individual, the area of operations for each group, and the contributions of other countries, groups, or individuals.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 021–2099–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Counter-Islamic State of Iraq and Syria Train and Equip	243	450	450
0799 Total direct obligations	243	450	450
0900 Total new obligations, unexpired accounts (object class 25.2)	243	450	450
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	205	270	299
1021 Recoveries of prior year unpaid obligations	8	.....	.....
1070 Unobligated balance (total)	213	270	299
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	398	529	358
1131 Unobligated balance of appropriations permanently reduced	-50	-50	.....
1160 Appropriation, discretionary (total)	348	479	358
1900 Budget authority (total)	348	479	358
1930 Total budgetary resources available	561	749	657
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-48	.....	.....
1941 Unexpired unobligated balance, end of year	270	299	207
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	461	399	396
3010 New obligations, unexpired accounts	243	450	450
3011 Obligations ("upward adjustments"), expired accounts	82	.....	.....
3020 Outlays (gross)	-350	-453	-419
3040 Recoveries of prior year unpaid obligations, unexpired	-8	.....	.....
3041 Recoveries of prior year unpaid obligations, expired	-29	.....	.....
3050 Unpaid obligations, end of year	399	396	427
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	461	399	396
3200 Obligated balance, end of year	399	396	427
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	348	479	358

Outlays, gross:				
4010	Outlays from new discretionary authority	96	72	
4011	Outlays from discretionary balances	350	357	347
4020	Outlays, gross (total)	350	453	419
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources	-67		
4040	Offsets against gross budget authority and outlays (total)	-67		
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	67		
4070	Budget authority, net (discretionary)	348	479	358
4080	Outlays, net (discretionary)	283	453	419
4180	Budget authority, net (total)	348	479	358
4190	Outlays, net (total)	283	453	419

DEPARTMENT OF DEFENSE ACQUISITION WORKFORCE DEVELOPMENT ACCOUNT

For the Department of Defense Acquisition Workforce Development Account,
\$45,346,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 097-0111-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Defense Acquisition Workforce Development	65	56	45
Budgetary resources:			
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	65	56	45
1900 Budget authority (total)	65	56	45
1930 Total budgetary resources available	65	56	45
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	118	86	49
3010 New obligations, unexpired accounts	65	56	45
3011 Obligations ("upward adjustments"), expired accounts	6		
3020 Outlays (gross)	-92	-93	-57
3041 Recoveries of prior year unpaid obligations, expired	-11		
3050 Unpaid obligations, end of year	86	49	37
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	118	86	49
3200 Obligated balance, end of year	86	49	37
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	65	56	45
Outlays, gross:			
4010 Outlays from new discretionary authority	24	28	22
4011 Outlays from discretionary balances	68	65	35
4020 Outlays, gross (total)	92	93	57
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-2		
4033 Non-Federal sources	-4		
4040 Offsets against gross budget authority and outlays (total)	-6		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	6		
4060 Additional offsets against budget authority only (total)	6		
4070 Budget authority, net (discretionary)	65	56	45
4080 Outlays, net (discretionary)	86	93	57
4180 Budget authority, net (total)	65	56	45
4190 Outlays, net (total)	86	93	57

The Defense Acquisition Workforce Development Account provides funding for the Department of Defense acquisition workforce to ensure it has the capacity, in both personnel and skills, needed to properly perform its mission, provide appropriate oversight of contractor performance, and ensure the Department receives the best value for the expenditure of public resources.

Object Classification (in millions of dollars)

Identification code 097-0111-0-1-051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	1	4	2
11.3 Other than full-time permanent	1		
11.9 Total personnel compensation	2	4	2
12.1 Civilian personnel benefits		1	
21.0 Travel and transportation of persons	10	4	3
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	31	24	17
25.2 Other services from non-Federal sources	5	11	11
25.3 Other goods and services from Federal sources	1	8	8
25.7 Operation and maintenance of equipment	14	2	2
31.0 Equipment	1	1	1
99.9 Total new obligations, unexpired accounts	65	56	45

Employment Summary

Identification code 097-0111-0-1-051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	41	46	36

EMERGENCY RESPONSE FUND

Program and Financing (in millions of dollars)

Identification code 097-0833-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0004 Increased Worldwide Posture	2		
0900 Total new obligations, unexpired accounts (object class 25.3)	2		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	230	228	228
1930 Total budgetary resources available	230	228	228
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	228	228	228
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	12	14	14
3010 New obligations, unexpired accounts	2		
3020 Outlays (gross)			-13
3050 Unpaid obligations, end of year	14	14	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	12	14	14
3200 Obligated balance, end of year	14	14	1
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances			13
4180 Budget authority, net (total)			
4190 Outlays, net (total)			13

EMERGENCY RESPONSE

Program and Financing (in millions of dollars)

Identification code 097-4965-0-4-051	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	11	11	11
1930 Total budgetary resources available	11	11	11
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	11	11	11
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	3	1

EMERGENCY RESPONSE—Continued
Program and Financing—Continued

Identification code 097-4965-0-4-051	2024 actual	2025 est.	2026 est.
3020 Outlays (gross)		-2	-1
3050 Unpaid obligations, end of year	3	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	3	1
3200 Obligated balance, end of year	3	1	
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances		2	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)		2	1

ALLIED CONTRIBUTIONS AND COOPERATION ACCOUNT

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097-9927-0-2-051	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	10	10	10
Receipts:			
Current law:			
1130 Contributions for Burdensharing and Other Cooperative Activities (Kuwait)	136	84	86
1130 Contributions for Burdensharing and Other Cooperative Activities (Japan)	190	194	198
1130 Contributions for Burdensharing and Other Cooperative Activities (So. Korea)	463	473	483
1130 Contributions for Burdensharing and Other Cooperative Activities (Qatar)	450	450	300
1199 Total current law receipts	1,239	1,201	1,067
1999 Total receipts	1,239	1,201	1,067
2000 Total: Balances and receipts	1,249	1,211	1,077
Appropriations:			
Current law:			
2101 Allied Contributions and Cooperation Account	-1,239	-1,201	-1,067
5099 Balance, end of year	10	10	10

Program and Financing (in millions of dollars)

Identification code 097-9927-0-2-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 Direct program activity	806	1,134	1,157
0900 Total new obligations, unexpired accounts (object class 26.0)	806	1,134	1,157
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,096	1,529	1,596
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1,239	1,201	1,067
1930 Total budgetary resources available	2,335	2,730	2,663
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,529	1,596	1,506
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	4	
3010 New obligations, unexpired accounts	806	1,134	1,157
3020 Outlays (gross)	-804	-1,138	-1,064
3050 Unpaid obligations, end of year	4		93
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	4	
3200 Obligated balance, end of year	4		93
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	1,239	1,201	1,067
Outlays, gross:			
4100 Outlays from new mandatory authority	294	721	630

4101 Outlays from mandatory balances	510	417	434
4110 Outlays, gross (total)	804	1,138	1,064
4180 Budget authority, net (total)	1,239	1,201	1,067
4190 Outlays, net (total)	804	1,138	1,064

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	9	9	1,597
5001 Total investments, EOY: Federal securities: Par value	9	1,597	1,507

Cash contributions from foreign countries, international organizations, and individuals are deposited into this account for DOD costs such as compensation of local national employees, military construction, and supplies and services. Contributions are used to offset costs of DOD's overseas presence.

MISCELLANEOUS SPECIAL FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097-9922-0-2-051	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	1	1	2
Receipts:			
Current law:			
1120 Restoration of the Rocky Mountain Arsenal, Army	1	2	2
1130 Proceeds from the Transfer or Disposition of Commissary Facilities		1	1
1199 Total current law receipts	1	3	3
1999 Total receipts	1	3	3
2000 Total: Balances and receipts	2	4	5
Appropriations:			
Current law:			
2101 Miscellaneous Special Funds	-1	-2	-2
2103 Miscellaneous Special Funds	-1	-1	-1
2132 Miscellaneous Special Funds	1	1	1
2199 Total current law appropriations	-1	-2	-2
2999 Total appropriations	-1	-2	-2
5099 Balance, end of year	1	2	3

Program and Financing (in millions of dollars)

Identification code 097-9922-0-2-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 Miscellaneous special funds	6	1	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	17	13	14
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	18	13	14
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1	2	2
1203 Appropriation (previously unavailable)(special or trust)	1	1	1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced	-1	-1	-1
1260 Appropriations, mandatory (total)	1	2	2
1900 Budget authority (total)	1	2	2
1930 Total budgetary resources available	19	15	16
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	13	14	12
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2	5	
3010 New obligations, unexpired accounts	6	1	4
3020 Outlays (gross)	-2	-6	-4
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	5		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2	5	
3200 Obligated balance, end of year	5		

Budget authority and outlays, net:			
Mandatory:			
4090	Budget authority, gross	1	2
Outlays, gross:			
4100	Outlays from new mandatory authority	1	1
4101	Outlays from mandatory balances	2	5
4110	Outlays, gross (total)	2	6
4180	Budget authority, net (total)	1	2
4190	Outlays, net (total)	2	6

Object Classification (in millions of dollars)

Identification code 097-9922-0-2-051	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.4	Operation and maintenance of facilities	1	4
32.0	Land and structures	6	
99.9	Total new obligations, unexpired accounts	6	1

DISPOSAL OF DEPARTMENT OF DEFENSE REAL PROPERTY

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097-5188-0-2-051	2024 actual	2025 est.	2026 est.
0100	Balance, start of year		
Receipts:			
Current law:			
1130	Disposal of Department of Defense Real Property	8	7
2000	Total: Balances and receipts	8	7
Appropriations:			
Current law:			
2101	Disposal of Department of Defense Real Property	-8	-7
5099	Balance, end of year		

Program and Financing (in millions of dollars)

Identification code 097-5188-0-2-051	2024 actual	2025 est.	2026 est.
0010	Obligations by program activity:		
	Concept Obligations	4	9
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	82	86
Budget authority:			
Appropriations, discretionary:			
1101	Appropriation (special or trust)	8	7
1900	Budget authority (total)	8	7
1930	Total budgetary resources available	90	93
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	86	84

Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	8	10
3010	New obligations, unexpired accounts	4	9
3020	Outlays (gross)	-2	-12
3050	Unpaid obligations, end of year	10	7
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-3
3090	Uncollected pymts, Fed sources, end of year	-3	-3
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	5	7
3200	Obligated balance, end of year	7	4

Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross	8	7
Outlays, gross:			
4010	Outlays from new discretionary authority		5
4011	Outlays from discretionary balances	2	7
4020	Outlays, gross (total)	2	12
4180	Budget authority, net (total)	8	7
4190	Outlays, net (total)	2	12

Receipts from the disposal of DOD real property are applied to real property maintenance and environmental efforts at DOD installations.

Object Classification (in millions of dollars)

Identification code 097-5188-0-2-051	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.3	Other goods and services from Federal sources	1	
25.4	Operation and maintenance of facilities	3	9
99.9	Total new obligations, unexpired accounts	4	9

LEASE OF DEPARTMENT OF DEFENSE REAL PROPERTY

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097-5189-0-2-051	2024 actual	2025 est.	2026 est.
0100	Balance, start of year		
Receipts:			
Current law:			
1130	Lease of Department of Defense Real Property	30	34
2000	Total: Balances and receipts	30	34
Appropriations:			
Current law:			
2101	Lease of Department of Defense Real Property	-30	-34
5099	Balance, end of year		

Program and Financing (in millions of dollars)

Identification code 097-5189-0-2-051	2024 actual	2025 est.	2026 est.
0010	Obligations by program activity:		
	Concept Obligations	22	25
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	244	253
1033	Recoveries of prior year paid obligations	1	
1070	Unobligated balance (total)	245	253
Budget authority:			
Appropriations, discretionary:			
1101	Appropriation (special or trust)	30	34
1900	Budget authority (total)	30	34
1930	Total budgetary resources available	275	287
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	253	262

Change in obligated balance:

Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	31	36
3010	New obligations, unexpired accounts	22	25
3020	Outlays (gross)	-17	-39
3050	Unpaid obligations, end of year	36	22
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	31	36
3200	Obligated balance, end of year	36	22

Budget authority and outlays, net:

Discretionary:			
4000	Budget authority, gross	30	34
Outlays, gross:			
4010	Outlays from new discretionary authority		20
4011	Outlays from discretionary balances	17	19
4020	Outlays, gross (total)	17	39
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033	Non-Federal sources	-1	
4040	Offsets against gross budget authority and outlays (total)	-1	
Additional offsets against gross budget authority only:			
4053	Recoveries of prior year paid obligations, unexpired accounts	1	
4060	Additional offsets against budget authority only (total)	1	
4070	Budget authority, net (discretionary)	30	34
4080	Outlays, net (discretionary)	16	39
4180	Budget authority, net (total)	30	34

LEASE OF DEPARTMENT OF DEFENSE REAL PROPERTY—Continued

Program and Financing—Continued

Identification code 097–5189–0–2–051	2024 actual	2025 est.	2026 est.
4190 Outlays, net (total)	16	39	45

Receipts from the lease of DOD real property are applied to real property maintenance and environmental efforts at DOD installations. Receipts are available for maintenance, protection, alteration, repair, improvement, restoration of property or facilities, construction or acquisition of new facilities, lease of facilities, and facilities operation support.

Object Classification (in millions of dollars)

Identification code 097–5189–0–2–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
23.2 Rental payments to others	2		
23.3 Communications, utilities, and miscellaneous charges	1		
25.4 Operation and maintenance of facilities	12	25	25
25.7 Operation and maintenance of equipment	1		
31.0 Equipment	1		
32.0 Land and structures	5		
99.9 Total new obligations, unexpired accounts	22	25	25

OVERSEAS MILITARY FACILITY INVESTMENT RECOVERY

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–5193–0–2–051	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	2	2	2
2000 Total: Balances and receipts	2	2	2
5099 Balance, end of year	2	2	2

Program and Financing (in millions of dollars)

Identification code 097–5193–0–2–051	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

MUTUALLY BENEFICIAL ACTIVITIES

Program and Financing (in millions of dollars)

Identification code 097–5613–0–2–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 Direct program activity	6		
0900 Total new obligations, unexpired accounts (object class 26.0)	6		

Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	24	18	18
1930 Total budgetary resources available	24	18	18
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	18	18	18

Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	6		
3020 Outlays (gross)	-6		

Budget authority and outlays, net:

Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	6		
4180 Budget authority, net (total)			
4190 Outlays, net (total)	6		

Section 2807 of Public Law 114–328 (National Defense Authorization Act for Fiscal Year 2017) extended temporary authority for acceptance and use of contributions for certain construction, maintenance, and repair projects mutually beneficial to the Department of Defense and Kuwait military forces.

DEPARTMENT OF DEFENSE WORLD WAR II COMMEMORATION FUND

Program and Financing (in millions of dollars)

Identification code 017–5630–0–2–051	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1001 Discretionary unobligated balance brought fwd, Oct 1	1		
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

DEPARTMENT OF DEFENSE VIETNAM WAR COMMEMORATION FUND

Program and Financing (in millions of dollars)

Identification code 097–5750–0–2–051	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1	1	1
1930 Total budgetary resources available	1	1	1
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1	1	1

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	
3020 Outlays (gross)		-1	
3050 Unpaid obligations, end of year	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	
3200 Obligated balance, end of year	1		

Budget authority and outlays, net:

Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances		1	
4180 Budget authority, net (total)			
4190 Outlays, net (total)		1	

SUPPORT OF ATHLETIC PROGRAMS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 057–5616–0–2–051	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			1
Receipts:			
Current law:			
1130 Proceeds, Support of Athletic Programs	6	1	1
2000 Total: Balances and receipts	6	1	2
Appropriations:			
Current law:			
2101 Support of Athletic Programs	-6		
5099 Balance, end of year		1	2

Program and Financing (in millions of dollars)

Identification code 057–5616–0–2–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 Direct program activity	1	2	2
0900 Total new obligations, unexpired accounts (object class 26.0)	1	2	2
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	16	21	19
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	6	.....	.....
1900 Budget authority (total)	6	.....	.....
1930 Total budgetary resources available	22	21	19
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	21	19	17
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	3	.....	1
3010 New obligations, unexpired accounts	1	2	2
3020 Outlays (gross)	-4	-1	.....
3050 Unpaid obligations, end of year .....	.....	1	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	3	.....	1
3200 Obligated balance, end of year .....	.....	1	3
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	6	.....	.....
Outlays, gross:			
4101 Outlays from mandatory balances	4	1	.....
4180 Budget authority, net (total)	6	.....	.....
4190 Outlays, net (total)	4	1	.....

INTERNATIONAL RECONSTRUCTION AND OTHER ASSISTANCE**Federal Funds**

IRAQ RELIEF AND RECONSTRUCTION FUND, ARMY

Program and Financing (in millions of dollars)

Identification code 021–2089–0–1–151	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity	1	.....	.....
0900 Total new obligations, unexpired accounts (object class 25.2)	1	.....	.....
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3	2	2
1930 Total budgetary resources available	3	2	2
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	2	2	2
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts	1	.....	.....
3020 Outlays (gross)	-1	.....	.....
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	1	.....	.....
4180 Budget authority, net (total) .....	.....	.....	.....
4190 Outlays, net (total)	1	.....	.....

PROCUREMENT

Appropriations in this title support the acquisition of aircraft, ships, combat and support vehicles, satellites and their launch vehicles, weapons, munitions, and all capital equipment. Procurement funding also covers

initial spares and support, as well as the modification of existing equipment. Procurement related to ground forces includes wheeled and tracked vehicles, aircraft, ammunition, and equipment necessary to fulfill inventory requirements based on force size and expected mission demands. Similarly, naval procurement covers ships, ship-related equipment, aircraft, munitions, tactical and ballistic missile systems, and the Marine Corps' air and ground assets, as well as other operational sustainment needs. For the Air Force, procurement encompasses a wide range of mission-critical items, such as aircraft, munitions, tactical and ballistic missile systems, surveillance platforms, space assets managed by the U.S. Space Force, and various mission support equipment. Additionally, procurement funds support missile defense and cyberspace operations.

Resources provided under the Procurement title are essential to achieving the Department's annual objectives, which focus on enhancing readiness and sustainability, modernizing the force for emerging missions, and streamlining processes and organizational structures. Performance targets aligned with these objectives contribute to the Department's efforts to address force management and operational risks, future challenges, and institutional vulnerabilities.

To maintain production continuity throughout the lifecycle of acquisition programs, major systems in production are typically funded annually. In certain cases, multiyear contracts are implemented to promote production stability and achieve cost efficiencies. Procurement funds are available for obligation for a three-year period, starting on the first day of the applicable fiscal year.

The administration assumes enactment of a reconciliation bill later this year that will include resources for defense. Of those resources, the Administration assumes \$51.9 billion for procurement programs in FY 2026.

Federal Funds

AIRCRAFT PROCUREMENT, ARMY

For construction, procurement, production, modification, and modernization of aircraft, equipment, including ordnance, ground handling equipment, spare parts, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$3,045,199,000, to remain available for obligation until September 30, 2028, of which \$246,390,000 shall be available for the Army National Guard and the Army Reserve.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 021–2031–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Aircraft	2,748	2,160	1,749
0002 Modification of aircraft	619	432	341
0004 Support equipment and facilities	674	441	451
0006 Agile Portfolio Management .....	.....	.....	502
0799 Total direct obligations	4,041	3,033	3,043
0801 Reimbursable program activity	126	569	500
0899 Total reimbursable obligations	126	569	500
0900 Total new obligations, unexpired accounts	4,167	3,602	3,543
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,889	1,332	1,680
1001 Discretionary unobligated balance brought fwd, Oct 1	1,889	.....	.....
1010 Unobligated balance transfer to other accts [097–9999]	-1	.....	.....
1010 Unobligated balance transfer to other accts [097–0300]	-2	.....	.....
1010 Unobligated balance transfer to other accts [011–5512]	-1	.....	.....
1020 Adjustment of unobligated bal brought forward, Oct 1	2	.....	.....
1021 Recoveries of prior year unpaid obligations	149	.....	.....

AIRCRAFT PROCUREMENT, ARMY—Continued
Program and Financing—Continued

Identification code 021–2031–0–1–051	2024 actual	2025 est.	2026 est.
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	2,037	1,332	1,680
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	3,288	3,473	3,045
1121 Appropriations transferred from other acct [017–1319]	5		
1121 Appropriations transferred from other acct [021–2035]	3		
1121 Appropriations transferred from other acct [097–0390]	2		
1121 Appropriations transferred from other acct [021–2040]	21		
1131 Unobligated balance of appropriations permanently reduced	-3	-25	
1160 Appropriation, discretionary (total)	3,316	3,448	3,045
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011–5512]	2	2	5
Spending authority from offsetting collections, discretionary:			
1700 Collected	127	500	500
1701 Change in uncollected payments, Federal sources	17		
1750 Spending auth from offsetting collections, disc (total)	144	500	500
1900 Budget authority (total)	3,462	3,950	3,550
1930 Total budgetary resources available	5,499	5,282	5,230
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,332	1,680	1,687
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,088	5,737	5,319
3001 Adjustments to unpaid obligations brought forward, Oct 1	-2		
3010 New obligations, unexpired accounts	4,167	3,602	3,543
3011 Obligations ("upward adjustments"), expired accounts	358		
3020 Outlays (gross)	-3,426	-4,020	-4,323
3040 Recoveries of prior year unpaid obligations, unexpired	-149		
3041 Recoveries of prior year unpaid obligations, expired	-299		
3050 Unpaid obligations, end of year	5,737	5,319	4,539
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-127	-139	-139
3070 Change in uncollected pymts, Fed sources, unexpired	-17		
3071 Change in uncollected pymts, Fed sources, expired	5		
3090 Uncollected pymts, Fed sources, end of year	-139	-139	-139
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4,959	5,598	5,180
3200 Obligated balance, end of year	5,598	5,180	4,400
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	3,460	3,948	3,545
Outlays, gross:			
4010 Outlays from new discretionary authority	454	948	896
4011 Outlays from discretionary balances	2,943	3,072	3,425
4020 Outlays, gross (total)	3,397	4,020	4,321
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-39	-500	-500
4033 Non-Federal sources	-129		
4040 Offsets against gross budget authority and outlays (total)	-168	-500	-500
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-17		
4052 Offsetting collections credited to expired accounts	40		
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4060 Additional offsets against budget authority only (total)	24		
4070 Budget authority, net (discretionary)	3,316	3,448	3,045
4080 Outlays, net (discretionary)	3,229	3,520	3,821
Mandatory:			
4090 Budget authority, gross	2	2	5
Outlays, gross:			
4100 Outlays from new mandatory authority	1		1
4101 Outlays from mandatory balances	28		1
4110 Outlays, gross (total)	29		2
4180 Budget authority, net (total)	3,318	3,450	3,050
4190 Outlays, net (total)	3,258	3,520	3,823

Object Classification (in millions of dollars)

Identification code 021–2031–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
21.0 Travel and transportation of persons	1	1	1
25.1 Advisory and assistance services	85	85	85
25.2 Other services from non-Federal sources	134	134	134
25.3 Other goods and services from Federal sources	55	23	2
25.4 Operation and maintenance of facilities	1	1	1
25.7 Operation and maintenance of equipment	82	82	82
26.0 Supplies and materials	18	58	60
31.0 Equipment	3,665	2,649	2,678
99.0 Direct obligations	4,041	3,033	3,043
99.0 Reimbursable obligations	126	569	500
99.9 Total new obligations, unexpired accounts	4,167	3,602	3,543

MISSILE PROCUREMENT, ARMY

For construction, procurement, production, modification, and modernization of missiles, equipment, including ordnance, ground handling equipment, spare parts, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$6,948,889,000, to remain available for obligation until September 30, 2028, of which \$686,171,000 shall be available for the Army National Guard and the Army Reserve.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 021–2032–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Other missiles	5,878	8,896	7,267
0003 Modification of missiles	840	234	1,349
0004 Spares and repair parts	6		6
0005 Support equipment and facilities	16	2	12
0006 Agile Profile Management			63
0799 Total direct obligations	6,740	9,132	8,697
0801 Reimbursable program activity	519	1,286	1,500
0900 Total new obligations, unexpired accounts	7,259	10,418	10,197
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,580	5,875	2,195
1010 Unobligated balance transfer to other accts [097–0100]	-38		
1011 Unobligated balance transfer from other acct [097–0100]	1,163		
1011 Unobligated balance transfer from other acct [021–2040]	16		
1021 Recoveries of prior year unpaid obligations	372		
1070 Unobligated balance (total)	4,093	5,875	2,195
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7,365	5,998	6,949
1120 Appropriations transferred to other acct [021–2034]	-414		
1120 Appropriations transferred to other acct [021–2020]	-45		
1120 Appropriations transferred to other acct [017–1109]	-70		
1121 Appropriations transferred from other acct [097–0100]	1,192		
1131 Unobligated balance of appropriations permanently reduced	-3		
1160 Appropriation, discretionary (total)	8,025	5,998	6,949
Spending authority from offsetting collections, discretionary:			
1700 Collected	217	740	1,500
1701 Change in uncollected payments, Federal sources	847		
1750 Spending auth from offsetting collections, disc (total)	1,064	740	1,500
1900 Budget authority (total)	9,089	6,738	8,449
1930 Total budgetary resources available	13,182	12,613	10,644
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-48		
1941 Unexpired unobligated balance, end of year	5,875	2,195	447

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	14,351	15,778
3010	New obligations, unexpired accounts	7,259	10,418
3011	Obligations ("upward adjustments"), expired accounts	47	
3020	Outlays (gross)	-5,429	-6,477
3040	Recoveries of prior year unpaid obligations, unexpired	-372	
3041	Recoveries of prior year unpaid obligations, expired	-78	
3050	Unpaid obligations, end of year	15,778	19,719
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-707	-1,438
3070	Change in uncollected pymts, Fed sources, unexpired	-847	
3071	Change in uncollected pymts, Fed sources, expired	116	
3090	Uncollected pymts, Fed sources, end of year	-1,438	-1,438
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	13,644	14,340
3200	Obligated balance, end of year	14,340	18,281
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	9,089	6,738
Outlays, gross:			
4010	Outlays from new discretionary authority	261	980
4011	Outlays from discretionary balances	5,168	5,497
4020	Outlays, gross (total)	5,429	6,477
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-297	-740
4033	Non-Federal sources	-64	
4040	Offsets against gross budget authority and outlays (total)	-361	-740
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-847	
4052	Offsetting collections credited to expired accounts	144	
4060	Additional offsets against budget authority only (total)	-703	
4070	Budget authority, net (discretionary)	8,025	5,998
4080	Outlays, net (discretionary)	5,068	5,737
4180	Budget authority, net (total)	8,025	5,998
4190	Outlays, net (total)	5,068	5,737

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	8,025	5,998	6,949
Outlays	5,068	5,737	7,084
Legislative proposal, subject to PAYGO:			
Budget Authority			1,599
Outlays			64
Total:			
Budget Authority	8,025	5,998	8,548
Outlays	5,068	5,737	7,148

Object Classification (in millions of dollars)

Identification code 021–2032–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	39	39	39
25.3 Other goods and services from Federal sources	50	30	17
26.0 Supplies and materials	10	3	3
31.0 Equipment	6,641	9,060	8,638
99.0 Direct obligations	6,740	9,132	8,697
99.0 Reimbursable obligations	519	1,286	1,500
99.9 Total new obligations, unexpired accounts	7,259	10,418	10,197

MISSILE PROCUREMENT, ARMY
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021–2032–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Other Missiles			64
0900 Total new obligations, unexpired accounts (object class 31.0)			64

Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			1,599
1930 Total budgetary resources available			1,599
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			1,535
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			64
3020 Outlays (gross)			-64
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			1,599
Outlays, gross:			
4100 Outlays from new mandatory authority			64
4180 Budget authority, net (total)			1,599
4190 Outlays, net (total)			64

PROCUREMENT OF WEAPONS AND TRACKED COMBAT VEHICLES, ARMY

For construction, procurement, production, and modification of weapons and tracked combat vehicles, equipment, including ordnance, spare parts, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$2,886,534,000, to remain available for obligation until September 30, 2028, of which \$410,991,000 shall be available for the Army National Guard and the Army Reserve.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 021–2033–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Tracked combat vehicles	6,419	4,573	3,299
0002 Weapons and other combat vehicles	573	398	484
0799 Total direct obligations	6,992	4,971	3,783
0801 Reimbursable program activity	31	19	10
0900 Total new obligations, unexpired accounts	7,023	4,990	3,793
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,692	4,174	2,888
1010 Unobligated balance transfer to other accts [097–0100]	-488		
1010 Unobligated balance transfer to other accts [097–0300]	-8		
1011 Unobligated balance transfer from other acct [097–0100]	210		
1021 Recoveries of prior year unpaid obligations	202		
1070 Unobligated balance (total)	4,608	4,174	2,888
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation (total)	4,244	3,689	2,887
1121 Appropriations transferred from other acct [097–0100]	2,431		
1131 Unobligated balance of appropriations permanently reduced	-12		
1160 Appropriation, discretionary (total)	6,663	3,689	2,887
Spending authority from offsetting collections, discretionary:			
1700 Collected	27	15	10
1701 Change in uncollected payments, Federal sources	1		
1750 Spending auth from offsetting collections, disc (total)	28	15	10
1900 Budget authority (total)	6,691	3,704	2,897
1930 Total budgetary resources available	11,299	7,878	5,785
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-102		
1941 Unexpired unobligated balance, end of year	4,174	2,888	1,992
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9,089	11,033	11,109
3010 New obligations, unexpired accounts	7,023	4,990	3,793

PROCUREMENT OF WEAPONS AND TRACKED COMBAT VEHICLES, ARMY—Continued
Program and Financing—Continued

Identification code 021–2033–0–1–051	2024 actual	2025 est.	2026 est.
3011 Obligations ("upward adjustments"), expired accounts	23		
3020 Outlays (gross)	-4,765	-4,914	-5,109
3040 Recoveries of prior year unpaid obligations, unexpired	-202		
3041 Recoveries of prior year unpaid obligations, expired	-135		
3050 Unpaid obligations, end of year	11,033	11,109	9,793
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-3	-3
3070 Change in uncollected pymts, Fed sources, unexpired	-1		
3090 Uncollected pymts, Fed sources, end of year	-3	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9,087	11,030	11,106
3200 Obligated balance, end of year	11,030	11,106	9,790
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	6,691	3,704	2,897
Outlays, gross:			
4010 Outlays from new discretionary authority	427	273	212
4011 Outlays from discretionary balances	4,338	4,641	4,897
4020 Outlays, gross (total)	4,765	4,914	5,109
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-27	-15	-10
4033 Non-Federal sources	-3		
4040 Offsets against gross budget authority and outlays (total)	-30	-15	-10
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1		
4052 Offsetting collections credited to expired accounts	3		
4060 Additional offsets against budget authority only (total)	2		
4070 Budget authority, net (discretionary)	6,663	3,689	2,887
4080 Outlays, net (discretionary)	4,735	4,899	5,099
4180 Budget authority, net (total)	6,663	3,689	2,887
4190 Outlays, net (total)	4,735	4,899	5,099

Object Classification (in millions of dollars)

Identification code 021–2033–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
21.0 Travel and transportation of persons	1	1	1
25.1 Advisory and assistance services	33	33	33
25.2 Other services from non-Federal sources	25	25	25
25.3 Other goods and services from Federal sources	182	98	98
25.3 Other goods and services from Federal sources	368	323	305
25.7 Operation and maintenance of equipment	7	7	59
26.0 Supplies and materials	100	78	81
31.0 Equipment	6,276	4,406	3,181
99.0 Direct obligations	6,992	4,971	3,783
99.0 Reimbursable obligations	31	19	10
99.9 Total new obligations, unexpired accounts	7,023	4,990	3,793

PROCUREMENT OF AMMUNITION, ARMY

For construction, procurement, production, and modification of ammunition, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including ammunition facilities, authorized by section 2854 of title 10, United States Code, and the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$3,734,235,000, to remain available for obligation until September 30, 2028, of which \$198,264,000 shall be available for the Army National Guard and the Army Reserve.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

PROCUREMENT OF AMMUNITION, ARMY

For an additional amount for "Procurement of Ammunition, Army", \$125,100,000, to remain available until September 30, 2027, for necessary expenses related to the

consequences of Hurricane Helene: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 021–2034–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Ammunition	6,287	4,246	3,445
0002 Ammunition production base support	1,307	2,093	1,782
0799 Total direct obligations	7,594	6,339	5,227
0801 Reimbursable program activity	1,174	3,274	2,319
0900 Total new obligations, unexpired accounts	8,768	9,613	7,546
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,966	7,773	3,461
1011 Unobligated balance transfer from other acct [097–0100]	547		
1021 Recoveries of prior year unpaid obligations	353		
1033 Recoveries of prior year paid obligations	4		
1070 Unobligated balance (total)	4,870	7,773	3,461
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	9,358	2,982	3,734
1120 Appropriations transferred to other acct [021–2020]	-3		
1120 Appropriations transferred to other acct [021–2040]	-4		
1120 Appropriations transferred to other acct [097–0300]	-11		
1120 Appropriations transferred to other acct [017–1508]	-20		
1120 Appropriations transferred to other acct [097–4930.004]	-40		
1121 Appropriations transferred from other acct [097–9999]	5		
1121 Appropriations transferred from other acct [097–0100]	192		
1121 Appropriations transferred from other acct [021–2032]	414		
1121 Appropriations transferred from other acct [021–2035]	54		
1131 Unobligated balance of appropriations permanently reduced	-3		
1160 Appropriation, discretionary (total)	9,942	2,982	3,734
Spending authority from offsetting collections, discretionary:			
1700 Collected	809	2,319	2,319
1701 Change in uncollected payments, Federal sources	960		
1750 Spending auth from offsetting collections, disc (total)	1,769	2,319	2,319
1900 Budget authority (total)	11,711	5,301	6,053
1930 Total budgetary resources available	16,581	13,074	9,514
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-40		
1941 Unexpired unobligated balance, end of year	7,773	3,461	1,968
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	12,202	15,884	18,478
3010 New obligations, unexpired accounts	8,768	9,613	7,546
3011 Obligations ("upward adjustments"), expired accounts	137		
3020 Outlays (gross)	-4,703	-7,019	-7,897
3040 Recoveries of prior year unpaid obligations, unexpired	-353		
3041 Recoveries of prior year unpaid obligations, expired	-167		
3050 Unpaid obligations, end of year	15,884	18,478	18,127
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2,707	-3,181	-3,181
3070 Change in uncollected pymts, Fed sources, unexpired	-960		
3071 Change in uncollected pymts, Fed sources, expired	486		
3090 Uncollected pymts, Fed sources, end of year	-3,181	-3,181	-3,181
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9,495	12,703	15,297
3200 Obligated balance, end of year	12,703	15,297	14,946
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	11,711	5,301	6,053
Outlays, gross:			
4010 Outlays from new discretionary authority	212	2,468	2,506
4011 Outlays from discretionary balances	4,491	4,551	5,391
4020 Outlays, gross (total)	4,703	7,019	7,897
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,303	-2,319	-2,319
4033 Non-Federal sources	-46		
4040 Offsets against gross budget authority and outlays (total)	-1,349	-2,319	-2,319

Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-960		
4052	Offsetting collections credited to expired accounts	536		
4053	Recoveries of prior year paid obligations, unexpired accounts	4		
4060	Additional offsets against budget authority only (total)	-420		
4070	Budget authority, net (discretionary)	9,942	2,982	3,734
4080	Outlays, net (discretionary)	3,354	4,700	5,578
4180	Budget authority, net (total)	9,942	2,982	3,734
4190	Outlays, net (total)	3,354	4,700	5,578

Object Classification (in millions of dollars)

Identification code 021–2034–0–1–051		2024 actual	2025 est.	2026 est.
Direct obligations:				
25.1	Advisory and assistance services	1,189	7	7
25.2	Other services from non-Federal sources	398	4	4
25.3	Other goods and services from Federal sources	605	211	211
25.3	Other goods and services from Federal sources	550	121	134
25.4	Operation and maintenance of facilities	406	12	12
25.7	Operation and maintenance of equipment	395		
26.0	Supplies and materials	398	4	6
31.0	Equipment	3,500	5,828	4,701
32.0	Land and structures	152	152	152
99.0	Direct obligations	7,593	6,339	5,227
99.0	Reimbursable obligations	1,175	3,274	2,319
99.9	Total new obligations, unexpired accounts	8,768	9,613	7,546

OTHER PROCUREMENT, ARMY

For construction, procurement, production, and modification of vehicles, including tactical, support, and non-tracked combat vehicles; the purchase of passenger motor vehicles for replacement only; communications and electronic equipment; other support equipment; spare parts, ordnance, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$9,605,566,000, to remain available for obligation until September 30, 2028, of which \$905,791,000 shall be available for the Army National Guard and the Army Reserve.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 021–2035–0–1–051		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Tactical and support vehicles	1,637	1,486	1,303
0002	Communications and electronics equipment	6,143	3,816	5,499
0003	Other support equipment	1,984	1,529	1,781
0004	Spare and repair parts	4	9	9
0006	Agile Profile Management			426
0799	Total direct obligations	9,768	6,840	9,018
0801	Reimbursable program activity	42	157	155
0900	Total new obligations, unexpired accounts	9,810	6,997	9,173
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	2,406	2,762	4,637
1001	Discretionary unobligated balance brought fwd, Oct 1	2,389		
1010	Unobligated balance transfer to other accts [021–2040]	-20		
1010	Unobligated balance transfer to other accts [097–0300]	-10		
1010	Unobligated balance transfer to other accts [097–0100]	-24		
1010	Unobligated balance transfer to other accts [011–5512]	-5		
1011	Unobligated balance transfer from other acct [021–2020]	6		
1011	Unobligated balance transfer from other acct [097–0100]	242		
1011	Unobligated balance transfer from other acct [047–0616]	2		
1021	Recoveries of prior year unpaid obligations	457		
1070	Unobligated balance (total)	3,054	2,762	4,637

Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	8,935	8,677	9,606
1120	Appropriations transferred to other acct [017–1109]	-8		
1120	Appropriations transferred to other acct [057–3020]	-2		
1120	Appropriations transferred to other acct [021–2031]	-3		
1120	Appropriations transferred to other acct [021–2020]	-11		
1120	Appropriations transferred to other acct [021–2034]	-54		
1120	Appropriations transferred to other acct [097–0300]	-6		
1121	Appropriations transferred from other acct [097–0100]	817		
1121	Appropriations transferred from other acct [097–0105]	4		
1131	Unobligated balance of appropriations permanently reduced	-118		
1160	Appropriation, discretionary (total)	9,554	8,677	9,606
Appropriations, mandatory:				
1220	Appropriations transferred to other acct [011–5512]	-13		
1221	Appropriations transferred from other acct [011–5512] ...	13	40	56
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-2		
1260	Appropriations, mandatory (total)	-2	40	56
Spending authority from offsetting collections, discretionary:				
1700	Collected	62	155	155
1701	Change in uncollected payments, Federal sources	-39		
1750	Spending auth from offsetting collections, disc (total)	23	155	155
1900	Budget authority (total)	9,575	8,872	9,817
1930	Total budgetary resources available	12,629	11,634	14,454
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-57		
1941	Unexpired unobligated balance, end of year	2,762	4,637	5,281

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	12,510	12,572	9,194
3010	New obligations, unexpired accounts	9,810	6,997	9,173
3011	Obligations ("upward adjustments"), expired accounts	168		
3020	Outlays (gross)	-9,175	-10,375	-7,392
3040	Recoveries of prior year unpaid obligations, unexpired	-457		
3041	Recoveries of prior year unpaid obligations, expired	-284		
3050	Unpaid obligations, end of year	12,572	9,194	10,975
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-87	-37	-37
3070	Change in uncollected pymts, Fed sources, unexpired	39		
3071	Change in uncollected pymts, Fed sources, expired	11		
3090	Uncollected pymts, Fed sources, end of year	-37	-37	-37
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	12,423	12,535	9,157
3200	Obligated balance, end of year	12,535	9,157	10,938

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	9,577	8,832	9,761
Outlays, gross:				
4010	Outlays from new discretionary authority	1,581	1,543	1,702
4011	Outlays from discretionary balances	7,583	8,826	5,659
4020	Outlays, gross (total)	9,164	10,369	7,361
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-46	-155	-155
4033	Non-Federal sources	-42		
4040	Offsets against gross budget authority and outlays (total)	-88	-155	-155
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	39		
4052	Offsetting collections credited to expired accounts	26		
4060	Additional offsets against budget authority only (total)	65		
4070	Budget authority, net (discretionary)	9,554	8,677	9,606
4080	Outlays, net (discretionary)	9,076	10,214	7,206
Mandatory:				
4090	Budget authority, gross	-2	40	56
Outlays, gross:				
4100	Outlays from new mandatory authority		6	9
4101	Outlays from mandatory balances	11		22
4110	Outlays, gross (total)	11	6	31
4180	Budget authority, net (total)	9,552	8,717	9,662
4190	Outlays, net (total)	9,087	10,220	7,237

OTHER PROCUREMENT, ARMY—Continued
Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	9,552	8,717	9,662
Outlays	9,087	10,220	7,237
Legislative proposal, subject to PAYGO:			
Budget Authority			390
Outlays			62
Total:			
Budget Authority	9,552	8,717	10,052
Outlays	9,087	10,220	7,299

Object Classification (in millions of dollars)

Identification code 021–2035–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
21.0 Travel and transportation of persons	25	18	11
22.0 Transportation of things	87	83	132
23.1 Rental payments to GSA	1	1	1
23.3 Communications, utilities, and miscellaneous charges	11	9	15
25.1 Advisory and assistance services	507	506	354
25.2 Other services from non-Federal sources	653	433	692
25.3 Other goods and services from Federal sources	923	612	979
25.3 Other goods and services from Federal sources	920	738	869
25.4 Operation and maintenance of facilities	79	53	84
25.7 Operation and maintenance of equipment	610	404	647
26.0 Supplies and materials	863	774	1,234
31.0 Equipment	5,081	3,203	3,990
32.0 Land and structures	8	6	10
99.0 Direct obligations	9,768	6,840	9,018
99.0 Reimbursable obligations	42	157	155
99.9 Total new obligations, unexpired accounts	9,810	6,997	9,173

OTHER PROCUREMENT, ARMY
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021–2035–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0003 Other Support Equipment			62
0900 Total new obligations, unexpired accounts (object class 31.0)			62
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			390
1930 Total budgetary resources available			390
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			328
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			62
3020 Outlays (gross)			-62
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			390
Outlays, gross:			
4100 Outlays from new mandatory authority			62
4180 Budget authority, net (total)			390
4190 Outlays, net (total)			62

JOINT IMPROVISED-THREAT DEFEAT FUND

Program and Financing (in millions of dollars)

Identification code 097–2093–0–1–051	2024 actual	2025 est.	2026 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7		
3041 Recoveries of prior year unpaid obligations, expired	-7		

Memorandum (non-add) entries:

3100 Obligated balance, start of year	7		
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

AIRCRAFT PROCUREMENT, NAVY

For construction, procurement, production, modification, and modernization of aircraft, equipment, including ordnance, spare parts, and accessories therefor; specialized equipment; expansion of public and private plants, including the land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway, \$17,028,101,000, to remain available for obligation until September 30, 2028, of which \$125,683,000 shall be available for the Navy Reserve and the Marine Corps Reserve.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 017–1506–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Combat aircraft	6,320	11,115	9,450
0003 Trainer aircraft	306	220	62
0004 Other aircraft	862	1,129	865
0005 Modification of aircraft	3,955	4,160	4,776
0006 Aircraft spares and repair parts	2,578	1,603	2,263
0007 Aircraft support equipment and facilities	1,106	1,013	967
0799 Total direct obligations	15,127	19,240	18,383
0801 Reimbursable program activity		7	7
0900 Total new obligations, unexpired accounts	15,127	19,247	18,390

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6,801	11,317	7,949
1001 Discretionary unobligated balance brought fwd, Oct 1	6,788		
1010 Unobligated balance transfer to other accts [017–1319]	-511		
1010 Unobligated balance transfer to other accts [017–1611]	-3		
1010 Unobligated balance transfer to other accts [017–1810]	-14		
1021 Recoveries of prior year unpaid obligations	741		
1070 Unobligated balance (total)	7,014	11,317	7,949
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	19,827	15,919	17,028
1120 Appropriations transferred to other acct [017–1105]	-20		
1120 Appropriations transferred to other acct [021–2020]	-10		
1120 Appropriations transferred to other acct [057–3400]	-13		
1120 Appropriations transferred to other acct [097–0300]	-55		
1120 Appropriations transferred to other acct [017–1453]	-21		
1131 Unobligated balance of appropriations permanently reduced	-321	-52	
1160 Appropriation, discretionary (total)	19,387	15,867	17,028
Appropriations, mandatory:			
1220 Appropriations transferred to other acct [011–5512]	-5		
1221 Appropriations transferred from other acct [011–5512]	54	5	3
1260 Appropriations, mandatory (total)	49	5	3
Spending authority from offsetting collections, discretionary:			
1700 Collected		7	7
1900 Budget authority (total)	19,436	15,879	17,038
1930 Total budgetary resources available	26,450	27,196	24,987
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6		
1941 Unexpired unobligated balance, end of year	11,317	7,949	6,597

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	30,947	27,947	27,519
3010 New obligations, unexpired accounts	15,127	19,247	18,390
3011 Obligations ("upward adjustments"), expired accounts	91		
3020 Outlays (gross)	-17,079	-19,675	-18,624
3040 Recoveries of prior year unpaid obligations, unexpired	-741		
3041 Recoveries of prior year unpaid obligations, expired	-398		
3050 Unpaid obligations, end of year	27,947	27,519	27,285
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	30,947	27,947	27,519

3200	Obligated balance, end of year	27,947	27,519	27,285
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	19,387	15,874	17,035
Outlays, gross:				
4010	Outlays from new discretionary authority	2,852	2,704	2,902
4011	Outlays from discretionary balances	14,160	16,970	15,705
4020	Outlays, gross (total)	17,012	19,674	18,607
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources		-7	-7
4040	Offsets against gross budget authority and outlays (total)		-7	-7
Mandatory:				
4090	Budget authority, gross	49	5	3
Outlays, gross:				
4100	Outlays from new mandatory authority		1	1
4101	Outlays from mandatory balances	67		16
4110	Outlays, gross (total)	67	1	17
4180	Budget authority, net (total)	19,436	15,872	17,031
4190	Outlays, net (total)	17,079	19,668	18,617

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	19,436	15,872	17,031
Outlays	17,079	19,668	18,617
Legislative proposal, subject to PAYGO:			
Budget Authority			100
Outlays			17
Total:			
Budget Authority	19,436	15,872	17,131
Outlays	17,079	19,668	18,634

Object Classification (in millions of dollars)

Identification code 017-1506-0-1-051	2024 actual	2025 est.	2026 est.
Direct obligations:			
22.0 Transportation of things	15	7	5
23.3 Communications, utilities, and miscellaneous charges	1		
25.1 Advisory and assistance services	435	262	133
25.2 Other services from non-Federal sources	1	1	4
25.3 Other goods and services from Federal sources	1,588	320	132
25.3 Other goods and services from Federal sources	754	1,533	1,440
25.4 Operation and maintenance of facilities	3		
25.5 Research and development contracts	39	33	3
25.7 Operation and maintenance of equipment	57	4	1
26.0 Supplies and materials	3,457	2,217	2,218
31.0 Equipment	8,774	14,863	14,447
32.0 Land and structures	3		
99.0 Direct obligations	15,127	19,240	18,383
99.0 Reimbursable obligations		7	7
99.9 Total new obligations, unexpired accounts	15,127	19,247	18,390

AIRCRAFT PROCUREMENT, NAVY

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017-1506-4-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0004 Other Aircraft			17
0900 Total new obligations, unexpired accounts (object class 31.0)			17
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			100
1930 Total budgetary resources available			100
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			83
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			17

3020	Outlays (gross)			-17
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross			100
Outlays, gross:				
4100	Outlays from new mandatory authority			17
4180	Budget authority, net (total)			100
4190	Outlays, net (total)			17

WEAPONS PROCUREMENT, NAVY

For construction, procurement, production, modification, and modernization of missiles, torpedoes, other weapons, and related support equipment including spare parts, and accessories therefor; expansion of public and private plants, including the land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway, \$5,597,300,000, to remain available for obligation until September 30, 2028.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 017-1507-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Ballistic missiles	1,357	1,533	2,335
0002 Other missiles	2,858	4,031	4,635
0003 Torpedoes and related equipment	792	728	806
0004 Other weapons	203	170	144
0006 Spares and repair parts	92	250	240
0799 Total direct obligations	5,302	6,712	8,160
0801 Reimbursable program activity	36	107	32
0900 Total new obligations, unexpired accounts	5,338	6,819	8,192
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,650	2,995	2,557
1001 Discretionary unobligated balance brought fwd, Oct 1	1,649		
1011 Unobligated balance transfer from other acct [097-0100]	129		
1021 Recoveries of prior year unpaid obligations	147		
1070 Unobligated balance (total)	1,926	2,995	2,557
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	6,584	6,349	5,597
1120 Appropriations transferred to other acct [057-3020]	-547		
1121 Appropriations transferred from other acct [097-0100]	403		
1131 Unobligated balance of appropriations permanently reduced	-50		
1160 Appropriation, discretionary (total)	6,390	6,349	5,597
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011-5512]			6
Spending authority from offsetting collections, discretionary:			
1700 Collected	80	32	32
1900 Budget authority (total)	6,470	6,381	5,635
1930 Total budgetary resources available	8,396	9,376	8,192
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-63		
1941 Unexpired unobligated balance, end of year	2,995	2,557	

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8,225	9,267	11,287
3010 New obligations, unexpired accounts	5,338	6,819	8,192
3011 Obligations ("upward adjustments"), expired accounts	7		
3020 Outlays (gross)	-4,111	-4,799	-5,711
3040 Recoveries of prior year unpaid obligations, unexpired	-147		
3041 Recoveries of prior year unpaid obligations, expired	-45		
3050 Unpaid obligations, end of year	9,267	11,287	13,768
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-1	-1
3071 Change in uncollected pymts, Fed sources, expired	1		
3090 Uncollected pymts, Fed sources, end of year	-1	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	8,223	9,266	11,286

WEAPONS PROCUREMENT, NAVY—Continued
Program and Financing—Continued

Identification code 017–1507–0–1–051	2024 actual	2025 est.	2026 est.
3200 Obligated balance, end of year	9,266	11,286	13,767
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	6,470	6,381	5,629
Outlays, gross:			
4010 Outlays from new discretionary authority	774	800	704
4011 Outlays from discretionary balances	3,337	3,999	5,007
4020 Outlays, gross (total)	4,111	4,799	5,711
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-80	-32	-32
4040 Offsets against gross budget authority and outlays (total)	-80	-32	-32
Mandatory:			
4090 Budget authority, gross			6
4180 Budget authority, net (total)	6,390	6,349	5,603
4190 Outlays, net (total)	4,031	4,767	5,679

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	6,390	6,349	5,603
Outlays	4,031	4,767	5,679
Legislative proposal, subject to PAYGO:			
Budget Authority			2,247
Outlays			272
Total:			
Budget Authority	6,390	6,349	7,850
Outlays	4,031	4,767	5,951

Object Classification (in millions of dollars)

Identification code 017–1507–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
22.0 Transportation of things	8	5	3
25.1 Advisory and assistance services	75	45	108
25.2 Other services from non-Federal sources	8	1	
25.3 Other goods and services from Federal sources	244	201	63
25.3 Other goods and services from Federal sources	355	431	178
25.4 Operation and maintenance of facilities	11	7	1
25.5 Research and development contracts	22	9	5
25.7 Operation and maintenance of equipment	180	3	4
26.0 Supplies and materials	2,479	2,412	2,189
31.0 Equipment	1,918	3,598	5,609
32.0 Land and structures	2		
99.0 Direct obligations	5,302	6,712	8,160
99.0 Reimbursable obligations	36	107	32
99.9 Total new obligations, unexpired accounts	5,338	6,819	8,192

WEAPONS PROCUREMENT, NAVY
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–1507–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0004 Other Weapons			272
0900 Total new obligations, unexpired accounts (object class 31.0)			272
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			2,247
1930 Total budgetary resources available			2,247
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			1,975
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			272

3020 Outlays (gross)			-272
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			2,247
Outlays, gross:			
4100 Outlays from new mandatory authority			272
4180 Budget authority, net (total)			2,247
4190 Outlays, net (total)			272

PROCUREMENT OF AMMUNITION, NAVY AND MARINE CORPS

For construction, procurement, production, and modification of ammunition, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including ammunition facilities, authorized by section 2854 of title 10, United States Code, and the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$1,135,030,000, to remain available for obligation until September 30, 2028, of which \$459,000 shall be available for the Navy Reserve and the Marine Corps Reserve.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 017–1508–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Procurement of Ammunition, Navy	726	987	824
0002 Ammunition, Marine Corps	734	859	896
0799 Total direct obligations	1,460	1,846	1,720
0801 Reimbursable program activity	47	88	28
0900 Total new obligations, unexpired accounts	1,507	1,934	1,748
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	511	1,150	885
1010 Unobligated balance transfer to other accts [097–0100]	-100		
1011 Unobligated balance transfer from other acct [021–2034]	144		
1021 Recoveries of prior year unpaid obligations	5		
1070 Unobligated balance (total)	560	1,150	885
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,161	1,599	1,135
1121 Appropriations transferred from other acct [097–0100]	869		
1121 Appropriations transferred from other acct [021–2034]	20		
1131 Unobligated balance of appropriations permanently reduced	-3		
1160 Appropriation, discretionary (total)	2,047	1,599	1,135
Spending authority from offsetting collections, discretionary:			
1700 Collected	56	70	28
1701 Change in uncollected payments, Federal sources	-1		
1750 Spending auth from offsetting collections, disc (total)	55	70	28
1900 Budget authority (total)	2,107	1,669	1,163
1930 Total budgetary resources available	2,662	2,819	2,048
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-5		
1941 Unexpired unobligated balance, end of year	1,150	885	300

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,329	2,806	3,567
3010 New obligations, unexpired accounts	1,507	1,934	1,748
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-1,020	-1,173	-1,442
3040 Recoveries of prior year unpaid obligations, unexpired	-5		
3041 Recoveries of prior year unpaid obligations, expired	-7		
3050 Unpaid obligations, end of year	2,806	3,567	3,873
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-12	-8	-8
3070 Change in uncollected pymts, Fed sources, unexpired	1		
3071 Change in uncollected pymts, Fed sources, expired	3		
3090 Uncollected pymts, Fed sources, end of year	-8	-8	-8

Memorandum (non-add) entries:				
3100	Obligated balance, start of year	2,317	2,798	3,559
3200	Obligated balance, end of year	2,798	3,559	3,865
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	2,102	1,669	1,163
Outlays, gross:				
4010	Outlays from new discretionary authority	115	182	107
4011	Outlays from discretionary balances	905	991	1,335
4020	Outlays, gross (total)	1,020	1,173	1,442
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-56	-70	-28
4040	Offsets against gross budget authority and outlays (total)	-56	-70	-28
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	1		
4060	Additional offsets against budget authority only (total)	1		
4070	Budget authority, net (discretionary)	2,047	1,599	1,135
4080	Outlays, net (discretionary)	964	1,103	1,414
4180	Budget authority, net (total)	2,047	1,599	1,135
4190	Outlays, net (total)	964	1,103	1,414

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	2,047	1,599	1,135
Outlays	964	1,103	1,414
Legislative proposal, subject to PAYGO:			
Budget Authority			125
Outlays			9
Total:			
Budget Authority	2,047	1,599	1,260
Outlays	964	1,103	1,423

Object Classification (in millions of dollars)

Identification code 017-1508-0-1-051	2024 actual	2025 est.	2026 est.
Direct obligations:			
22.0 Transportation of things	10	2	3
25.1 Advisory and assistance services	4	8	15
25.2 Other services from non-Federal sources	4		
25.3 Other goods and services from Federal sources	31	9	13
25.3 Other goods and services from Federal sources	124	88	63
25.7 Operation and maintenance of equipment	1		
26.0 Supplies and materials	1,074	1,112	1,624
31.0 Equipment	211	627	2
99.0 Direct obligations	1,459	1,846	1,720
99.0 Reimbursable obligations	48	88	28
99.9 Total new obligations, unexpired accounts	1,507	1,934	1,748

PROCUREMENT OF AMMUNITION, NAVY AND MARINE CORPS

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017-1508-4-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Procurement of Ammunition, Navy			9
0900 Total new obligations, unexpired accounts (object class 31.0)			9
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			125
1930 Total budgetary resources available			125
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			116
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			9
3020 Outlays (gross)			-9

Budget authority and outlays, net:				
Mandatory:				
4090 Budget authority, gross				125
Outlays, gross:				
4100 Outlays from new mandatory authority				9
4180 Budget authority, net (total)				125
4190 Outlays, net (total)				9

SHIPBUILDING AND CONVERSION, NAVY

For expenses necessary for the construction, acquisition, or conversion of vessels as authorized by law, including armor and armament thereof, plant equipment, appliances, and machine tools and installation thereof in public and private plants; reserve plant and Government and contractor-owned equipment layaway; procurement of critical, long lead time components and designs for vessels to be constructed or converted in the future; and expansion of public and private plants, including land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title, \$20,840,224,000, to remain available for obligation until September 30, 2030: Provided, That additional obligations may be incurred after September 30, 2030, for engineering services, tests, evaluations, and other such budgeted work that must be performed in the final stage of ship construction.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 017-1611-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Fleet ballistic missile ships	21,187	6,228	7,763
0002 Other warships		25,084	22,909
0003 Amphibious ships		2,077	6,267
0005 Auxiliaries, craft, and prior-year program costs		1,954	4,776
0799 Total direct obligations	21,187	35,343	41,715
0900 Total new obligations, unexpired accounts	21,187	35,343	41,715
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	15,970	23,004	26,684
1011 Unobligated balance transfer from other acct [017-1506]	3		
1012 Unobligated balance transfers between expired and unexpired accounts	1,153		
1021 Recoveries of prior year unpaid obligations	680		
1070 Unobligated balance (total)	17,806	23,004	26,684
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	35,820	39,023	20,840
1120 Appropriations transferred to other acct [017-1612]	-7,789		
1131 Unobligated balance of appropriations permanently reduced	-486		
1160 Appropriation, discretionary (total)	27,545	39,023	20,840
1900 Budget authority (total)	27,545	39,023	20,840
1930 Total budgetary resources available	45,351	62,027	47,524
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1,160		
1941 Unexpired unobligated balance, end of year	23,004	26,684	5,809

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	58,460	59,383	71,166
3010 New obligations, unexpired accounts	21,187	35,343	41,715
3011 Obligations ("upward adjustments"), expired accounts	5		
3020 Outlays (gross)	-19,576	-23,560	-28,077
3030 Unpaid obligations transferred to other accts [097-9999]	-5,171		
3031 Unpaid obligations transferred from other accts [097-9999]	5,171		
3040 Recoveries of prior year unpaid obligations, unexpired	-680		
3041 Recoveries of prior year unpaid obligations, expired	-13		
3050 Unpaid obligations, end of year	59,383	71,166	84,804
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	58,460	59,383	71,166
3200 Obligated balance, end of year	59,383	71,166	84,804

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	27,545	39,023	20,840

SHIPBUILDING AND CONVERSION, NAVY—Continued
Program and Financing—Continued

Identification code 017–1611–0–1–051	2024 actual	2025 est.	2026 est.
Outlays, gross:			
4010 Outlays from new discretionary authority	1,242	1,171	625
4011 Outlays from discretionary balances	18,334	22,389	27,452
4020 Outlays, gross (total)	19,576	23,560	28,077
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-2		
4040 Offsets against gross budget authority and outlays (total)	-2		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	2		
4060 Additional offsets against budget authority only (total)	2		
4070 Budget authority, net (discretionary)	27,545	39,023	20,840
4080 Outlays, net (discretionary)	19,574	23,560	28,077
4180 Budget authority, net (total)	27,545	39,023	20,840
4190 Outlays, net (total)	19,574	23,560	28,077

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	27,545	39,023	20,840
Outlays	19,574	23,560	28,077
Legislative proposal, subject to PAYGO:			
Budget Authority			26,544
Outlays			796
Total:			
Budget Authority	27,545	39,023	47,384
Outlays	19,574	23,560	28,873

Object Classification (in millions of dollars)

Identification code 017–1611–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	160	146	163
25.3 Other goods and services from Federal sources	297	54	106
25.3 Other goods and services from Federal sources	995	787	984
25.4 Operation and maintenance of facilities			6
25.5 Research and development contracts	13	13	17
25.7 Operation and maintenance of equipment	1	1	1
26.0 Supplies and materials	82	83	109
31.0 Equipment	19,638	34,258	40,328
99.9 Total new obligations, unexpired accounts	21,187	35,343	41,715

SHIPBUILDING AND CONVERSION, NAVY
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–1611–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Other Warships			796
0900 Total new obligations, unexpired accounts (object class 31.0)			796
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			26,544
1930 Total budgetary resources available			26,544
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			25,748
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			796
3020 Outlays (gross)			-796
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			26,544

Outlays, gross:			
4100 Outlays from new mandatory authority			796
4180 Budget authority, net (total)			26,544
4190 Outlays, net (total)			796

NATIONAL SEA-BASED DETERRENCE FUND

Program and Financing (in millions of dollars)

Identification code 017–1612–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Sea-Based Deterrence	7,749	16	58
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	872	1,119	1,103
1021 Recoveries of prior year unpaid obligations	207		
1070 Unobligated balance (total)	1,079	1,119	1,103
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [017–1611]	7,789		
1930 Total budgetary resources available	8,868	1,119	1,103
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,119	1,103	1,045
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7,110	8,506	4,909
3010 New obligations, unexpired accounts	7,749	16	58
3011 Obligations ("upward adjustments"), expired accounts	8		
3020 Outlays (gross)	-6,145	-3,613	-2,241
3040 Recoveries of prior year unpaid obligations, unexpired	-207		
3041 Recoveries of prior year unpaid obligations, expired	-9		
3050 Unpaid obligations, end of year	8,506	4,909	2,726
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7,110	8,506	4,909
3200 Obligated balance, end of year	8,506	4,909	2,726

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	7,789		
Outlays, gross:			
4010 Outlays from new discretionary authority	2,363		
4011 Outlays from discretionary balances	3,782	3,613	2,241
4020 Outlays, gross (total)	6,145	3,613	2,241
4180 Budget authority, net (total)	7,789		
4190 Outlays, net (total)	6,145	3,613	2,241

Object Classification (in millions of dollars)

Identification code 017–1612–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	20		5
25.3 Other goods and services from Federal sources	455		19
31.0 Equipment	7,274	16	34
99.9 Total new obligations, unexpired accounts	7,749	16	58

OTHER PROCUREMENT, NAVY

For procurement, production, and modernization of support equipment and materials not otherwise provided for, Navy ordnance (except ordnance for new aircraft, new ships, and ships authorized for conversion); the purchase of passenger motor vehicles for replacement only; expansion of public and private plants, including the land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway, \$14,569,524,000, to remain available for obligation until September 30, 2028, of which \$1,076,000 shall be available for the Navy Reserve and the Marine Corps Reserve: Provided, That funds provided under this heading are also available for the maintenance, repair, and modernization of non-nuclear surface-based ships conducted at privately owned shipyards.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 017–1810–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Ships support equipment	5,917	6,311	7,346
0002 Communications and electronics equipment	3,847	3,651	4,433
0003 Aviation support equipment	934	775	849
0004 Ordnance support equipment	1,273	1,189	1,528
0005 Civil engineering support equipment	182	224	317
0006 Supply support equipment	697	930	722
0007 Personnel and command support equipment	586	501	824
0008 Spares and repair parts	1,083	663	873
0799 Total direct obligations	14,519	14,244	16,892
0801 Reimbursable program activity	144	363	293
0900 Total new obligations, unexpired accounts	14,663	14,607	17,185
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,999	4,076	4,882
1001 Discretionary unobligated balance brought fwd, Oct 1	2,987		
1010 Unobligated balance transfer to other accts [097–0100]	-4		
1011 Unobligated balance transfer from other acct [017–1506]	14		
1021 Recoveries of prior year unpaid obligations	521		
1070 Unobligated balance (total)	3,530	4,076	4,882
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	14,706	15,143	14,570
1120 Appropriations transferred to other acct [017–1105]	-48		
1120 Appropriations transferred to other acct [057–3400]	-33		
1120 Appropriations transferred to other acct [097–0100]	-121		
1121 Appropriations transferred from other acct [097–0100]	563		
1121 Appropriations transferred from other acct [097–0105]	15		
1121 Appropriations transferred from other acct [017–1319]	30		
1131 Unobligated balance of appropriations permanently reduced	-89	-45	
1160 Appropriation, discretionary (total)	15,023	15,098	14,570
Appropriations, mandatory:			
1220 Appropriations transferred to other acct [011–5512]	-7		
1221 Appropriations transferred from other acct [011–5512]	29	26	76
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-1		
1260 Appropriations, mandatory (total)	21	26	76
Spending authority from offsetting collections, discretionary:			
1700 Collected	71	289	293
1701 Change in uncollected payments, Federal sources	125		
1750 Spending auth from offsetting collections, disc (total)	196	289	293
1900 Budget authority (total)	15,240	15,413	14,939
1930 Total budgetary resources available	18,770	19,489	19,821
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-31		
1941 Unexpired unobligated balance, end of year	4,076	4,882	2,636
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	14,323	16,427	17,589
3010 New obligations, unexpired accounts	14,663	14,607	17,185
3011 Obligations ("upward adjustments"), expired accounts	154		
3020 Outlays (gross)	-11,934	-13,445	-13,967
3040 Recoveries of prior year unpaid obligations, unexpired	-521		
3041 Recoveries of prior year unpaid obligations, expired	-258		
3050 Unpaid obligations, end of year	16,427	17,589	20,807
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-187	-287	-287
3070 Change in uncollected pymts, Fed sources, unexpired	-125		
3071 Change in uncollected pymts, Fed sources, expired	25		
3090 Uncollected pymts, Fed sources, end of year	-287	-287	-287
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	14,136	16,140	17,302
3200 Obligated balance, end of year	16,140	17,302	20,520
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	15,219	15,387	14,863
Outlays, gross:			
4010 Outlays from new discretionary authority	2,981	3,309	3,222
4011 Outlays from discretionary balances	8,922	10,131	10,715

4020 Outlays, gross (total)	11,903	13,440	13,937
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-75	-289	-293
4033 Non-Federal sources	-3		
4040 Offsets against gross budget authority and outlays (total)	-78	-289	-293
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-125		
4052 Offsetting collections credited to expired accounts	7		
4060 Additional offsets against budget authority only (total)	-118		
4070 Budget authority, net (discretionary)	15,023	15,098	14,570
4080 Outlays, net (discretionary)	11,825	13,151	13,644
Mandatory:			
4090 Budget authority, gross	21	26	76
Outlays, gross:			
4100 Outlays from new mandatory authority		5	15
4101 Outlays from mandatory balances	31		15
4110 Outlays, gross (total)	31	5	30
4180 Budget authority, net (total)	15,044	15,124	14,646
4190 Outlays, net (total)	11,856	13,156	13,674

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	15,044	15,124	14,646
Outlays	11,856	13,156	13,674
Legislative proposal, subject to PAYGO:			
Budget Authority			3,336
Outlays			667
Total:			
Budget Authority	15,044	15,124	17,982
Outlays	11,856	13,156	14,341

Object Classification (in millions of dollars)

Identification code 017–1810–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
22.0 Transportation of things	12	6	3
23.3 Communications, utilities, and miscellaneous charges	28	7	2
25.1 Advisory and assistance services	520	798	870
25.2 Other services from non-Federal sources	76	17	31
25.3 Other goods and services from Federal sources	1,387	1,069	438
25.3 Other goods and services from Federal sources	2,618	2,649	2,249
25.4 Operation and maintenance of facilities	27	2	
25.5 Research and development contracts	94	47	53
25.6 Medical care	2		1
25.7 Operation and maintenance of equipment	2,154	1,344	1,608
26.0 Supplies and materials	805	637	389
31.0 Equipment	6,791	7,654	11,248
32.0 Land and structures	5	14	
99.0 Direct obligations	14,519	14,244	16,892
99.0 Reimbursable obligations	144	363	293
99.9 Total new obligations, unexpired accounts	14,663	14,607	17,185

OTHER PROCUREMENT, NAVY
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–1810–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Ships Support Equipment			667
0900 Total new obligations, unexpired accounts (object class 31.0)			667
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			3,336
1930 Total budgetary resources available			3,336
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			2,669
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			667

OTHER PROCUREMENT, NAVY—Continued
Program and Financing—Continued

Identification code 017–1810–4–1–051	2024 actual	2025 est.	2026 est.
3020 Outlays (gross)			-667
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			3,336
Outlays, gross:			
4100 Outlays from new mandatory authority			667
4180 Budget authority, net (total)			3,336
4190 Outlays, net (total)			667

COASTAL DEFENSE AUGMENTATION

Program and Financing (in millions of dollars)

Identification code 017–0380–0–1–051	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	4	4
1930 Total budgetary resources available	4	4	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	4	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	52	52	22
3020 Outlays (gross)		-30	-22
3050 Unpaid obligations, end of year	52	22	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	52	52	22
3200 Obligated balance, end of year	52	22	
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances		30	22
4180 Budget authority, net (total)			
4190 Outlays, net (total)		30	22

PROCUREMENT, MARINE CORPS

For expenses necessary for the procurement, manufacture, and modification of missiles, armament, military equipment, spare parts, and accessories therefor; plant equipment, appliances, and machine tools, and installation thereof in public and private plants; reserve plant and Government and contractor-owned equipment layaway; vehicles for the Marine Corps, including the purchase of passenger motor vehicles for replacement only; and expansion of public and private plants, including land necessary therefor, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title, \$3,754,112,000, to remain available for obligation until September 30, 2028, of which \$8,872,000 shall be available for the Marine Corps Reserve.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 017–1109–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Weapons and combat vehicles	730	656	927
0003 Guided missiles and equipment	675	1,318	1,020
0004 Communications and electronics equipment	1,539	1,048	1,293
0005 Support vehicles	386	311	223
0006 Engineer and other equipment	302	290	330
0007 Spares and repair parts	50	23	34
0799 Total direct obligations	3,682	3,646	3,827
0801 Reimbursable program activity	6	56	57
0900 Total new obligations, unexpired accounts	3,688	3,702	3,884

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,200	2,040	2,281
1001 Discretionary unobligated balance brought fwd, Oct 1	1,191		
1010 Unobligated balance transfer to other accts [011–5512]	-7		
1010 Unobligated balance transfer to other accts [097–0100]	-14		
1070 Unobligated balance (total)	1,179	2,040	2,281
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	4,117	3,804	3,754
1120 Appropriations transferred to other acct [057–3400]	-30		
1120 Appropriations transferred to other acct [017–1453]	-24		
1120 Appropriations transferred to other acct [017–1108]	-20		
1121 Appropriations transferred from other acct [021–2035]	8		
1121 Appropriations transferred from other acct [097–0100]	593		
1121 Appropriations transferred from other acct [021–2032]	70		
1131 Unobligated balance of appropriations permanently reduced	-166		
1160 Appropriation, discretionary (total)	4,548	3,804	3,754
Appropriations, mandatory:			
1220 Appropriations transferred to other acct [011–5512]	-1		
1221 Appropriations transferred from other acct [011–5512]	5	83	51
1260 Appropriations, mandatory (total)	4	83	51
Spending authority from offsetting collections, discretionary:			
1700 Collected		56	57
1701 Change in uncollected payments, Federal sources	6		
1750 Spending auth from offsetting collections, disc (total)	6	56	57
1900 Budget authority (total)	4,558	3,943	3,862
1930 Total budgetary resources available	5,737	5,983	6,143
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-9		
1941 Unexpired unobligated balance, end of year	2,040	2,281	2,259
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,353	5,326	4,624
3010 New obligations, unexpired accounts	3,688	3,702	3,884
3011 Obligations ("upward adjustments"), expired accounts	37		
3020 Outlays (gross)	-3,700	-4,404	-4,045
3041 Recoveries of prior year unpaid obligations, expired	-52		
3050 Unpaid obligations, end of year	5,326	4,624	4,463
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-8	-8
3070 Change in uncollected pymts, Fed sources, unexpired	-6		
3071 Change in uncollected pymts, Fed sources, expired	1		
3090 Uncollected pymts, Fed sources, end of year	-8	-8	-8
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5,350	5,318	4,616
3200 Obligated balance, end of year	5,318	4,616	4,455

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	4,554	3,860	3,811
Outlays, gross:			
4010 Outlays from new discretionary authority	542	627	631
4011 Outlays from discretionary balances	3,151	3,765	3,365
4020 Outlays, gross (total)	3,693	4,392	3,996
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	-56	-57
4040 Offsets against gross budget authority and outlays (total)	-1	-56	-57
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-6		
4052 Offsetting collections credited to expired accounts	1		
4060 Additional offsets against budget authority only (total)	-5		
4070 Budget authority, net (discretionary)	4,548	3,804	3,754
4080 Outlays, net (discretionary)	3,692	4,336	3,939
Mandatory:			
4090 Budget authority, gross	4	83	51
Outlays, gross:			
4100 Outlays from new mandatory authority		12	8
4101 Outlays from mandatory balances	7		41
4110 Outlays, gross (total)	7	12	49
4180 Budget authority, net (total)	4,552	3,887	3,805
4190 Outlays, net (total)	3,699	4,348	3,988

Object Classification (in millions of dollars)

Identification code 017–1109–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
21.0 Travel and transportation of persons	5	3	4
22.0 Transportation of things	1	2	2
23.2 Rental payments to others	11	9	11
23.3 Communications, utilities, and miscellaneous charges	6	3	2
25.1 Advisory and assistance services	313	183	127
25.2 Other services from non-Federal sources	5	1	1
25.3 Other goods and services from Federal sources	180	13	11
25.3 Other goods and services from Federal sources .....	.....	206	231
25.5 Research and development contracts	20	16	12
25.7 Operation and maintenance of equipment	50	50	41
26.0 Supplies and materials	529	1,263	891
31.0 Equipment	2,559	1,894	2,490
32.0 Land and structures	3	3	4
99.0 Direct obligations	3,682	3,646	3,827
99.0 Reimbursable obligations	6	56	57
99.9 Total new obligations, unexpired accounts	3,688	3,702	3,884

AIRCRAFT PROCUREMENT, AIR FORCE

For construction, procurement, and modification of aircraft and equipment, including armor and armament, specialized ground handling equipment, and training devices, spare parts, and accessories therefor; specialized equipment; expansion of public and private plants, Government-owned equipment and installation thereof in such plants, erection of structures, and acquisition of land, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes including rents and transportation of things, \$17,729,963,000, to remain available for obligation until September 30, 2028, of which \$445,382,000 shall be available for the Air National Guard and the Air Force Reserve.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 057–3010–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Combat aircraft	6,556	10,726	10,946
0002 Airlift aircraft	4,429	740	2,767
0003 Trainer aircraft	6	15	152
0004 Other aircraft	1,288	1,313	609
0005 Modification of inservice aircraft	2,700	3,609	4,185
0006 Aircraft spares and repair parts	550	827	1,365
0007 Aircraft support equipment and facilities	1,111	1,590	1,629
0799 Total direct obligations	16,640	18,820	21,653
0801 Reimbursable program activity	184	389	350
0900 Total new obligations, unexpired accounts	16,824	19,209	22,003
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	12,487	15,991	16,831
1001 Discretionary unobligated balance brought fwd, Oct 1	12,486	.....	.....
1010 Unobligated balance transfer to other accts [057–3600]	-42	.....	.....
1010 Unobligated balance transfer to other accts [057–3080]	-6	.....	.....
1010 Unobligated balance transfer to other accts [011–5512]	-1	.....	.....
1011 Unobligated balance transfer from other acct [057–3600]	5	.....	.....
1021 Recoveries of prior year unpaid obligations	87	.....	.....
1070 Unobligated balance (total)	12,530	15,991	16,831
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	20,828	19,899	17,730
1120 Appropriations transferred to other acct [097–0105]	-2	.....	.....
1120 Appropriations transferred to other acct [057–3600]	-17	.....	.....
1120 Appropriations transferred to other acct [057–3400]	-105	.....	.....
1121 Appropriations transferred from other acct [097–0105]	24	.....	.....
1131 Unobligated balance of appropriations permanently reduced	-366	-190	.....
1160 Appropriation, discretionary (total)	20,362	19,709	17,730
Spending authority from offsetting collections, discretionary:			
1700 Collected	137	340	350
1701 Change in uncollected payments, Federal sources	2	.....	.....

1750	Spending auth from offsetting collections, disc (total)	139	340	350
1900	Budget authority (total)	20,501	20,049	18,080
1930	Total budgetary resources available	33,031	36,040	34,911
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-216	.....	.....
1941	Unexpired unobligated balance, end of year	15,991	16,831	12,908

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	32,455	31,786	33,130
3010	New obligations, unexpired accounts	16,824	19,209	22,003
3011	Obligations ("upward adjustments"), expired accounts	74	.....	.....
3020	Outlays (gross)	-17,029	-17,865	-18,685
3040	Recoveries of prior year unpaid obligations, unexpired	-87	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-451	.....	.....
3050	Unpaid obligations, end of year	31,786	33,130	36,448
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-9	-20	-20
3070	Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	-9	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-20	-20	-20
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	32,446	31,766	33,110
3200	Obligated balance, end of year	31,766	33,110	36,428

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	20,501	20,049	18,080
Outlays, gross:				
4010	Outlays from new discretionary authority	2,440	2,311	2,123
4011	Outlays from discretionary balances	14,589	15,554	16,562
4020	Outlays, gross (total)	17,029	17,865	18,685
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-44	-340	-350
4033	Non-Federal sources	-104	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-148	-340	-350
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-2	.....	.....
4052	Offsetting collections credited to expired accounts	11	.....	.....
4060	Additional offsets against budget authority only (total)	9	.....	.....
4070	Budget authority, net (discretionary)	20,362	19,709	17,730
4080	Outlays, net (discretionary)	16,881	17,525	18,335
4180	Budget authority, net (total)	20,362	19,709	17,730
4190	Outlays, net (total)	16,881	17,525	18,335

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	20,362	19,709	17,730
Outlays	16,881	17,525	18,335
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	7,065
Outlays .....	.....	.....	706
Total:			
Budget Authority	20,362	19,709	24,795
Outlays	16,881	17,525	19,041

Object Classification (in millions of dollars)

Identification code 057–3010–0–1–051		2024 actual	2025 est.	2026 est.
Direct obligations:				
25.1	Advisory and assistance services	90	102	117
31.0	Equipment	16,550	18,718	21,536
99.0	Direct obligations	16,640	18,820	21,653
99.0	Reimbursable obligations	184	389	350
99.9	Total new obligations, unexpired accounts	16,824	19,209	22,003

AIRCRAFT PROCUREMENT, AIR FORCE—Continued
AIRCRAFT PROCUREMENT, AIR FORCE
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–3010–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0004 Other Aircraft			706
0900 Total new obligations, unexpired accounts (object class 31.0)			706
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			7,065
1930 Total budgetary resources available			7,065
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			6,359
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			706
3020 Outlays (gross)			-706
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			7,065
Outlays, gross:			
4100 Outlays from new mandatory authority			706
4180 Budget authority, net (total)			7,065
4190 Outlays, net (total)			706

MISSILE PROCUREMENT, AIR FORCE

For construction, procurement, and modification of missiles, rockets, and related equipment, including spare parts and accessories therefor; ground handling equipment, and training devices; expansion of public and private plants, Government-owned equipment and installation thereof in such plants, erection of structures, and acquisition of land, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes including rents and transportation of things, \$4,223,876,000, to remain available for obligation until September 30, 2028.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 057–3020–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Ballistic missiles	42	49	44
0002 Other missiles	2,399	3,314	4,360
0003 Modification of in-service missiles	227	160	177
0004 Spares and repair parts	84	91	109
0005 Other support	1,754	1,111	1,098
0799 Total direct obligations	4,506	4,725	5,788
0801 Reimbursable program activity	113	342	350
0900 Total new obligations, unexpired accounts	4,619	5,067	6,138
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	655	2,648	2,180
1011 Unobligated balance transfer from other acct [057–3600]	105		
1011 Unobligated balance transfer from other acct [097–0100]	369		
1021 Recoveries of prior year unpaid obligations	18		
1033 Recoveries of prior year paid obligations	3		
1070 Unobligated balance (total)	1,150	2,648	2,180
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	5,060	4,259	4,224
1120 Appropriations transferred to other acct [057–3400]	-27		
1121 Appropriations transferred from other acct [021–2035]	2		
1121 Appropriations transferred from other acct [097–0100]	433		

1121 Appropriations transferred from other acct [017–1507]	547		
1160 Appropriation, discretionary (total)	6,015	4,259	4,224
Spending authority from offsetting collections, discretionary:			
1700 Collected	119	340	350
1900 Budget authority (total)	6,134	4,599	4,574
1930 Total budgetary resources available	7,284	7,247	6,754
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-17		
1941 Unexpired unobligated balance, end of year	2,648	2,180	616

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,309	7,279	9,038
3010 New obligations, unexpired accounts	4,619	5,067	6,138
3011 Obligations ("upward adjustments"), expired accounts	8		
3020 Outlays (gross)	-2,611	-3,308	-4,319
3040 Recoveries of prior year unpaid obligations, unexpired	-18		
3041 Recoveries of prior year unpaid obligations, expired	-28		
3050 Unpaid obligations, end of year	7,279	9,038	10,857
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5,309	7,279	9,038
3200 Obligated balance, end of year	7,279	9,038	10,857

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	6,134	4,599	4,574
Outlays, gross:			
4010 Outlays from new discretionary authority	405	681	688
4011 Outlays from discretionary balances	2,206	2,627	3,631
4020 Outlays, gross (total)	2,611	3,308	4,319
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-118	-340	-350
4033 Non-Federal sources	-4		
4040 Offsets against gross budget authority and outlays (total)	-122	-340	-350
Additional offsets against gross budget authority only:			
4053 Recoveries of prior year paid obligations, unexpired accounts	3		
4060 Additional offsets against budget authority only (total)	3		
4070 Budget authority, net (discretionary)	6,015	4,259	4,224
4080 Outlays, net (discretionary)	2,489	2,968	3,969
4180 Budget authority, net (total)	6,015	4,259	4,224
4190 Outlays, net (total)	2,489	2,968	3,969

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	6,015	4,259	4,224
Outlays	2,489	2,968	3,969
Legislative proposal, subject to PAYGO:			
Budget Authority			1,936
Outlays			155
Total:			
Budget Authority	6,015	4,259	6,160
Outlays	2,489	2,968	4,124

Object Classification (in millions of dollars)

Identification code 057–3020–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	2,208	23	28
31.0 Equipment	2,298	4,702	5,760
99.0 Direct obligations	4,506	4,725	5,788
99.0 Reimbursable obligations	113	342	350
99.9 Total new obligations, unexpired accounts	4,619	5,067	6,138

MISSILE PROCUREMENT, AIR FORCE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–3020–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Other Missiles			155

0900	Total new obligations, unexpired accounts (object class 31.0)	155
Budgetary resources:		
Budget authority:		
Appropriations, mandatory:		
1200	Appropriation	1,936
1930	Total budgetary resources available	1,936
Memorandum (non-add) entries:		
1941	Unexpired unobligated balance, end of year	1,781
Change in obligated balance:		
Unpaid obligations:		
3010	New obligations, unexpired accounts	155
3020	Outlays (gross)	-155
Budget authority and outlays, net:		
Mandatory:		
4090	Budget authority, gross	1,936
Outlays, gross:		
4100	Outlays from new mandatory authority	155
4180	Budget authority, net (total)	1,936
4190	Outlays, net (total)	155

SPACE PROCUREMENT, AIR FORCE

Program and Financing (in millions of dollars)

Identification code 057-3021-0-1-051		2024 actual	2025 est.	2026 est.
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	670	426	200
3011	Obligations ("upward adjustments"), expired accounts	27	.....	.....
3020	Outlays (gross)	-187	-226	-200
3041	Recoveries of prior year unpaid obligations, expired	-84	.....	.....
3050	Unpaid obligations, end of year	426	200	.....
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	670	426	200
3200	Obligated balance, end of year	426	200	.....
Budget authority and outlays, net:				
Discretionary:				
Outlays, gross:				
4011	Outlays from discretionary balances	187	226	200
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4033	Non-Federal sources	-15	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-15	.....	.....
Additional offsets against gross budget authority only:				
4052	Offsetting collections credited to expired accounts	15	.....	.....
4060	Additional offsets against budget authority only (total)	15	.....	.....
4080	Outlays, net (discretionary)	172	226	200
4180	Budget authority, net (total) .....	.....	.....	.....
4190	Outlays, net (total)	172	226	200

PROCUREMENT, SPACE FORCE

For construction, procurement, and modification of spacecraft, rockets, and related equipment, including spare parts and accessories therefor; ground handling equipment, and training devices; expansion of public and private plants, Government-owned equipment and installation thereof in such plants, erection of structures, and acquisition of land, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes including rents and transportation of things, \$3,393,637,000, to remain available for obligation until September 30, 2028.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

PROCUREMENT, SPACE FORCE

For an additional amount for "Procurement, Space Force", \$37,994,000, to remain available until September 30, 2027, for necessary expenses related to the consequences of Typhoon Mawar: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i)

of the Balanced Budget and Emergency Deficit Control Act of 1985.] (*Disaster Relief Supplemental Appropriations Act, 2025.*)

Program and Financing (in millions of dollars)

Identification code 057-3022-0-1-051		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Space Procurement, Space Force	4,023	3,412	3,533
0002	Spares	367	.....	1
0003	Ground Vehicular Equipment .....	.....	3	4
0004	Other Base Maintenance and Support Equipment .....	.....	4	14
0799	Total direct obligations	4,390	3,419	3,552
0801	Reimbursable program activity	61	216	370
0900	Total new obligations, unexpired accounts	4,451	3,635	3,922
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	1,564	1,202	1,675
1021	Recoveries of prior year unpaid obligations	100	.....	.....
1070	Unobligated balance (total)	1,664	1,202	1,675
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	4,065	3,939	3,394
1120	Appropriations transferred to other acct [057-3410]	-3	.....	.....
1120	Appropriations transferred to other acct [057-3510]	-5	.....	.....
1121	Appropriations transferred from other acct [057-3620]	90	.....	.....
1131	Unobligated balance of appropriations permanently reduced	-80	-46	.....
1160	Appropriation, discretionary (total)	4,067	3,893	3,394
Spending authority from offsetting collections, discretionary:				
1700	Collected	22	215	370
1701	Change in uncollected payments, Federal sources	-7	.....	.....
1750	Spending auth from offsetting collections, disc (total)	15	215	370
1900	Budget authority (total)	4,082	4,108	3,764
1930	Total budgetary resources available	5,746	5,310	5,439
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-93	.....	.....
1941	Unexpired unobligated balance, end of year	1,202	1,675	1,517
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	4,700	6,653	7,076
3010	New obligations, unexpired accounts	4,451	3,635	3,922
3020	Outlays (gross)	-2,383	-3,212	-3,824
3040	Recoveries of prior year unpaid obligations, unexpired	-100	.....	.....
3041	Recoveries of prior year unpaid obligations, expired	-15	.....	.....
3050	Unpaid obligations, end of year	6,653	7,076	7,174
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-154	-137	-137
3070	Change in uncollected pymts, Fed sources, unexpired	7	.....	.....
3071	Change in uncollected pymts, Fed sources, expired	10	.....	.....
3090	Uncollected pymts, Fed sources, end of year	-137	-137	-137
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	4,546	6,516	6,939
3200	Obligated balance, end of year	6,516	6,939	7,037
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	4,082	4,108	3,764
Outlays, gross:				
4010	Outlays from new discretionary authority	414	916	981
4011	Outlays from discretionary balances	1,969	2,296	2,843
4020	Outlays, gross (total)	2,383	3,212	3,824
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-12	-215	-370
4033	Non-Federal sources	-20	.....	.....
4040	Offsets against gross budget authority and outlays (total)	-32	-215	-370
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	7	.....	.....
4052	Offsetting collections credited to expired accounts	10	.....	.....
4060	Additional offsets against budget authority only (total)	17	.....	.....
4070	Budget authority, net (discretionary)	4,067	3,893	3,394
4080	Outlays, net (discretionary)	2,351	2,997	3,454
4180	Budget authority, net (total)	4,067	3,893	3,394
4190	Outlays, net (total)	2,351	2,997	3,454

PROCUREMENT, SPACE FORCE—Continued
Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	4,067	3,893	3,394
Outlays	2,351	2,997	3,454
Legislative proposal, subject to PAYGO:			
Budget Authority			264
Outlays			48
Total:			
Budget Authority	4,067	3,893	3,658
Outlays	2,351	2,997	3,502

Object Classification (in millions of dollars)

Identification code 057–3022–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	344	65	67
31.0 Equipment	4,046	3,354	3,485
99.0 Direct obligations	4,390	3,419	3,552
99.0 Reimbursable obligations	61	216	370
99.9 Total new obligations, unexpired accounts	4,451	3,635	3,922

PROCUREMENT, SPACE FORCE
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–3022–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Space Procurement, Space Force			48
0900 Total new obligations, unexpired accounts (object class 31.0)			48
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			264
1930 Total budgetary resources available			264
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			216
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			48
3020 Outlays (gross)			-48
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			264
Outlays, gross:			
4100 Outlays from new mandatory authority			48
4180 Budget authority, net (total)			264
4190 Outlays, net (total)			48

PROCUREMENT OF AMMUNITION, AIR FORCE

For construction, procurement, production, and modification of ammunition, and accessories therefor; specialized equipment and training devices; expansion of public and private plants, including ammunition facilities, authorized by section 2854 of title 10, United States Code, and the land necessary therefor, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; and procurement and installation of equipment, appliances, and machine tools in public and private plants; reserve plant and Government and contractor-owned equipment layaway; and other expenses necessary for the foregoing purposes, \$784,478,000, to remain available for obligation until September 30, 2028.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 057–3011–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Ammunition	649	588	723
0002 Weapons	24		
0799 Total direct obligations	673	588	723
0801 Reimbursable program activity	437	220	220
0900 Total new obligations, unexpired accounts	1,110	808	943
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	307	459	399
1010 Unobligated balance transfer to other accts [057–3080]	-1		
1010 Unobligated balance transfer to other accts [057–3600]	-20		
1011 Unobligated balance transfer from other acct [097–0100]	10		
1021 Recoveries of prior year unpaid obligations	10		
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	307	459	399
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	590	551	784
1121 Appropriations transferred from other acct [097–0100]	9		
1131 Unobligated balance of appropriations permanently reduced		-23	
1160 Appropriation, discretionary (total)	599	528	784
Spending authority from offsetting collections, discretionary:			
1700 Collected	660	220	220
1701 Change in uncollected payments, Federal sources	3		
1750 Spending auth from offsetting collections, disc (total)	663	220	220
1900 Budget authority (total)	1,262	748	1,004
1930 Total budgetary resources available	1,569	1,207	1,403
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	459	399	460
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	2,279	2,398	1,899
3010 New obligations, unexpired accounts	1,110	808	943
3011 Obligations ("upward adjustments"), expired accounts	279		
3020 Outlays (gross)	-989	-1,307	-1,111
3040 Recoveries of prior year unpaid obligations, unexpired	-10		
3041 Recoveries of prior year unpaid obligations, expired	-271		
3050 Unpaid obligations, end of year	2,398	1,899	1,731
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-9	-9
3070 Change in uncollected pymts, Fed sources, unexpired	-3		
3090 Uncollected pymts, Fed sources, end of year	-9	-9	-9
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	2,273	2,389	1,890
3200 Obligated balance, end of year	2,389	1,890	1,722
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	1,262	748	1,004
Outlays, gross:			
4010 Outlays from new discretionary authority	11	231	236
4011 Outlays from discretionary balances	978	1,076	875
4020 Outlays, gross (total)	989	1,307	1,111
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-661	-220	-220
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total)	-662	-220	-220
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-3		
4052 Offsetting collections credited to expired accounts	1		
4053 Recoveries of prior year paid obligations, unexpired accounts	1		
4060 Additional offsets against budget authority only (total)	-1		
4070 Budget authority, net (discretionary)	599	528	784
4080 Outlays, net (discretionary)	327	1,087	891
4180 Budget authority, net (total)	599	528	784
4190 Outlays, net (total)	327	1,087	891

Object Classification (in millions of dollars)

Identification code 057–3011–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	11	10	12
31.0 Equipment	662	578	711
99.0 Direct obligations	673	588	723
99.0 Reimbursable obligations	437	220	220
99.9 Total new obligations, unexpired accounts	1,110	808	943

OTHER PROCUREMENT, AIR FORCE

For procurement and modification of equipment (including ground guidance and electronic control equipment, and ground electronic and communication equipment), and supplies, materials, and spare parts therefor, not otherwise provided for; the purchase of passenger motor vehicles for replacement only; lease of passenger motor vehicles; and expansion of public and private plants, Government-owned equipment and installation thereof in such plants, erection of structures, and acquisition of land, for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon, prior to approval of title; reserve plant and Government and contractor-owned equipment layaway, \$31,504,644,000, to remain available for obligation until September 30, 2028, of which \$53,868,000 shall be available for the Air National Guard and the Air Force Reserve.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

OTHER PROCUREMENT, AIR FORCE

For an additional amount for "Other Procurement, Air Force", \$129,722,000, to remain available until September 30, 2027, for necessary expenses related to the consequences of Typhoon Mawar: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 057–3080–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Vehicular equipment	578	516	332
0003 Electronics and telecommunications equipment	1,931	2,997	2,899
0004 Other base maintenance and support equipment	30,279	26,993	28,216
0005 Spare and repair parts	8	13	19
0799 Total direct obligations	32,796	30,519	31,466
0801 Reimbursable program activity	305	738	662
0900 Total new obligations, unexpired accounts	33,101	31,257	32,128

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4,837	6,612	6,937
1001 Discretionary unobligated balance brought fwd, Oct 1	4,830		
1010 Unobligated balance transfer to other accts [011–5512]	-2		
1010 Unobligated balance transfer to other accts [057–3600]	-7		
1011 Unobligated balance transfer from other acct [057–3010]	6		
1011 Unobligated balance transfer from other acct [057–3011]	1		
1021 Recoveries of prior year unpaid obligations	40		
1070 Unobligated balance (total)	4,875	6,612	6,937
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	34,611	31,108	31,505
1120 Appropriations transferred to other acct [057–3400]	-49		
1121 Appropriations transferred from other acct [057–3600]	6		
1121 Appropriations transferred from other acct [097–0100]	10		
1131 Unobligated balance of appropriations permanently reduced	-37	-188	
1160 Appropriation, discretionary (total)	34,541	30,920	31,505
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011–5512]			17
Spending authority from offsetting collections, discretionary:			
1700 Collected	358	662	662
1701 Change in uncollected payments, Federal sources	8		
1750 Spending auth from offsetting collections, disc (total)	366	662	662
1900 Budget authority (total)	34,907	31,582	32,184
1930 Total budgetary resources available	39,782	38,194	39,121

Memorandum (non-add) entries:

1940 Unobligated balance expiring	-69		
1941 Unexpired unobligated balance, end of year	6,612	6,937	6,993

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9,155	8,970	6,306
3010 New obligations, unexpired accounts	33,101	31,257	32,128
3011 Obligations ("upward adjustments"), expired accounts	292		
3020 Outlays (gross)	-33,462	-33,921	-30,486
3040 Recoveries of prior year unpaid obligations, unexpired	-40		
3041 Recoveries of prior year unpaid obligations, expired	-76		
3050 Unpaid obligations, end of year	8,970	6,306	7,948
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-47	-22	-22
3070 Change in uncollected pymts, Fed sources, unexpired	-8		
3071 Change in uncollected pymts, Fed sources, expired	33		
3090 Uncollected pymts, Fed sources, end of year	-22	-22	-22
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9,108	8,948	6,284
3200 Obligated balance, end of year	8,948	6,284	7,926

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	34,907	31,582	32,167
Outlays, gross:			
4010 Outlays from new discretionary authority	25,293	23,543	23,976
4011 Outlays from discretionary balances	8,166	10,378	6,497
4020 Outlays, gross (total)	33,459	33,921	30,473
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-394	-662	-662
4033 Non-Federal sources	-258		
4040 Offsets against gross budget authority and outlays (total)	-652	-662	-662
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-8		
4052 Offsetting collections credited to expired accounts	294		
4060 Additional offsets against budget authority only (total)	286		
4070 Budget authority, net (discretionary)	34,541	30,920	31,505
4080 Outlays, net (discretionary)	32,807	33,259	29,811
Mandatory:			
4090 Budget authority, gross			17
Outlays, gross:			
4100 Outlays from new mandatory authority			13
4101 Outlays from mandatory balances	3		
4110 Outlays, gross (total)	3		13
4180 Budget authority, net (total)	34,541	30,920	31,522
4190 Outlays, net (total)	32,810	33,259	29,824

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	34,541	30,920	31,522
Outlays	32,810	33,259	29,824
Legislative proposal, subject to PAYGO:			
Budget Authority			700
Outlays			518
Total:			
Budget Authority	34,541	30,920	32,222
Outlays	32,810	33,259	30,342

Object Classification (in millions of dollars)

Identification code 057–3080–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	102	95	99
31.0 Equipment	32,694	30,424	31,367
99.0 Direct obligations	32,796	30,519	31,466
99.0 Reimbursable obligations	305	738	662
99.9 Total new obligations, unexpired accounts	33,101	31,257	32,128

OTHER PROCUREMENT, AIR FORCE—Continued

OTHER PROCUREMENT, AIR FORCE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057—3080—4—1—051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0004 Other Base Maintenance and Support Equipment			518
0900 Total new obligations, unexpired accounts (object class 31.0)			518
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			700
1930 Total budgetary resources available			700
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			182
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			518
3020 Outlays (gross)			-518
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			700
Outlays, gross:			
4100 Outlays from new mandatory authority			518
4180 Budget authority, net (total)			700
4190 Outlays, net (total)			518

PROCUREMENT, DEFENSE-WIDE

For expenses of activities and agencies of the Department of Defense (other than the military departments) necessary for procurement, production, and modification of equipment, supplies, materials, and spare parts therefor; not otherwise provided for; the purchase of passenger motor vehicles for replacement only; expansion of public and private plants, equipment, and installation thereof in such plants, erection of structures, and acquisition of land for the foregoing purposes, and such lands and interests therein, may be acquired, and construction prosecuted thereon prior to approval of title; reserve plant and Government and contractor-owned equipment layaway, \$6,048,863,000, to remain available for obligation until September 30, 2028.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 097—0300—0—1—051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Major equipment	3,525	5,866	7,810
0002 Special Operations Command	2,994	2,017	2,243
0003 Chemical/Biological Defense	361	258	389
0799 Total direct obligations	6,880	8,141	10,442
0801 Reimbursable program activity	492	625	780
0900 Total new obligations, unexpired accounts	7,372	8,766	11,222
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,572	7,886	5,644
1001 Discretionary unobligated balance brought fwd, Oct 1	2,564		
1010 Unobligated balance transfer to other accts [097—0400]	-4		
1011 Unobligated balance transfer from other acct [021—2031]	2		
1011 Unobligated balance transfer from other acct [097—0100]	29		
1011 Unobligated balance transfer from other acct [021—2033]	8		
1011 Unobligated balance transfer from other acct [021—2035]	10		
1011 Unobligated balance transfer from other acct [021—2040]	1		
1021 Recoveries of prior year unpaid obligations	109		
1070 Unobligated balance (total)	2,727	7,886	5,644
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	11,639	5,719	6,049
1120 Appropriations transferred to other acct [097—0100]	-12		
1120 Appropriations transferred to other acct [097—0400]	-27		

1121 Appropriations transferred from other acct [097—0100]	403		
1121 Appropriations transferred from other acct [097—0400]	2		
1121 Appropriations transferred from other acct [017—1319]	1		
1121 Appropriations transferred from other acct [017—1506]	55		
1121 Appropriations transferred from other acct [021—2034]	11		
1121 Appropriations transferred from other acct [057—3600]	3		
1121 Appropriations transferred from other acct [097—0130]	4		
1121 Appropriations transferred from other acct [021—2035]	6		
1131 Unobligated balance of appropriations permanently reduced	-35	-15	
1160 Appropriation, discretionary (total)	12,050	5,704	6,049
Spending authority from offsetting collections, discretionary:			
1700 Collected	448	820	780
1701 Change in uncollected payments, Federal sources	54		
1750 Spending auth from offsetting collections, disc (total)	502	820	780
1900 Budget authority (total)	12,552	6,524	6,829
1930 Total budgetary resources available	15,279	14,410	12,473
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-21		
1941 Unexpired unobligated balance, end of year	7,886	5,644	1,251

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9,430	10,129	10,476
3001 Adjustments to unpaid obligations brought forward, Oct 1	-2		
3010 New obligations, unexpired accounts	7,372	8,766	11,222
3011 Obligations ("upward adjustments"), expired accounts	288		
3020 Outlays (gross)	-6,581	-8,419	-8,994
3040 Recoveries of prior year unpaid obligations, unexpired	-109		
3041 Recoveries of prior year unpaid obligations, expired	-269		
3050 Unpaid obligations, end of year	10,129	10,476	12,704
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-389	-453	-453
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	2		
3070 Change in uncollected pymts, Fed sources, unexpired	-54		
3071 Change in uncollected pymts, Fed sources, expired	-12		
3090 Uncollected pymts, Fed sources, end of year	-453	-453	-453
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	9,041	9,676	10,023
3200 Obligated balance, end of year	9,676	10,023	12,251

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	12,552	6,524	6,829
Outlays, gross:			
4010 Outlays from new discretionary authority	1,231	1,790	1,808
4011 Outlays from discretionary balances	5,340	6,629	7,186
4020 Outlays, gross (total)	6,571	8,419	8,994
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-244	-820	-780
4033 Non-Federal sources	-308		
4040 Offsets against gross budget authority and outlays (total)	-552	-820	-780
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-54		
4052 Offsetting collections credited to expired accounts	104		
4060 Additional offsets against budget authority only (total)	50		
4070 Budget authority, net (discretionary)	12,050	5,704	6,049
4080 Outlays, net (discretionary)	6,019	7,599	8,214
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	10		
4180 Budget authority, net (total)	12,050	5,704	6,049
4190 Outlays, net (total)	6,029	7,599	8,214

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	12,050	5,704	6,049
Outlays	6,029	7,599	8,214
Legislative proposal, subject to PAYGO:			
Budget Authority			7,360
Outlays			1,251
Total:			
Budget Authority	12,050	5,704	13,409
Outlays	6,029	7,599	9,465

Object Classification (in millions of dollars)

Identification code 097–0300–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
21.0 Travel and transportation of persons	2	1	1
22.0 Transportation of things	4	1	1
23.2 Rental payments to others	1		
23.3 Communications, utilities, and miscellaneous charges	1	1	1
25.1 Advisory and assistance services	133	163	80
25.2 Other services from non-Federal sources	51	25	18
25.3 Other goods and services from Federal sources	104	62	76
25.5 Research and development contracts	9		57
25.7 Operation and maintenance of equipment	68	46	53
26.0 Supplies and materials	1,141	707	1,604
31.0 Equipment	5,366	7,135	8,551
99.0 Direct obligations	6,880	8,141	10,442
99.0 Reimbursable obligations	492	625	780
99.9 Total new obligations, unexpired accounts	7,372	8,766	11,222

PROCUREMENT, DEFENSE-WIDE
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097–0300–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Major Equipment			1,251
0900 Total new obligations, unexpired accounts (object class 31.0)			1,251
Budgetary resources:			
Budget authority:			
1200 Appropriations, mandatory:			7,360
1930 Total budgetary resources available			7,360
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			6,109
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			1,251
3020 Outlays (gross)			-1,251
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			7,360
Outlays, gross:			
4100 Outlays from new mandatory authority			1,251
4180 Budget authority, net (total)			7,360
4190 Outlays, net (total)			1,251

NATIONAL GUARD AND RESERVE EQUIPMENT**Program and Financing** (in millions of dollars)

Identification code 097–0350–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Reserve equipment	311	640	218
0002 National Guard equipment	452	1,025	344
0900 Total new obligations, unexpired accounts	763	1,665	562
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,132	1,377	562
1021 Recoveries of prior year unpaid obligations	27		
1070 Unobligated balance (total)	1,159	1,377	562
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,000	850	
1900 Budget authority (total)	1,000	850	
1930 Total budgetary resources available	2,159	2,227	562
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-19		
1941 Unexpired unobligated balance, end of year	1,377	562	

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1,248	1,111	1,938
3010 New obligations, unexpired accounts	763	1,665	562
3011 Obligations ("upward adjustments"), expired accounts	41		
3020 Outlays (gross)	-864	-838	-852
3040 Recoveries of prior year unpaid obligations, unexpired	-27		
3041 Recoveries of prior year unpaid obligations, expired	-50		
3050 Unpaid obligations, end of year	1,111	1,938	1,648
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,248	1,111	1,938
3200 Obligated balance, end of year	1,111	1,938	1,648

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	1,000	850	
Outlays, gross:			
4010 Outlays from new discretionary authority		11	
4011 Outlays from discretionary balances	864	827	852
4020 Outlays, gross (total)	864	838	852
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-4		
4040 Offsets against gross budget authority and outlays (total)	-4		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	4		
4060 Additional offsets against budget authority only (total)	4		
4070 Budget authority, net (discretionary)	1,000	850	
4080 Outlays, net (discretionary)	860	838	852
4180 Budget authority, net (total)	1,000	850	
4190 Outlays, net (total)	860	838	852

Object Classification (in millions of dollars)

Identification code 097–0350–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
22.0 Transportation of things	7		
25.1 Advisory and assistance services	2		
25.2 Other services from non-Federal sources	5		
25.3 Other goods and services from Federal sources	41		
25.7 Operation and maintenance of equipment	24		
26.0 Supplies and materials	106	162	82
31.0 Equipment	578	1,503	480
99.9 Total new obligations, unexpired accounts	763	1,665	562

DEFENSE PRODUCTION ACT PURCHASES

For activities by the Department of Defense pursuant to sections 108, 301, 302, and 303 of the Defense Production Act of 1950 (50 U.S.C. 4518, 4531, 4532, and 4533), \$236,923,000, to remain available for obligation until expended, which shall be obligated and expended by the Secretary of Defense as if delegated the necessary authorities conferred by the Defense Production Act of 1950.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 097–0360–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Defense Production Act Purchases	836	484	515
0900 Total new obligations, unexpired accounts (object class 25.1)	836	484	515
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	980	1,089	1,068
1001 Discretionary unobligated balance brought fwd, Oct 1	858		
1021 Recoveries of prior year unpaid obligations	16		
1070 Unobligated balance (total)	996	1,089	1,068
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	919	463	237
1121 Appropriations transferred from other acct [097–0100]	10		
1160 Appropriation, discretionary (total)	929	463	237

DEFENSE PRODUCTION ACT PURCHASES—Continued
Program and Financing—Continued

Identification code 097–0360–0–1–051	2024 actual	2025 est.	2026 est.
1900 Budget authority (total)	929	463	237
1930 Total budgetary resources available	1,925	1,552	1,305
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,089	1,068	790
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	819	1,245	591
3010 New obligations, unexpired accounts	836	484	515
3020 Outlays (gross)	-394	-1,138	-587
3040 Recoveries of prior year unpaid obligations, unexpired	-16		
3050 Unpaid obligations, end of year	1,245	591	519
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	819	1,245	591
3200 Obligated balance, end of year	1,245	591	519
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	929	463	237
Outlays, gross:			
4010 Outlays from new discretionary authority	40	255	130
4011 Outlays from discretionary balances	320	848	427
4020 Outlays, gross (total)	360	1,103	557
Mandatory:			
Outlays, gross:			
4101 Outlays from mandatory balances	34	35	30
4180 Budget authority, net (total)	929	463	237
4190 Outlays, net (total)	394	1,138	587

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	929	463	237
Outlays	394	1,138	587
Legislative proposal, subject to PAYGO:			
Budget Authority			29
Outlays			12
Total:			
Budget Authority	929	463	266
Outlays	394	1,138	599

The Defense Production Act (50 U.S.C. App. 2061, et seq.) authorizes the use of Federal funds to expedite and expand the supply of critical resources and services from the U.S. industrial base to support national defense and homeland security.

DEFENSE PRODUCTION ACT PURCHASES
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097–0360–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Defense Production Act Services			12
0900 Total new obligations, unexpired accounts (object class 31.0)			12
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			29
1930 Total budgetary resources available			29
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			17
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			12
3020 Outlays (gross)			-12
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			29

Outlays, gross:			
4100 Outlays from new mandatory authority			12
4180 Budget authority, net (total)			29
4190 Outlays, net (total)			12

DEFENSE PRODUCTION ACT PROGRAM ACCOUNT

Program and Financing (in millions of dollars)

Identification code 097–0361–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0709 Administrative expenses		1	1
0900 Total new obligations, unexpired accounts (object class 25.3)		1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	22	22	21
1930 Total budgetary resources available	22	22	21
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	22	21	20
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	4		
3010 New obligations, unexpired accounts		1	1
3020 Outlays (gross)	-4	-1	-1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	4		
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	4	1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)	4	1	1

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 097–0361–0–1–051	2024 actual	2025 est.	2026 est.
Direct loan reestimates:			
135001 Defense Production Act Loans		-52	
Administrative expense data:			
3510 Budget authority	2	1	1
3580 Outlays from balances	1	1	1

DEFENSE STRATEGIC CAPITAL CREDIT PROGRAM

Program and Financing (in millions of dollars)

Identification code 097–0362–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy		43	
0900 Total new obligations, unexpired accounts (object class 41.0)		43	
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		49	144
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	49	138	
1930 Total budgetary resources available	49	187	144
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	49	144	144
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			12
3010 New obligations, unexpired accounts		43	
3020 Outlays (gross)		-31	-40
3050 Unpaid obligations, end of year		12	-28

Memorandum (non-add) entries:			
3100	Obligated balance, start of year		12
3200	Obligated balance, end of year	12	-28
Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	49	138
Outlays, gross:			
4010	Outlays from new discretionary authority		21
4011	Outlays from discretionary balances		10
			40
4020	Outlays, gross (total)		31
4180	Budget authority, net (total)	49	138
4190	Outlays, net (total)		31
			40

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	49	138	
Outlays		31	40
Legislative proposal, subject to PAYGO:			
Budget Authority			250
Outlays			38
Total:			
Budget Authority	49	138	250
Outlays		31	78

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 097-0362-0-1-051	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Office of Strategic Capital Direct Loans		950	
Direct loan subsidy (in percent):			
132001 Office of Strategic Capital Direct Loans		4.51	
132999 Weighted average subsidy rate	0.00	4.51	0.00
Direct loan subsidy budget authority:			
133001 Office of Strategic Capital Direct Loans		43	

DEFENSE STRATEGIC CAPITAL CREDIT PROGRAM

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097-0362-4-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0701 Direct loan subsidy			65
0900 Total new obligations, unexpired accounts (object class 33.0)			65
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			250
1930 Total budgetary resources available			250
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			185
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			65
3020 Outlays (gross)			-38
3050 Unpaid obligations, end of year			27
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			27
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			250
Outlays, gross:			
4100 Outlays from new mandatory authority			38
4180 Budget authority, net (total)			250
4190 Outlays, net (total)			38

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 097-0362-4-1-051	2024 actual	2025 est.	2026 est.
Direct loan levels supportable by subsidy budget authority:			
115001 Office of Strategic Capital Direct Loans			1,904
Direct loan subsidy (in percent):			
132001 Office of Strategic Capital Direct Loans			3.39
Direct loan subsidy budget authority:			
133001 Office of Strategic Capital Direct Loans			65

DEFENSE STRATEGIC CAPITAL CREDIT DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 097-4450-0-3-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations		950	
0900 Total new obligations, unexpired accounts		950	
Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority		950	
1900 Budget authority (total)		950	
1930 Total budgetary resources available		950	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			950
3010 New obligations, unexpired accounts		950	
3050 Unpaid obligations, end of year		950	950
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			950
3200 Obligated balance, end of year		950	950

Financing authority and disbursements, net:

Mandatory:			
4090 Budget authority, gross		950	
4180 Budget authority, net (total)		950	
4190 Outlays, net (total)			

Status of Direct Loans (in millions of dollars)

Identification code 097-4450-0-3-051	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority		950	
1150 Total direct loan obligations		950	

DEFENSE STRATEGIC CAPITAL CREDIT DIRECT LOAN FINANCING ACCOUNT

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097-4450-4-3-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0710 Direct loan obligations			1,904
0900 Total new obligations, unexpired accounts			1,904
Budgetary resources:			
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority			1,904
1900 Budget authority (total)			1,904
1930 Total budgetary resources available			1,904
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			1,904
3050 Unpaid obligations, end of year			1,904

DEFENSE STRATEGIC CAPITAL CREDIT DIRECT LOAN FINANCING ACCOUNT—Continued
Program and Financing—Continued

Identification code 097–4450–4–3–051	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
3200 Obligated balance, end of year			1,904
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross			1,904
4180 Budget authority, net (total)			1,904
4190 Outlays, net (total)			

Status of Direct Loans (in millions of dollars)

Identification code 097–4450–4–3–051	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on obligations:			
1111 Direct loan obligations from current-year authority			1,904
1150 Total direct loan obligations			1,904

CHEMICAL AGENTS AND MUNITIONS DESTRUCTION, DEFENSE

For expenses, not otherwise provided for, necessary for the destruction of the United States stockpile of lethal chemical agents and munitions in accordance with the provisions of section 1412 of the Department of Defense Authorization Act, 1986, Public Law 99–145, as amended (50 U.S.C. 1521), \$213,282,000, of which \$3,243,000 shall be for operation and maintenance, of which not less than \$3,243,000 shall be for the Chemical Stockpile Emergency Preparedness Program, consisting of \$2,340,000 for activities on military installations and \$903,000, to remain available until September 30, 2027, to assist State and local governments; and \$210,039,000, to remain available until September 30, 2027, shall be for research, development, test and evaluation.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 097–0390–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Operation and maintenance	87	26	4
0002 Research, Development, Test, and Evaluation	1,024	668	295
0799 Total direct obligations	1,111	694	299
0801 Reimbursable program activity		13	2
0900 Total new obligations, unexpired accounts	1,111	707	301
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	11	30	114
1021 Recoveries of prior year unpaid obligations	42		
1070 Unobligated balance (total)	53	30	114
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,092	776	213
1120 Appropriations transferred to other acct [021–2031]	-2		
1160 Appropriation, discretionary (total)	1,090	776	213
Spending authority from offsetting collections, discretionary:			
1700 Collected		15	2
1900 Budget authority (total)	1,090	791	215
1930 Total budgetary resources available	1,143	821	329
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-2		
1941 Unexpired unobligated balance, end of year	30	114	28
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	446	420	661
3010 New obligations, unexpired accounts	1,111	707	301
3011 Obligations ("upward adjustments"), expired accounts	27		
3020 Outlays (gross)	-1,117	-466	-448
3040 Recoveries of prior year unpaid obligations, unexpired	-42		
3041 Recoveries of prior year unpaid obligations, expired	-5		
3050 Unpaid obligations, end of year	420	661	514

Memorandum (non-add) entries:			
3100 Obligated balance, start of year	446	420	661
3200 Obligated balance, end of year	420	661	514

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	1,090	791	215
Outlays, gross:			
4010 Outlays from new discretionary authority	662	297	81
4011 Outlays from discretionary balances	455	169	367
4020 Outlays, gross (total)	1,117	466	448
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-22	-15	-2
4033 Non-Federal sources	-3		
4040 Offsets against gross budget authority and outlays (total)	-25	-15	-2
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	25		
4060 Additional offsets against budget authority only (total)	25		
4070 Budget authority, net (discretionary)	1,090	776	213
4080 Outlays, net (discretionary)	1,092	451	446
4180 Budget authority, net (total)	1,090	776	213
4190 Outlays, net (total)	1,092	451	446

The Chemical Agents and Munitions Destruction, Defense account supports the Chemical Demilitarization Program, which supports the safe and secure disposal of the U.S. inventory of lethal chemical agents and munitions, thus avoiding future risks and costs associated with the continued storage of chemical warfare materials. The program supports the Chemical Weapons Convention initiative of eliminating chemical weapons.

Object Classification (in millions of dollars)

Identification code 097–0390–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	8	10	4
11.5 Other personnel compensation	1	1	
11.9 Total personnel compensation	9	11	4
12.1 Civilian personnel benefits	3	4	2
25.1 Advisory and assistance services	35	35	15
25.2 Other services from non-Federal sources	80	79	26
25.3 Other goods and services from Federal sources		49	18
25.3 Other goods and services from Federal sources	20		9
25.4 Operation and maintenance of facilities	10	10	3
25.5 Research and development contracts	953	505	221
25.7 Operation and maintenance of equipment	1	1	1
99.0 Direct obligations	1,111	694	299
99.0 Reimbursable obligations		13	2
99.9 Total new obligations, unexpired accounts	1,111	707	301

Employment Summary

Identification code 097–0390–0–1–051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	69	83	28
2001 Reimbursable civilian full-time equivalent employment		43	

DEFENSE PRODUCTION ACT, DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 097–4387–0–3–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury	3		
0742 Downward reestimates paid to receipt accounts		50	
0743 Interest on downward reestimates		2	
0791 Direct program activities, subtotal	3	52	
0900 Total new obligations, unexpired accounts	3	52	

Budgetary resources:				
Financing authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected	15	52	21
Spending authority from offsetting collections applied to repay debt				
1825		-12		
1850	Spending auth from offsetting collections, mand (total)	3	52	21
1900	Budget authority (total)	3	52	21
1930	Total budgetary resources available	3	52	21
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year			21
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	181	180	
3010	New obligations, unexpired accounts	3	52	
3020	Outlays (gross)	-4	-232	
3050	Unpaid obligations, end of year	180		
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	181	180	
3200	Obligated balance, end of year	180		
Financing authority and disbursements, net:				
Discretionary:				
4020	Outlays, gross (total)		232	
Mandatory:				
4090	Budget authority, gross	3	52	21
Financing disbursements:				
4110	Outlays, gross (total)	4		
Offsets against gross financing authority and disbursements:				
Offsetting collections (collected) from:				
4123	Non-Federal sources	-15	-52	-21
4180	Budget authority, net (total)	-12		
4190	Outlays, net (total)	-11	180	-21

Status of Direct Loans (in millions of dollars)

Identification code 097-4387-0-3-051	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210	Outstanding, start of year		164
1231	Disbursements: Direct loan disbursements	164	
1251	Repayments: Repayments and prepayments		-6
1290	Outstanding, end of year	164	158

RESEARCH, DEVELOPMENT, TEST, AND EVALUATION

Appropriations in this title support basic and applied research, as well as development, demonstration, testing, prototyping, and evaluation activities. For select Software & Digital Technology Pilot Programs, appropriations may be used for expenses for the agile research, development, test and evaluation, procurement, production, modification, and operation and maintenance. This work is performed by government employees and contractors, in government and corporate laboratories and facilities, at universities, and by nonprofit organizations. Research and development programs are funded to cover annual needs. Resources presented under the RDT&E title contribute primarily to maintaining military technical superiority.

Funds for each fiscal year are available for obligation for a two-year period beginning on the first day of that fiscal year.

The administration assumes enactment of a reconciliation bill later this year that will include resources for defense. Of those resources, the Administration assumes \$37.1 billion for research and development in FY 2026.

Federal Funds**RESEARCH, DEVELOPMENT, TEST AND EVALUATION, ARMY**

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, \$14,549,223,000, to remain available for obligation until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, ARMY

For an additional amount for "Research, Development, Test and Evaluation, Army", \$41,400,000, to remain available until September 30, 2026, for necessary expenses related to the consequences of severe storms and wave overwash: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 021-2040-0-1-051		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0001	Basic research	560	496	585
0002	Applied Research	1,576	1,643	991
0003	Advanced technology development	2,709	2,260	1,735
0004	Advanced Component Development and Prototypes	4,178	2,381	3,436
0005	System development and demonstration	4,372	5,908	7,244
0006	Management support	2,146	1,896	2,417
0007	Operational system development	1,155	1,275	1,606
0008	Software and Digital Technology Pilot Programs	96	69	87
0799	Total direct obligations	16,792	15,928	18,101
0801	Reimbursable program activity	7,553	15,000	8,502
0900	Total new obligations, unexpired accounts	24,345	30,928	26,603
Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	5,522	6,721	5,201
1001	Discretionary unobligated balance brought fwd, Oct 1	5,516		
1010	Unobligated balance transfer to other accts [097-0300]	-1		
1010	Unobligated balance transfer to other accts [021-2032]	-16		
1010	Unobligated balance transfer to other accts [011-5512]	-1		
1011	Unobligated balance transfer from other acct [021-2035]	20		
1011	Unobligated balance transfer from other acct [021-2065]	1		
1011	Unobligated balance transfer from other acct [021-2020]	11		
1021	Recoveries of prior year unpaid obligations	945		
1033	Recoveries of prior year paid obligations	68		
1070	Unobligated balance (total)	6,549	6,721	5,201
Budget authority:				
Appropriations, discretionary:				
1100	Appropriation	17,132	14,363	14,549
1120	Appropriations transferred to other acct [021-2031]	-21		
1120	Appropriations transferred to other acct [021-2020]	-38		
1120	Appropriations transferred to other acct [021-2065]	-1		
1121	Appropriations transferred from other acct [097-0105]	7		
1121	Appropriations transferred from other acct [097-0400]	5		
1121	Appropriations transferred from other acct [021-2034]	4		
1131	Unobligated balance of appropriations permanently reduced	-30		
1160	Appropriation, discretionary (total)	17,058	14,363	14,549
Appropriations, mandatory:				
1221	Appropriations transferred from other acct [011-5512]	22	45	66
Spending authority from offsetting collections, discretionary:				
1700	Collected	4,959	15,000	8,502
1701	Change in uncollected payments, Federal sources	2,486		
1750	Spending auth from offsetting collections, disc (total)	7,445	15,000	8,502
Spending authority from offsetting collections, mandatory:				
1800	Collected	5		
1900	Budget authority (total)	24,530	29,408	23,117
1930	Total budgetary resources available	31,079	36,129	28,318
Memorandum (non-add) entries:				
1940	Unobligated balance expiring	-13		
1941	Unexpired unobligated balance, end of year	6,721	5,201	1,715
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	18,050	17,538	17,680
3010	New obligations, unexpired accounts	24,345	30,928	26,603
3011	Obligations ("upward adjustments"), expired accounts	275		
3020	Outlays (gross)	-23,154	-30,786	-24,681
3040	Recoveries of prior year unpaid obligations, unexpired	-945		
3041	Recoveries of prior year unpaid obligations, expired	-1,033		
3050	Unpaid obligations, end of year	17,538	17,680	19,602
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-7,570	-5,936	-5,936
3070	Change in uncollected pymts, Fed sources, unexpired	-2,486		
3071	Change in uncollected pymts, Fed sources, expired	4,120		
3090	Uncollected pymts, Fed sources, end of year	-5,936	-5,936	-5,936

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, ARMY—Continued
Program and Financing—Continued

Identification code 021–2040–0–1–051	2024 actual	2025 est.	2026 est.
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10,480	11,602	11,744
3200 Obligated balance, end of year	11,602	11,744	13,666
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	24,503	29,363	23,051
Outlays, gross:			
4010 Outlays from new discretionary authority	6,977	20,027	13,594
4011 Outlays from discretionary balances	16,140	10,743	11,041
4020 Outlays, gross (total)	23,117	30,770	24,635
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-8,411	-15,000	-8,502
4033 Non-Federal sources	-154		
4040 Offsets against gross budget authority and outlays (total)	-8,565	-15,000	-8,502
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-2,486		
4052 Offsetting collections credited to expired accounts	3,538		
4053 Recoveries of prior year paid obligations, unexpired accounts	68		
4060 Additional offsets against budget authority only (total)	1,120		
4070 Budget authority, net (discretionary)	17,058	14,363	14,549
4080 Outlays, net (discretionary)	14,552	15,770	16,133
Mandatory:			
4090 Budget authority, gross	27	45	66
Outlays, gross:			
4100 Outlays from new mandatory authority	7	16	23
4101 Outlays from mandatory balances	30		23
4110 Outlays, gross (total)	37	16	46
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-11		
Additional offsets against gross budget authority only:			
4142 Offsetting collections credited to expired accounts	6		
4160 Budget authority, net (mandatory)	22	45	66
4170 Outlays, net (mandatory)	26	16	46
4180 Budget authority, net (total)	17,080	14,408	14,615
4190 Outlays, net (total)	14,578	15,786	16,179

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	17,080	14,408	14,615
Outlays	14,578	15,786	16,179
Legislative proposal, subject to PAYGO:			
Budget Authority			847
Outlays			296
Total:			
Budget Authority	17,080	14,408	15,462
Outlays	14,578	15,786	16,475

Object Classification (in millions of dollars)

Identification code 021–2040–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	390	426	791
11.5 Other personnel compensation	23	15	27
11.9 Total personnel compensation	413	441	818
12.1 Civilian personnel benefits	152	163	298
21.0 Travel and transportation of persons	65	63	71
22.0 Transportation of things	36	35	39
23.1 Rental payments to GSA	12	11	13
23.2 Rental payments to others	3	3	3
23.3 Communications, utilities, and miscellaneous charges	20	20	22
25.1 Advisory and assistance services	1,052	1,017	954
25.2 Other services from non-Federal sources	996	963	1,078
25.3 Other goods and services from Federal sources	2,487	2,405	2,692
25.3 Other goods and services from Federal sources	140	146	151
25.4 Operation and maintenance of facilities	330	320	358
25.5 Research and development contracts	10,081	9,371	10,487
25.6 Medical care	3	3	3

25.7 Operation and maintenance of equipment	283	273	306
26.0 Supplies and materials	85	83	104
31.0 Equipment	552	534	616
32.0 Land and structures	13	13	14
41.0 Grants, subsidies, and contributions	69	66	74
99.0 Direct obligations	16,792	15,930	18,101
99.0 Reimbursable obligations	7,553	14,998	8,502
99.9 Total new obligations, unexpired accounts	24,345	30,928	26,603

Employment Summary

Identification code 021–2040–0–1–051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	3,390	3,322	5,652
2001 Reimbursable civilian full-time equivalent employment	15,440	13,786	8,620

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, ARMY

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 021–2040–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0005 System Development and Demonstration			296
0900 Total new obligations, unexpired accounts (object class 25.5)			296
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			847
1930 Total budgetary resources available			847
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			551
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			296
3020 Outlays (gross)			-296
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			847
Outlays, gross:			
4100 Outlays from new mandatory authority			296
4180 Budget authority, net (total)			847
4190 Outlays, net (total)			296

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, NAVY

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, \$25,708,049,000, to remain available for obligation until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 017–1319–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Basic research	678	576	582
0002 Applied Research	1,451	1,376	976
0003 Advanced technology development	1,319	1,283	1,137
0004 Advanced Component Development and Prototypes	9,259	8,197	9,740
0005 System development and demonstration	7,825	7,402	7,906
0006 Management support	1,793	1,665	1,126
0007 Operational system development	6,516	6,562	7,216
0008 Software and Digital Technology Pilot Programs	21	23	26
0799 Total direct obligations	28,862	27,084	28,709
0801 Reimbursable program activity	487	960	881
0900 Total new obligations, unexpired accounts	29,349	28,044	29,590

Budgetary resources:				4052	Offsetting collections credited to expired accounts	126			
Unobligated balance:				4060	Additional offsets against budget authority only (total)	36			
1000	Unobligated balance brought forward, Oct 1	3,880	3,974	2,887					
1001	Discretionary unobligated balance brought fwd, Oct 1	3,862			4070	Budget authority, net (discretionary)	27,605	25,916 25,708	
1010	Unobligated balance transfer to other accts [011–5512]	-7			4080	Outlays, net (discretionary)	26,428	23,578 25,832	
1011	Unobligated balance transfer from other acct [017–1106]	6			Mandatory:				
1011	Unobligated balance transfer from other acct [017–1506]	511			4090	Budget authority, gross	226	235 114	
1011	Unobligated balance transfer from other acct [017–1804]	28			Outlays, gross:				
1011	Unobligated balance transfer from other acct [097–0400]	7			4100	Outlays from new mandatory authority	10	112 54	
1021	Recoveries of prior year unpaid obligations	664			4101	Outlays from mandatory balances	117		107
1033	Recoveries of prior year paid obligations	1			4110	Outlays, gross (total)	127	112	161
1070	Unobligated balance (total)	5,090	3,974	2,887	Offsets against gross budget authority and outlays:				
Budget authority:				Offsetting collections (collected) from:					
Appropriations, discretionary:				4123	Non-Federal sources	-7			
1100	Appropriation	27,983	25,967	25,708	Additional offsets against gross budget authority only:				
1120	Appropriations transferred to other acct [097–0300]	-1			4143	Recoveries of prior year paid obligations, unexpired accounts	1		
1120	Appropriations transferred to other acct [017–1105]	-34			4160	Budget authority, net (mandatory)	220	235	114
1120	Appropriations transferred to other acct [017–1106]	-32			4170	Outlays, net (mandatory)	120	112	161
1120	Appropriations transferred to other acct [017–1810]	-30			4180	Budget authority, net (total)	27,825	26,151	25,822
1120	Appropriations transferred to other acct [021–2020]	-80			4190	Outlays, net (total)	26,548	23,690	25,993
1120	Appropriations transferred to other acct [021–2031]	-5							
1120	Appropriations transferred to other acct [057–3400]	-31							
1120	Appropriations transferred to other acct [017–1108]	-8							
1120	Appropriations transferred to other acct [097–4930.004]	-30							
1120	Appropriations transferred to other acct [017–1453]	-43							
1120	Appropriations transferred to other acct [097–0100]	-10							
1121	Appropriations transferred from other acct [097–0100]	63							
1131	Unobligated balance of appropriations permanently reduced	-137	-51						
1160	Appropriation, discretionary (total)	27,605	25,916	25,708					
Appropriations, mandatory:									
1220	Appropriations transferred to other acct [011–5512]	-37							
1221	Appropriations transferred from other acct [011–5512]	258	235	114					
1230	Appropriations and/or unobligated balance of appropriations permanently reduced	-1							
1260	Appropriations, mandatory (total)	220	235	114					
Spending authority from offsetting collections, discretionary:									
1700	Collected	356	806	881					
1701	Change in uncollected payments, Federal sources	90							
1750	Spending auth from offsetting collections, disc (total)	446	806	881					
Spending authority from offsetting collections, mandatory:									
1800	Collected	6							
1900	Budget authority (total)	28,277	26,957	26,703					
1930	Total budgetary resources available	33,367	30,931	29,590					
Memorandum (non-add) entries:									
1940	Unobligated balance expiring	-44							
1941	Unexpired unobligated balance, end of year	3,974	2,887						
Change in obligated balance:									
Unpaid obligations:									
3000	Unpaid obligations, brought forward, Oct 1	15,655	17,060	20,608					
3010	New obligations, unexpired accounts	29,349	28,044	29,590					
3011	Obligations ("upward adjustments"), expired accounts	214							
3020	Outlays (gross)	-27,037	-24,496	-26,874					
3040	Recoveries of prior year unpaid obligations, unexpired	-664							
3041	Recoveries of prior year unpaid obligations, expired	-457							
3050	Unpaid obligations, end of year	17,060	20,608	23,324					
Uncollected payments:									
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-529	-482	-482					
3070	Change in uncollected pymts, Fed sources, unexpired	-90							
3071	Change in uncollected pymts, Fed sources, expired	137							
3090	Uncollected pymts, Fed sources, end of year	-482	-482	-482					
Memorandum (non-add) entries:									
3100	Obligated balance, start of year	15,126	16,578	20,126					
3200	Obligated balance, end of year	16,578	20,126	22,842					
Budget authority and outlays, net:									
Discretionary:									
4000	Budget authority, gross	28,051	26,722	26,589					
Outlays, gross:									
4010	Outlays from new discretionary authority	14,214	13,116	13,092					
4011	Outlays from discretionary balances	12,696	11,268	13,621					
4020	Outlays, gross (total)	26,910	24,384	26,713					
Offsets against gross budget authority and outlays:									
Offsetting collections (collected) from:									
4030	Federal sources	-458	-806	-881					
4033	Non-Federal sources	-24							
4040	Offsets against gross budget authority and outlays (total)	-482	-806	-881					
Additional offsets against gross budget authority only:									
4050	Change in uncollected pvmts, Fed sources, unexpired	-90							

Summary of Budget Authority and Outlays (in millions of dollars)			
	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	27,825	26,151	25,822
Outlays	26,548	23,690	25,993
Legislative proposal, subject to PAYGO:			
Budget Authority			3,452
Outlays			1,640
Total:			
Budget Authority	27,825	26,151	29,274
Outlays	26,548	23,690	27,633
Object Classification (in millions of dollars)			
Identification code 017–1319–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	99	100	91
11.3 Other than full-time permanent		3	3
11.5 Other personnel compensation	3	3	4
11.9 Total personnel compensation	102	106	98
12.1 Civilian personnel benefits	41	50	45
13.0 Benefits for former personnel			1
21.0 Travel and transportation of persons	40	37	24
22.0 Transportation of things	10	10	12
23.1 Rental payments to GSA	13		
23.2 Rental payments to others	15	27	19
23.3 Communications, utilities, and miscellaneous charges	30	37	39
24.0 Printing and reproduction	104		
25.1 Advisory and assistance services	2,205	1,705	1,314
25.2 Other services from non-Federal sources	67	100	120
25.3 Other goods and services from Federal sources	5,152	2,297	1,496
25.3 Other goods and services from Federal sources	1,942	5,500	5,209
25.4 Operation and maintenance of facilities	66	117	307
25.5 Research and development contracts	14,342	13,395	16,609
25.6 Medical care	118		
25.7 Operation and maintenance of equipment	1,160	1,191	1,275
26.0 Supplies and materials	375	138	125
31.0 Equipment	2,242	1,862	1,555
32.0 Land and structures	152	46	
41.0 Grants, subsidies, and contributions	686	466	461
99.0 Direct obligations	28,862	27,084	28,709
99.0 Reimbursable obligations	487	960	881
99.9 Total new obligations, unexpired accounts	29,349	28,044	29,590
Employment Summary			
Identification code 017–1319–0–1–051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	670	694	663
2001 Reimbursable civilian full-time equivalent employment	420	425	425

4052	Offsetting collections credited to expired accounts	126	.....	.....
4060	Additional offsets against budget authority only (total)	36	.....	.....
4070	Budget authority, net (discretionary)	27,605	25,916	25,708
4080	Outlays, net (discretionary)	26,428	23,578	25,832
Mandatory:				
4090	Budget authority, gross	226	235	114
Outlays, gross:				
4100	Outlays from new mandatory authority	10	112	54
4101	Outlays from mandatory balances	117	.....	107
4110	Outlays, gross (total)	127	112	161
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources	-7	.....	.....
Additional offsets against gross budget authority only:				
4143	Recoveries of prior year paid obligations, unexpired accounts	1	.....	.....
4160	Budget authority, net (mandatory)	220	235	114
4170	Outlays, net (mandatory)	120	112	161
4180	Budget authority, net (total)	27,825	26,151	25,822
4190	Outlays, net (total)	26,548	23,690	25,993

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	27,825	26,151	25,822
Outlays	26,548	23,690	25,993
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	3,452
Outlays .....	.....	.....	1,640
Total:			
Budget Authority	27,825	26,151	29,274
Outlays	26,548	23,690	27,633

Object Classification (in millions of dollars)

Identification code 017–1319–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	99	100	91
11.3 Other than full-time permanent .....	.....	3	3
11.5 Other personnel compensation	3	3	4
11.9 Total personnel compensation	102	106	98
12.1 Civilian personnel benefits	41	50	45
13.0 Benefits for former personnel .....	.....	.....	1
21.0 Travel and transportation of persons	40	37	24
22.0 Transportation of things	10	10	12
23.1 Rental payments to GSA	13	.....	.....
23.2 Rental payments to others	15	27	19
23.3 Communications, utilities, and miscellaneous charges	30	37	39
24.0 Printing and reproduction	104	.....	.....
25.1 Advisory and assistance services	2,205	1,705	1,314
25.2 Other services from non-Federal sources	67	100	120
25.3 Other goods and services from Federal sources	5,152	2,297	1,496
25.3 Other goods and services from Federal sources	1,942	5,500	5,209
25.4 Operation and maintenance of facilities	66	117	307
25.5 Research and development contracts	14,342	13,395	16,609
25.6 Medical care	118	.....	.....
25.7 Operation and maintenance of equipment	1,160	1,191	1,275
26.0 Supplies and materials	375	138	125
31.0 Equipment	2,242	1,862	1,555
32.0 Land and structures	152	46	.....
41.0 Grants, subsidies, and contributions	686	466	461
99.0 Direct obligations	28,862	27,084	28,709
99.0 Reimbursable obligations	487	960	881
99.9 Total new obligations, unexpired accounts	29,349	28,044	29,590

Employment Summary

Identification code 017–1319–0–1–051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	670	694	663
2001 Reimbursable civilian full-time equivalent employment	420	425	425

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, NAVY—Continued
RESEARCH, DEVELOPMENT, TEST AND EVALUATION, NAVY
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017–1319–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0007 Operational System Development			1,640
0900 Total new obligations, unexpired accounts (object class 25.5)			1,640
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			3,452
1930 Total budgetary resources available			3,452
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			1,812
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			1,640
3020 Outlays (gross)			-1,640
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			3,452
Outlays, gross:			
4100 Outlays from new mandatory authority			1,640
4180 Budget authority, net (total)			3,452
4190 Outlays, net (total)			1,640

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, AIR FORCE

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, \$52,017,288,000, to remain available for obligation until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, AIR FORCE

For an additional amount for "Research, Development, Test and Evaluation, Air Force", \$69,278,000, to remain available until September 30, 2026, for necessary expenses related to the consequences of Typhoon Mawar: *Provided*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 057–3600–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Basic research	469	519	409
0002 Applied Research	1,727	1,699	1,304
0003 Advanced technology development	1,033	1,049	820
0004 Advanced component development and prototypes	9,447	10,695	12,648
0005 System development and demonstration	6,145	5,075	8,065
0006 Management support	4,519	3,505	3,697
0007 Operational system development	22,797	24,333	32,016
0799 Total direct obligations	46,137	46,875	58,959
0801 Reimbursable program activity	3,768	8,304	14,400
0900 Total new obligations, unexpired accounts	49,905	55,179	73,359
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	7,149	9,407	7,101
1001 Discretionary unobligated balance brought fwd, Oct 1	7,141		
1010 Unobligated balance transfer to other accts [057–3010]	-5		
1010 Unobligated balance transfer to other accts [057–3020]	-105		
1010 Unobligated balance transfer to other accts [097–0400]	-15		
1011 Unobligated balance transfer from other acct [057–3080]	7		
1011 Unobligated balance transfer from other acct [057–3010]	42		
1011 Unobligated balance transfer from other acct [057–3011]	20		
1021 Recoveries of prior year unpaid obligations	317		

1033 Recoveries of prior year paid obligations	2		
1070 Unobligated balance (total)	7,412	9,407	7,101
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	47,742	46,880	52,017
1120 Appropriations transferred to other acct [057–3400]	-182		
1120 Appropriations transferred to other acct [021–2020]	-1		
1120 Appropriations transferred to other acct [057–3080]	-6		
1120 Appropriations transferred to other acct [467–0401]	-2		
1120 Appropriations transferred to other acct [097–4930.004]	-36		
1120 Appropriations transferred to other acct [097–0300]	-3		
1121 Appropriations transferred from other acct [057–3400]	22		
1121 Appropriations transferred from other acct [097–0105]	31		
1121 Appropriations transferred from other acct [097–0100]	74		
1121 Appropriations transferred from other acct [057–3010]	17		
1131 Unobligated balance of appropriations permanently reduced	-113	-409	
1160 Appropriation, discretionary (total)	47,543	46,471	52,017
Appropriations, mandatory:			
1220 Appropriations transferred to other acct [011–5512]	-87		
1221 Appropriations transferred from other acct [011–5512]	129	102	63
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-1		
1260 Appropriations, mandatory (total)	41	102	63
Spending authority from offsetting collections, discretionary:			
1700 Collected	4,412	6,300	14,400
1701 Change in uncollected payments, Federal sources	410		
1750 Spending auth from offsetting collections, disc (total)	4,822	6,300	14,400
Spending authority from offsetting collections, mandatory:			
1800 Collected	3		
1900 Budget authority (total)	52,409	52,873	66,480
1930 Total budgetary resources available	59,821	62,280	73,581
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-509		
1941 Unexpired unobligated balance, end of year	9,407	7,101	222

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	26,518	26,256	26,968
3010 New obligations, unexpired accounts	49,905	55,179	73,359
3011 Obligations ("upward adjustments"), expired accounts	1,024		
3020 Outlays (gross)	-50,267	-54,467	-65,605
3040 Recoveries of prior year unpaid obligations, unexpired	-317		
3041 Recoveries of prior year unpaid obligations, expired	-607		
3050 Unpaid obligations, end of year	26,256	26,968	34,722
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1,567	-1,791	-1,791
3070 Change in uncollected pymts, Fed sources, unexpired	-410		
3071 Change in uncollected pymts, Fed sources, expired	186		
3090 Uncollected pymts, Fed sources, end of year	-1,791	-1,791	-1,791
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	24,951	24,465	25,177
3200 Obligated balance, end of year	24,465	25,177	32,931

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	52,365	52,771	66,417
Outlays, gross:			
4010 Outlays from new discretionary authority	27,272	31,859	43,009
4011 Outlays from discretionary balances	22,956	22,552	22,518
4020 Outlays, gross (total)	50,228	54,411	65,527
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-4,735	-6,300	-14,400
4033 Non-Federal sources	-150		
4040 Offsets against gross budget authority and outlays (total)	-4,885	-6,300	-14,400
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-410		
4052 Offsetting collections credited to expired accounts	471		
4053 Recoveries of prior year paid obligations, unexpired accounts	2		
4060 Additional offsets against budget authority only (total)	63		
4070 Budget authority, net (discretionary)	47,543	46,471	52,017
4080 Outlays, net (discretionary)	45,343	48,111	51,127
Mandatory:			
4090 Budget authority, gross	44	102	63
Outlays, gross:			
4100 Outlays from new mandatory authority	5	56	35
4101 Outlays from mandatory balances	34		43

4110	Outlays, gross (total)	39	56	78
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-2		
4123	Non-Federal sources	-2		
4130	Offsets against gross budget authority and outlays (total)	-4		
	Additional offsets against gross budget authority only:			
4142	Offsetting collections credited to expired accounts	1		
4160	Budget authority, net (mandatory)	41	102	63
4170	Outlays, net (mandatory)	35	56	78
4180	Budget authority, net (total)	47,584	46,573	52,080
4190	Outlays, net (total)	45,378	48,167	51,205

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	47,584	46,573	52,080
Outlays	45,378	48,167	51,205
Legislative proposal, subject to PAYGO:			
Budget Authority			10,227
Outlays			5,625
Total:			
Budget Authority	47,584	46,573	62,307
Outlays	45,378	48,167	56,830

Object Classification (in millions of dollars)

Identification code 057-3600-0-1-051	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	1,945	2,368	2,272
11.9 Total personnel compensation	1,945	2,368	2,272
12.1 Civilian personnel benefits		724	775
21.0 Travel and transportation of persons	1,101		
25.1 Advisory and assistance services	366	1,124	747
25.5 Research and development contracts	42,725	42,628	55,129
26.0 Supplies and materials		31	36
99.0 Direct obligations	46,137	46,875	58,959
99.0 Reimbursable obligations	3,768	8,304	14,400
99.9 Total new obligations, unexpired accounts	49,905	55,179	73,359

Employment Summary

Identification code 057-3600-0-1-051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	19,967	19,882	17,530
2001 Reimbursable civilian full-time equivalent employment	4,007	4,591	5,082

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, AIR FORCE

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057-3600-4-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0004 Advanced Component Development and Prototypes			5,625
0900 Total new obligations, unexpired accounts (object class 25.5)			5,625
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
Appropriation			10,227
1930 Total budgetary resources available			10,227
Memorandum (non-add) entries:			
Unexpired unobligated balance, end of year			4,602
Change in obligated balance:			
Unpaid obligations:			
New obligations, unexpired accounts			5,625
3020 Outlays (gross)			-5,625

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross			10,227
Outlays, gross:			
4100 Outlays from new mandatory authority			5,625

4180 Budget authority, net (total)	10,227
4190 Outlays, net (total)	5,625

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, SPACE FORCE

For expenses necessary for basic and applied scientific research, development, test and evaluation, including maintenance, rehabilitation, lease, and operation of facilities and equipment, \$15,486,466,000, to remain available until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 057-3620-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Basic Research	33	36	37
0002 Applied Research	354	288	252
0003 Advanced Technology Development	671	723	622
0004 Advanced Component Development and Prototypes	3,702	3,948	4,387
0005 System Development and Demonstration	5,515	5,160	5,589
0006 Management Support	940	813	627
0007 Operational System Development	7,133	6,708	6,931
0008 Software and Digital Technology Pilot Programs	130	129	193
0799 Total direct obligations	18,478	17,805	18,638
0801 Reimbursable program activity	1,881	3,256	3,200
0900 Total new obligations, unexpired accounts	20,359	21,061	21,838

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2,634	2,695	3,147
1021 Recoveries of prior year unpaid obligations	133		
1033 Recoveries of prior year paid obligations	28		
1070 Unobligated balance (total)	2,795	2,695	3,147
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	18,668	18,553	15,486
1120 Appropriations transferred to other acct [057-3022]	-90		
1120 Appropriations transferred to other acct [057-3400]	-44		
1120 Appropriations transferred to other acct [057-3410]	-53		
1121 Appropriations transferred from other acct [097-0100]	51		
1131 Unobligated balance of appropriations permanently reduced	-97	-112	
1160 Appropriation, discretionary (total)	18,435	18,441	15,486
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011-5512]		5	5
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,753	3,067	3,200
1701 Change in uncollected payments, Federal sources	82		
1750 Spending auth from offsetting collections, disc (total)	1,835	3,067	3,200
1900 Budget authority (total)	20,270	21,513	18,691
1930 Total budgetary resources available	23,065	24,208	21,838
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-11		
1941 Unexpired unobligated balance, end of year	2,695	3,147	

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	8,069	9,923	10,395
3010 New obligations, unexpired accounts	20,359	21,061	21,838
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-18,356	-20,589	-18,561
3040 Recoveries of prior year unpaid obligations, unexpired	-133		
3041 Recoveries of prior year unpaid obligations, expired	-17		
3050 Unpaid obligations, end of year	9,923	10,395	13,672
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-271	-334	-334
3070 Change in uncollected pymts, Fed sources, unexpired	-82		
3071 Change in uncollected pymts, Fed sources, expired	19		
3090 Uncollected pymts, Fed sources, end of year	-334	-334	-334
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7,798	9,589	10,061
3200 Obligated balance, end of year	9,589	10,061	13,338

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	20,270	21,508	18,686

RESEARCH, DEVELOPMENT, TEST, AND EVALUATION, SPACE FORCE—Continued
Program and Financing—Continued

Identification code 057–3620–0–1–051	2024 actual	2025 est.	2026 est.
Outlays, gross:			
4010 Outlays from new discretionary authority	10,512	12,841	11,408
4011 Outlays from discretionary balances	7,844	7,744	7,148
4020 Outlays, gross (total)	18,356	20,585	18,556
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,675	-3,067	-3,200
4033 Non-Federal sources	-127		
4040 Offsets against gross budget authority and outlays (total)	-1,802	-3,067	-3,200
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-82		
4052 Offsetting collections credited to expired accounts	21		
4053 Recoveries of prior year paid obligations, unexpired accounts	28		
4060 Additional offsets against budget authority only (total)	-33		
4070 Budget authority, net (discretionary)	18,435	18,441	15,486
4080 Outlays, net (discretionary)	16,554	17,518	15,356
Mandatory:			
4090 Budget authority, gross		5	5
Outlays, gross:			
4100 Outlays from new mandatory authority		4	4
4101 Outlays from mandatory balances			1
4110 Outlays, gross (total)		4	5
4180 Budget authority, net (total)	18,435	18,446	15,491
4190 Outlays, net (total)	16,554	17,522	15,361

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	18,435	18,446	15,491
Outlays	16,554	17,522	15,361
Legislative proposal, subject to PAYGO:			
Budget Authority			13,548
Outlays			10,161
Total:			
Budget Authority	18,435	18,446	29,039
Outlays	16,554	17,522	25,522

Object Classification (in millions of dollars)

Identification code 057–3620–0–1–051	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	237	280	303
11.9 Total personnel compensation	237	280	303
12.1 Civilian personnel benefits	131	100	106
25.1 Advisory and assistance services	726	680	308
25.5 Research and development contracts	17,384	16,746	17,921
99.0 Direct obligations	18,478	17,806	18,638
99.0 Reimbursable obligations	1,881	3,255	3,200
99.9 Total new obligations, unexpired accounts	20,359	21,061	21,838

Employment Summary

Identification code 057–3620–0–1–051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	2,283	2,165	2,129

RESEARCH, DEVELOPMENT, TEST, AND EVALUATION, SPACE FORCE
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–3620–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0004 Advanced Component Development and Prototypes			10,161
0900 Total new obligations, unexpired accounts (object class 25.5)			10,161

Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			13,548
1930 Total budgetary resources available			13,548
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			3,387

Change in obligated balance:

Unpaid obligations:			
3010 New obligations, unexpired accounts			10,161
3020 Outlays (gross)			-10,161

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross			13,548
Outlays, gross:			
4100 Outlays from new mandatory authority			10,161
4180 Budget authority, net (total)			13,548
4190 Outlays, net (total)			10,161

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, DEFENSE-WIDE

For expenses of activities and agencies of the Department of Defense (other than the military departments), necessary for basic and applied scientific research, development, test and evaluation; advanced research projects as may be designated and determined by the Secretary of Defense, pursuant to law; maintenance, rehabilitation, lease, and operation of facilities and equipment, \$33,921,939,000, to remain available for obligation until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 097–0400–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Basic research	312	926	896
0002 Applied Research	2,273	2,285	2,941
0003 Advanced technology development	6,208	5,487	5,438
0004 Advanced Component Development and Prototypes	11,574	10,121	10,555
0005 System development and demonstration	1,254	1,090	1,285
0006 Management support	2,971	2,949	2,420
0007 Operational system development	12,475	17,861	10,846
0008 Software and Digital Technology Pilot Programs	207	945	622
0799 Total direct obligations	37,274	41,664	35,003
0801 Reimbursable program activity	984	2,329	2,333
0900 Total new obligations, unexpired accounts	38,258	43,993	37,336

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6,838	7,116	870
1001 Discretionary unobligated balance brought fwd, Oct 1	6,386		
1010 Unobligated balance transfer to other accts [011–5512]	-9		
1010 Unobligated balance transfer to other accts [017–1319]	-7		
1011 Unobligated balance transfer from other acct [057–3600]	15		
1011 Unobligated balance transfer from other acct [097–0300]	4		
1021 Recoveries of prior year unpaid obligations	337		
1033 Recoveries of prior year paid obligations	30		
1070 Unobligated balance (total)	7,208	7,116	870
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	37,081	35,239	33,922
1120 Appropriations transferred to other acct [021–2040]	-5		
1120 Appropriations transferred to other acct [097–0300]	-2		
1121 Appropriations transferred from other acct [097–0300]	27		
1121 Appropriations transferred from other acct [097–0100]	267		
1121 Appropriations transferred from other acct [097–9999]	2		
1131 Unobligated balance of appropriations permanently reduced	-238	-32	
1160 Appropriation, discretionary (total)	37,132	35,207	33,922
Appropriations, mandatory:			
1220 Appropriations transferred to other acct [011–5512]	-19		
1221 Appropriations transferred from other acct [011–5512]	72	212	211
1221 Appropriations transferred from other acct [097–0403]	400		
1230 Appropriations and/or unobligated balance of appropriations permanently reduced	-4		
1260 Appropriations, mandatory (total)	449	212	211

Spending authority from offsetting collections, discretionary:			
1700	Collected	613	2,328
1701	Change in uncollected payments, Federal sources	372	.....
1750	Spending auth from offsetting collections, disc (total)	985	2,328
1900	Budget authority (total)	38,566	37,747
1930	Total budgetary resources available	45,774	44,863
Memorandum (non-add) entries:			
1940	Unobligated balance expiring	-400	.....
1941	Unexpired unobligated balance, end of year	7,116	870

Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	24,325	26,469
3001	Adjustments to unpaid obligations brought forward, Oct 1	-22	.....
3010	New obligations, unexpired accounts	38,258	43,993
3011	Obligations ("upward adjustments"), expired accounts	202	.....
3020	Outlays (gross)	-35,387	-38,114
3040	Recoveries of prior year unpaid obligations, unexpired	-337	.....
3041	Recoveries of prior year unpaid obligations, expired	-570	.....
3050	Unpaid obligations, end of year	26,469	32,348
Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-1,041	-1,150
3070	Change in uncollected pymts, Fed sources, unexpired	-372	.....
3071	Change in uncollected pymts, Fed sources, expired	263	.....
3090	Uncollected pymts, Fed sources, end of year	-1,150	-1,150
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	23,262	25,319
3200	Obligated balance, end of year	25,319	31,198

Budget authority and outlays, net:			
Discretionary:			
4000	Budget authority, gross	38,117	37,535
Outlays, gross:			
4010	Outlays from new discretionary authority	14,709	16,411
4011	Outlays from discretionary balances	20,632	21,618
4020	Outlays, gross (total)	35,341	38,029
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030	Federal sources	-765	-2,328
4033	Non-Federal sources	-119	.....
4040	Offsets against gross budget authority and outlays (total)	-884	-2,328
Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-372	.....
4052	Offsetting collections credited to expired accounts	241	.....
4053	Recoveries of prior year paid obligations, unexpired accounts	30	.....
4060	Additional offsets against budget authority only (total)	-101	.....
4070	Budget authority, net (discretionary)	37,132	35,207
4080	Outlays, net (discretionary)	34,457	35,701
Mandatory:			
4090	Budget authority, gross	449	212
Outlays, gross:			
4100	Outlays from new mandatory authority	2	85
4101	Outlays from mandatory balances	44	296
4110	Outlays, gross (total)	46	85
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123	Non-Federal sources	-1	.....
Additional offsets against gross budget authority only:			
4142	Offsetting collections credited to expired accounts	1	.....
4160	Budget authority, net (mandatory)	449	212
4170	Outlays, net (mandatory)	45	85
4180	Budget authority, net (total)	37,581	35,419
4190	Outlays, net (total)	34,502	35,786

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	37,581	35,419	34,133
Outlays	34,502	35,786	35,843
Legislative proposal, subject to PAYGO:			
Budget Authority .....	.....	.....	8,898
Outlays .....	.....	.....	3,559
Total:			
Budget Authority	37,581	35,419	43,031
Outlays	34,502	35,786	39,402

Object Classification (in millions of dollars)

Identification code 097-0400-0-1-051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1	Full-time permanent	475	397
11.3	Other than full-time permanent	32	40
11.5	Other personnel compensation	35	30
11.8	Special personal services payments	2	.....
11.9	Total personnel compensation	544	467
12.1	Civilian personnel benefits	185	163
21.0	Travel and transportation of persons	60	44
22.0	Transportation of things	20	4
23.1	Rental payments to GSA	9	9
23.2	Rental payments to others	34	14
23.3	Communications, utilities, and miscellaneous charges	258	111
24.0	Printing and reproduction	6	2
25.1	Advisory and assistance services	4,899	4,469
25.2	Other services from non-Federal sources	240	88
25.3	Other goods and services from Federal sources	5,118	3,715
25.3	Other goods and services from Federal sources .....	.....	24
25.4	Operation and maintenance of facilities	149	132
25.5	Research and development contracts	19,654	25,984
25.7	Operation and maintenance of equipment	1,002	1,395
25.8	Subsistence and support of persons .....	.....	10
26.0	Supplies and materials	1,351	1,398
31.0	Equipment	3,324	3,120
32.0	Land and structures	20	3
41.0	Grants, subsidies, and contributions	400	523
99.0	Direct obligations	37,273	41,665
99.0	Reimbursable obligations	985	2,328
99.9	Total new obligations, unexpired accounts	38,258	43,993

Employment Summary

Identification code 097-0400-0-1-051	2024 actual	2025 est.	2026 est.
1001	Direct civilian full-time equivalent employment	3,420	3,003
2001	Reimbursable civilian full-time equivalent employment	65	121

RESEARCH, DEVELOPMENT, TEST AND EVALUATION, DEFENSE-WIDE
(Legislative proposal, subject to PAYGO)**Program and Financing (in millions of dollars)**

Identification code 097-0400-4-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002	Applied Research .....	.....	3,559
0799	Total direct obligations .....	.....	3,559
0900	Total new obligations, unexpired accounts (object class 25.5) .....	.....	3,559
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200	Appropriation .....	.....	8,898
1900	Budget authority (total) .....	.....	8,898
1930	Total budgetary resources available .....	.....	8,898
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year .....	.....	5,339
Change in obligated balance:			
Unpaid obligations:			
3010	New obligations, unexpired accounts .....	.....	3,559
3020	Outlays (gross) .....	.....	-3,559

Budget authority and outlays, net:

Mandatory:			
4090	Budget authority, gross .....	.....	8,898
Outlays, gross:			
4100	Outlays from new mandatory authority .....	.....	3,559
4180	Budget authority, net (total) .....	.....	8,898
4190	Outlays, net (total) .....	.....	3,559

CREATING HELPFUL INCENTIVES TO PRODUCE SEMI-CONDUCTORS (CHIPS) FOR AMERICA
DEFENSE FUND

Program and Financing (in millions of dollars)

Identification code 097-0403-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Applied Research		72	72
0003 Advanced Technology Development		265	265
0004 Advanced Component Development		63	63
0900 Total new obligations, unexpired accounts (object class 25.5)		400	400
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation	400	400	400
1220 Appropriations transferred to other acct [097-0400]	-400		
1260 Appropriations, mandatory (total)		400	400
1930 Total budgetary resources available		400	400
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			180
3010 New obligations, unexpired accounts		400	400
3020 Outlays (gross)		-220	-340
3050 Unpaid obligations, end of year		180	240
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			180
3200 Obligated balance, end of year		180	240
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross		400	400
Outlays, gross:			
4100 Outlays from new mandatory authority		220	220
4101 Outlays from mandatory balances			120
4110 Outlays, gross (total)		220	340
4180 Budget authority, net (total)		400	400
4190 Outlays, net (total)		220	340

DEPARTMENT OF DEFENSE RAPID PROTOTYPING FUND

Program and Financing (in millions of dollars)

Identification code 097-0402-0-1-051	2024 actual	2025 est.	2026 est.
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	11	5	
3011 Obligations ("upward adjustments"), expired accounts	4		
3020 Outlays (gross)	-6	-5	
3041 Recoveries of prior year unpaid obligations, expired	-4		
3050 Unpaid obligations, end of year	5		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	11	5	
3200 Obligated balance, end of year	5		
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	6	5	
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-3		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	3		
4080 Outlays, net (discretionary)	3	5	
4180 Budget authority, net (total)			
4190 Outlays, net (total)	3	5	

OPERATIONAL TEST AND EVALUATION, DEFENSE

For expenses, not otherwise provided for, necessary for the independent activities of the Director, Operational Test and Evaluation, in the direction and supervision

of operational test and evaluation, including initial operational test and evaluation which is conducted prior to, and in support of, production decisions; joint operational testing and evaluation; and administrative expenses in connection therewith, \$318,143,000, to remain available for obligation until September 30, 2027.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 097-0460-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0006 Management Support	370	339	361
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	66	33	43
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	337	349	318
1900 Budget authority (total)	337	349	318
1930 Total budgetary resources available	403	382	361
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	33	43	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	273	244	259
3010 New obligations, unexpired accounts	370	339	361
3020 Outlays (gross)	-396	-324	-319
3041 Recoveries of prior year unpaid obligations, expired	-3		
3050 Unpaid obligations, end of year	244	259	301
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	273	244	259
3200 Obligated balance, end of year	244	259	301
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	337	349	318
Outlays, gross:			
4010 Outlays from new discretionary authority	156	150	137
4011 Outlays from discretionary balances	240	174	182
4020 Outlays, gross (total)	396	324	319
4180 Budget authority, net (total)	337	349	318
4190 Outlays, net (total)	396	324	319

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	337	349	318
Outlays	396	324	319
Legislative proposal, subject to PAYGO:			
Budget Authority			98
Outlays			42
Total:			
Budget Authority	337	349	416
Outlays	396	324	361

Object Classification (in millions of dollars)

Identification code 097-0460-0-1-051	2024 actual	2025 est.	2026 est.
Direct obligations:			
21.0 Travel and transportation of persons	3	4	4
22.0 Transportation of things	1	1	1
25.1 Advisory and assistance services	219	216	215
25.3 Other goods and services from Federal sources	145	117	117
25.5 Research and development contracts		1	24
25.7 Operation and maintenance of equipment	1		
31.0 Equipment	1		
99.9 Total new obligations, unexpired accounts	370	339	361

OPERATIONAL TEST AND EVALUATION, DEFENSE
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097–0460–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0006 Management Support			42
0900 Total new obligations, unexpired accounts (object class 31.0)			42
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1200 Appropriation			98
1930 Total budgetary resources available			98
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			56
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			42
3020 Outlays (gross)			-42
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			98
Outlays, gross:			
4100 Outlays from new mandatory authority			42
4180 Budget authority, net (total)			98
4190 Outlays, net (total)			42

CONTRIBUTIONS FOR RENEWABLE ENERGY IMPACT ASSESSMENTS AND MITIGATION,
DEFENSE

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–5753–0–2–051	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	1	1	1
Receipts:			
Current law:			
1130 Contributions from Applicants, Renewable Energy Impact Assessments and Mitigation, Defense	1	1	1
2000 Total: Balances and receipts	2	2	2
Appropriations:			
Current law:			
2101 Contributions for Renewable Energy Impact Assessments and Mitigation, Defense	-1	-1	-1
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 097–5753–0–2–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 Direct program activity		1	1
0900 Total new obligations, unexpired accounts (object class 25.3)		1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	2	3	3
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	1	1	1
1900 Budget authority (total)	1	1	1
1930 Total budgetary resources available	3	4	4
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3	3	3
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts		1	1
3020 Outlays (gross)		-1	-1

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	1	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority		1	1
4180 Budget authority, net (total)	1	1	1
4190 Outlays, net (total)		1	1

MILITARY CONSTRUCTION

The Military Construction Program provides facilities required for new weapon systems entering the Department's inventory, including aircraft and naval vessels, and other high priority initiatives. The Program continues to invest in global defense posture initiatives, improve living and working conditions, reduce operating costs, and increase productivity. Further, the Program supports energy resiliency and adaptation by replacing or upgrading facilities which are functionally obsolete or can be made more efficient through economical improvements and that enhance mission resiliency and operational capabilities through innovation and investments to increase the Department's contingency preparedness. Also, included in this request are resources required to clean up and dispose of property consistent with the five closure rounds required by the prior Base Realignment and Closure Acts.

Resources presented under the Military Construction title contribute primarily to achieving the Department's annual performance goals of assuring readiness and sustainability.

The Administration assumes enactment of a reconciliation bill later this year that will include resources for defense. Of those resources, the Administration assumes \$0.9 billion for military construction in FY 2026.

Federal Funds

MILITARY CONSTRUCTION, ARMY

For acquisition, construction, installation, and equipment of temporary or permanent public works, military installations, facilities, and real property for the Army as currently authorized by law, including personnel in the Army Corps of Engineers and other personal services necessary for the purposes of this appropriation, and for construction and operation of facilities in support of the functions of the Commander in Chief; \$2,173,959,000, to remain available until September 30, 2030: Provided, That, of this amount, not to exceed \$333,588,000 shall be available for study, planning, design, architect and engineer services, and host nation support, as authorized by law, unless the Secretary of the Army determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 021–2050–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Major construction	1,563	2,783	1,446
0002 Minor construction	48	220	161
0003 Planning	373	1,000	285
0004 Supporting activities	23		4
0799 Total direct obligations	2,007	4,003	1,896
0801 Reimbursable program activity	6,851	6,010	7,100
0900 Total new obligations, unexpired accounts	8,858	10,013	8,996
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	5,640	5,909	3,032
1011 Unobligated balance transfer from other acct [097–0803]	25		
1021 Recoveries of prior year unpaid obligations	163		
1033 Recoveries of prior year paid obligations	3		
1070 Unobligated balance (total)	5,831	5,909	3,032
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	2,101	2,236	2,174

MILITARY CONSTRUCTION, ARMY—Continued
Program and Financing—Continued

Identification code 021–2050–0–1–051	2024 actual	2025 est.	2026 est.
Spending authority from offsetting collections, discretionary:			
1700 Collected	5,043	4,900	7,100
1701 Change in uncollected payments, Federal sources	1,793		
1750 Spending auth from offsetting collections, disc (total)	6,836	4,900	7,100
1900 Budget authority (total)	8,937	7,136	9,274
1930 Total budgetary resources available	14,768	13,045	12,306
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-1		
1941 Unexpired unobligated balance, end of year	5,909	3,032	3,310
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	12,824	14,941	18,647
3010 New obligations, unexpired accounts	8,858	10,013	8,996
3011 Obligations ("upward adjustments"), expired accounts	44		
3020 Outlays (gross)	-6,439	-6,307	-11,068
3040 Recoveries of prior year unpaid obligations, unexpired	-163		
3041 Recoveries of prior year unpaid obligations, expired	-183		
3050 Unpaid obligations, end of year	14,941	18,647	16,575
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-13,339	-14,704	-14,704
3070 Change in uncollected pymts, Fed sources, unexpired	-1,793		
3071 Change in uncollected pymts, Fed sources, expired	428		
3090 Uncollected pymts, Fed sources, end of year	-14,704	-14,704	-14,704
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-515	237	3,943
3200 Obligated balance, end of year	237	3,943	1,871
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	8,937	7,136	9,274
Outlays, gross:			
4010 Outlays from new discretionary authority	608	4,945	7,143
4011 Outlays from discretionary balances	5,831	1,362	3,925
4020 Outlays, gross (total)	6,439	6,307	11,068
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-5,326	-4,900	-7,100
4033 Non-Federal sources	-34		
4040 Offsets against gross budget authority and outlays (total)	-5,360	-4,900	-7,100
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1,793		
4052 Offsetting collections credited to expired accounts	314		
4053 Recoveries of prior year paid obligations, unexpired accounts	3		
4060 Additional offsets against budget authority only (total)	-1,476		
4070 Budget authority, net (discretionary)	2,101	2,236	2,174
4080 Outlays, net (discretionary)	1,079	1,407	3,968
4180 Budget authority, net (total)	2,101	2,236	2,174
4190 Outlays, net (total)	1,079	1,407	3,968

Object Classification (in millions of dollars)

Identification code 021–2050–0–1–051	2024 actual	2025 est.	2026 est.
32.0 Direct obligations: Land and structures	2,007	4,003	1,896
99.0 Direct obligations	2,007	4,003	1,896
99.0 Reimbursable obligations	6,851	6,010	7,100
99.9 Total new obligations, unexpired accounts	8,858	10,013	8,996

Employment Summary

Identification code 021–2050–0–1–051	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	546	1,415	1,415

MILITARY CONSTRUCTION, NAVY AND MARINE CORPS

For acquisition, construction, installation, and equipment of temporary or permanent public works, naval installations, facilities, and real property for the Navy and

Marine Corps as currently authorized by law, including personnel in the Naval Facilities Engineering Command and other personal services necessary for the purposes of this appropriation, \$6,012,677,000, to remain available until September 30, 2030: *Provided, That, of this amount, not to exceed \$562,423,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Secretary of the Navy determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

MILITARY CONSTRUCTION, NAVY AND MARINE CORPS

For an additional amount for "Military Construction, Navy and Marine Corps", \$1,127,281,000, to remain available until September 30, 2029, for necessary expenses related to the consequences of Typhoon Mawar: *Provided, That not later than 60 days after enactment of this Act, the Secretary of the Navy, or their designee, shall submit to the Committees on Appropriations of the House of Representatives and the Senate form 1391 for each specific project and an expenditure plan for funds provided under this heading in this Act: Provided further, That such funds may be obligated or expended for design and military construction projects not otherwise authorized by law: Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.* (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 017–1205–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Major construction	4,211	6,679	5,160
0002 Minor construction	108	244	213
0003 Planning	536	1,336	1,137
0799 Total direct obligations	4,855	8,259	6,510
0801 Reimbursable program activity	739	532	195
0900 Total new obligations, unexpired accounts	5,594	8,791	6,705
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	6,680	8,494	5,180
1021 Recoveries of prior year unpaid obligations	260		
1070 Unobligated balance (total)	6,940	8,494	5,180
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	6,058	5,286	6,013
Spending authority from offsetting collections, discretionary:			
1700 Collected	846	191	195
1701 Change in uncollected payments, Federal sources	526		
1750 Spending auth from offsetting collections, disc (total)	1,372	191	195
1900 Budget authority (total)	7,430	5,477	6,208
1930 Total budgetary resources available	14,370	13,971	11,388
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-282		
1941 Unexpired unobligated balance, end of year	8,494	5,180	4,683

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	6,597	7,341	11,717
3010 New obligations, unexpired accounts	5,594	8,791	6,705
3011 Obligations ("upward adjustments"), expired accounts	1,168		
3020 Outlays (gross)	-4,806	-4,415	-5,171
3040 Recoveries of prior year unpaid obligations, unexpired	-260		
3041 Recoveries of prior year unpaid obligations, expired	-952		
3050 Unpaid obligations, end of year	7,341	11,717	13,251
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1,065	-1,062	-1,062
3070 Change in uncollected pymts, Fed sources, unexpired	-526		
3071 Change in uncollected pymts, Fed sources, expired	529		
3090 Uncollected pymts, Fed sources, end of year	-1,062	-1,062	-1,062
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5,532	6,279	10,655
3200 Obligated balance, end of year	6,279	10,655	12,189

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	7,430	5,477	6,208
Outlays, gross:			
4010 Outlays from new discretionary authority	380	350	375

4011	Outlays from discretionary balances	4,426	4,065	4,796
4020	Outlays, gross (total)	4,806	4,415	5,171
	Offsets against gross budget authority and outlays: Offsetting collections (collected) from:			
4030	Federal sources	-994	-191	-195
4033	Non-Federal sources	-93		
4040	Offsets against gross budget authority and outlays (total)	-1,087	-191	-195
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-526		
4052	Offsetting collections credited to expired accounts	241		
4060	Additional offsets against budget authority only (total)	-285		
4070	Budget authority, net (discretionary)	6,058	5,286	6,013
4080	Outlays, net (discretionary)	3,719	4,224	4,976
4180	Budget authority, net (total)	6,058	5,286	6,013
4190	Outlays, net (total)	3,719	4,224	4,976

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	6,058	5,286	6,013
Outlays	3,719	4,224	4,976
Legislative proposal, subject to PAYGO:			
Budget Authority			749
Outlays			22
Total:			
Budget Authority	6,058	5,286	6,762
Outlays	3,719	4,224	4,998

Object Classification (in millions of dollars)

Identification code 017-1205-0-1-051	2024 actual	2025 est.	2026 est.
32.0 Direct obligations: Land and structures	4,855	8,259	6,510
99.0 Direct obligations	4,855	8,259	6,510
99.0 Reimbursable obligations	739	532	195
99.9 Total new obligations, unexpired accounts	5,594	8,791	6,705

MILITARY CONSTRUCTION, NAVY AND MARINE CORPS

(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 017-1205-4-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Major Construction			22
0900 Total new obligations, unexpired accounts (object class 32.0)			22
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
Appropriation			749
1200 Total budgetary resources available			749
Memorandum (non-add) entries:			
Unexpired unobligated balance, end of year			727
Change in obligated balance:			
Unpaid obligations:			
New obligations, unexpired accounts			22
3010 Outlays (gross)			-22
Budget authority and outlays, net:			
Mandatory:			
Budget authority, gross			749
Outlays, gross:			
Outlays from new mandatory authority			22
4180 Budget authority, net (total)			749
4190 Outlays, net (total)			22

MILITARY CONSTRUCTION, AIR FORCE

For acquisition, construction, installation, and equipment of temporary or permanent public works, military installations, facilities, and real property for the Air Force as currently authorized by law, \$3,721,473,000, to remain available until September

30, 2030: *Provided, That, of such amount, not to exceed \$573,223,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Secretary of the Air Force determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor.*

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

MILITARY CONSTRUCTION, AIR FORCE

For an additional amount for "Military Construction, Air Force", \$487,300,000, to remain available until September 30, 2029, for necessary expenses related to the consequences of Typhoon Mawar: *Provided, That not later than 60 days after enactment of this Act, the Secretary of the Air Force, or their designee, shall submit to the Committees on Appropriations of the House of Representatives and the Senate form 1391 for each specific project and an expenditure plan for funds provided under this heading in this Act: Provided further, That such funds may be obligated or expended for design and military construction projects not otherwise authorized by law: Provided further, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.* (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 057-3300-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Major construction	1,973	3,332	2,894
0002 Minor construction	70	185	171
0003 Planning	233	1,149	762
0799 Total direct obligations	2,276	4,666	3,827
0900 Total new obligations, unexpired accounts (object class 32.0)	2,276	4,666	3,827
Budgetary resources:			
Unobligated balance:			
Unobligated balance brought forward, Oct 1	2,816	4,036	3,204
1010 Unobligated balance transfer to other accts [097-0803]	-6		
1011 Unobligated balance transfer from other acct [097-0803]	18		
1021 Recoveries of prior year unpaid obligations	637		
1070 Unobligated balance (total)	3,465	4,036	3,204
Budget authority:			
Appropriations, discretionary:			
Appropriation	3,136	3,834	3,721
1900 Budget authority (total)	3,136	3,834	3,721
1930 Total budgetary resources available	6,601	7,870	6,925
Memorandum (non-add) entries:			
Unobligated balance expiring	-289		
1941 Unexpired unobligated balance, end of year	4,036	3,204	3,098
Change in obligated balance:			
Unpaid obligations:			
Unpaid obligations, brought forward, Oct 1	9,495	7,389	8,751
3010 New obligations, unexpired accounts	2,276	4,666	3,827
3011 Obligations ("upward adjustments"), expired accounts	47		
3020 Outlays (gross)	-3,221	-3,304	-4,382
3040 Recoveries of prior year unpaid obligations, unexpired	-637		
3041 Recoveries of prior year unpaid obligations, expired	-571		
3050 Unpaid obligations, end of year	7,389	8,751	8,196
Memorandum (non-add) entries:			
Obligated balance, start of year	9,495	7,389	8,751
3200 Obligated balance, end of year	7,389	8,751	8,196
Budget authority and outlays, net:			
Discretionary:			
Budget authority, gross	3,136	3,834	3,721
Outlays, gross:			
Outlays from new discretionary authority	107	115	112
4011 Outlays from discretionary balances	3,114	3,189	4,270
4020 Outlays, gross (total)	3,221	3,304	4,382
4180 Budget authority, net (total)	3,136	3,834	3,721
4190 Outlays, net (total)	3,221	3,304	4,382

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	3,136	3,834	3,721
Outlays	3,221	3,304	4,382

MILITARY CONSTRUCTION, AIR FORCE—Continued
Summary of Budget Authority and Outlays—Continued

	2024 actual	2025 est.	2026 est.
Legislative proposal, subject to PAYGO:			
Budget Authority			102
Outlays			3
Total:			
Budget Authority	3,136	3,834	3,823
Outlays	3,221	3,304	4,385

MILITARY CONSTRUCTION, AIR FORCE
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–3300–4–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Major Construction			3
0900 Total new obligations, unexpired accounts (object class 32.0)			3
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
Appropriation			102
1200 Total budgetary resources available			102
1930 Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			99
Change in obligated balance:			
Unpaid obligations:			
New obligations, unexpired accounts			3
3010 Outlays (gross)			-3
Budget authority and outlays, net:			
Mandatory:			
Budget authority, gross			102
Outlays, gross:			
Outlays from new mandatory authority			3
4100 Budget authority, net (total)			102
4190 Outlays, net (total)			3

MILITARY CONSTRUCTION, DEFENSE-WIDE

(INCLUDING TRANSFER OF FUNDS)

For acquisition, construction, installation, and equipment of temporary or permanent public works, installations, facilities, and real property for activities and agencies of the Department of Defense (other than the military departments), as currently authorized by law, \$3,792,301,000, to remain available until September 30, 2030: Provided, That such amounts of this appropriation as may be determined by the Secretary of Defense may be transferred to such appropriations of the Department of Defense available for military construction or family housing as the Secretary may designate, to be merged with and to be available for the same purposes, and for the same time period, as the appropriation or fund to which transferred: Provided further, That, of the amount, not to exceed \$211,001,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Secretary of Defense determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 097–0500–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Major construction	1,777	2,833	3,035
0002 Minor construction	122	778	491
0003 Planning	333	1,078	582
0900 Total new obligations, unexpired accounts (object class 32.0)	2,232	4,689	4,108

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,336	4,321	3,513
1010 Unobligated balance transfer to other accts [097–0803]	-132		
1011 Unobligated balance transfer from other acct [097–0803]	155		
1021 Recoveries of prior year unpaid obligations	54		
1070 Unobligated balance (total)	3,413	4,321	3,513
Budget authority:			
Appropriations, discretionary:			
Appropriation	3,261	3,881	3,792
1100 Budget authority (total)	3,261	3,881	3,792
1900 Total budgetary resources available	6,674	8,202	7,305
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-121		
1941 Unexpired unobligated balance, end of year	4,321	3,513	3,197

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	5,718	5,926	8,002
3010 New obligations, unexpired accounts	2,232	4,689	4,108
3011 Obligations ("upward adjustments"), expired accounts	879		
3020 Outlays (gross)	-2,362	-2,613	-3,191
3040 Recoveries of prior year unpaid obligations, unexpired	-54		
3041 Recoveries of prior year unpaid obligations, expired	-487		
3050 Unpaid obligations, end of year	5,926	8,002	8,919
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5,718	5,926	8,002
3200 Obligated balance, end of year	5,926	8,002	8,919

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	3,261	3,881	3,792
Outlays, gross:			
4010 Outlays from new discretionary authority	23	39	38
4011 Outlays from discretionary balances	2,339	2,574	3,153
4020 Outlays, gross (total)	2,362	2,613	3,191
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
Non-Federal sources	-4		
4033 Offsets against gross budget authority and outlays (total)	-4		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	4		
4060 Additional offsets against budget authority only (total)	4		
4070 Budget authority, net (discretionary)	3,261	3,881	3,792
4080 Outlays, net (discretionary)	2,358	2,613	3,191
4180 Budget authority, net (total)	3,261	3,881	3,792
4190 Outlays, net (total)	2,358	2,613	3,191

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	3,261	3,881	3,792
Outlays	2,358	2,613	3,191
Legislative proposal, subject to PAYGO:			
Budget Authority			35
Total:			
Budget Authority	3,261	3,881	3,827
Outlays	2,358	2,613	3,191

MILITARY CONSTRUCTION, DEFENSE-WIDE
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 097–0500–4–1–051	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
Appropriation			35
1200 Total budgetary resources available			35
1930 Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			35
Budget authority and outlays, net:			
Mandatory:			
Budget authority, gross			35
4180 Budget authority, net (total)			35

4190 Outlays, net (total)

NORTH ATLANTIC TREATY ORGANIZATION SECURITY INVESTMENT PROGRAM

For the United States share of the cost of the North Atlantic Treaty Organization Security Investment Program for the acquisition and construction of military facilities and installations (including international military headquarters) and for related expenses for the collective defense of the North Atlantic Treaty Area as authorized by section 2806 of title 10, United States Code, and Military Construction Authorization Acts, \$481,832,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 097-0804-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 NATO infrastructure	508	293	482
0900 Total new obligations, unexpired accounts (object class 32.0)	508	293	482
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	79	59	59
1021 Recoveries of prior year unpaid obligations	195		
1070 Unobligated balance (total)	274	59	59
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	293	293	482
1900 Budget authority (total)	293	293	482
1930 Total budgetary resources available	567	352	541
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	59	59	59
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	978	1,130	1,138
3010 New obligations, unexpired accounts	508	293	482
3020 Outlays (gross)	-161	-285	-606
3040 Recoveries of prior year unpaid obligations, unexpired	-195		
3050 Unpaid obligations, end of year	1,130	1,138	1,014
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	978	1,130	1,138
3200 Obligated balance, end of year	1,130	1,138	1,014
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	293	293	482
Outlays, gross:			
4010 Outlays from new discretionary authority		132	217
4011 Outlays from discretionary balances	161	153	389
4020 Outlays, gross (total)	161	285	606
4180 Budget authority, net (total)	293	293	482
4190 Outlays, net (total)	161	285	606

MILITARY CONSTRUCTION, ARMY NATIONAL GUARD

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Army National Guard, and contributions therefor, as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, \$151,880,000, to remain available until September 30, 2030: Provided, That, of such amount, not to exceed \$13,580,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Director of the Army National Guard determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

MILITARY CONSTRUCTION, ARMY NATIONAL GUARD

■ For an additional amount for "Military Construction, Army National Guard", \$21,000,000, to remain available until September 30, 2029, for necessary expenses

related to the consequences of Typhoon Mawar and severe storms in calendar year 2023: *Provided*, That not later than 60 days after enactment of this Act, the Director of the Army National Guard, or their designee, shall submit to the Committees on Appropriations of the House of Representatives and the Senate form 1391 for each specific project and an expenditure plan for funds provided under this heading in this Act: *Provided further*, That such funds may be obligated or expended for design and military construction projects not otherwise authorized by law: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985.■ (*Disaster Relief Supplemental Appropriations Act, 2025.*)

Program and Financing (in millions of dollars)

Identification code 021-2085-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Major construction	512	529	194
0002 Minor construction	53	148	30
0003 Planning	78	92	22
0900 Total new obligations, unexpired accounts (object class 32.0)	643	769	246
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	748	889	539
1021 Recoveries of prior year unpaid obligations	128		
1070 Unobligated balance (total)	876	889	539
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	687	419	152
1900 Budget authority (total)	687	419	152
1930 Total budgetary resources available	1,563	1,308	691
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-31		
1941 Unexpired unobligated balance, end of year	889	539	445
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	796	795	1,009
3010 New obligations, unexpired accounts	643	769	246
3011 Obligations ("upward adjustments"), expired accounts	4		
3020 Outlays (gross)	-516	-555	-481
3040 Recoveries of prior year unpaid obligations, unexpired	-128		
3041 Recoveries of prior year unpaid obligations, expired	-4		
3050 Unpaid obligations, end of year	795	1,009	774
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	796	795	1,009
3200 Obligated balance, end of year	795	1,009	774
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	687	419	152
Outlays, gross:			
4010 Outlays from new discretionary authority	2	8	3
4011 Outlays from discretionary balances	514	547	478
4020 Outlays, gross (total)	516	555	481
4180 Budget authority, net (total)	687	419	152
4190 Outlays, net (total)	516	555	481

MILITARY CONSTRUCTION, AIR NATIONAL GUARD

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Air National Guard, and contributions therefor, as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, \$188,646,000, to remain available until September 30, 2030: Provided, That, of such amount, not to exceed \$24,146,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Director of the Air National Guard determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

MILITARY CONSTRUCTION, AIR NATIONAL GUARD—Continued
Program and Financing (in millions of dollars)

Identification code 057–3830–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Major construction	88	348	171
0002 Minor construction	34	127	20
0003 Planning	62	101	32
0900 Total new obligations, unexpired accounts (object class 32.0)	184	576	223
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	462	658	372
1021 Recoveries of prior year unpaid obligations	2		
1070 Unobligated balance (total)	464	658	372
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	384	290	189
1900 Budget authority (total)	384	290	189
1930 Total budgetary resources available	848	948	561
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-6		
1941 Unexpired unobligated balance, end of year	658	372	338
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	497	351	498
3010 New obligations, unexpired accounts	184	576	223
3011 Obligations ("upward adjustments"), expired accounts	86		
3020 Outlays (gross)	-330	-429	-327
3040 Recoveries of prior year unpaid obligations, unexpired	-2		
3041 Recoveries of prior year unpaid obligations, expired	-84		
3050 Unpaid obligations, end of year	351	498	394
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	497	351	498
3200 Obligated balance, end of year	351	498	394
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	384	290	189
Outlays, gross:			
4010 Outlays from new discretionary authority		6	4
4011 Outlays from discretionary balances	330	423	323
4020 Outlays, gross (total)	330	429	327
4180 Budget authority, net (total)	384	290	189
4190 Outlays, net (total)	330	429	327

Summary of Budget Authority and Outlays (in millions of dollars)

	2024 actual	2025 est.	2026 est.
Enacted/requested:			
Budget Authority	384	290	189
Outlays	330	429	327
Legislative proposal, subject to PAYGO:			
Budget Authority			6
Total:			
Budget Authority	384	290	195
Outlays	330	429	327

MILITARY CONSTRUCTION, AIR NATIONAL GUARD
(Legislative proposal, subject to PAYGO)

Program and Financing (in millions of dollars)

Identification code 057–3830–4–1–051	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Budget authority:			
Appropriation, mandatory:			
1200 Appropriation			6
1930 Total budgetary resources available			6
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year			6
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			6
4180 Budget authority, net (total)			6

4190 Outlays, net (total)

MILITARY CONSTRUCTION, ARMY RESERVE

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Army Reserve as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, \$42,239,000, to remain available until September 30, 2030: Provided, That, of such amount, not to exceed \$6,013,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Chief of the Army Reserve determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 021–2086–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Major construction	259	283	116
0002 Minor construction	2	17	5
0003 Planning	25	30	16
0900 Total new obligations, unexpired accounts (object class 32.0)	286	330	137
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	400	288	253
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	174	295	42
1900 Budget authority (total)	174	295	42
1930 Total budgetary resources available	574	583	295
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	288	253	158
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	63	272	401
3010 New obligations, unexpired accounts	286	330	137
3020 Outlays (gross)	-77	-201	-228
3050 Unpaid obligations, end of year	272	401	310
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	63	272	401
3200 Obligated balance, end of year	272	401	310

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	174	295	42
Outlays, gross:			
4010 Outlays from new discretionary authority	6	9	1
4011 Outlays from discretionary balances	71	192	227
4020 Outlays, gross (total)	77	201	228
4180 Budget authority, net (total)	174	295	42
4190 Outlays, net (total)	77	201	228

MILITARY CONSTRUCTION, NAVY RESERVE

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the reserve components of the Navy and Marine Corps as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, \$2,255,000, to remain available until September 30, 2030: Provided, That, of the amount, not to exceed \$2,255,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Secretary of the Navy determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 017–1235–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Major construction	38	14	6
0002 Minor construction	19	102	58
0003 Planning	10	39	3
0900 Total new obligations, unexpired accounts (object class 32.0)	67	155	67
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	203	196	71
1021 Recoveries of prior year unpaid obligations	9		
1070 Unobligated balance (total)	212	196	71
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	51	30	2
1930 Total budgetary resources available	263	226	73
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	196	71	6
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	121	109	126
3010 New obligations, unexpired accounts	67	155	67
3011 Obligations ("upward adjustments"), expired accounts	18		
3020 Outlays (gross)	-65	-138	-94
3040 Recoveries of prior year unpaid obligations, unexpired	-9		
3041 Recoveries of prior year unpaid obligations, expired	-23		
3050 Unpaid obligations, end of year	109	126	99
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	121	109	126
3200 Obligated balance, end of year	109	126	99
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	51	30	2
Outlays, gross:			
4010 Outlays from new discretionary authority	2	1	
4011 Outlays from discretionary balances	63	137	94
4020 Outlays, gross (total)	65	138	94
4180 Budget authority, net (total)	51	30	2
4190 Outlays, net (total)	65	138	94

MILITARY CONSTRUCTION, AIR FORCE RESERVE

For construction, acquisition, expansion, rehabilitation, and conversion of facilities for the training and administration of the Air Force Reserve as authorized by chapter 1803 of title 10, United States Code, and Military Construction Authorization Acts, \$60,458,000, to remain available until September 30, 2030: Provided, That, of such amount, not to exceed \$270,000 shall be available for study, planning, design, and architect and engineer services, as authorized by law, unless the Chief of the Air Force Reserve determines that additional obligations are necessary for such purposes and notifies the Committees on Appropriations of both Houses of Congress of the determination and the reasons therefor.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 057–3730–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Major construction	78	304	56
0002 Minor construction	20	27	4
0003 Planning	12	27	5
0900 Total new obligations, unexpired accounts (object class 32.0)	110	358	65
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	143	389	106
1021 Recoveries of prior year unpaid obligations	24		
1070 Unobligated balance (total)	167	389	106

Budget authority:

Appropriations, discretionary:			
1100 Appropriation	332	75	60
1900 Budget authority (total)	332	75	60
1930 Total budgetary resources available	499	464	166
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	389	106	101

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	215	172	377
3010 New obligations, unexpired accounts	110	358	65
3020 Outlays (gross)	-116	-153	-154
3040 Recoveries of prior year unpaid obligations, unexpired	-24		
3041 Recoveries of prior year unpaid obligations, expired	-13		
3050 Unpaid obligations, end of year	172	377	288
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	215	172	377
3200 Obligated balance, end of year	172	377	288

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	332	75	60
Outlays, gross:			
4010 Outlays from new discretionary authority		1	1
4011 Outlays from discretionary balances	116	152	153
4020 Outlays, gross (total)	116	153	154
4180 Budget authority, net (total)	332	75	60
4190 Outlays, net (total)	116	153	154

NATICK LAND CONVEYANCE

Special and Trust Fund Receipts (in millions of dollars)

Identification code 021–5756–0–2–051	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			2
Receipts:			
Current law:			
1130 Proceeds from the Sale of Land, Natick Land Conveyance	10	6	
2000 Total: Balances and receipts	10	6	2
Appropriations:			
Current law:			
2101 Natick Land Conveyance	-10	-5	
2103 Natick Land Conveyance			-1
2132 Natick Land Conveyance		1	
2199 Total current law appropriations	-10	-4	-1
2999 Total appropriations	-10	-4	-1
5099 Balance, end of year		2	1

Program and Financing (in millions of dollars)

Identification code 021–5756–0–2–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Natick Supporting Activities	10	5	3
0900 Total new obligations, unexpired accounts (object class 32.0)	10	5	3
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	10	10	9
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	10	5	
1203 Appropriation (previously unavailable)(special or trust)			1
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced		-1	
1260 Appropriations, mandatory (total)	10	4	1
1900 Budget authority (total)	10	4	1
1930 Total budgetary resources available	20	14	10
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	10	9	7
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1			3
3010 New obligations, unexpired accounts	10	5	3

NATICK LAND CONVEYANCE—Continued
Program and Financing—Continued

Identification code 021–5756–0–2–051	2024 actual	2025 est.	2026 est.
3020 Outlays (gross)	-10	-2	-6
3050 Unpaid obligations, end of year		3	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year			3
3200 Obligated balance, end of year		3	
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	10	4	1
Outlays, gross:			
4100 Outlays from new mandatory authority		2	
4101 Outlays from mandatory balances	10		6
4110 Outlays, gross (total)	10	2	6
4180 Budget authority, net (total)	10	4	1
4190 Outlays, net (total)	10	2	6

The Natick Land Conveyance Fund receives cash payments provided as consideration for the conveyance of 98 acres at the Natick Soldier Systems Center (NSSC) and subsequently uses the deposited funds at NSSC per section 2844 of the 2018 NDAA, as amended by section 2104 of the 2024 NDAA.

DEPARTMENT OF DEFENSE BASE CLOSURE ACCOUNT

For deposit into the Department of Defense Base Closure Account, established by section 2906(a) of the Defense Base Closure and Realignment Act of 1990 (10 U.S.C. 2687 note), \$410,161,000, to remain available until expended.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 097–0516–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Base Realignment and Closure	692	489	448
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	686	591	591
1021 Recoveries of prior year unpaid obligations	100		
1070 Unobligated balance (total)	786	591	591
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	489	489	410
Spending authority from offsetting collections, discretionary:			
1700 Collected	8		
1900 Budget authority (total)	497	489	410
1930 Total budgetary resources available	1,283	1,080	1,001
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	591	591	553
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	926	1,095	1,188
3010 New obligations, unexpired accounts	692	489	448
3020 Outlays (gross)	-423	-396	-658
3040 Recoveries of prior year unpaid obligations, unexpired	-100		
3050 Unpaid obligations, end of year	1,095	1,188	978
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	926	1,095	1,188
3200 Obligated balance, end of year	1,095	1,188	978
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	497	489	410
Outlays, gross:			
4010 Outlays from new discretionary authority	288	195	163
4011 Outlays from discretionary balances	135	201	495
4020 Outlays, gross (total)	423	396	658

Offsets against gross budget authority and outlays:

4033 Offsetting collections (collected) from:			
Non-Federal sources	-8		
4040 Offsets against gross budget authority and outlays (total)	-8		
4180 Budget authority, net (total)	489	489	410
4190 Outlays, net (total)	415	396	658

Object Classification (in millions of dollars)

Identification code 097–0516–0–1–051	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	8	8	8
11.9 Total personnel compensation	8	8	8
12.1 Civilian personnel benefits	3	3	3
23.3 Communications, utilities, and miscellaneous charges	1		
25.1 Advisory and assistance services	10	2	2
25.2 Other services from non-Federal sources	7	4	4
25.3 Other goods and services from Federal sources	53	28	28
25.3 Other goods and services from Federal sources	3	3	3
25.4 Operation and maintenance of facilities	340	244	234
25.7 Operation and maintenance of equipment	3		
31.0 Equipment	1	1	1
32.0 Land and structures	263	196	165
99.9 Total new obligations, unexpired accounts	692	489	448

Employment Summary

Identification code 097–0516–0–1–051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	57	53	53

DEPARTMENT OF DEFENSE BASE CLOSURE ACCOUNT 1990

Program and Financing (in millions of dollars)

Identification code 097–0510–0–1–051	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	32	33	33
1021 Recoveries of prior year unpaid obligations	1		
1070 Unobligated balance (total)	33	33	33
1930 Total budgetary resources available	33	33	33
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	33	33	33
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	55	38	13
3001 Adjustments to unpaid obligations brought forward, Oct 1	-14		
3020 Outlays (gross)	-2	-25	-13
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	38	13	
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-14		
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	14		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	41	38	13
3200 Obligated balance, end of year	38	13	
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances	2	25	13
4180 Budget authority, net (total)			
4190 Outlays, net (total)	2	25	13

DEPARTMENT OF DEFENSE BASE CLOSURE ACCOUNT 2005

Program and Financing (in millions of dollars)

Identification code 097–0512–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 BRAC 2005	5		
0900 Total new obligations, unexpired accounts (object class 32.0)	5		
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	454	454	454
1021 Recoveries of prior year unpaid obligations	5		
1070 Unobligated balance (total)	459	454	454
1930 Total budgetary resources available	459	454	454
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	454	454	454
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	127	126	26
3001 Adjustments to unpaid obligations brought forward, Oct 1	-1		
3010 New obligations, unexpired accounts	5		
3020 Outlays (gross)		-100	-25
3040 Recoveries of prior year unpaid obligations, unexpired	-5		
3050 Unpaid obligations, end of year	126	26	1
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-1		
3061 Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	1		
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	126	126	26
3200 Obligated balance, end of year	126	26	1
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances		100	25
4180 Budget authority, net (total)			
4190 Outlays, net (total)		100	25

FOREIGN CURRENCY FLUCTUATIONS, CONSTRUCTION

Program and Financing (in millions of dollars)

Identification code 097–0803–0–1–051	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	133	133	133
1010 Unobligated balance transfer to other accts [021–0725]	-9		
1010 Unobligated balance transfer to other accts [097–0500]	-155		
1010 Unobligated balance transfer to other accts [021–0720]	-3		
1010 Unobligated balance transfer to other accts [021–2050]	-25		
1010 Unobligated balance transfer to other accts [057–0745]	-17		
1010 Unobligated balance transfer to other accts [057–3300]	-18		
1011 Unobligated balance transfer from other acct [097–0500]	132		
1011 Unobligated balance transfer from other acct [057–3300]	6		
1011 Unobligated balance transfer from other acct [021–0720]	3		
1012 Unobligated balance transfers between expired and unexpired accounts	86		
1070 Unobligated balance (total)	133	133	133
1930 Total budgetary resources available	133	133	133
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	133	133	133
4180 Budget authority, net (total)			
4190 Outlays, net (total)			

FAMILY HOUSING

The Family Housing Program funds construction, improvements, operations, maintenance, utilities, privatization, and leasing of all military family housing. The Program supports quality of life enhancements and initiatives to reduce operating costs by upgrading or replacing facilities.

The Family Housing Improvement Fund (FHIF) and the Military Unaccompanied Housing Improvement Fund (MUHIF) finance the use of authorities authorized in the National Defense Authorization Act for Fiscal Year 1996 (Public Law 104–106) to support of the Military Housing Privatization Initiative (MHPI). Funds which are required to support the MHPI are transferred from the military departments' family housing construction accounts into the FHIF and from the military departments' construction accounts into the MUHIF.

Resources presented under the Family Housing title contribute primarily to achieving the Department's annual performance goals of assuring readiness and sustainability.

Federal Funds**FAMILY HOUSING CONSTRUCTION, ARMY**

For expenses of family housing for the Army for construction, including acquisition, replacement, addition, expansion, extension, and alteration, as authorized by law, \$228,558,000, to remain available until September 30, 2030.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 021–0720–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 New Construction	290	178	171
0003 Construction Improvements		171	35
0004 Planning and design	32	41	29
0900 Total new obligations, unexpired accounts (object class 32.0)	322	390	235
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	415	350	237
1010 Unobligated balance transfer to other accts [097–0803]	-3		
1010 Unobligated balance transfer to other accts [097–0834]	-37		
1011 Unobligated balance transfer from other acct [097–0803]	3		
1021 Recoveries of prior year unpaid obligations	6		
1070 Unobligated balance (total)	384	350	237
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	305	277	229
1900 Budget authority (total)	305	277	229
1930 Total budgetary resources available	689	627	466
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-17		
1941 Unexpired unobligated balance, end of year	350	237	231
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	635	774	987
3010 New obligations, unexpired accounts	322	390	235
3011 Obligations ("upward adjustments"), expired accounts	7		
3020 Outlays (gross)	-177	-177	-311
3040 Recoveries of prior year unpaid obligations, unexpired	-6		
3041 Recoveries of prior year unpaid obligations, expired	-7		
3050 Unpaid obligations, end of year	774	987	911
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	635	774	987
3200 Obligated balance, end of year	774	987	911
Budget authority and outlays, net:			
Discretionary:			
Budget authority, gross			
4000	305	277	229
Outlays, gross:			
4010 Outlays from new discretionary authority	4	6	5
4011 Outlays from discretionary balances	173	171	306
4020 Outlays, gross (total)	177	177	311
4180 Budget authority, net (total)	305	277	229
4190 Outlays, net (total)	177	177	311

FAMILY HOUSING OPERATION AND MAINTENANCE, ARMY

For expenses of family housing for the Army for operation and maintenance, including debt payment, leasing, minor construction, principal and interest charges, and insurance premiums, as authorized by law, \$378,418,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

Program and Financing (in millions of dollars)

Identification code 021–0725–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0005 Utilities	50	60	44
0006 Operation	62	94	66
0007 Leasing	118	130	116
0008 Maintenance	77	127	111
0012 Housing Privatization Support	85	75	41
0799 Total direct obligations	392	486	378
0801 Reimbursable program activity	4	10	10
0900 Total new obligations, unexpired accounts	396	496	388
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1		2	1
1011 Unobligated balance transfer from other acct [097–0803]	9		
1070 Unobligated balance (total)	9	2	1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	395	485	378
Spending authority from offsetting collections, discretionary:			
1700 Collected	4	10	10
1701 Change in uncollected payments, Federal sources	2		
1750 Spending auth from offsetting collections, disc (total)	6	10	10
1900 Budget authority (total)	401	495	388
1930 Total budgetary resources available	410	497	389
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-12		
1941 Unexpired unobligated balance, end of year	2	1	1
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	373	309	359
3010 New obligations, unexpired accounts	396	496	388
3011 Obligations ("upward adjustments"), expired accounts	23		
3020 Outlays (gross)	-437	-446	-424
3041 Recoveries of prior year unpaid obligations, expired	-46		
3050 Unpaid obligations, end of year	309	359	323
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-3	-5	-5
3070 Change in uncollected pymts, Fed sources, unexpired	-2		
3090 Uncollected pymts, Fed sources, end of year	-5	-5	-5
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	370	304	354
3200 Obligated balance, end of year	304	354	318
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	401	495	388
Outlays, gross:			
4010 Outlays from new discretionary authority	255	301	237
4011 Outlays from discretionary balances	182	145	187
4020 Outlays, gross (total)	437	446	424
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	-10	-10
4033 Non-Federal sources	-3		
4040 Offsets against gross budget authority and outlays (total)	-4	-10	-10
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-2		
4060 Additional offsets against budget authority only (total)	-2		
4070 Budget authority, net (discretionary)	395	485	378
4080 Outlays, net (discretionary)	433	436	414
4180 Budget authority, net (total)	395	485	378
4190 Outlays, net (total)	433	436	414

Object Classification (in millions of dollars)

Identification code 021–0725–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	36	36	25
11.3 Other than full-time permanent	2	2	2
11.5 Other personnel compensation	2	1	1
11.9 Total personnel compensation	40	39	28
12.1 Civilian personnel benefits	16	16	11
21.0 Travel and transportation of persons	2	2	2
22.0 Transportation of things	3	4	3
23.1 Rental payments to GSA	1	1	1
23.2 Rental payments to others	95	116	91
23.3 Communications, utilities, and miscellaneous charges	39	47	37
25.1 Advisory and assistance services	5	5	5
25.2 Other services from non-Federal sources	21	28	21
25.3 Other goods and services from Federal sources	13	13	13
25.3 Other goods and services from Federal sources	64	81	1
25.4 Operation and maintenance of facilities	86	123	157
25.7 Operation and maintenance of equipment	7	9	7
26.0 Supplies and materials		1	
31.0 Equipment	1	1	1
99.0 Direct obligations	393	486	378
99.0 Reimbursable obligations	3	10	10
99.9 Total new obligations, unexpired accounts	396	496	388

Employment Summary

Identification code 021–0725–0–1–051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	499	474	360

FAMILY HOUSING CONSTRUCTION, NAVY AND MARINE CORPS

For expenses of family housing for the Navy and Marine Corps for construction, including acquisition, replacement, addition, expansion, extension, and alteration, as authorized by law, \$177,597,000, to remain available until September 30, 2030.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119–4).

FAMILY HOUSING CONSTRUCTION, NAVY AND MARINE CORPS

For an additional amount for "Family Housing Construction, Navy and Marine Corps", \$27,399,000, to remain available until September 30, 2029, for necessary expenses related to the consequences of Typhoon Mawar: *Provided*, That not later than 60 days after enactment of this Act, the Secretary of the Navy, or their designee, shall submit to the Committees on Appropriations of the House of Representatives and the Senate an expenditure plan for funds provided under this heading in this Act: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. (Disaster Relief Supplemental Appropriations Act, 2025.)

Program and Financing (in millions of dollars)

Identification code 017–0730–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 New Construction	192	154	51
0003 Construction Improvements	58	61	11
0004 Planning and design	5	47	12
0900 Total new obligations, unexpired accounts (object class 32.0)	255	262	74
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	85	103	114
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	277	273	178
1930 Total budgetary resources available	362	376	292
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-4		
1941 Unexpired unobligated balance, end of year	103	114	218
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	408	562	623

3010	New obligations, unexpired accounts	255	262	74
3011	Obligations ("upward adjustments"), expired accounts	14		
3020	Outlays (gross)	-103	-201	-244
3041	Recoveries of prior year unpaid obligations, expired	-12		
3050	Unpaid obligations, end of year	562	623	453
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	408	562	623
3200	Obligated balance, end of year	562	623	453

Budget authority and outlays, net:

	Discretionary:			
4000	Budget authority, gross	277	273	178
	Outlays, gross:			
4010	Outlays from new discretionary authority	15	6	4
4011	Outlays from discretionary balances	88	195	240
4020	Outlays, gross (total)	103	201	244
4180	Budget authority, net (total)	277	273	178
4190	Outlays, net (total)	103	201	244

FAMILY HOUSING OPERATION AND MAINTENANCE, NAVY AND MARINE CORPS

For expenses of family housing for the Navy and Marine Corps for operation and maintenance, including debt payment, leasing, minor construction, principal and interest charges, and insurance premiums, as authorized by law, \$374,108,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

FAMILY HOUSING OPERATION AND MAINTENANCE, NAVY AND MARINE CORPS

■ For an additional amount for "Family Housing Operation and Maintenance, Navy and Marine Corps", \$102,168,000, to remain available until September 30, 2026, for necessary expenses related to the consequences of Typhoon Mawar: *Provided*, That not later than 60 days after enactment of this Act, the Secretary of the Navy, or their designee, shall submit to the Committees on Appropriations of the House of Representatives and the Senate an expenditure plan for funds provided under this heading in this Act: *Provided further*, That such amount is designated by the Congress as being for an emergency requirement pursuant to section 251(b)(2)(A)(i) of the Balanced Budget and Emergency Deficit Control Act of 1985. ■ (*Disaster Relief Supplemental Appropriations Act, 2025.*)

Program and Financing (in millions of dollars)

Identification code 017-0735-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0005 Utilities	49	44	45
0006 Operation	84	101	92
0007 Leasing	58	67	68
0008 Maintenance	111	212	112
0012 Housing Privatization Support	63	65	57
0799 Total direct obligations	365	489	374
0801 Reimbursable program activity	7	20	21
0900 Total new obligations, unexpired accounts	372	509	395
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			1
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	374	490	374
Spending authority from offsetting collections, discretionary:			
1700 Collected	5	20	21
1701 Change in uncollected payments, Federal sources	2		
1750 Spending auth from offsetting collections, disc (total)	7	20	21
1900 Budget authority (total)	381	510	395
1930 Total budgetary resources available	381	510	396
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-9		
1941 Unexpired unobligated balance, end of year		1	1

Change in obligated balance:

	Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	258	250	294
3010	New obligations, unexpired accounts	372	509	395
3011	Obligations ("upward adjustments"), expired accounts	23		
3020	Outlays (gross)	-377	-465	-457
3041	Recoveries of prior year unpaid obligations, expired	-26		

3050	Unpaid obligations, end of year	250	294	232
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-6	-6
3070	Change in uncollected pymts, Fed sources, unexpired	-2		
3071	Change in uncollected pymts, Fed sources, expired	2		
3090	Uncollected pymts, Fed sources, end of year	-6	-6	-6
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	252	244	288
3200	Obligated balance, end of year	244	288	226

Budget authority and outlays, net:

	Discretionary:			
4000	Budget authority, gross	381	510	395
	Outlays, gross:			
4010	Outlays from new discretionary authority	226	319	249
4011	Outlays from discretionary balances	151	146	208
4020	Outlays, gross (total)	377	465	457
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4030	Federal sources	-2	-20	-21
4033	Non-Federal sources	-14		
4040	Offsets against gross budget authority and outlays (total)	-16	-20	-21
	Additional offsets against gross budget authority only:			
4050	Change in uncollected pymts, Fed sources, unexpired	-2		
4052	Offsetting collections credited to expired accounts	11		
4060	Additional offsets against budget authority only (total)	9		
4070	Budget authority, net (discretionary)	374	490	374
4080	Outlays, net (discretionary)	361	445	436
4180	Budget authority, net (total)	374	490	374
4190	Outlays, net (total)	361	445	436

Object Classification (in millions of dollars)

Identification code 017-0735-0-1-051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	62	65	60
11.5 Other personnel compensation	2	2	2
11.9 Total personnel compensation	64	67	62
12.1 Civilian personnel benefits	23	24	23
21.0 Travel and transportation of persons	1		
22.0 Transportation of things	1	1	
23.2 Rental payments to others	40	42	1
23.3 Communications, utilities, and miscellaneous charges	31	18	8
25.1 Advisory and assistance services	14	10	9
25.2 Other services from non-Federal sources	3	4	3
25.3 Other goods and services from Federal sources	60	68	110
25.3 Other goods and services from Federal sources	3	3	3
25.4 Operation and maintenance of facilities	107	237	148
25.7 Operation and maintenance of equipment	3	2	2
26.0 Supplies and materials	2	2	
31.0 Equipment	7	10	5
32.0 Land and structures	6	1	
99.0 Direct obligations	365	489	374
99.0 Reimbursable obligations	7	20	21
99.9 Total new obligations, unexpired accounts	372	509	395

Employment Summary

Identification code 017-0735-0-1-051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	782	809	762

FAMILY HOUSING CONSTRUCTION, AIR FORCE

For expenses of family housing for the Air Force for construction, including acquisition, replacement, addition, expansion, extension, and alteration, as authorized by law, \$274,230,000, to remain available until September 30, 2030.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

FAMILY HOUSING CONSTRUCTION, AIR FORCE—Continued

Program and Financing (in millions of dollars)

Identification code 057-0740-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 New Construction		4	
0003 Construction Improvements	11	369	232
0004 Planning and design	10	12	25
0900 Total new obligations, unexpired accounts (object class 32.0)	21	385	257
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	454	659	496
1010 Unobligated balance transfer to other accts [097-0834]	-6		
1021 Recoveries of prior year unpaid obligations	1		
1033 Recoveries of prior year paid obligations	8		
1070 Unobligated balance (total)	457	659	496
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	237	222	274
1900 Budget authority (total)	237	222	274
1930 Total budgetary resources available	694	881	770
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-14		
1941 Unexpired unobligated balance, end of year	659	496	513
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	264	204	502
3010 New obligations, unexpired accounts	21	385	257
3011 Obligations ("upward adjustments"), expired accounts	1		
3020 Outlays (gross)	-81	-87	-224
3040 Recoveries of prior year unpaid obligations, unexpired	-1		
3050 Unpaid obligations, end of year	204	502	535
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	264	204	502
3200 Obligated balance, end of year	204	502	535
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	237	222	274
Outlays, gross:			
4010 Outlays from new discretionary authority		4	5
4011 Outlays from discretionary balances	81	83	219
4020 Outlays, gross (total)	81	87	224
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-14		
4040 Offsets against gross budget authority and outlays (total)	-14		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	6		
4053 Recoveries of prior year paid obligations, unexpired accounts	8		
4060 Additional offsets against budget authority only (total)	14		
4070 Budget authority, net (discretionary)	237	222	274
4080 Outlays, net (discretionary)	67	87	224
4180 Budget authority, net (total)	237	222	274
4190 Outlays, net (total)	67	87	224

0012 Housing Privatization support	36	38	39
0799 Total direct obligations	320	336	360
0801 Reimbursable program activity	2	2	3
0900 Total new obligations, unexpired accounts	322	338	363
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			2
1011 Unobligated balance transfer from other acct [097-0803]	17		
1070 Unobligated balance (total)	17		2
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	324	336	360
Spending authority from offsetting collections, discretionary:			
1700 Collected	1	4	3
1701 Change in uncollected payments, Federal sources	1		
1750 Spending auth from offsetting collections, disc (total)	2	4	3
1900 Budget authority (total)	326	340	363
1930 Total budgetary resources available	343	340	365
Memorandum (non-add) entries:			
1940 Unobligated balance expiring	-21		
1941 Unexpired unobligated balance, end of year		2	2

Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	344	291	369
3010 New obligations, unexpired accounts	322	338	363
3011 Obligations ("upward adjustments"), expired accounts	63		
3020 Outlays (gross)	-324	-260	-342
3041 Recoveries of prior year unpaid obligations, expired	-114		
3050 Unpaid obligations, end of year	291	369	390
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-2	-3	-3
3070 Change in uncollected pymts, Fed sources, unexpired	-1		
3090 Uncollected pymts, Fed sources, end of year	-3	-3	-3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	342	288	366
3200 Obligated balance, end of year	288	366	387

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	326	340	363
Outlays, gross:			
4010 Outlays from new discretionary authority	160	138	147
4011 Outlays from discretionary balances	164	122	195
4020 Outlays, gross (total)	324	260	342
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1	-4	-3
4033 Non-Federal sources	-3		
4040 Offsets against gross budget authority and outlays (total)	-4	-4	-3
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-1		
4052 Offsetting collections credited to expired accounts	3		
4060 Additional offsets against budget authority only (total)	2		
4070 Budget authority, net (discretionary)	324	336	360
4080 Outlays, net (discretionary)	320	256	339
4180 Budget authority, net (total)	324	336	360
4190 Outlays, net (total)	320	256	339

Object Classification (in millions of dollars)

Identification code 057-0745-0-1-051	2024 actual	2025 est.	2026 est.
11.1 Direct obligations: Personnel compensation: Full-time permanent	65	65	60
11.9 Total personnel compensation	65	65	60
12.1 Civilian personnel benefits	16	18	18
21.0 Travel and transportation of persons		1	1
22.0 Transportation of things	1	2	2
23.2 Rental payments to others	6	6	5
23.3 Communications, utilities, and miscellaneous charges	54	49	67
25.1 Advisory and assistance services	22	28	25
25.2 Other services from non-Federal sources	7	1	1
25.3 Other goods and services from Federal sources	7	5	5
25.3 Other goods and services from Federal sources		1	1
25.4 Operation and maintenance of facilities	99	108	119
25.7 Operation and maintenance of equipment	3	2	2
26.0 Supplies and materials	8	7	7

FAMILY HOUSING OPERATION AND MAINTENANCE, AIR FORCE

For expenses of family housing for the Air Force for operation and maintenance, including debt payment, leasing, minor construction, principal and interest charges, and insurance premiums, as authorized by law, \$359,765,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 057-0745-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0005 Utilities	55	50	73
0006 Operation	101	115	100
0007 Leasing	5	6	5
0008 Maintenance	123	127	143

31.0	Equipment	4	13	12
32.0	Land and structures	28	30	35
99.0	Direct obligations	320	336	360
99.0	Reimbursable obligations	2	2	3
99.9	Total new obligations, unexpired accounts	322	338	363

Employment Summary

Identification code 057-0745-0-1-051	2024 actual	2025 est.	2026 est.
1001 Direct civilian full-time equivalent employment	921	921	921

FAMILY HOUSING OPERATION AND MAINTENANCE, DEFENSE-WIDE

For expenses of family housing for the activities and agencies of the Department of Defense (other than the military departments) for operation and maintenance, leasing, and minor construction, as authorized by law, \$53,374,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 097-0765-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0005 Utilities	4	4	4
0006 Operation	1	1	1
0007 Leasing	46	47	48
0900 Total new obligations, unexpired accounts	51	52	53

Budgetary resources:

Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	51	52	53
1900 Budget authority (total)	51	52	53
1930 Total budgetary resources available	51	52	53

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	11	15	22
3010 New obligations, unexpired accounts	51	52	53
3011 Obligations ("upward adjustments"), expired accounts	2		
3020 Outlays (gross)	-45	-45	-50
3041 Recoveries of prior year unpaid obligations, expired	-4		
3050 Unpaid obligations, end of year	15	22	25
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	11	15	22
3200 Obligated balance, end of year	15	22	25

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	51	52	53
Outlays, gross:			
4010 Outlays from new discretionary authority	40	37	38
4011 Outlays from discretionary balances	5	8	12
4020 Outlays, gross (total)	45	45	50
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4033 Non-Federal sources	-1		
4040 Offsets against gross budget authority and outlays (total) ...	-1		
Additional offsets against gross budget authority only:			
4052 Offsetting collections credited to expired accounts	1		
4060 Additional offsets against budget authority only (total)	1		
4070 Budget authority, net (discretionary)	51	52	53
4080 Outlays, net (discretionary)	44	45	50
4180 Budget authority, net (total)	51	52	53
4190 Outlays, net (total)	44	45	50

Object Classification (in millions of dollars)

Identification code 097-0765-0-1-051	2024 actual	2025 est.	2026 est.
Direct obligations:			
23.2 Rental payments to others	43	46	48
23.3 Communications, utilities, and miscellaneous charges	5	4	4
25.2 Other services from non-Federal sources	1		

25.3 Other goods and services from Federal sources	1	2	1
26.0 Supplies and materials	1		
99.9 Total new obligations, unexpired accounts	51	52	53

HOMEOWNERS ASSISTANCE FUND**Program and Financing** (in millions of dollars)

Identification code 097-4090-0-3-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity	2		
0900 Total new obligations, unexpired accounts (object class 25.3)	2		

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	48	46	46
1930 Total budgetary resources available	48	46	46
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	46	46	46

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1		2	1
3010 New obligations, unexpired accounts	2		
3020 Outlays (gross)		-1	-1
3050 Unpaid obligations, end of year	2	1	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year		2	1
3200 Obligated balance, end of year	2	1	

Budget authority and outlays, net:

Discretionary:			
Outlays, gross:			
4011 Outlays from discretionary balances		1	1
4180 Budget authority, net (total)			
4190 Outlays, net (total)		1	1

Memorandum (non-add) entries:

5090 Unexpired unavailable balance, SOY: Offsetting collections	19	19	19
5092 Unexpired unavailable balance, EOY: Offsetting collections	19	19	19

The Homeowners Assistance Fund finances a program which provides assistance to eligible homeowners by mitigating losses incident to the disposal of a primary residence.

DEPARTMENT OF DEFENSE FAMILY HOUSING IMPROVEMENT FUND

For the Department of Defense Family Housing Improvement Fund, \$8,315,000, to remain available until expended, for family housing initiatives undertaken pursuant to section 2883 of title 10, United States Code, providing alternative means of acquiring and improving military family housing and supporting facilities.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 097-0834-0-1-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0011 Equity investments	37		
Credit program obligations:			
0705 Reestimates of direct loan subsidy		34	
0706 Interest on reestimates of direct loan subsidy		17	
0709 Administrative expenses	4	8	8
0791 Direct program activities, subtotal	4	59	8
0900 Total new obligations, unexpired accounts	41	59	8

Budgetary resources:

Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	23	32	32
1001 Discretionary unobligated balance brought fwd, Oct 1	7		
1011 Unobligated balance transfer from other acct [021-0720]	37		
1011 Unobligated balance transfer from other acct [057-0740]	6		

DEPARTMENT OF DEFENSE FAMILY HOUSING IMPROVEMENT FUND—Continued

Program and Financing—Continued

Identification code 097–0834–0–1–051	2024 actual	2025 est.	2026 est.
1070 Unobligated balance (total)	66	32	32
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	7	8	8
Appropriations, mandatory:			
1200 Appropriation		51	
Spending authority from offsetting collections, discretionary:			
1702 Offsetting collections (previously unavailable)	19		
1724 Spending authority from offsetting collections precluded from obligation (limitation on obligations)	-19		
1900 Budget authority (total)	7	59	8
1930 Total budgetary resources available	73	91	40
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	32	32	32
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	10	9	16
3010 New obligations, unexpired accounts	41	59	8
3020 Outlays (gross)	-42	-52	-24
3050 Unpaid obligations, end of year	9	16	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	10	9	16
3200 Obligated balance, end of year	9	16	
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	7	8	8
Outlays, gross:			
4010 Outlays from new discretionary authority		8	5
4011 Outlays from discretionary balances	42	1	1
4020 Outlays, gross (total)	42	9	6
Mandatory:			
4090 Budget authority, gross		51	
Outlays, gross:			
4100 Outlays from new mandatory authority		26	
4101 Outlays from mandatory balances		17	18
4110 Outlays, gross (total)		43	18
4180 Budget authority, net (total)	7	59	8
4190 Outlays, net (total)	42	52	24
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	22	22	22
5092 Unexpired unavailable balance, EOY: Offsetting collections	22	22	22

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 097–0834–0–1–051	2024 actual	2025 est.	2026 est.
Direct loan reestimates:			
135001 Family Housing Improvement Fund Direct Loans	-148	20	
Guaranteed loan reestimates:			
235001 Family Housing Improvement Fund Guaranteed Loans	-4	-4	
Administrative expense data:			
3510 Budget authority	5	1	5
3590 Outlays from new authority	5	1	5

Object Classification (in millions of dollars)

Identification code 097–0834–0–1–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
25.1 Advisory and assistance services	4	8	8
33.0 Investments and loans	37		
41.0 Grants, subsidies, and contributions		51	
99.9 Total new obligations, unexpired accounts	41	59	8

FAMILY HOUSING IMPROVEMENT DIRECT LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 097–4166–0–3–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0713 Payment of interest to Treasury	65	68	65
0742 Downward reestimates paid to receipt accounts	95	18	
0743 Interest on downward reestimates	53	13	
0791 Direct program activities, subtotal	213	99	65
0900 Total new obligations, unexpired accounts	213	99	65
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1			10
Financing authority:			
Borrowing authority, mandatory:			
1400 Borrowing authority	152	38	
Spending authority from offsetting collections, mandatory:			
1800 Collected	113	168	95
1825 Spending authority from offsetting collections applied to repay debt	-52	-97	-35
1850 Spending auth from offsetting collections, mand (total)	61	71	60
1900 Budget authority (total)	213	109	60
1930 Total budgetary resources available	213	109	70
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year		10	5
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	7	7	4
3010 New obligations, unexpired accounts	213	99	65
3020 Outlays (gross)	-213	-102	-66
3050 Unpaid obligations, end of year	7	4	3
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	7	7	4
3200 Obligated balance, end of year	7	4	3
Financing authority and disbursements, net:			
Mandatory:			
4090 Budget authority, gross	213	109	60
Financing disbursements:			
4110 Outlays, gross (total)	213	102	66
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4120 Federal sources		-34	
4120 Federal sources		-17	
4122 Interest on uninvested funds	-2		
4123 Non-Federal sources	-111	-61	-40
4123 Non-Federal sources		-56	-55
4130 Offsets against gross budget authority and outlays (total)	-113	-168	-95
4160 Budget authority, net (mandatory)	100	-59	-35
4170 Outlays, net (mandatory)	100	-66	-29
4180 Budget authority, net (total)	100	-59	-35
4190 Outlays, net (total)	100	-66	-29

Status of Direct Loans (in millions of dollars)

Identification code 097–4166–0–3–051	2024 actual	2025 est.	2026 est.
Cumulative balance of direct loans outstanding:			
1210 Outstanding, start of year	1,751	1,711	1,645
1251 Repayments: Repayments and prepayments	-37	-61	-40
1263 Write-offs for default: Direct loans	-3	-5	-5
1290 Outstanding, end of year	1,711	1,645	1,600

Balance Sheet (in millions of dollars)

Identification code 097–4166–0–3–051	2023 actual	2024 actual
ASSETS:		
Federal assets:		
Investments in U.S. securities:		
1106 Federal Assets: Receivables, net		
Net value of assets related to post-1991 direct loans receivable:		
1401 Direct loans receivable, gross	1,751	1,711
1405 Allowance for subsidy cost (-)	-86	-46
1499 Net present value of assets related to direct loans	1,665	1,665

1999	Total assets	1,665	1,665
LIABILITIES:			
Federal liabilities:			
2103	Debt	1,639	1,639
2105	Other-Downward reestimate payables	26	26
2999	Total liabilities	1,665	1,665
NET POSITION:			
3300	Cumulative results of operations		
4999	Total liabilities and net position	1,665	1,665

FAMILY HOUSING IMPROVEMENT GUARANTEED LOAN FINANCING ACCOUNT

Program and Financing (in millions of dollars)

Identification code 097-4167-0-3-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
Credit program obligations:			
0711	Default claim payments on principal	7	5
0742	Downward reestimates paid to receipt accounts	3	3
0743	Interest on downward reestimates	1	1
0791	Direct program activities, subtotal	4	11
0900	Total new obligations, unexpired accounts	4	11
Budgetary resources:			
Unobligated balance:			
1000	Unobligated balance brought forward, Oct 1	32	29
Financing authority:			
Spending authority from offsetting collections, mandatory:			
1800	Collected	1	1
1930	Total budgetary resources available	33	30
Memorandum (non-add) entries:			
1941	Unexpired unobligated balance, end of year	29	19
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1		11
3010	New obligations, unexpired accounts	4	11
3020	Outlays (gross)	-4	
3050	Unpaid obligations, end of year		11
Memorandum (non-add) entries:			
3100	Obligated balance, start of year		11
3200	Obligated balance, end of year		11
Financing authority and disbursements, net:			
Mandatory:			
4090	Budget authority, gross	1	1
Financing disbursements:			
4110	Outlays, gross (total)	4	
Offsets against gross financing authority and disbursements:			
Offsetting collections (collected) from:			
4122	Interest on uninvested funds	-1	-1
4123	Non-Federal sources		-4
4130	Offsets against gross budget authority and outlays (total)	-1	-1
4170	Outlays, net (mandatory)	3	-1
4180	Budget authority, net (total)		
4190	Outlays, net (total)	3	-1

Status of Guaranteed Loans (in millions of dollars)

Identification code 097-4167-0-3-051	2024 actual	2025 est.	2026 est.
Position with respect to appropriations act limitation on commitments:			
2111	Guaranteed loan commitments from current-year authority		
2150	Total guaranteed loan commitments		
2199	Guaranteed amount of guaranteed loan commitments		
Cumulative balance of guaranteed loans outstanding:			
2210	Outstanding, start of year	847	839
2231	Disbursements of new guaranteed loans		
2251	Repayments and prepayments	-22	-23
Adjustments:			
2263	Terminations for default that result in claim payments	-8	-7
2264	Other adjustments, net	22	

2290	Outstanding, end of year	839	809	779
Memorandum:				
2299	Guaranteed amount of guaranteed loans outstanding, end of year	839	809	779

Balance Sheet (in millions of dollars)

Identification code 097-4167-0-3-051	2023 actual	2024 actual
ASSETS:		
Federal assets:		
1101	Fund balances with Treasury	32
Investments in U.S. securities:		
1106	Receivables, net	
1999	Total assets	32
LIABILITIES:		
2105	Federal liabilities: Other: Downward reestimate payables	4
2204	Non-Federal liabilities: Liabilities for loan guarantees	28
2999	Total liabilities	32
NET POSITION:		
3300	Cumulative results of operations	
4999	Total liabilities and net position	32

DEPARTMENT OF DEFENSE MILITARY UNACCOMPANIED HOUSING IMPROVEMENT FUND

For the Department of Defense Military Unaccompanied Housing Improvement Fund, \$497,000, to remain available until expended, for unaccompanied housing initiatives undertaken pursuant to section 2883 of title 10, United States Code, providing alternative means of acquiring and improving military unaccompanied housing and supporting facilities.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

Program and Financing (in millions of dollars)

Identification code 097-0836-0-1-051	2024 actual	2025 est.	2026 est.
Change in obligated balance:			
Unpaid obligations:			
3000	Unpaid obligations, brought forward, Oct 1	1	1
3020	Outlays (gross)		-1
3050	Unpaid obligations, end of year	1	
Memorandum (non-add) entries:			
3100	Obligated balance, start of year	1	1
3200	Obligated balance, end of year	1	
Budget authority and outlays, net:			
Discretionary:			
Outlays, gross:			
4011	Outlays from discretionary balances		1
4180	Budget authority, net (total)		
4190	Outlays, net (total)		1

Summary of Loan Levels, Subsidy Budget Authority and Outlays by Program (in millions of dollars)

Identification code 097-0836-0-1-051	2024 actual	2025 est.	2026 est.
Administrative expense data:			
3510	Budget authority	1	1

REVOLVING AND MANAGEMENT FUNDS

Resources presented under the Revolving and Management Funds title support logistics and other infrastructure activities under the authority of 10 U.S.C. 2208 and other sections to accept customer reimbursable orders to meet customer needs. The activities include depot maintenance, supply management, distribution depots, transportation services, Navy research and development, finance and accounting services, information systems

and telecommunications services, commissaries, and security background investigation services among others.

Federal Funds

NATIONAL DEFENSE STOCKPILE TRANSACTION FUND

For the National Defense Stockpile Transaction Fund, \$5,700,000, to remain available until expended, for activities pursuant to the Strategic and Critical Materials Stock Piling Act (50 U.S.C. 98 et seq.).

Program and Financing (in millions of dollars)

Identification code 097-4555-0-3-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Acquisition, Upgrade and Relocation	177	58	6
0700 Direct program activities, subtotal	177	58	6
0801 Acquisition, Upgrade and Relocation	62	49	61
0900 Total new obligations, unexpired accounts	239	107	67
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	454	322	315
1001 Discretionary unobligated balance brought fwd, Oct 1	168		
1021 Recoveries of prior year unpaid obligations	15		
1070 Unobligated balance (total)	469	322	315
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	50	58	6
Spending authority from offsetting collections, mandatory:			
1800 Collected	38	42	32
1802 Offsetting collections (previously unavailable)	33	4	4
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-29	-4	-4
1850 Spending auth from offsetting collections, mand (total)	42	42	32
1900 Budget authority (total)	92	100	38
1930 Total budgetary resources available	561	422	353
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	322	315	286
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	93	190	159
3010 New obligations, unexpired accounts	239	107	67
3020 Outlays (gross)	-127	-138	-104
3040 Recoveries of prior year unpaid obligations, unexpired	-15		
3050 Unpaid obligations, end of year	190	159	122
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	93	190	159
3200 Obligated balance, end of year	190	159	122
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	50	58	6
Outlays, gross:			
4010 Outlays from new discretionary authority		9	1
4011 Outlays from discretionary balances	72	50	29
4020 Outlays, gross (total)	72	59	30
Mandatory:			
4090 Budget authority, gross	42	42	32
Outlays, gross:			
4100 Outlays from new mandatory authority		20	15
4101 Outlays from mandatory balances	55	59	59
4110 Outlays, gross (total)	55	79	74
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-38	-42	-32
4180 Budget authority, net (total)	54	58	6
4190 Outlays, net (total)	89	96	72
Memorandum (non-add) entries:			
5090 Unexpired unavailable balance, SOY: Offsetting collections	33	29	29
5092 Unexpired unavailable balance, EOY: Offsetting collections	29	29	29

The National Defense Stockpile program is managed under the authority of the Strategic and Critical Materials Stockpiling Act. The purpose of the

Stockpile is to decrease or preclude U.S. dependence on foreign sources for supplies of strategic and critical materials in times of national emergency.

Revenues from the sales of excess commodities are either deposited into the National Defense Stockpile Transaction Fund to finance the National Defense Stockpile program or are transferred to the Treasury for specific congressionally-mandated programs or to reduce the deficit.

Object Classification (in millions of dollars)

Identification code 097-4555-0-3-051	2024 actual	2025 est.	2026 est.
26.0 Direct obligations: Supplies and materials	177	58	6
99.0 Reimbursable obligations:	177	58	6
Personnel compensation:			
11.1 Full-time permanent	7	7	
11.5 Other personnel compensation	1	1	
11.9 Total personnel compensation	8	8	
12.1 Civilian personnel benefits	3	3	
23.1 Rental payments to GSA	1	1	
23.2 Rental payments to others	1		
23.3 Communications, utilities, and miscellaneous charges	1		
25.1 Advisory and assistance services	18	13	
25.2 Other services from non-Federal sources	27	21	
25.3 Other goods and services from Federal sources	1	1	
25.4 Operation and maintenance of facilities	2		
26.0 Supplies and materials		2	61
99.0 Reimbursable obligations	62	49	61
99.9 Total new obligations, unexpired accounts	239	107	67

Employment Summary

Identification code 097-4555-0-3-051	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	54	65	

PENTAGON RESERVATION MAINTENANCE REVOLVING FUND

Program and Financing (in millions of dollars)

Identification code 097-4950-0-4-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Operations	544	493	361
0803 Pentagon Force Protection Agency	293	305	305
0805 CP - Operations	17	60	55
0807 CP - Pentagon Force Protection Agency	6	7	7
0900 Total new obligations, unexpired accounts	860	865	728
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	67	57	3
1021 Recoveries of prior year unpaid obligations	30		
1033 Recoveries of prior year paid obligations	1		
1070 Unobligated balance (total)	98	57	3
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	806	811	791
1801 Change in uncollected payments, Federal sources	13		
1850 Spending auth from offsetting collections, mand (total)	819	811	791
1900 Budget authority (total)	819	811	791
1930 Total budgetary resources available	917	868	794
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	57	3	66
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	538	625	685
3010 New obligations, unexpired accounts	860	865	728
3020 Outlays (gross)	-743	-805	-795
3040 Recoveries of prior year unpaid obligations, unexpired	-30		
3050 Unpaid obligations, end of year	625	685	618
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1		-13	-13

3070	Change in uncollected pymts, Fed sources, unexpired	-13		
3090	Uncollected pymts, Fed sources, end of year	-13	-13	-13
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	538	612	672
3200	Obligated balance, end of year	612	672	605
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	819	811	791
Outlays, gross:				
4100	Outlays from new mandatory authority	438	446	435
4101	Outlays from mandatory balances	305	359	360
4110	Outlays, gross (total)	743	805	795
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4120	Federal sources	-805	-811	-791
4123	Non-Federal sources	-2		
4130	Offsets against gross budget authority and outlays (total)	-807	-811	-791
Additional offsets against gross budget authority only:				
4140	Change in uncollected pymts, Fed sources, unexpired	-13		
4143	Recoveries of prior year paid obligations, unexpired accounts	1		
4150	Additional offsets against budget authority only (total)	-12		
4170	Outlays, net (mandatory)	-64	-6	4
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-64	-6	4

The Pentagon Reservation Maintenance Revolving Fund was established by the 1991 National Defense Authorization Act and is codified in 10 U.S.C. 2674. The fund finances the maintenance, sustainment, protection, repair, and renovation of the Pentagon Reservation, which includes the Pentagon and its adjacent facilities, the Mark Center, and the Raven Rock Mountain Complex. Services provided are for space, building services, and force protection for Department of Defense Components, including Military Departments and other activities located within the Reservation.

Object Classification (in millions of dollars)

Identification code 097-4950-0-4-051	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	180	223	
11.3 Other than full-time permanent	1		
11.5 Other personnel compensation	29	19	
11.9 Total personnel compensation	210	242	
12.1 Civilian personnel benefits	75	82	
21.0 Travel and transportation of persons	4	2	2
22.0 Transportation of things		4	4
23.1 Rental payments to GSA	7		
23.3 Communications, utilities, and miscellaneous charges	37	51	48
25.1 Advisory and assistance services	178	88	88
25.2 Other services from non-Federal sources	38	55	56
25.3 Other goods and services from Federal sources	2	17	19
25.3 Other goods and services from Federal sources		1	1
25.4 Operation and maintenance of facilities	245	244	443
25.7 Operation and maintenance of equipment	17	43	30
26.0 Supplies and materials	29	28	29
31.0 Equipment	18	8	8
99.0 Reimbursable obligations	860	865	728
99.9 Total new obligations, unexpired accounts	860	865	728

Employment Summary

Identification code 097-4950-0-4-051	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	2,184	1,896	

NATIONAL DEFENSE SEALIFT FUND**Program and Financing** (in millions of dollars)

Identification code 017-4557-0-4-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0002 Operations, Maintenance and Lease	36	73	30
0799 Total direct obligations	36	73	30
0900 Total new obligations, unexpired accounts (object class 25.3)	36	73	30
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	103	103	30
1021 Recoveries of prior year unpaid obligations	4		
1070 Unobligated balance (total)	107	103	30
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [017-1804]	32		
1900 Budget authority (total)	32		
1930 Total budgetary resources available	139	103	30
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	103	30	
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	89	97	40
3010 New obligations, unexpired accounts	36	73	30
3020 Outlays (gross)	-24	-130	-35
3040 Recoveries of prior year unpaid obligations, unexpired	-4		
3050 Unpaid obligations, end of year	97	40	35
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-105	-105	-105
3090 Uncollected pymts, Fed sources, end of year	-105	-105	-105
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	-16	-8	-65
3200 Obligated balance, end of year	-8	-65	-70

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	32		
Outlays, gross:			
4010 Outlays from new discretionary authority	10		
4011 Outlays from discretionary balances	14	130	35
4020 Outlays, gross (total)	24	130	35
4180 Budget authority, net (total)	32		
4190 Outlays, net (total)	24	130	35

DEFENSE WORKING CAPITAL FUNDS

For the Defense Working Capital Funds, \$2,032,237,000.

Note.—This account is operating under the Full-Year Continuing Appropriations and Extensions Act, 2025 (Division A of Public Law 119-4).

WORKING CAPITAL FUND, ARMY**Program and Financing** (in millions of dollars)

Identification code 097-493001-0-4-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Industrial Operations	149	142	22
0004 Supply Management - Army	6	2	2
0799 Total direct obligations	155	144	24
0801 Industrial Operations	6,065	4,929	3,208
0804 Supply Management - Army	7,949	8,073	8,147
0809 Reimbursable program activities, subtotal	14,014	13,002	11,355
0811 CP - Industrial Operations	79	100	198
0814 CP - Supply Management - Army	20	14	15
0819 Reimbursable program activities, subtotal	99	114	213
0899 Total reimbursable obligations	14,113	13,116	11,568
0900 Total new obligations, unexpired accounts	14,268	13,260	11,592

WORKING CAPITAL FUND, ARMY—Continued
Program and Financing—Continued

Identification code 097-493001-0-4-051	2024 actual	2025 est.	2026 est.
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	3,789	3,888	5,651
1001 Discretionary unobligated balance brought fwd, Oct 1	1,257		
1010 Unobligated balance transfer to other accts [021-2020]	-487		
1010 Unobligated balance transfer to other accts [021-2060]	-6		
1010 Unobligated balance transfer to other accts [021-2070]	-45		
1010 Unobligated balance transfer to other accts [021-2010]	-653		
1012 Unobligated balance transfers between expired and unexpired accounts	-97		
1021 Recoveries of prior year unpaid obligations	903		
1025 Unobligated balance of contract authority withdrawn	-596		
1070 Unobligated balance (total)	2,808	3,888	5,651
Budget authority:			
Appropriations, discretionary:			
1100 Appropriation	1,787	1,833	2,032
1120 Appropriations transferred to other acct [097-4930.002]		-30	-382
1120 Appropriations transferred to other acct [097-4930.003]	-84	-87	-90
1120 Appropriations transferred to other acct [097-4930.004]	-1,448	-1,570	-1,528
1120 Appropriations transferred to other acct [097-4930.005]	-106	-2	-12
1160 Appropriation, discretionary (total)	149	144	20
Contract authority, mandatory:			
1600 Contract authority	9,180		
Spending authority from offsetting collections, discretionary:			
1700 Collected	12,658	14,879	14,515
1701 Change in uncollected payments, Federal sources	164		
1750 Spending auth from offsetting collections, disc (total)	12,822	14,879	14,515
Spending authority from offsetting collections, mandatory:			
1800 Collected	4		
1826 Spending authority from offsetting collections applied to liquidate contract authority	-6,807		
1850 Spending auth from offsetting collections, mand (total)	-6,803		
1900 Budget authority (total)	15,348	15,023	14,535
1930 Total budgetary resources available	18,156	18,911	20,186
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	3,888	5,651	8,594
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	9,748	11,177	9,476
3010 New obligations, unexpired accounts	14,268	13,260	11,592
3020 Outlays (gross)	-11,936	-14,961	-14,530
3040 Recoveries of prior year unpaid obligations, unexpired	-903		
3050 Unpaid obligations, end of year	11,177	9,476	6,538
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-7,853	-8,017	-8,017
3070 Change in uncollected pymts, Fed sources, unexpired	-164		
3090 Uncollected pymts, Fed sources, end of year	-8,017	-8,017	-8,017
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1,895	3,160	1,459
3200 Obligated balance, end of year	3,160	1,459	-1,479

Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	12,971	15,023	14,535
Outlays, gross:			
4010 Outlays from new discretionary authority	11,935	8,305	8,000
4011 Outlays from discretionary balances		6,656	6,530
4020 Outlays, gross (total)	11,935	14,961	14,530
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-12,420	-14,533	-14,204
4033 Non-Federal sources	-238	-346	-311
4040 Offsets against gross budget authority and outlays (total)	-12,658	-14,879	-14,515
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-164		
4060 Additional offsets against budget authority only (total)	-164		
4070 Budget authority, net (discretionary)	149	144	20
4080 Outlays, net (discretionary)	-723	82	15

Mandatory:			
4090 Budget authority, gross	2,377		
Outlays, gross:			
4100 Outlays from new mandatory authority	1		
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4123 Non-Federal sources	-4		
4180 Budget authority, net (total)	2,522	144	20
4190 Outlays, net (total)	-726	82	15

Memorandum (non-add) entries:			
5050 Unfunded contract authority, SOY	2,212	3,989	3,989
5052 Unfunded contract authority, EOY	3,989	3,989	3,989

The Army Working Capital Fund (AWCF) finances industrial and supply operations of the Army. The AWCF finances operating and capital costs (excluding Military Construction) through receipt of funded customer reimbursable orders from appropriated accounts in accordance with 10 U.S.C. 2208. The AWCF uses cost accounting and business management techniques to provide DOD Managers with information that can be used to monitor, control, and minimize the cost of operations.

Object Classification (in millions of dollars)

Identification code 097-493001-0-4-051	2024 actual	2025 est.	2026 est.
26.0 Direct obligations: Supplies and materials	155	144	22
99.0 Direct obligations	155	144	22
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	1,296	1,463	1,296
11.3 Other than full-time permanent	139	48	50
11.5 Other personnel compensation	163	166	155
11.9 Total personnel compensation	1,598	1,677	1,501
12.1 Civilian personnel benefits	643	638	517
13.0 Benefits for former personnel			1
21.0 Travel and transportation of persons	36	33	24
22.0 Transportation of things	93	83	84
23.1 Rental payments to GSA	16	15	15
23.2 Rental payments to others	3	4	3
23.3 Communications, utilities, and miscellaneous charges	89	85	102
24.0 Printing and reproduction	1	1	1
25.1 Advisory and assistance services	101	107	102
25.2 Other services from non-Federal sources	394	560	371
25.3 Other goods and services from Federal sources	407	333	347
25.3 Other goods and services from Federal sources	2,071	2,210	1,948
25.4 Operation and maintenance of facilities	155	175	77
25.7 Operation and maintenance of equipment	274	85	59
26.0 Supplies and materials	8,100	6,917	6,148
31.0 Equipment	132	193	270
99.0 Reimbursable obligations	14,113	13,116	11,570
99.9 Total new obligations, unexpired accounts	14,268	13,260	11,592

Employment Summary

Identification code 097-493001-0-4-051	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	18,566	19,431	16,343

WORKING CAPITAL FUND, NAVY

Program and Financing (in millions of dollars)

Identification code 097-493002-0-4-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Supply Management - Navy			351
0008 Research and Development Activities	34	30	31
0799 Total direct obligations	34	30	382
0801 Supply Management - Navy	11,337	9,767	9,194
0802 Supply Management - Marine Corps	99	97	93
0803 Depot Management - Aviation	3,024	2,904	2,852
0805 Depot Maintenance - Marine Corps	319	355	352
0806 Base Support	18		
0807 Transportation	4,531	4,494	3,070
0808 Research and Development Activities	20,568	20,848	19,543
0809 Reimbursable program activities, subtotal	39,896	38,465	35,104

0820	CP-Supply Management - Navy	6	27	13
0822	CP - Depot Maintenance - Navy	37	58	49
0824	CP - Depot Maintenance - Marine Corps	7	9	11
0827	CP - Research and Development Activities	283	273	295
0829	Reimbursable program activities, subtotal	333	367	368
0899	Total reimbursable obligations	40,229	38,832	35,472
0900	Total new obligations, unexpired accounts	40,263	38,862	35,854

Budgetary resources:

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	7,106	7,136	4,976
1010	Unobligated balance transfer to other accts [017-1453]	-208		
1010	Unobligated balance transfer to other accts [021-2010]	-76		
1010	Unobligated balance transfer to other accts [017-1804]	-100		
1010	Unobligated balance transfer to other accts [021-2020]	-23		
1020	Adjustment of unobligated bal brought forward, Oct 1	1		
1021	Recoveries of prior year unpaid obligations	3,179		
1033	Recoveries of prior year paid obligations	171		
1070	Unobligated balance (total)	10,050	7,136	4,976
Budget authority:				
Appropriations, discretionary:				
1121	Appropriations transferred from other acct [097-4930.001]		30	382
Contract authority, mandatory:				
1600	Contract authority	9,816		
Spending authority from offsetting collections, discretionary:				
1700	Collected	36,310	36,672	33,831
1701	Change in uncollected payments, Federal sources	1,074		
1750	Spending auth from offsetting collections, disc (total)	37,384	36,672	33,831
Spending authority from offsetting collections, mandatory:				
1826	Spending authority from offsetting collections applied to liquidate contract authority	-9,851		
1900	Budget authority (total)	37,349	36,702	34,213
1930	Total budgetary resources available	47,399	43,838	39,189
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	7,136	4,976	3,335

Change in obligated balance:

Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	20,370	22,579	24,411
3010	New obligations, unexpired accounts	40,263	38,862	35,854
3020	Outlays (gross)	-34,875	-37,030	-35,653
3040	Recoveries of prior year unpaid obligations, unexpired	-3,179		
3050	Unpaid obligations, end of year	22,579	24,411	24,612
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-15,478	-16,552	-16,552
3070	Change in uncollected pymts, Fed sources, unexpired	-1,074		
3090	Uncollected pymts, Fed sources, end of year	-16,552	-16,552	-16,552
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	4,892	6,027	7,859
3200	Obligated balance, end of year	6,027	7,859	8,060

Budget authority and outlays, net:

Discretionary:				
4000	Budget authority, gross	37,384	36,702	34,213
Outlays, gross:				
4010	Outlays from new discretionary authority	34,860	20,929	19,609
4011	Outlays from discretionary balances	15	16,101	16,044
4020	Outlays, gross (total)	34,875	37,030	35,653
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-35,986	-35,286	-32,426
4033	Non-Federal sources	-495	-1,386	-1,405
4040	Offsets against gross budget authority and outlays (total)	-36,481	-36,672	-33,831
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-1,074		
4053	Recoveries of prior year paid obligations, unexpired accounts	171		
4060	Additional offsets against budget authority only (total)	-903		
4070	Budget authority, net (discretionary)		30	382
4080	Outlays, net (discretionary)	-1,606	358	1,822
Mandatory:				
4090	Budget authority, gross	-35		
4180	Budget authority, net (total)	-35	30	382
4190	Outlays, net (total)	-1,606	358	1,822

Memorandum (non-add) entries:

5050	Unfunded contract authority, SOY	7,933	7,899	7,899
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5052	Unfunded contract authority, EOY	7,899	7,899	7,899
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The Navy Working Capital Fund (NWCF) finances the operations of Navy industrial, logistical, commercial and support-type activities. These activities include Marine Corps Depot Maintenance, Marine Corps Supply, Navy Supply, Fleet Readiness Centers (Aviation Depots), Research and Development and Military Sealift Command. The NWCF finances operating and capital costs (excluding Military Construction) through the receipt of funded customer reimbursable orders from appropriated accounts in accordance with 10 U.S.C. 2208. The NWCF uses cost accounting and business management techniques to provide DOD managers with information that can be used to monitor, control, and minimize the cost of operations.

Object Classification (in millions of dollars)

Identification code 097-493002-0-4-051	2024 actual	2025 est.	2026 est.
25.4 Direct obligations: Operation and maintenance of facilities	34	30	382
99.0 Direct obligations	34	30	382
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	9,485	9,496	9,106
11.3 Other than full-time permanent	67	93	91
11.5 Other personnel compensation	752	773	790
11.8 Special personal services payments	119	123	130
11.9 Total personnel compensation	10,423	10,485	10,117
12.1 Civilian personnel benefits	3,685	3,695	3,595
13.0 Benefits for former personnel	1	2	2
21.0 Travel and transportation of persons	458	385	392
22.0 Transportation of things	853	141	144
23.1 Rental payments to GSA	1	2	3
23.2 Rental payments to others	55	409	511
23.3 Communications, utilities, and miscellaneous charges	378	550	549
24.0 Printing and reproduction	3	8	8
25.1 Advisory and assistance services	303	163	175
25.2 Other services from non-Federal sources	1,024	1,376	1,360
25.3 Other goods and services from Federal sources	687	732	789
25.3 Other goods and services from Federal sources	3	2	1
25.3 Other goods and services from Federal sources	752	744	723
25.4 Operation and maintenance of facilities	415	314	334
25.5 Research and development contracts	3,107	4,230	3,188
25.7 Operation and maintenance of equipment	2,391	2,642	1,038
26.0 Supplies and materials	14,243	11,138	11,001
31.0 Equipment	1,339	1,644	1,363
32.0 Land and structures	108	170	179
99.0 Reimbursable obligations	40,229	38,832	35,472
99.9 Total new obligations, unexpired accounts	40,263	38,862	35,854

Employment Summary

Identification code 097-493002-0-4-051	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	82,906	82,395	79,305

WORKING CAPITAL FUND, AIR FORCE**Program and Financing** (in millions of dollars)

Identification code 097-493003-0-4-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Transportation	2		
0003 Supply Management	84	87	90
0799 Total direct obligations	86	87	90
0801 Transportation	9,854	9,706	10,310
0802 Consolidated Sustainment Activity Group - Supply	6,971	7,501	7,040
0803 Supply Management - Air Force	3,648	4,166	3,894
0804 Consolidated Sustainment Activity Group - Maintenance	8,138	9,100	9,321
0805 ESAG - Space Force			959
0809 Reimbursable program activities, subtotal	28,611	30,473	31,524
0810 CP - CSAG Maintenance	264	490	365
0811 CP - Transportation	39	45	35
0812 CP - CSAG Supply		38	62
0815 CP - ESAG - Space Force			8
0819 Reimbursable program activities, subtotal	303	573	470

WORKING CAPITAL FUND, AIR FORCE—Continued
Program and Financing—Continued

Identification code 097–493003–0–4–051	2024 actual	2025 est.	2026 est.
0899 Total reimbursable obligations	28,914	31,046	31,994
0900 Total new obligations, unexpired accounts	29,000	31,133	32,084
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,021	1,308	561
1001 Discretionary unobligated balance brought fwd, Oct 1	1,021		
1020 Adjustment of unobligated bal brought forward, Oct 1	-2		
1021 Recoveries of prior year unpaid obligations	256		
1025 Unobligated balance of contract authority withdrawn	-18		
1033 Recoveries of prior year paid obligations	44		
1070 Unobligated balance (total)	1,301	1,308	561
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [097–4930.001]	84	87	90
Contract authority, mandatory:			
1600 Contract authority	10,927		
Spending authority from offsetting collections, discretionary:			
1700 Collected	28,275	30,299	32,921
1701 Change in uncollected payments, Federal sources	532		
1750 Spending auth from offsetting collections, disc (total)	28,807	30,299	32,921
Spending authority from offsetting collections, mandatory:			
1826 Spending authority from offsetting collections applied to liquidate contract authority	-10,811		
1900 Budget authority (total)	29,007	30,386	33,011
1930 Total budgetary resources available	30,308	31,694	33,572
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,308	561	1,488
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	14,664	16,225	16,943
3010 New obligations, unexpired accounts	29,000	31,133	32,084
3020 Outlays (gross)	-27,183	-30,415	-32,846
3040 Recoveries of prior year unpaid obligations, unexpired	-256		
3050 Unpaid obligations, end of year	16,225	16,943	16,181
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-9,248	-9,780	-9,780
3070 Change in uncollected pymts, Fed sources, unexpired	-532		
3090 Uncollected pymts, Fed sources, end of year	-9,780	-9,780	-9,780
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	5,416	6,445	7,163
3200 Obligated balance, end of year	6,445	7,163	6,401
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	28,891	30,386	33,011
Outlays, gross:			
4010 Outlays from new discretionary authority	26,199	19,162	20,816
4011 Outlays from discretionary balances	984	11,253	12,030
4020 Outlays, gross (total)	27,183	30,415	32,846
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-26,358	-29,454	-31,987
4033 Non-Federal sources	-1,961	-845	-934
4040 Offsets against gross budget authority and outlays (total)	-28,319	-30,299	-32,921
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-532		
4053 Recoveries of prior year paid obligations, unexpired accounts	44		
4060 Additional offsets against budget authority only (total)	-488		
4070 Budget authority, net (discretionary)	84	87	90
4080 Outlays, net (discretionary)	-1,136	116	-75
Mandatory:			
4090 Budget authority, gross	116		
4180 Budget authority, net (total)	200	87	90
4190 Outlays, net (total)	-1,136	116	-75
Memorandum (non-add) entries:			
5050 Unfunded contract authority, SOY	4,658	4,754	4,754
5052 Unfunded contract authority, EOY	4,754	4,754	4,754

The Air Force Working Capital Fund (AFWCF) finances the operations of the Air Force and the United States Transportation Command's industrial, logistical, and commercial activities. Activities performed include depot maintenance, supply support, and the transport of cargo and personnel. The AFWCF finances operating and capital costs (excluding Military Construction) through receipt of funded customer reimbursable orders from appropriated accounts in accordance with 10 U.S.C. 2208. The AFWCF uses cost accounting and business management techniques to provide DOD managers with information that can be used to monitor, control, and minimize the cost of operations.

Object Classification (in millions of dollars)

Identification code 097–493003–0–4–051	2024 actual	2025 est.	2026 est.
26.0 Direct obligations: Supplies and materials	86	87	90
99.0 Direct obligations	86	87	90
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	2,414	2,644	2,637
11.5 Other personnel compensation	470	479	486
11.8 Special personal services payments	71	70	74
11.9 Total personnel compensation	2,955	3,193	3,197
12.1 Civilian personnel benefits	1,306	1,429	1,451
13.0 Benefits for former personnel	1	1	1
21.0 Travel and transportation of persons	121	119	135
22.0 Transportation of things	4,654	4,409	5,002
23.1 Rental payments to GSA		1	1
23.2 Rental payments to others	16	16	17
23.3 Communications, utilities, and miscellaneous charges	213	219	1,179
25.1 Advisory and assistance services	376	328	339
25.2 Other services from non-Federal sources	861	426	445
25.3 Other goods and services from Federal sources	392	1,115	1,070
25.3 Other goods and services from Federal sources	8	13	13
25.3 Other goods and services from Federal sources	3,485	3,691	3,780
25.4 Operation and maintenance of facilities	350	315	384
25.7 Operation and maintenance of equipment	1,875	1,762	1,820
26.0 Supplies and materials	11,949	13,492	12,658
31.0 Equipment	352	517	502
99.0 Reimbursable obligations	28,914	31,046	31,994
99.9 Total new obligations, unexpired accounts	29,000	31,133	32,084

Employment Summary

Identification code 097–493003–0–4–051	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	33,921	33,725	33,605

WORKING CAPITAL FUND, DEFENSE-WIDE

Program and Financing (in millions of dollars)

Identification code 097–493005–0–4–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0006 Energy Management - Defense	344	2	2
0008 Supply Chain Management			10
0700 Direct program activities, subtotal		2	12
0799 Total direct obligations	344	2	12
0803 Defense Automation and Production Services	315	346	350
0804 Defense Finance and Accounting Services	1,630	1,644	1,541
0805 Information Systems	9,106	11,533	10,521
0806 Energy Management - Defense	16,973	13,887	13,463
0808 Supply Chain Management - Defense	38,489	43,111	38,875
0809 Reimbursable program activities, subtotal	66,513	70,521	64,750
0813 CP - Defense Finance and Accounting Services	21	41	34
0814 CP - Information Services	151	209	219
0817 CP - Energy Management - Defense	79	67	81
0818 CP - Supply Chain Management - Defense	130	141	112
0819 Reimbursable program activities, subtotal	381	458	446
0899 Total reimbursable obligations	66,894	70,979	65,196
0900 Total new obligations, unexpired accounts	67,238	70,981	65,208

Budgetary resources:				
Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	990	1,267	26
1011	Unobligated balance transfer from other acct [097–0100]	319		
1020	Adjustment of unobligated bal brought forward, Oct 1	30		
1021	Recoveries of prior year unpaid obligations	8,371		
1025	Unobligated balance of contract authority withdrawn	-8,316		
1070	Unobligated balance (total)	1,394	1,267	26
Budget authority:				
Appropriations, discretionary:				
1121	Appropriations transferred from other acct [097–4930.001]	106	2	12
Contract authority, mandatory:				
1600	Contract authority	55,853		
Spending authority from offsetting collections, discretionary:				
1700	Collected	57,198	69,738	65,200
1701	Change in uncollected payments, Federal sources	1,098		
1750	Spending auth from offsetting collections, disc (total)	58,296	69,738	65,200
Spending authority from offsetting collections, mandatory:				
1826	Spending authority from offsetting collections applied to liquidate contract authority	-47,144		
1900	Budget authority (total)	67,111	69,740	65,212
1930	Total budgetary resources available	68,505	71,007	65,238
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	1,267	26	30
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	37,336	39,239	40,273
3001	Adjustments to unpaid obligations brought forward, Oct 1	2,230		
3010	New obligations, unexpired accounts	67,238	70,981	65,208
3020	Outlays (gross)	-59,194	-69,947	-65,680
3040	Recoveries of prior year unpaid obligations, unexpired	-8,371		
3050	Unpaid obligations, end of year	39,239	40,273	39,801
Uncollected payments:				
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-19,601	-22,958	-22,958
3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1	-2,259		
3070	Change in uncollected pymts, Fed sources, unexpired	-1,098		
3090	Uncollected pymts, Fed sources, end of year	-22,958	-22,958	-22,958
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	17,706	16,281	17,315
3200	Obligated balance, end of year	16,281	17,315	16,843
Budget authority and outlays, net:				
Discretionary:				
4000	Budget authority, gross	58,402	69,740	65,212
Outlays, gross:				
4010	Outlays from new discretionary authority	52,331	44,983	42,064
4011	Outlays from discretionary balances	6,588	24,964	23,616
4020	Outlays, gross (total)	58,919	69,947	65,680
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4030	Federal sources	-55,653	-63,994	-59,450
4033	Non-Federal sources	-1,545	-5,744	-5,750
4040	Offsets against gross budget authority and outlays (total)	-57,198	-69,738	-65,200
Additional offsets against gross budget authority only:				
4050	Change in uncollected pymts, Fed sources, unexpired	-1,098		
4060	Additional offsets against budget authority only (total)	-1,098		
4070	Budget authority, net (discretionary)	106	2	12
4080	Outlays, net (discretionary)	1,721	209	480
Mandatory:				
4090	Budget authority, gross	8,709		
Outlays, gross:				
4100	Outlays from new mandatory authority	149		
4101	Outlays from mandatory balances	126		
4110	Outlays, gross (total)	275		
4180	Budget authority, net (total)	8,815	2	12
4190	Outlays, net (total)	1,996	209	480
Memorandum (non-add) entries:				
5050	Unfunded contract authority, SOY	13,022	13,415	13,415
5052	Unfunded contract authority, EOY	13,415	13,415	13,415

The Defense-Wide Working Capital Fund finances the commercial and support-type operations of the Defense Logistics Agency, the Defense Finance and Accounting Service, and the Defense Information Systems Agency. The Fund supports activities such as the Department's finance and

accounting operations, information systems to include command and control systems and enterprise infrastructure, global acquisition and delivery of fuel and repair parts, and document printing and distribution services. The Fund finances operating and capital expenses (excluding Military Construction) through the receipt of funded customer reimbursable orders from appropriated accounts in accordance with 10 U.S.C. 2208. The Fund uses cost accounting and business management techniques to provide DOD managers with information that can be used to monitor, control, and minimize its cost of operations.

Object Classification (in millions of dollars)

Identification code 097–493005–0–4–051		2024 actual	2025 est.	2026 est.
26.0	Direct obligations: Supplies and materials	344	2	12
99.0	Direct obligations	344	2	12
Reimbursable obligations:				
Personnel compensation:				
11.1	Full-time permanent	3,272	3,782	3,635
11.3	Other than full-time permanent	125	147	141
11.5	Other personnel compensation	247	180	199
11.8	Special personal services payments	70	71	73
11.9	Total personnel compensation	3,714	4,180	4,048
12.1	Civilian personnel benefits	1,365	1,294	1,259
13.0	Benefits for former personnel	12	11	12
21.0	Travel and transportation of persons	56	84	73
22.0	Transportation of things	1,034	1,482	1,626
23.1	Rental payments to GSA	28	27	26
23.2	Rental payments to others	100	295	300
23.3	Communications, utilities, and miscellaneous charges	2,687	2,179	2,062
24.0	Printing and reproduction	89	64	77
25.1	Advisory and assistance services	247	143	121
25.2	Other services from non-Federal sources	6,058	5,046	4,891
25.3	Other goods and services from Federal sources	20	25	29
25.3	Other goods and services from Federal sources	21	25	26
25.3	Other goods and services from Federal sources	763	931	855
25.4	Operation and maintenance of facilities	2,762	2,309	1,786
25.5	Research and development contracts	258		
25.6	Medical care		1	1
25.7	Operation and maintenance of equipment	2,961	4,546	4,522
26.0	Supplies and materials	42,391	44,752	40,735
31.0	Equipment	2,213	3,469	2,629
32.0	Land and structures	115	109	111
43.0	Interest and dividends		7	7
99.0	Reimbursable obligations	66,894	70,979	65,196
99.9	Total new obligations, unexpired accounts	67,238	70,981	65,208

Employment Summary

Identification code 097–493005–0–4–051		2024 actual	2025 est.	2026 est.
2001	Reimbursable civilian full-time equivalent employment	37,763	39,016	37,857

WORKING CAPITAL FUND, DEFENSE COMMISSARY AGENCY

Program and Financing (in millions of dollars)

Identification code 097–493004–0–4–051		2024 actual	2025 est.	2026 est.
Obligations by program activity:				
0002	Commissary Operations	1,487	1,570	1,527
0700	Direct program activities, subtotal	1,487	1,570	1,527
0801	Commissary Resale Stocks	4,870	4,875	5,025
0802	Commissary Operations	11	43	63
0810	CP - Commissary Capital Program	7	33	12
0899	Total reimbursable obligations	4,888	4,951	5,100
0900	Total new obligations, unexpired accounts	6,375	6,521	6,627

Budgetary resources:

Unobligated balance:				
1000	Unobligated balance brought forward, Oct 1	57	157	181
1021	Recoveries of prior year unpaid obligations	34		
1070	Unobligated balance (total)	91	157	181

WORKING CAPITAL FUND, DEFENSE COMMISSARY AGENCY—Continued

Program and Financing—Continued

Identification code 097-493004-0-4-051	2024 actual	2025 est.	2026 est.
Budget authority:			
Appropriations, discretionary:			
1121 Appropriations transferred from other acct [097-4930.001]	1,448	1,570	1,528
1121 Appropriations transferred from other acct [057-3600]	36	.....	.....
1121 Appropriations transferred from other acct [017-1319]	30	.....	.....
1121 Appropriations transferred from other acct [021-2034]	40	.....	.....
1160 Appropriation, discretionary (total)	1,554	1,570	1,528
Contract authority, mandatory:			
1600 Contract authority	4,877	.....	.....
Spending authority from offsetting collections, discretionary:			
1700 Collected	4,727	4,975	5,089
1701 Change in uncollected payments, Federal sources	8	.....	.....
1750 Spending auth from offsetting collections, disc (total)	4,735	4,975	5,089
Spending authority from offsetting collections, mandatory:			
1826 Spending authority from offsetting collections applied to liquidate contract authority	-4,725	.....	.....
1900 Budget authority (total)	6,441	6,545	6,617
1930 Total budgetary resources available	6,532	6,702	6,798
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	157	181	171
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	526	570	626
3010 New obligations, unexpired accounts	6,375	6,521	6,627
3020 Outlays (gross)	-6,297	-6,465	-6,545
3040 Recoveries of prior year unpaid obligations, unexpired	-34	.....	.....
3050 Unpaid obligations, end of year	570	626	708
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-5	-13	-13
3070 Change in uncollected pymts, Fed sources, unexpired	-8	.....	.....
3090 Uncollected pymts, Fed sources, end of year	-13	-13	-13
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	521	557	613
3200 Obligated balance, end of year	557	613	695
Budget authority and outlays, net:			
Discretionary:			
4000 Budget authority, gross	6,289	6,545	6,617
Outlays, gross:			
4010 Outlays from new discretionary authority	5,996	5,922	5,986
4011 Outlays from discretionary balances	292	543	559
4020 Outlays, gross (total)	6,288	6,465	6,545
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-8	-4	-4
4033 Non-Federal sources	-4,719	-4,971	-5,085
4040 Offsets against gross budget authority and outlays (total)	-4,727	-4,975	-5,089
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-8	.....	.....
4060 Additional offsets against budget authority only (total)	-8	.....	.....
4070 Budget authority, net (discretionary)	1,554	1,570	1,528
4080 Outlays, net (discretionary)	1,561	1,490	1,456
Mandatory:			
4090 Budget authority, gross	152	.....	.....
Outlays, gross:			
4100 Outlays from new mandatory authority	4	.....	.....
4101 Outlays from mandatory balances	5	.....	.....
4110 Outlays, gross (total)	9	.....	.....
4180 Budget authority, net (total)	1,706	1,570	1,528
4190 Outlays, net (total)	1,570	1,490	1,456
Memorandum (non-add) entries:			
5050 Unfunded contract authority, SOY	267	419	419
5052 Unfunded contract authority, EOY	419	419	419

The Defense Commissary Agency Working Capital Fund finances the cost of Commissary Operations and Resale Stocks activities. Commissary Operations pays the operating costs of 236 commissaries worldwide, agency headquarters, area offices and support services. Costs include civilian pay, transportation of commissary goods overseas, rewarehousing, shelf stocking,

janitorial services in each commissary, and base support as a tenant organization. Resale Stocks pays for the purchase of inventory for resale to commissary patrons.

Object Classification (in millions of dollars)

Identification code 097-493004-0-4-051	2024 actual	2025 est.	2026 est.
Direct obligations:			
Personnel compensation:			
11.1 Full-time permanent	353	408	417
11.3 Other than full-time permanent	185	224	227
11.5 Other personnel compensation	40	44	32
11.8 Special personal services payments	1	1	1
11.9 Total personnel compensation	579	677	677
12.1 Civilian personnel benefits	294	201	198
13.0 Benefits for former personnel .....	.....	2	1
21.0 Travel and transportation of persons	7	7	6
22.0 Transportation of things	92	102	105
23.1 Rental payments to GSA	7	1	1
23.3 Communications, utilities, and miscellaneous charges	89	84	75
24.0 Printing and reproduction	1	1	1
25.2 Other services from non-Federal sources	69	91	79
25.3 Other goods and services from Federal sources	11	27	27
25.3 Other goods and services from Federal sources	35	41	40
25.3 Other goods and services from Federal sources	49	42	43
25.4 Operation and maintenance of facilities	201	210	177
25.7 Operation and maintenance of equipment	5	49	55
26.0 Supplies and materials	37	32	40
31.0 Equipment	11	3	2
99.0 Direct obligations	1,487	1,570	1,527
Reimbursable obligations:			
23.3 Communications, utilities, and miscellaneous charges .....	.....	.....	8
25.2 Other services from non-Federal sources	9	16	24
25.4 Operation and maintenance of facilities	1	.....	14
25.7 Operation and maintenance of equipment .....	.....	.....	9
26.0 Supplies and materials	4,871	4,902	5,033
31.0 Equipment	7	33	12
99.0 Reimbursable obligations	4,888	4,951	5,100
99.9 Total new obligations, unexpired accounts	6,375	6,521	6,627

Employment Summary

Identification code 097-493004-0-4-051	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	11,807	11,568	11,568

BUILDINGS MAINTENANCE FUND

Program and Financing (in millions of dollars)

Identification code 097-4931-0-4-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Operation and Maintenance	287	334	312
0802 Pentagon Force Protection Agency	52	61	59
0900 Total new obligations, unexpired accounts	339	395	371
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	23	35	35
1021 Recoveries of prior year unpaid obligations	14	.....	.....
1070 Unobligated balance (total)	37	35	35
Budget authority:			
Spending authority from offsetting collections, mandatory:			
1800 Collected	300	395	377
1801 Change in uncollected payments, Federal sources	37	.....	.....
1850 Spending auth from offsetting collections, mand (total)	337	395	377
1900 Budget authority (total)	337	395	377
1930 Total budgetary resources available	374	430	412
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	35	35	41
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	65	86	101
3010 New obligations, unexpired accounts	339	395	371

3020	Outlays (gross)	-304	-380	-380
3040	Recoveries of prior year unpaid obligations, unexpired	-14		
3050	Unpaid obligations, end of year	86	101	92
	Uncollected payments:			
3060	Uncollected pymts, Fed sources, brought forward, Oct 1	-19	-56	-56
3070	Change in uncollected pymts, Fed sources, unexpired	-37		
3090	Uncollected pymts, Fed sources, end of year	-56	-56	-56
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year	46	30	45
3200	Obligated balance, end of year	30	45	36

Budget authority and outlays, net:

	Mandatory:			
4090	Budget authority, gross	337	395	377
	Outlays, gross:			
4100	Outlays from new mandatory authority	252	344	328
4101	Outlays from mandatory balances	52	36	52
4110	Outlays, gross (total)	304	380	380
	Offsets against gross budget authority and outlays:			
	Offsetting collections (collected) from:			
4120	Federal sources	-300	-395	-377
	Additional offsets against gross budget authority only:			
4140	Change in uncollected pymts, Fed sources, unexpired	-37		
4170	Outlays, net (mandatory)	4	-15	3
4180	Budget authority, net (total)			
4190	Outlays, net (total)	4	-15	3

The Buildings Maintenance Fund was established in accordance with enactment of the 1994 Appropriations Conference Report for the General Services Administration and operates under the authority provided in 10 U.S.C. 2208. It provides for the operation, maintenance, protection and repair of 11 federally owned facilities, 19 delegated leased, and 54 non-delegated leased facilities occupied by the Department of Defense in the National Capital Region as well as the operation of the Mass Transit Benefit Program for those Department of Defense organizations in the National Capital Region.

Object Classification (in millions of dollars)

Identification code 097-4931-0-4-051	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	12	15	15
11.5 Other personnel compensation	2	1	1
11.9 Total personnel compensation	14	16	16
12.1 Civilian personnel benefits	5	5	5
21.0 Travel and transportation of persons	18		
23.1 Rental payments to GSA	211	236	224
23.2 Rental payments to others	5		
23.3 Communications, utilities, and miscellaneous charges	10		
25.1 Advisory and assistance services	12	51	47
25.2 Other services from non-Federal sources	26	19	19
25.3 Other goods and services from Federal sources	4		
25.4 Operation and maintenance of facilities	32	62	54
25.7 Operation and maintenance of equipment		2	2
26.0 Supplies and materials	1	1	1
31.0 Equipment	1	3	3
99.0 Reimbursable obligations	339	395	371
99.9 Total new obligations, unexpired accounts	339	395	371

Employment Summary

Identification code 097-4931-0-4-051	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	113	134	134

DEFENSE COUNTERINTELLIGENCE AND SECURITY AGENCY WORKING CAPITAL FUND

Program and Financing (in millions of dollars)

Identification code 097-4932-0-4-051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0810 Defense Counterintelligence and Security Agency Operations	1,741	2,180	1,908

0819 Reimbursable program activities, subtotal	1,741	2,180	1,908
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	601	559	48
Budget authority:			
Spending authority from offsetting collections, discretionary:			
1700 Collected	1,219	1,669	3,837
1701 Change in uncollected payments, Federal sources	480		
1750 Spending auth from offsetting collections, disc (total)	1,699	1,669	3,837
1900 Budget authority (total)	1,699	1,669	3,837
1930 Total budgetary resources available	2,300	2,228	3,885
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	559	48	1,977

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	884	933	1,465
3010 New obligations, unexpired accounts	1,741	2,180	1,908
3020 Outlays (gross)	-1,692	-1,648	-2,546
3050 Unpaid obligations, end of year	933	1,465	827
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-53	-533	-533
3070 Change in uncollected pymts, Fed sources, unexpired	-480		
3090 Uncollected pymts, Fed sources, end of year	-533	-533	-533
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	831	400	932
3200 Obligated balance, end of year	400	932	294

Budget authority and outlays, net:

Discretionary:			
4000 Budget authority, gross	1,699	1,669	3,837
Outlays, gross:			
4010 Outlays from new discretionary authority	1,042	1,268	1,880
4011 Outlays from discretionary balances	650	380	666
4020 Outlays, gross (total)	1,692	1,648	2,546
Offsets against gross budget authority and outlays:			
Offsetting collections (collected) from:			
4030 Federal sources	-1,219	-1,669	-3,837
4040 Offsets against gross budget authority and outlays (total)	-1,219	-1,669	-3,837
Additional offsets against gross budget authority only:			
4050 Change in uncollected pymts, Fed sources, unexpired	-480		
4060 Additional offsets against budget authority only (total)	-480		
4080 Outlays, net (discretionary)	473	-21	-1,291
4180 Budget authority, net (total)			
4190 Outlays, net (total)	473	-21	-1,291

The Defense Counterintelligence and Security Agency Working Capital Fund finances the operations of the Defense Counterintelligence and Security Agency (DCSA). The Fund operates under the authority provided in 10 U.S.C. 2208. The Fund supports DCSA's mission to provide personnel security services for the Department of Defense and other Federal agencies.

Object Classification (in millions of dollars)

Identification code 097-4932-0-4-051	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
Personnel compensation:			
11.1 Full-time permanent	386	499	441
11.5 Other personnel compensation	22	28	25
11.9 Total personnel compensation	408	527	466
12.1 Civilian personnel benefits	143	185	164
21.0 Travel and transportation of persons	19	20	20
23.1 Rental payments to GSA	2	2	2
23.2 Rental payments to others	2	2	2
23.3 Communications, utilities, and miscellaneous charges	14	19	18
24.0 Printing and reproduction	1	4	4
25.1 Advisory and assistance services	1,023	1,271	1,089
25.3 Other goods and services from Federal sources	6		
25.4 Operation and maintenance of facilities	9	12	11
25.7 Operation and maintenance of equipment	74	95	90
26.0 Supplies and materials	3	2	2
31.0 Equipment	37	41	40
99.0 Reimbursable obligations	1,741	2,180	1,908
99.9 Total new obligations, unexpired accounts	1,741	2,180	1,908

DEFENSE COUNTERINTELLIGENCE AND SECURITY AGENCY WORKING CAPITAL
FUND—Continued
Employment Summary

Identification code 097–4932–0–4–051	2024 actual	2025 est.	2026 est.
2001 Reimbursable civilian full-time equivalent employment	3,554	4,397	3,872

ALLOWANCES

Federal Funds

SPECTRUM RELOCATION, DEPARTMENT OF DEFENSE

Program and Financing (in millions of dollars)

Identification code 097–9931–0–1–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0001 Direct program activity			451
0900 Total new obligations, unexpired accounts (object class 31.0)			451
Budgetary resources:			
Budget authority:			
Appropriations, mandatory:			
1221 Appropriations transferred from other acct [011–5512]			451
1930 Total budgetary resources available			451
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts			451
3020 Outlays (gross)			-451
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross			451
Outlays, gross:			
4100 Outlays from new mandatory authority			451
4180 Budget authority, net (total)			451
4190 Outlays, net (total)			451

TRUST FUNDS

Trust Funds

VOLUNTARY SEPARATION INCENTIVE FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–8335–0–7–051	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	42	36	28
Receipts:			
Current law:			
1140 Payment to Voluntary Separation Incentive Fund	11	8	6
1140 Earnings on Investments	3	1	1
1199 Total current law receipts	14	9	7
1999 Total receipts	14	9	7
2000 Total: Balances and receipts	56	45	35
Appropriations:			
Current law:			
2101 Voluntary Separation Incentive Fund	-13	-9	-5
2103 Voluntary Separation Incentive Fund	-10	-8	-8
2135 Voluntary Separation Incentive Fund	3		
2199 Total current law appropriations	-20	-17	-13
2999 Total appropriations	-20	-17	-13
5099 Balance, end of year	36	28	22

Program and Financing (in millions of dollars)

Identification code 097–8335–0–7–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 Direct program activity	20	17	13

0900 Total new obligations, unexpired accounts (object class 41.0)	20	17	13
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Budgetary resources:

Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	13	9	5
1203 Appropriation (previously unavailable)(special or trust)	10	8	8
1235 Appropriations precluded from obligation (special or trust)	-3		
1260 Appropriations, mandatory (total)	20	17	13
1930 Total budgetary resources available	20	17	13

Change in obligated balance:

Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	1	1	1
3010 New obligations, unexpired accounts	20	17	13
3020 Outlays (gross)	-20	-17	-13
3050 Unpaid obligations, end of year	1	1	1
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	1	1	1
3200 Obligated balance, end of year	1	1	1

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	20	17	13
Outlays, gross:			
4100 Outlays from new mandatory authority	20	16	12
4101 Outlays from mandatory balances		1	1
4110 Outlays, gross (total)	20	17	13
4180 Budget authority, net (total)	20	17	13
4190 Outlays, net (total)	20	17	13

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	42	35	28
5001 Total investments, EOY: Federal securities: Par value	35	28	20

Section 662 of the National Defense Authorization Act for 1992 and 1993, Public Law 102–190, established the Voluntary Separation Incentive (VSI) Fund to more effectively manage and account for the costs of the Voluntary Separation Incentive program. The VSI program provides annual payments to former active-duty servicemembers who voluntarily left service after serving more than six but less than 20 years. For all members who left service after December 31, 1992, the Department of Defense was required to deposit the total present value of their future VSI benefits into the VSI fund by the time authority to approve VSI benefits ended on December 31, 2001. DOD was also required to cover the unfunded benefits of former members who separated before January 1, 1993 through yearly, actuarially-determined Government contributions from the DOD military personnel appropriations. Permanent authority to make these payments is contained in section 8044 of the 1997 Defense Appropriations Act. The fund also receives interest on its investments.

HOST NATION SUPPORT FUND FOR RELOCATION

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–8337–0–7–051	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			32
Receipts:			
Current law:			
1110 Contributions, Host National Support for U.S. Relocation Activities	68	97	99
1140 Earnings on Investments, Host National Support for U.S. Relocation Activities	8	1	1
1140 Earnings on Investments, Support for U.S. Relocation to Guam Activities	38	31	3
1198 Rounding adjustment	1		
1199 Total current law receipts	115	129	103
1999 Total receipts	115	129	103
2000 Total: Balances and receipts	115	129	135
Appropriations:			
Current law:			
2101 Host Nation Support Fund for Relocation	-115	-97	-99

5099 Balance, end of year 32 36

Program and Financing (in millions of dollars)

Identification code 097–8337–0–7–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 Concept Obligations Undistributed	571	381	227
0900 Total new obligations, unexpired accounts (object class 41.0)	571	381	227
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	1,545	1,089	805
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	115	97	99
1900 Budget authority (total)	115	97	99
1930 Total budgetary resources available	1,660	1,186	904
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	1,089	805	677
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	824	810	406
3010 New obligations, unexpired accounts	571	381	227
3020 Outlays (gross)	-585	-785	-633
3050 Unpaid obligations, end of year	810	406	.....
Uncollected payments:			
3060 Uncollected pymts, Fed sources, brought forward, Oct 1	-6	-6	-6
3090 Uncollected pymts, Fed sources, end of year	-6	-6	-6
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	818	804	400
3200 Obligated balance, end of year	804	400	-6

Budget authority and outlays, net:

Mandatory:			
4090 Budget authority, gross	115	97	99
Outlays, gross:			
4100 Outlays from new mandatory authority	73	87	89
4101 Outlays from mandatory balances	512	698	544
4110 Outlays, gross (total)	585	785	633
4180 Budget authority, net (total)	115	97	99
4190 Outlays, net (total)	585	785	633

Memorandum (non-add) entries:

5000 Total investments, SOY: Federal securities: Par value	1,397	1,172	804
5001 Total investments, EOY: Federal securities: Par value	1,172	804	708

Section 2350k of U.S.C. Title 10 established a trust fund for cash contributions from any nation in support of relocation of elements of the Armed Forces from or to any location within that nation. The Host Nation Support for Relocation account is financed through these cash contributions and interest accrued on the cash balances. Funds may be used to defray costs incurred in connection with the relocation for which the contribution was made.

DEPARTMENT OF DEFENSE GENERAL GIFT FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–8163–0–7–051	2024 actual	2025 est.	2026 est.
0100 Balance, start of year
Receipts:			
Current law:			
1130 Contributions, Department of Defense General Gift Fund Deposits, Department	1	1
2000 Total: Balances and receipts	1	1
Appropriations:			
Current law:			
2101 Department of Defense General Gift Fund	-1	-1
5099 Balance, end of year

Program and Financing (in millions of dollars)

Identification code 097–8163–0–7–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 Direct program activity .....	.....	1	1
0900 Total new obligations, unexpired accounts (object class 26.0) .....	.....	1	1
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	8	8	8
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund) .....	.....	1	1
1930 Total budgetary resources available	8	9	9
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	8	8	8
Change in obligated balance:			
Unpaid obligations:			
3010 New obligations, unexpired accounts .....	.....	1	1
3020 Outlays (gross) .....	.....	-1	-1
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross .....	.....	1	1
Outlays, gross:			
4100 Outlays from new mandatory authority .....	.....	1	1
4180 Budget authority, net (total) .....	.....	1	1
4190 Outlays, net (total) .....	.....	1	1

OTHER DOD TRUST FUNDS

Special and Trust Fund Receipts (in millions of dollars)

Identification code 021–9971–0–7–051	2024 actual	2025 est.	2026 est.
0100 Balance, start of year .....	.....	.....	.....
Receipts:			
Current law:			
1130 Payments from Lessee, Heritage Center for the National Museum of the United States Army .....	.....	1	1
1130 Deposits, Other DOD Trust Funds	38	65	67
1140 Interest, Other DOD Trust Funds .....	.....	1	1
1140 Proceeds, Ships' Stores Profit, Navy	10	10	11
1199 Total current law receipts	48	77	80
1999 Total receipts	48	77	80
2000 Total: Balances and receipts	48	77	80
Appropriations:			
Current law:			
2101 Other DOD Trust Funds	-48	-77	-54
2103 Other DOD Trust Funds	-1	-1	-1
2132 Other DOD Trust Funds .....	.....	1	1
2198 Rounding adjustment	1	.....	.....
2199 Total current law appropriations	-48	-77	-54
2999 Total appropriations	-48	-77	-54
5099 Balance, end of year .....	.....	.....	26

Program and Financing (in millions of dollars)

Identification code 021–9971–0–7–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 Other DoD trust funds	62	57	54
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	101	95	115
1021 Recoveries of prior year unpaid obligations	7	.....	.....
1070 Unobligated balance (total)	108	95	115
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	48	77	54
1203 Appropriation (previously unavailable)(special or trust)	1	1	1

OTHER DOD TRUST FUNDS—Continued
Program and Financing—Continued

Identification code 021–9971–0–7–051	2024 actual	2025 est.	2026 est.
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced		-1	-1
1260 Appropriations, mandatory (total)	49	77	54
1900 Budget authority (total)	49	77	54
1930 Total budgetary resources available	157	172	169
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	95	115	115
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	29	22	11
3010 New obligations, unexpired accounts	62	57	54
3020 Outlays (gross)	-62	-68	-65
3040 Recoveries of prior year unpaid obligations, unexpired	-7		
3050 Unpaid obligations, end of year	22	11	
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	29	22	11
3200 Obligated balance, end of year	22	11	
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	49	77	54
Outlays, gross:			
4100 Outlays from new mandatory authority	16	57	40
4101 Outlays from mandatory balances	46	11	25
4110 Outlays, gross (total)	62	68	65
4180 Budget authority, net (total)	49	77	54
4190 Outlays, net (total)	62	68	65
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	8	7	7
5001 Total investments, EOY: Federal securities: Par value	7	7	7

This fund includes gifts and bequests limited to specific purposes by the donors. In addition, it accounts for gifts and bequests, not limited to specific use by the donors, which may be used for purposes as determined by the Secretaries of the Army, Navy, and Air Force.

Object Classification (in millions of dollars)

Identification code 021–9971–0–7–051	2024 actual	2025 est.	2026 est.
Direct obligations:			
26.0 Supplies and materials	62	39	54
31.0 Equipment		7	
41.0 Grants, subsidies, and contributions		11	
99.9 Total new obligations, unexpired accounts	62	57	54

NATIONAL SECURITY EDUCATION TRUST FUND

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–8168–0–7–051	2024 actual	2025 est.	2026 est.
0100 Balance, start of year	1	1	1
2000 Total: Balances and receipts	1	1	1
5099 Balance, end of year	1	1	1

Program and Financing (in millions of dollars)

Identification code 097–8168–0–7–051	2024 actual	2025 est.	2026 est.
4180 Budget authority, net (total)			
4190 Outlays, net (total)			
Memorandum (non-add) entries:			
5000 Total investments, SOY: Federal securities: Par value	2	2	2

5001	Total investments, EOY: Federal securities: Par value	2	2	2
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FOREIGN NATIONAL EMPLOYEES SEPARATION PAY

Special and Trust Fund Receipts (in millions of dollars)

Identification code 097–8165–0–7–051	2024 actual	2025 est.	2026 est.
0100 Balance, start of year			
Receipts:			
Current law:			
1140 Foreign National Employees Separation Pay Trust Fund	3	4	4
2000 Total: Balances and receipts	3	4	4
Appropriations:			
Current law:			
2101 Foreign National Employees Separation Pay	-3	-4	-4
5099 Balance, end of year			

Program and Financing (in millions of dollars)

Identification code 097–8165–0–7–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0010 Direct program activity	3	4	4
0900 Total new obligations, unexpired accounts (object class 13.0)	3	4	4
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	4	4	4
Budget authority:			
Appropriations, mandatory:			
1201 Appropriation (special or trust fund)	3	4	4
1900 Budget authority (total)	3	4	4
1930 Total budgetary resources available	7	8	8
Memorandum (non-add) entries:			
1941 Unexpired unobligated balance, end of year	4	4	4
Change in obligated balance:			
Unpaid obligations:			
3000 Unpaid obligations, brought forward, Oct 1	653	651	460
3010 New obligations, unexpired accounts	3	4	4
3020 Outlays (gross)	-5	-195	-159
3050 Unpaid obligations, end of year	651	460	305
Memorandum (non-add) entries:			
3100 Obligated balance, start of year	653	651	460
3200 Obligated balance, end of year	651	460	305
Budget authority and outlays, net:			
Mandatory:			
4090 Budget authority, gross	3	4	4
Outlays, gross:			
4100 Outlays from new mandatory authority		1	1
4101 Outlays from mandatory balances	5	194	158
4110 Outlays, gross (total)	5	195	159
4180 Budget authority, net (total)	3	4	4
4190 Outlays, net (total)	5	195	159

This account funds separation payments for foreign nationals who are either employed by the Department of Defense or by a foreign government for the benefit of the Department of Defense. The payments are determined according to the applicable labor laws of the various countries.

COMMISSARY STORES SURCHARGE PROGRAM

Program and Financing (in millions of dollars)

Identification code 097–8164–0–8–051	2024 actual	2025 est.	2026 est.
Obligations by program activity:			
0801 Commissary Stores Surcharge Program	220	255	260
Budgetary resources:			
Unobligated balance:			
1000 Unobligated balance brought forward, Oct 1	82	107	97

1021	Recoveries of prior year unpaid obligations	10		
1070	Unobligated balance (total)	92	107	97
Budget authority:				
Spending authority from offsetting collections, mandatory:				
1800	Collected	235	245	245
1802	Offsetting collections (previously unavailable)	18		
1823	New and/or unobligated balance of spending authority from offsetting collections temporarily reduced	-18		
1850	Spending auth from offsetting collections, mand (total)	235	245	245
1900	Budget authority (total)	235	245	245
1930	Total budgetary resources available	327	352	342
Memorandum (non-add) entries:				
1941	Unexpired unobligated balance, end of year	107	97	82
Change in obligated balance:				
Unpaid obligations:				
3000	Unpaid obligations, brought forward, Oct 1	275	280	360
3010	New obligations, unexpired accounts	220	255	260
3020	Outlays (gross)	-205	-175	-249
3040	Recoveries of prior year unpaid obligations, unexpired	-10		
3050	Unpaid obligations, end of year	280	360	371
Memorandum (non-add) entries:				
3100	Obligated balance, start of year	275	280	360
3200	Obligated balance, end of year	280	360	371
Budget authority and outlays, net:				
Mandatory:				
4090	Budget authority, gross	235	245	245
Outlays, gross:				
4100	Outlays from new mandatory authority		15	15
4101	Outlays from mandatory balances	205	160	234
4110	Outlays, gross (total)	205	175	249
Offsets against gross budget authority and outlays:				
Offsetting collections (collected) from:				
4123	Non-Federal sources	-235	-245	-245
4180	Budget authority, net (total)			
4190	Outlays, net (total)	-30	-70	4
Memorandum (non-add) entries:				
5090	Unexpired unavailable balance, SOY: Offsetting collections	18	18	18
5092	Unexpired unavailable balance, EOY: Offsetting collections	18	18	18

The Commissary Surcharge Collections Trust Fund was established in 1992 as a result of the consolidation of Defense Commissaries. The fund pays commissary costs to acquire (including leases), construct, convert, expand, improve, repair, maintain, and equip the physical infrastructure of commissary stores and central processing facilities of the Defense Commissary system. Surcharge funds are also utilized for real property, environmental evaluation, and construction costs including costs for surveys, administration, overhead, planning, and design. Per 10 U.S.C. 2484 the fund may be supplemented with Commissary profit margins resulting from improved management practices and the variable pricing program. The statute (10 U.S.C. 2484) also prescribes costs which may be financed by the fund.

Object Classification (in millions of dollars)

Identification code 097-8164-0-8-051	2024 actual	2025 est.	2026 est.
Reimbursable obligations:			
23.3 Communications, utilities, and miscellaneous charges		5	
25.2 Other services from non-Federal sources		19	
25.4 Operation and maintenance of facilities		70	
25.7 Operation and maintenance of equipment	220	54	
26.0 Supplies and materials		102	260
32.0 Land and structures		5	
99.0 Reimbursable obligations	220	255	260
99.9 Total new obligations, unexpired accounts	220	255	260

GENERAL FUND RECEIPT ACCOUNTS

(in millions of dollars)

	2024 actual	2025 est.	2026 est.
Offsetting receipts from the public:			
017-143517 General Fund Proprietary Interest Receipts, not Otherwise Classified, Navy		1	1
017-304117 Recoveries under the Foreign Military Sales Program, Navy	5	5	5
017-321017 General Fund Proprietary Receipts, not Otherwise Classified, Navy	136	136	137
021-301900 Recoveries for Government Property Lost or Damaged	25	25	25
021-304121 Recoveries under the Foreign Military Sales Program, Army	20	20	20
021-321021 General Fund Proprietary Receipts, not Otherwise Classified, Army	251	252	252
057-143557 General Fund Proprietary Interest Receipts, not Otherwise Classified, Air Force	2	2	2
057-304157 Recoveries under the Foreign Military Sales Program, Air Force	55	50	50
057-321057 General Fund Proprietary Receipts, not Otherwise Classified, Air Force	109	110	111
097-184000 Rent of Equipment and Other Personal Property		1	1
097-223600 Sale of Certain Materials in National Defense Stockpile		1	1
097-246200 Deposits for Survivor Annuity Benefits	56	30	31
097-265197 Sale of Scrap and Salvage Materials		1	1
097-269230 Defense Production Act, Downward Reestimates of Subsidies		52	
097-276130 Family Housing Improvement Fund, Downward Reestimates of Subsidies	152	35	
097-304197 Recoveries under the Foreign Military Sales Program, Defense Agencies	82	80	80
097-321097 General Fund Proprietary Receipts, not Otherwise Classified, Defense Agencies	402	402	403
General Fund Offsetting receipts from the public	1,295	1,203	1,120
Intragovernmental payments:			
017-388517 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Navy	66	66	66
021-311300 Collections of Recoveries and Refunds from Cancelled Accounts		1	1
021-388521 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Army	82	82	82
057-388557 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Air Force	28	30	32
097-388597 Undistributed Intragovernmental Payments and Receivables from Cancelled Accounts, Defense Agencies	-7	1	2
General Fund Intragovernmental payments	169	180	183

ADMINISTRATIVE PROVISIONS

SEC. 101. None of the funds made available in this title shall be expended for payments under a cost-plus-a-fixed-fee contract for construction, where cost estimates exceed \$25,000, to be performed within the United States, except Alaska, without the specific approval in writing of the Secretary of Defense setting forth the reasons therefor.

SEC. 102. Funds made available in this title for construction shall be available for hire of passenger motor vehicles.

SEC. 103. Funds made available in this title for construction may be used for advances to the Federal Highway Administration, Department of Transportation, for the construction of access roads as authorized by section 210 of title 23, United States Code, when projects authorized therein are certified as important to the national defense by the Secretary of Defense.

SEC. 104. None of the funds made available in this title may be used to begin construction of new bases in the United States for which specific appropriations have not been made.

SEC. 105. None of the funds made available in this title shall be used for purchase of land or land easements in excess of 100 percent of the value as determined by the Army Corps of Engineers or the Naval Facilities Engineering Command, except: (1) where there is a determination of value by a Federal court; (2) purchases negotiated by the Attorney General or the designee of the Attorney General; (3) where the estimated value is less than \$25,000; or (4) as otherwise determined by the Secretary of Defense to be in the public interest.

SEC. 106. None of the funds made available in this title shall be used to: (1) acquire land; (2) provide for site preparation; or (3) install utilities for any family housing,

except housing for which funds have been made available in annual Acts making appropriations for military construction.

SEC. 107. None of the funds made available in this title for minor construction may be used to transfer or relocate any activity from one base or installation to another, without prior notification to the Committees on Appropriations of both Houses of Congress.

SEC. 108. None of the funds made available in this title may be used for the procurement of steel for any construction project or activity for which American steel producers, fabricators, and manufacturers have been denied the opportunity to compete for such steel procurement.

SEC. 109. None of the funds available to the Department of Defense for military construction or family housing during the current fiscal year may be used to pay real property taxes in any foreign nation.

SEC. 110. None of the funds made available in this title may be used to initiate a new installation overseas without prior notification to the Committees on Appropriations of both Houses of Congress.

SEC. 111. None of the funds made available in this title for military construction in the United States territories and possessions in the Pacific and on Kwajalein Atoll, or in countries bordering the Arabian Gulf, may be used to award any contract estimated by the Government to exceed \$1,000,000 to a foreign contractor: Provided, That this section shall not be applicable to contract awards for which the lowest responsive and responsible bid of a United States contractor exceeds the lowest responsive and responsible bid of a foreign contractor by greater than 20 percent: Provided further, That this section shall not apply to contract awards for military construction on Kwajalein Atoll for which the lowest responsive and responsible bid is submitted by a Marshallese contractor.

SEC. 112. Funds appropriated to the Department of Defense for construction in prior years shall be available for construction authorized for each such military department by the authorizations enacted into law during the current session of Congress.

SEC. 113. For military construction or family housing projects that are being completed with funds otherwise expired or lapsed for obligation, expired or lapsed funds may be used to pay the cost of associated supervision, inspection, overhead, engineering and design on those projects and on subsequent claims, if any.

SEC. 114. Notwithstanding any other provision of law, any funds made available to a military department or defense agency for the construction of military projects may be obligated for a military construction or family housing project or contract, or for any portion of such a project or contract, at any time before the end of the fourth fiscal year after the fiscal year for which funds for such project were made available, if the funds obligated for such project: (1) are obligated from funds available for military construction projects; and (2) do not exceed the amount appropriated for such project, plus any amount by which the cost of such project is increased pursuant to law: Provided, That funds may be obligated under this section at any time before the end of fiscal year 2027 for fiscal year 2017, 2018, 2019, and 2020 military construction projects for which project authorization has not lapsed or for which authorization is extended for fiscal year 2026 by a National Defense Authorization Act.

(INCLUDING TRANSFER OF FUNDS)

SEC. 115. Subject to 30 days prior notification, or 14 days for a notification provided in an electronic medium pursuant to sections 480 and 2883 of title 10, United States Code, to the Committees on Appropriations of both Houses of Congress, such additional amounts as may be determined by the Secretary of Defense may be transferred to: (1) the Department of Defense Family Housing Improvement Fund from amounts appropriated for construction in "Family Housing" accounts, to be merged with and to be available for the same purposes and for the same period of time as amounts appropriated directly to the Fund; or (2) the Department of Defense Military Unaccompanied Housing Improvement Fund from amounts appropriated for construction of military unaccompanied housing in "Military Construction" accounts, to be merged with and to be available for the same purposes and for the same period of time as amounts appropriated directly to the Fund: Provided, That appropriations made available to the Funds shall be available to cover the costs, as defined in section 502(5) of the Congressional Budget Act of 1974, of direct loans or loan guarantees issued by the Department of Defense pursuant to the provisions of subchapter IV of chapter 169 of title 10, United States Code, pertaining to alternative means of acquiring and improving military family housing, military unaccompanied housing, and supporting facilities.

(INCLUDING TRANSFER OF FUNDS)

SEC. 116. In addition to any other transfer authority available to the Department of Defense, amounts may be transferred from the Department of Defense Base Closure Account to the fund established by section 1013(d) of the Demonstration Cities and Metropolitan Development Act of 1966 (42 U.S.C. 3374) to pay for expenses associated with the Homeowners Assistance Program incurred under 42

U.S.C. 3374(a)(1)(A). Any amounts transferred shall be merged with and be available for the same purposes and for the same time period as the fund to which transferred.

SEC. 117. Notwithstanding any other provision of law, funds made available in this title for operation and maintenance of family housing shall be the exclusive source of funds for repair and maintenance of all family housing units, including general or flag officer quarters: Provided, That not more than \$35,000 per unit may be spent annually for the maintenance and repair of any general or flag officer quarters without 30 days prior notification, or 14 days for a notification provided in an electronic medium pursuant to sections 480 and 2883 of title 10, United States Code, to the Committees on Appropriations of both Houses of Congress, except that an after-the-fact notification shall be submitted if the limitation is exceeded solely due to costs associated with environmental remediation that could not be reasonably anticipated at the time of the budget submission.

SEC. 118. Amounts contained in the Ford Island Improvement Account established by subsection (h) of section 2814 of title 10, United States Code, are appropriated and shall be available until expended for the purposes specified in subsection (i)(1) of such section or until transferred pursuant to subsection (i)(3) of such section.

(INCLUDING TRANSFER OF FUNDS)

SEC. 119. During the 5-year period after appropriations available in this Act to the Department of Defense for military construction and family housing operation and maintenance and construction have expired for obligation, upon a determination that such appropriations will not be necessary for the liquidation of obligations or for making authorized adjustments to such appropriations for obligations incurred during the period of availability of such appropriations, unobligated balances of such appropriations may be transferred into the appropriation "Foreign Currency Fluctuations, Construction, Defense", to be merged with and to be available for the same time period and for the same purposes as the appropriation to which transferred.

SEC. 120. For the purposes of this Act, the term "congressional defense committees" means the Committees on Armed Services of the House of Representatives and the Senate, the Subcommittee on Military Construction and Veterans Affairs of the Committee on Appropriations of the Senate, and the Subcommittee on Military Construction and Veterans Affairs of the Committee on Appropriations of the House of Representatives.

SEC. 121. Notwithstanding limitations in this and prior Acts on the obligation or expenditure of military construction appropriations for planning and design and construction of projects at Arlington National Cemetery, unobligated funds available to the Department of the Army for military construction projects may be obligated for access road projects at Arlington National Cemetery that have been authorized in accordance with section 210 of title 23, United States Code.

TITLE VIII—GENERAL PROVISIONS

SEC. 8001. No part of any appropriation contained in this Act shall be used for publicity or propaganda purposes not authorized by the Congress.

SEC. 8002. During the current fiscal year, provisions of law prohibiting the payment of compensation to, or employment of, any person not a citizen of the United States shall not apply to personnel of the Department of Defense: Provided, That salary increases granted to direct and indirect hire foreign national employees of the Department of Defense funded by this Act shall not be at a rate in excess of the percentage increase authorized by law for civilian employees of the Department of Defense whose pay is computed under the provisions of section 5332 of title 5, United States Code, or at a rate in excess of the percentage increase provided by the appropriate host nation to its own employees, whichever is higher: Provided further, That this section shall not apply to Department of Defense foreign service national employees serving at United States diplomatic missions whose pay is set by the Department of State under the Foreign Service Act of 1980: Provided further, That the limitations of this provision shall not apply to foreign national employees of the Department of Defense in the Republic of Turkey.

SEC. 8003. No part of any appropriation contained in this Act shall remain available for obligation beyond the current fiscal year, unless expressly so provided herein.

(TRANSFER OF FUNDS)

SEC. 8004. Upon determination by the Secretary of Defense that such action is necessary in the national interest, the Secretary may, with the approval of the Director of the Office of Management and Budget, transfer not to exceed \$10,000,000,000 of working capital funds of the Department of Defense or funds made available in this Act to the Department of Defense for military functions (except military construction) between such appropriations or funds or any subdivision thereof, to be merged with and to be available for the same purposes, and for the same time period, as the appropriation or fund to which transferred: Provided, That

the Secretary of Defense shall notify the Congress promptly of all transfers made pursuant to this authority or any other authority in this Act: Provided further, That transfers among military personnel appropriations shall not be taken into account for purposes of the limitation on the amount of funds that may be transferred under this section.

SEC. 8005. (a) Not later than 60 days after the date of the enactment of this Act, the Department of Defense shall submit a report to the congressional defense committees to establish the baseline for application of reprogramming and transfer authorities for fiscal year 2026: Provided, That the report shall include—

(1) a table for each appropriation with a separate column to display the President's budget request, adjustments made by Congress, adjustments due to enacted rescissions, if appropriate, and the fiscal year enacted level;

(2) a delineation in the table for each appropriation both by budget activity and program, project, and activity as detailed in the Budget Appendix; and

(3) an identification of items of special congressional interest.

(b) Notwithstanding section 8004 of this Act, none of the funds provided in this Act shall be available for reprogramming or transfer until the report identified in subsection (a) is submitted to the congressional defense committees, unless the Secretary of Defense certifies in writing to the congressional defense committees that such reprogramming or transfer is necessary as an emergency requirement: Provided, That this subsection shall not apply to transfers from the following appropriations accounts:

(1) "Environmental Restoration, Army";

(2) "Environmental Restoration, Navy";

(3) "Environmental Restoration, Air Force";

(4) "Environmental Restoration, Defense-Wide";

(5) "Environmental Restoration, Formerly Used Defense Sites";

(6) "Shipbuilding and Conversion, Navy—Columbia Class Submarine (AP)" and "Shipbuilding and Conversion, Navy—Columbia Class Submarine", for transfers to the National Sea-Based Deterrence Fund, pursuant to section 2218a of title 10, United States Code; and

(7) "Drug Interdiction and Counter-drug Activities, Defense".

(TRANSFER OF FUNDS)

SEC. 8006. During the current fiscal year, cash balances in working capital funds of the Department of Defense established pursuant to section 2208 of title 10, United States Code, may be maintained in only such amounts as are necessary at any time for cash disbursements to be made from such funds: Provided, That transfers may be made between such funds: Provided further, That transfers may be made between working capital funds and the "Foreign Currency Fluctuations, Defense" appropriation and the "Operation and Maintenance" appropriation accounts in such amounts as may be determined by the Secretary of Defense, with the approval of the Director of the Office of Management and Budget, except that such transfers may not be made unless the Secretary of Defense has notified the Congress of the proposed transfer: Provided further, That except in amounts equal to the amounts appropriated to working capital funds in this Act, no obligations may be made against a working capital fund to procure or increase the value of war reserve material inventory, unless the Secretary of Defense has notified the Congress prior to any such obligation.

SEC. 8007. Within the funds appropriated for the operation and maintenance of the Armed Forces, funds are hereby appropriated pursuant to section 401 of title 10, United States Code, for humanitarian and civic assistance costs under chapter 20 of title 10, United States Code: Provided, That such funds may also be obligated for humanitarian and civic assistance costs incidental to authorized operations and pursuant to authority granted in section 401 of title 10, United States Code, and these obligations shall be reported as required by section 401(d) of title 10, United States Code: Provided further, That funds available for operation and maintenance shall be available for providing humanitarian and similar assistance by using Civic Action Teams in the Trust Territories of the Pacific Islands and freely associated states of Micronesia, pursuant to the Compact of Free Association as authorized by Public Law 99–239: Provided further, That upon a determination by the Under Secretary of Defense for Personnel and Readiness that such action is beneficial for graduate medical education programs conducted at Defense Health Agency medical facilities located in Hawaii, the Under Secretary of Defense for Personnel and Readiness may authorize the provision of medical services at such facilities and transportation to such facilities, on a nonreimbursable basis, for civilian patients from American Samoa, the Commonwealth of the Northern Mariana Islands, the Marshall Islands, the Federated States of Micronesia, Palau, and Guam.

(TRANSFER OF FUNDS)

SEC. 8008. (a) Funds appropriated in title III of this Act for the Department of Defense Pilot Mentor-Protege Program may be implemented to any other appropriation contained in this Act solely for the purpose of implementing a Mentor-Protege Program developmental assistance agreement pursuant to section 4902 of title 10,

United States Code, under the authority of this provision or any other transfer authority contained in this Act.

(b) The Secretary of Defense shall include with the budget justification documents in support of the budget for fiscal year 2027 (as submitted to Congress pursuant to section 1105 of title 31, United States Code) a description of each transfer under this section that occurred during the last fiscal year before the fiscal year in which such budget is submitted.

SEC. 8009. None of the funds in this Act may be available for the purchase by the Department of Defense (and its departments and agencies) of welded shipboard anchor and mooring chain unless the anchor and mooring chain are manufactured in the United States from components which are substantially manufactured in the United States: Provided, That for the purpose of this section, the term "manufactured" shall include cutting, heat treating, quality control, testing of chain and welding (including the forging and shot blasting process): Provided further, That for the purpose of this section substantially all of the components of anchor and mooring chain shall be considered to be produced or manufactured in the United States if the aggregate cost of the components produced or manufactured in the United States exceeds the aggregate cost of the components produced or manufactured outside the United States: Provided further, That when adequate domestic supplies are not available to meet Department of Defense requirements on a timely basis, the Secretary of the Service responsible for the procurement may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations of the House of Representatives and the Senate that such an acquisition must be made in order to acquire capability for national security purposes.

SEC. 8010. (a) Notwithstanding any other provision of law, the Secretary of the Air Force may convey at no cost to the Air Force, without consideration, to Indian tribes located in the States of Nevada, Idaho, North Dakota, South Dakota, Montana, Oregon, Minnesota, and Washington relocatable military housing units located at Grand Forks Air Force Base, Malmstrom Air Force Base, Mountain Home Air Force Base, Ellsworth Air Force Base, and Minot Air Force Base that are excess to the needs of the Air Force.

(b) The Secretary of the Air Force shall convey, at no cost to the Air Force, military housing units under subsection (a) in accordance with the request for such units that are submitted to the Secretary by the Operation Walking Shield Program on behalf of Indian tribes located in the States of Nevada, Idaho, North Dakota, South Dakota, Montana, Oregon, Minnesota, and Washington. Any such conveyance shall be subject to the condition that the housing units shall be removed within a reasonable period of time, as determined by the Secretary.

(c) The Operation Walking Shield Program shall resolve any conflicts among requests of Indian tribes for housing units under subsection (a) before submitting requests to the Secretary of the Air Force under subsection (b).

(d) In this section, the term "Indian tribe" means any recognized Indian tribe included on the current list published by the Secretary of the Interior under section 104 of the Federally Recognized Indian Tribe Act of 1994 (Public Law 103–454; 108 Stat. 4792; 25 U.S.C. 5131).

SEC. 8011. Funds appropriated by this Act for the Defense Media Activity shall not be used for any national or international political or psychological activities.

SEC. 8012. Except when acting in a technical advisory capacity, no member of a Board of Directors, Trustees, Overseers, Advisory Group, Special Issues Panel, Visiting Committee, or any similar entity of a defense federally funded research and development center (FFRDC), or any entity that contracts with the Federal government to manage or operate one or more FFRDCs, or any paid consultant to a defense FFRDC shall receive funds appropriated by this Act as compensation for services as a member of such entity: Provided, That a member of any such entity shall be allowed travel expenses and per diem as authorized under the Federal Joint Travel Regulations, when engaged in the performance of membership duties: Provided further, That except when acting in a technical advisory capacity, no paid consultant shall receive funds appropriated by this Act as compensation by more than one FFRDC in a calendar year.

SEC. 8013. For the purposes of this Act, the term "congressional defense committees" means the Armed Services Committee of the House of Representatives, the Armed Services Committee of the Senate, the Subcommittee on Defense of the Committee on Appropriations of the House of Representatives, and the Subcommittee on Defense of the Committee on Appropriations of the Senate.

SEC. 8014. For the purposes of this Act, the term "congressional intelligence committees" means the Permanent Select Committee on Intelligence of the House of Representatives, the Select Committee on Intelligence of the Senate, the Subcommittee on Defense of the Committee on Appropriations of the House of Representatives, and the Subcommittee on Defense of the Committee on Appropriations of the Senate.

SEC. 8015. During the current fiscal year, the Department of Defense may acquire the modification, depot maintenance and repair of aircraft, vehicles and vessels as

well as the production of components and other Defense-related articles, through competition between Department of Defense depot maintenance activities and private firms: Provided, That the Senior Acquisition Executive of the military department or Defense Agency concerned, with power of delegation, shall certify that successful bids include comparable estimates of all direct and indirect costs for both public and private bids: Provided further, That Office of Management and Budget Circular A-76 shall not apply to competitions conducted under this section.

SEC. 8016. (a) None of the funds appropriated in this Act may be expended by an entity of the Department of Defense unless the entity, in expending the funds, complies with the Buy American Act. For purposes of this subsection, the term "Buy American Act" means chapter 83 of title 41, United States Code.

(b) If the Secretary of Defense determines that a person has been convicted of intentionally affixing a label bearing a "Made in America" inscription to any product sold in or shipped to the United States that is not made in America, the Secretary shall determine, in accordance with section 4658 of title 10, United States Code, whether the person should be debarred from contracting with the Department of Defense.

(c) In the case of any equipment or products purchased with appropriations provided under this Act, it is the sense of the Congress that any entity of the Department of Defense, in expending the appropriation, purchase only American-made equipment and products, provided that American-made equipment and products are cost-competitive, quality competitive, and available in a timely fashion.

SEC. 8017. None of the funds appropriated or made available in this Act shall be used to procure carbon, alloy, or armor steel plate for use in any Government-owned facility or property under the control of the Department of Defense which were not melted and rolled in the United States or Canada: Provided, That these procurement restrictions shall apply to any and all Federal Supply Class 9515, American Society of Testing and Materials (ASTM) or American Iron and Steel Institute (AISI) specifications of carbon, alloy or armor steel plate: Provided further, That the Secretary of the military department responsible for the procurement may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations of the House of Representatives and the Senate that adequate domestic supplies are not available to meet Department of Defense requirements on a timely basis and that such an acquisition must be made in order to acquire capability for national security purposes: Provided further, That these restrictions shall not apply to contracts which are in being as of the date of the enactment of this Act.

SEC. 8018. (a)(1) If the Secretary of Defense, after consultation with the United States Trade Representative, determines that a foreign country which is party to an agreement described in paragraph (2) has violated the terms of the agreement by discriminating against certain types of products produced in the United States that are covered by the agreement, the Secretary of Defense shall rescind the Secretary's blanket waiver of the Buy American Act with respect to such types of products produced in that foreign country.

(2) An agreement referred to in paragraph (1) is any reciprocal defense procurement memorandum of understanding, between the United States and a foreign country pursuant to which the Secretary of Defense has prospectively waived the Buy American Act for certain products in that country.

(b) For purposes of this section, the term "Buy American Act" means chapter 83 of title 41, United States Code.

SEC. 8019. None of the funds appropriated by this Act may be used for the procurement of ball and roller bearings other than those produced by a domestic source and of domestic origin: Provided, That the Secretary of the military department responsible for such procurement may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations of the House of Representatives and the Senate, that adequate domestic supplies are not available to meet Department of Defense requirements on a timely basis and that such an acquisition must be made in order to acquire capability for national security purposes: Provided further, That this restriction shall not apply to the purchase of "commercial products", as defined by section 103 of title 41, United States Code, except that the restriction shall apply to ball or roller bearings purchased as end items.

SEC. 8020. None of the funds in this Act may be used to purchase any supercomputer which is not manufactured in the United States, unless the Secretary of Defense certifies to the congressional defense committees that such an acquisition must be made in order to acquire capability for national security purposes that is not available from United States manufacturers.

SEC. 8021. None of the funds made available in this Act, or any subsequent Act making appropriations for the Department of Defense, may be used for the purchase or manufacture of a flag of the United States unless such flags are treated as covered items under section 4862(b) of title 10, United States Code.

SEC. 8022. During the current fiscal year, amounts contained in the Department of Defense Overseas Military Facility Investment Recovery Account shall be available

until expended for the payments specified by section 2687a(b)(2) of title 10, United States Code.

SEC. 8023. During the current fiscal year, appropriations which are available to the Department of Defense for operation and maintenance may be used to purchase items having an investment item unit cost of not more than \$350,000: Provided, That upon determination by the Secretary of Defense that such action is necessary to meet the operational requirements of a Commander of a Combatant Command engaged in a named contingency operation overseas, such funds may be used to purchase items having an investment item unit cost of not more than \$500,000.

SEC. 8024. Up to \$16,809,000 of the funds appropriated under the heading "Operation and Maintenance, Navy" may be made available for the Asia Pacific Regional Initiative Program for the purpose of enabling the United States Indo-Pacific Command to execute Theater Security Cooperation activities such as humanitarian assistance, and payment of incremental and personnel costs of training and exercising with foreign security forces: Provided, That funds made available for this purpose may be used, notwithstanding any other funding authorities for humanitarian assistance, security assistance or combined exercise expenses: Provided further, That funds may not be obligated to provide assistance to any foreign country that is otherwise prohibited from receiving such type of assistance under any other provision of law.

SEC. 8025. None of the funds appropriated by this Act for programs of the Central Intelligence Agency shall remain available for obligation beyond the current fiscal year, except for funds appropriated for the Reserve for Contingencies, which shall remain available until September 30, 2027: Provided, That funds appropriated, transferred, or otherwise credited to the Central Intelligence Agency Central Services Working Capital Fund during this or any prior or subsequent fiscal year shall remain available until expended: Provided further, That any funds appropriated or transferred to the Central Intelligence Agency for advanced research and development acquisition, for agent operations, and for covert action programs authorized by the President under section 503 of the National Security Act of 1947 (50 U.S.C. 3093) shall remain available until September 30, 2027: Provided further, That any funds appropriated or transferred to the Central Intelligence Agency for the construction, improvement, or alteration of facilities, including leased facilities, to be used primarily by personnel of the intelligence community, shall remain available until September 30, 2028.

SEC. 8026. None of the funds appropriated or otherwise made available in this Act may be obligated or expended for assistance to the Democratic People's Republic of Korea unless specifically appropriated for that purpose: Provided, That this restriction shall not apply to any activities incidental to the Defense POW/MIA Accounting Agency mission to recover and identify the remains of United States Armed Forces personnel from the Democratic People's Republic of Korea.

SEC. 8027. Notwithstanding any other provision in this Act, the Small Business Innovation Research program and the Small Business Technology Transfer program set-asides shall be taken proportionally from all programs, projects, or activities to the extent they contribute to the extramural budget.

SEC. 8028. None of the funds available to the Department of Defense under this Act shall be obligated or expended to pay a contractor under a contract with the Department of Defense for costs of any amount paid by the contractor to an employee when—

(1) such costs are for a bonus or otherwise in excess of the normal salary paid by the contractor to the employee; and

(2) such bonus is part of restructuring costs associated with a business combination.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8029. During the current fiscal year, no more than \$30,000,000 of appropriations made in this Act under the heading "Operation and Maintenance, Defense-Wide" may be transferred to appropriations available for the pay of military personnel, to be merged with, and to be available for the same time period as the appropriations to which transferred, to be used in support of such personnel in connection with support and services for eligible organizations and activities outside the Department of Defense pursuant to section 2012 of title 10, United States Code: Provided, That upon a determination that all or part of the funds transferred are not necessary for the purposes provided herein, such amounts may be transferred back and merged with funds in this appropriation: Provided further, That the transfer authority provided under this provision is in addition to any other transfer authority provided in this Act.

SEC. 8030. (a) Notwithstanding any other provision of law, the Chief of the National Guard Bureau may permit the use of equipment of the National Guard Distance Learning Project by any person or entity on a space-available, reimbursable basis. The Chief of the National Guard Bureau shall establish the amount of reimbursement for such use on a case-by-case basis.

(b) Amounts collected under subsection (a) shall be credited to funds available for the National Guard Distance Learning Project and be available to defray the costs associated with the use of equipment of the project under that subsection. Such funds shall be available for such purposes without fiscal year limitation.

SEC. 8031. None of the funds appropriated in title IV of this Act may be used to procure end-items for delivery to military forces for operational training, operational use, or inventory requirements: Provided, That this restriction does not apply to end-items used in development, prototyping in accordance with an approved test strategy, and test activities preceding and leading to acceptance for operational use: Provided further, That this restriction does not apply to programs funded within the National Intelligence Program: Provided further, That the Secretary of Defense may waive this restriction on a case-by-case basis by certifying in writing to the Committees on Appropriations of the House of Representatives and the Senate that it is in the national security interest to do so.

SEC. 8032. Notwithstanding section 12310(b) of title 10, United States Code, a servicemember who is a member of the National Guard serving on full-time National Guard duty under section 502(f) of title 32, United States Code, may perform duties in support of the ground-based elements of the National Ballistic Missile Defense System.

SEC. 8033. None of the funds provided in this Act may be used to transfer to any nongovernmental entity ammunition held by the Department of Defense that has a center-fire cartridge and a United States military nomenclature designation of "armor penetrator", "armor piercing (AP)", "armor piercing incendiary (API)", or "armor-piercing incendiary tracer (API-T)", except to an entity performing demilitarization services for the Department of Defense under a contract that requires the entity to demonstrate to the satisfaction of the Department of Defense that armor piercing projectiles are either: (1) rendered incapable of reuse by the demilitarization process; or (2) used to manufacture ammunition pursuant to a contract with the Department of Defense or the manufacture of ammunition for export pursuant to a License for Permanent Export of Unclassified Military Articles issued by the Department of State.

SEC. 8034. Notwithstanding any other provision of law, the Chief of the National Guard Bureau, or their designee, may waive payment of all or part of the consideration that otherwise would be required under section 2667 of title 10, United States Code, in the case of a lease of personal property for a period not in excess of 1 year to any organization specified in section 508(d) of title 32, United States Code, or any other youth, social, or fraternal nonprofit organization as may be approved by the Chief of the National Guard Bureau, or their designee, on a case-by-case basis.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8035. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Army", \$218,015,597 shall remain available until expended: Provided, That, notwithstanding any other provision of law, the Secretary of Defense is authorized to transfer such funds to other activities of the Federal Government: Provided further, That the Secretary of Defense is authorized to enter into and carry out contracts for the acquisition of real property, construction, personal services, and operations related to projects carrying out the purposes of this section: Provided further, That contracts entered into under the authority of this section may provide for such indemnification as the Secretary determines to be necessary: Provided further, That projects authorized by this section shall comply with applicable Federal, State, and local law to the maximum extent consistent with the national security, as determined by the Secretary of Defense.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8036. During the current fiscal year, not to exceed \$11,000,000 from each of the appropriations made in title II of this Act for "Operation and Maintenance, Army", "Operation and Maintenance, Navy", and "Operation and Maintenance, Air Force" may be transferred by the military department concerned to its central fund established for Fisher Houses and Suites pursuant to section 2493(d) of title 10, United States Code.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8037. Of the amounts appropriated in this Act under the headings "Procurement, Defense-Wide" and "Research, Development, Test and Evaluation, Defense-Wide", \$500,000,000 shall be for the Israeli Cooperative Programs: Provided, That of this amount, \$60,000,000 shall be for the Secretary of Defense to provide to the Government of Israel for the procurement of the Iron Dome defense system to counter short-range rocket threats, subject to the U.S.-Israel Iron Dome Procurement Agreement, as amended; \$127,000,000 shall be for the Short Range Ballistic Missile Defense (SRBMD) program, including cruise missile defense research and development under the SRBMD program; \$40,000,000 shall be for co-production activities of SRBMD systems in the United States and in Israel to meet Israel's defense requirements consistent with each nation's laws, regulations, and procedures, subject to the U.S.-Israeli co-production agreement for SRBMD, as amended; \$100,000,000 shall be for an upper-tier component to the Israeli Missile Defense Architecture, of

which \$100,000,000 shall be for co-production activities of Arrow 3 Upper Tier systems in the United States and in Israel to meet Israel's defense requirements consistent with each nation's laws, regulations, and procedures, subject to the U.S.-Israeli co-production agreement for Arrow 3 Upper Tier, as amended; and \$173,000,000 shall be for the Arrow System Improvement Program including development of a long range, ground and airborne, detection suite: Provided further, That the transfer authority provided under this section is in addition to any other transfer authority contained in this Act.

SEC. 8038. Funds appropriated by this Act, or made available by the transfer of funds in this Act, for intelligence activities and intelligence-related activities are deemed to be specifically authorized by the Congress for purposes of section 504 of the National Security Act of 1947 (50 U.S.C. 3094) until the enactment of the Intelligence Authorization Act for Fiscal Year 2026.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8039. The Secretary of Defense may transfer funds from any available Department of the Navy appropriation to any available Navy ship construction appropriation for the purpose of liquidating necessary changes resulting from inflation, market fluctuations, or rate adjustments for any ship construction program appropriated in law: Provided, That the Secretary may transfer not to exceed \$40,000,000 under the authority provided by this section: Provided further, That the Secretary may not transfer any funds until 30 days after the proposed transfer has been reported to the Committees on Appropriations of the House of Representatives and the Senate, unless a response from the Committees is received sooner: Provided further, That any funds transferred pursuant to this section shall retain the same period of availability as when originally appropriated: Provided further, That the transfer authority provided under this section is in addition to any other transfer authority contained elsewhere in this Act: Provided further, That the transfer authority provided by this section expires on September 30, 2030.

SEC. 8040. None of the funds provided in this Act shall be available for integration of foreign intelligence information unless the information has been lawfully collected and processed during the conduct of authorized foreign intelligence activities: Provided, That information pertaining to United States persons shall only be handled in accordance with protections provided in the Fourth Amendment of the United States Constitution as implemented through Executive Order No. 12333.

SEC. 8041. None of the funds appropriated by this Act for programs of the Office of the Director of National Intelligence shall remain available for obligation beyond the current fiscal year, except for funds appropriated for research and technology, which shall remain available until September 30, 2027.

SEC. 8042. For purposes of section 1553(b) of title 31, United States Code, any subdivision of appropriations made in this Act under the heading "Shipbuilding and Conversion, Navy" shall be considered to be for the same purpose as any subdivision under the heading "Shipbuilding and Conversion, Navy" appropriations in any prior fiscal year, and the 1 percent limitation shall apply to the total amount of the appropriation.

SEC. 8043. (a) None of the funds appropriated or otherwise made available by this Act may be expended for any Federal contract for an amount in excess of \$1,000,000, unless the contractor agrees not to—

(1) enter into any agreement with any of its employees or independent contractors that requires, as a condition of employment, that the employee or independent contractor agree to resolve through arbitration any claim under title VII of the Civil Rights Act of 1964 or any tort related to or arising out of sexual assault or harassment, including assault and battery, intentional infliction of emotional distress, false imprisonment, or negligent hiring, supervision, or retention; or

(2) take any action to enforce any provision of an existing agreement with an employee or independent contractor that mandates that the employee or independent contractor resolve through arbitration any claim under title VII of the Civil Rights Act of 1964 or any tort related to or arising out of sexual assault or harassment, including assault and battery, intentional infliction of emotional distress, false imprisonment, or negligent hiring, supervision, or retention.

(b) None of the funds appropriated or otherwise made available by this Act may be expended for any Federal contract unless the contractor certifies that it requires each covered subcontractor to agree not to enter into, and not to take any action to enforce any provision of, any agreement as described in paragraphs (1) and (2) of subsection (a), with respect to any employee or independent contractor performing work related to such subcontract. For purposes of this subsection, a "covered subcontractor" is an entity that has a subcontract in excess of \$1,000,000 on a contract subject to subsection (a).

(c) The prohibitions in this section do not apply with respect to a contractor's or subcontractor's agreements with employees or independent contractors that may not be enforced in a court of the United States.

(d) The Secretary of Defense may waive the application of subsection (a) or (b) to a particular contractor or subcontractor for the purposes of a particular contract

or subcontract if the Secretary or the Deputy Secretary personally determines that the waiver is necessary to avoid harm to national security interests of the United States, and that the term of the contract or subcontract is not longer than necessary to avoid such harm. The determination shall set forth with specificity the grounds for the waiver and for the contract or subcontract term selected, and shall state any alternatives considered in lieu of a waiver and the reasons each such alternative would not avoid harm to national security interests of the United States. The Secretary of Defense shall transmit to Congress, and simultaneously make public, any determination under this subsection not less than 15 business days before the contract or subcontract addressed in the determination may be awarded.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8044. From within the funds appropriated for operation and maintenance for the Defense Health Program in this Act, up to \$165,000,000, shall be available for transfer to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund in accordance with the provisions of section 1704 of the National Defense Authorization Act for Fiscal Year 2010, Public Law 111–84: Provided, That for purposes of section 1704(b), the facility operations funded are operations of the integrated Captain James A. Lovell Federal Health Care Center, consisting of the North Chicago Veterans Affairs Medical Center, the Navy Ambulatory Care Center, and supporting facilities designated as a combined Federal medical facility as described by section 706 of Public Law 110–417: Provided further, That additional funds may be transferred from funds appropriated for operation and maintenance for the Defense Health Program to the Joint Department of Defense-Department of Veterans Affairs Medical Facility Demonstration Fund upon written notification by the Secretary of Defense to the Committees on Appropriations of the House of Representatives and the Senate.

SEC. 8045. Notwithstanding price or other limitations applicable to the purchase of passenger carrying vehicles, appropriations available to the Department of Defense may be used for the purchase of: (1) heavy and light armored vehicles for the physical security of personnel or for force protection purposes up to a limit of \$450,000 per vehicle; and (2) passenger motor vehicles up to a limit of \$75,000 per vehicle for use by military and civilian employees of the Department of Defense in the United States Central Command area of responsibility.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8046. Upon a determination by the Director of National Intelligence that such action is necessary and in the national interest, the Director may, with the approval of the Director of the Office of Management and Budget, transfer not to exceed \$1,500,000,000 of the funds made available in this Act for the National Intelligence Program.

SEC. 8047. Of the amounts appropriated in this Act for "Shipbuilding and Conversion, Navy", \$45,000,000, to remain available for obligation until September 30, 2030, may be used for the purchase of two used sealift vessels for the National Defense Reserve Fleet, established under section 11 of the Merchant Ship Sales Act of 1946 (46 U.S.C. 57100): Provided, That such amounts are available for reimbursements to the Ready Reserve Force, Maritime Administration account of the United States Department of Transportation for programs, projects, activities, and expenses related to the National Defense Reserve Fleet: Provided further, That notwithstanding section 2218 of title 10, United States Code, none of these funds shall be transferred to the National Defense Sealift Fund for execution.

SEC. 8048. None of the funds made available by this Act may be used by the National Security Agency to—

(1) conduct an acquisition pursuant to section 702 of the Foreign Intelligence Surveillance Act of 1978 for the purpose of targeting a United States person; or

(2) acquire, monitor, or store the contents (as such term is defined in section 2510(8) of title 18, United States Code) of any electronic communication of a United States person from a provider of electronic communication services to the public pursuant to section 501 of the Foreign Intelligence Surveillance Act of 1978.

SEC. 8049. Of the amounts appropriated in this Act for "Operation and Maintenance, Navy", \$785,052,000, to remain available until expended, may be used for any purposes related to the National Defense Reserve Fleet established under section 11 of the Merchant Ship Sales Act of 1946 (46 U.S.C. 57100): Provided, That such amounts are available for reimbursements to the Ready Reserve Force, Maritime Administration account of the United States Department of Transportation for programs, projects, activities, and expenses related to the National Defense Reserve Fleet.

SEC. 8050. (a) None of the funds provided in this Act for the TAO Fleet Oiler program shall be used to award a new contract that provides for the acquisition of the following components unless those components are manufactured in the United States: Auxiliary equipment (including pumps) for shipboard services; propulsion equipment (including engines, reduction gears, and propellers); shipboard cranes;

spreaders for shipboard cranes; and anchor chains, specifically for the seventh and subsequent ships of the fleet.

(b) None of the funds provided in this Act for the FFG(X) Frigate program shall be used to award a new contract that provides for the acquisition of the following components unless those components are manufactured in the United States: Air circuit breakers; gyrocompasses; electronic navigation chart systems; steering controls; pumps; propulsion and machinery control systems; totally enclosed lifeboats; auxiliary equipment pumps; shipboard cranes; auxiliary chill water systems; and propulsion propellers: Provided, That the Secretary of the Navy shall incorporate United States manufactured propulsion engines and propulsion reduction gears into the FFG(X) Frigate program beginning not later than with the eleventh ship of the program.

SEC. 8051. None of the funds provided in this Act for requirements development, performance specification development, concept design and development, ship configuration development, systems engineering, naval architecture, marine engineering, operations research analysis, industry studies, preliminary design, development of the Detailed Design and Construction Request for Proposals solicitation package, or related activities for the T-ARC(X) Cable Laying and Repair Ship or the T-AGOS(X) Oceanographic Surveillance Ship may be used to award a new contract for such activities unless these contracts include specifications that all auxiliary equipment, including pumps and propulsion shafts, are manufactured in the United States.

SEC. 8052. None of the funds made available by this Act may be used for Government Travel Charge Card expenses by military or civilian personnel of the Department of Defense for gaming, or for entertainment that includes topless or nude entertainers or participants, as prohibited by Department of Defense FMR, Volume 9, Chapter 3 and Department of Defense Instruction 1015.10 (enclosure 3, 14a and 14b).

SEC. 8053. (a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network is designed to block access to pornography websites.

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

SEC. 8054. None of the funds provided for, or otherwise made available, in this or any other Act, may be obligated or expended by the Secretary of Defense to provide motorized vehicles, aviation platforms, munitions other than small arms and munitions appropriate for customary ceremonial honors, operational military units, or operational military platforms if the Secretary determines that providing such units, platforms, or equipment would undermine the readiness of such units, platforms, or equipment.

SEC. 8055. Amounts appropriated under titles II, III, and IV of this Act may be used for expenses for the agile research, development, test and evaluation, procurement, production, modification, and operation and maintenance for software and digital technology programs.

SEC. 8056. During the current fiscal year, the Department of Defense is authorized to incur obligations of not to exceed \$350,000,000 for purposes specified in section 2350j(c) of title 10, United States Code, in anticipation of receipt of contributions, only from the Government of Kuwait, under that section: Provided, That, such contributions shall, upon receipt, be credited to the appropriations or fund which incurred such obligations.

SEC. 8057. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide", \$1,233,808,000, to remain available until September 30, 2027, shall be available for International Security Cooperation Programs and other programs to provide support and assistance to foreign security forces or other groups or individuals to conduct, support or facilitate counterterrorism, crisis response, or building partner capacity programs: Provided further, That the Secretary of Defense shall provide quarterly reports to the Committees on Appropriations of the House of Representatives and the Senate on the use and status of funds made available in this section.

SEC. 8058. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide", \$192,298,000, to remain available until September 30, 2027, shall be available to reimburse countries other than Pakistan under section 1226 of the National Defense Authorization Act for Fiscal Year 2016 (22 U.S.C. 2151 note), for enhanced border security, of which not less than \$75,000,000 shall be for Jordan: Provided further, That the Secretary of Defense shall provide quarterly reports to the Committees on Appropriations of the House of Representatives and the Senate on the use and status of funds made available in this section.

SEC. 8059. None of the funds made available by this Act for excess defense articles, assistance under section 333 of title 10, United States Code, or peacekeeping oper-

ations for the countries designated annually to be in violation of the standards of the Child Soldiers Prevention Act of 2008 (Public Law 110–457; 22 U.S.C. 2370c–1) may be used to support any military training or operation that includes child soldiers, as defined by the Child Soldiers Prevention Act of 2008, unless such assistance is otherwise permitted under section 404 of the Child Soldiers Prevention Act of 2008.

SEC. 8060. Equipment procured using funds provided in prior Acts under the heading "Counterterrorism Partnerships Fund" for the program authorized by section 1209 of the Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act for Fiscal Year 2015 (Public Law 113–291), or under the heading "Iraq Train and Equip Fund" for the program authorized by section 1236 of such Act, and not yet transferred to authorized recipients may be transferred to foreign security forces, irregular forces, groups, or individuals, authorized to receive assistance using amounts provided under the heading "Counter-ISIS Train and Equip Fund" in this Act.

SEC. 8061. (a) Neither the President nor his designee may allocate any amounts that are made available for any fiscal year under section 102(b)(2) of the CHIPS Act of 2022 if there is in effect an Act making or continuing appropriations for part of a fiscal year for the Department of Defense: Provided, That in any fiscal year, the matter preceding this proviso shall not apply to the allocation, apportionment, or allotment of amounts for continuing administration of programs allocated using funds transferred from the CHIPS for America Defense Fund, which may be allocated pursuant to the transfer authority in section 102(b)(1) of the CHIPS Act of 2022.

(b) The Secretary of Defense may reallocate funds allocated pursuant to section 102(b)(3) of the CHIPS Act of 2022, subject to the terms and conditions contained in the provisos in section 8004 of this Act.

(c) Concurrent with the annual budget submission of the President for fiscal year 2027, the Secretary of Defense shall submit to the Committees on Appropriations of the House of Representatives and the Senate proposed allocations by account and by program, project, or activity, with detailed justifications, for amounts made available under section 102(b)(2) of the CHIPS Act of 2022 for fiscal year 2027.

SEC. 8062. The Secretary of Defense may obligate funds made available in this Act for procurement or for research, development, test and evaluation for the F-35 Joint Strike Fighter to modify up to nine F-35 aircraft, including up to three F-35 aircraft of each variant, to a test configuration: Provided, That the Secretary of Defense shall, with the concurrence of the Secretary of the Air Force and the Secretary of the Navy, notify the congressional defense committees not fewer than 30 days prior to obligating funds under this section.

SEC. 8063. The Secretary of Defense may use up to \$650,000,000 of the amounts appropriated or otherwise made available in this Act to the Department of Defense for the rapid acquisition and deployment of supplies and associated support services pursuant to section 3601 of title 10, United States Code, but only for the purposes specified in clauses (i), (ii), (iii), and (iv) of subsection (c)(3)(B) of such section and subject to the applicable limits specified in clauses (i), (ii), and (iii) of such subsection and, in the case of clause (iv) of such subsection, subject to a limit of \$50,000,000, or for the purposes specified in section 229 of the National Defense Authorization Act for Fiscal Year 2024 (Public Law 118–31) and subject to a limit of \$100,000,000: Provided, That the Secretary of Defense shall notify the congressional defense committees promptly of all uses of this authority.

SEC. 8064. None of the funds made available by this Act may be used to support any activity conducted by, or associated with, the Wuhan Institute of Virology.

SEC. 8065. None of the funds made available by this Act may be used to fund any work to be performed by EcoHealth Alliance, Inc. in China on research supported by the government of China unless the Secretary of Defense determines that a waiver to such prohibition is in the national security interests of the United States and, not later than 14 days after granting such a waiver, submits to the congressional defense committees a detailed justification for the waiver, including—

- (1) an identification of the Department of Defense entity obligating or expending the funds;
- (2) an identification of the amount of such funds;
- (3) an identification of the intended purpose of such funds;
- (4) an identification of the recipient or prospective recipient of such funds (including any third-party entity recipient, as applicable);
- (5) an explanation for how the waiver is in the national security interests of the United States; and
- (6) any other information the Secretary determines appropriate.

SEC. 8066. None of the funds made available by this Act may be used in contravention of section 525 of the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 (Public Law 117–263).

SEC. 8067. None of the funds appropriated or otherwise made available by this Act may be made available to remove a Chinese military company from the list required by section 1260H of the National Defense Authorization Act for Fiscal Year 2021 (Public Law 116–283), except in accordance with subsection (b)(3) of such

section and 15 days following written notification to the congressional defense committees.

SEC. 8068. Funds appropriated in title III of this Act may be used for multiyear procurement contracts for Standard Missile–3 (SM–3).

SEC. 8069. There is hereby established in the Treasury of the United States a fund to be known as the Defense Health Program Nonrecurring Expenses Transformational Fund (the Fund): Provided, That unobligated balances of expired discretionary funds appropriated for this or any succeeding fiscal year from the General Fund of the Treasury to the Department of Defense for the Defense Health Program account by this or any other Act may be transferred (not later than the end of the fifth fiscal year after the last fiscal year for which such funds are available for the purposes for which appropriated) into the Fund: Provided further, That amounts deposited in the Fund shall be available until expended: Provided further, That, in addition to any other funds available for such purposes, amounts in the Fund shall be available, subject to approval by the Office of Management and Budget, for facilities infrastructure improvements, including maintenance, at Department of Defense medical treatment facilities; for information technology systems improvements and sustainment of the military health system; and to offset shortfalls in the Department of Defense Private Sector Care/TRICARE program: Provided further, That amounts in the Fund may be obligated only after the Committees on Appropriations of both Houses of Congress are notified at least 15 days in advance of the planned use of such funds.

SEC. 8070. From amounts appropriated or otherwise made available by title II of this Act under the heading "Operation and Maintenance, Air Force", the Secretary of Defense may reimburse the Federated States of Micronesia in an amount not to exceed \$34,000,000 for land acquisition costs for defense sites in Yap.

SEC. 8071. Funds available to the Department of Defense for operation and maintenance may be used, notwithstanding any other provision of law, for advance payments for contract services for accessing a virtual computing environment for information technology: Provided, That such advance payments may only be made for contracts with an overall period of performance that does not exceed one year.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8072. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide", \$1,000,000,000, to remain available until September 30, 2027, may be used for replacement of defense articles and for reimbursement of defense services provided to or identified for provision to Taiwan: Provided, That such funds may be transferred to appropriations made available under titles II, III, IV, and V of this Act for replacement, through new procurement or repair of existing unserviceable equipment, of defense articles from the stocks of the Department of Defense, and for reimbursement for defense services of the Department of Defense and military education and training, provided to the government of Taiwan or to foreign countries that have provided support to Taiwan at the request of the United States: Provided further, That funds transferred pursuant to this section shall be merged with and available for the same purposes and for the same time period as the appropriations to which the funds are transferred: Provided further, That the Secretary of Defense shall notify the congressional defense committees of the details of such transfers not less than 15 days before any such transfer: Provided further, That upon a determination that all or part of the funds transferred from this appropriation are not necessary for the purposes provided herein, such amounts may be transferred back and merged with this appropriation: Provided further, That the transfer authority provided in this section is in addition to any other transfer authority provided in this Act.

SEC. 8073. Of the amounts appropriated in this Act under the heading "Operation and Maintenance, Defense-Wide", \$1,000,000,000, to remain available until September 30, 2027, may be used for the Taiwan Security Cooperation Initiative.

(INCLUDING TRANSFER OF FUNDS)

SEC. 8074. Notwithstanding any other provision of this Act, amounts appropriated in titles III and IV of this Act aligned to a P-1 or R-1 program, project, or activity within a designated agile funding budget activity (as designated in the Military Departments' Congressional Justification Budget Materials) may be reprogrammed within or transferred between any other P-1 or R-1 program, project, or activity located within the same designated agile funding budget activity: Provided, That not less than 15 days prior to any transfer or reprogramming pursuant to this section, the Secretary of the Service concerned shall notify the congressional defense committees of the details of such transfer or reprogramming if such transfer or reprogramming results in a cumulative transfer or reprogramming of greater than \$50,000,000 for a procurement program, project, or activity, or \$25,000,000 for a research, development, test and evaluation program, project, or activity: Provided further, That the transfer authority provided under this section is in addition to any other transfer authority provided in this Act.

SEC. 8075. (a) IN GENERAL. There are hereby appropriated for each of fiscal years 2026 through 2028, out of any money in the Treasury not otherwise appropri-

ated, for any period during which continuing or full-year appropriations for such fiscal years are not in effect—

(1) such sums as are necessary to provide pay and allowances to members of the Armed Forces (as defined in section 101(a)(4) of title 10, United States Code), including reserve components thereof, who perform active service during such period;

(2) such sums as are necessary to provide pay and allowances to the civilian personnel of the Department of Defense (and the Department of Homeland Security in the case of the Coast Guard) whom the Secretary concerned determines are providing support to members of the Armed Forces described in paragraph (1); and

(3) such sums as are necessary to provide pay and allowances to contractors of the Department of Defense (and the Department of Homeland Security in the case of the Coast Guard) whom the Secretary concerned determines are providing support to members of the Armed Forces described in paragraph (1).

(b) **SECRETARY CONCERNED DEFINED.** For purposes of subsection (a), the term "Secretary concerned" means:

(1) the Secretary of Defense with respect to matters concerning the Department of Defense; and

(2) the Secretary of Homeland Security with respect to matters concerning the Coast Guard.

(c) **TERMINATION.** Appropriations and funds made available by subsection (a) for a particular fiscal year shall be available until whichever of the following first occurs during such fiscal year:

(1) the enactment into law of an appropriation (including a continuing appropriation) for any purpose for which amounts are made available in subsection (a);

(2) the enactment into law of the applicable regular or continuing appropriations resolution or other Act without any appropriation for such purpose; or

(3) September 30 of the applicable fiscal year.

(d) **ACCOUNTING.** Expenditures made pursuant to subsection (a) for a particular fiscal year shall be charged on a final basis to the applicable appropriation, fund, or authorization for such fiscal year whenever a bill in which such applicable appropriation, fund, or authorization is contained is enacted into law.

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